



**Florida Department of Financial Services
FLAIR Procedures Manual**

**Asset Management
Chapter 500**

Revised November 2022

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500 Asset Management

The Chief Financial Officer (CFO) is charged with accurately reporting assets for the State of Florida. For this, guidelines have been established governing the accountability, control, transfer, and disposal of assets acquired and managed by state agencies. Managing assets includes the maintenance of financial data for accountability as well as providing information for the indication of the State's financial equity.

The maintenance of adequate and accurate accounting records is of the utmost importance. These records, which must conform to the Governmental Accounting Standards Board (GASB) Statement 34 (*see section 502.6 GASB Statements 34 and 51*), are used to:

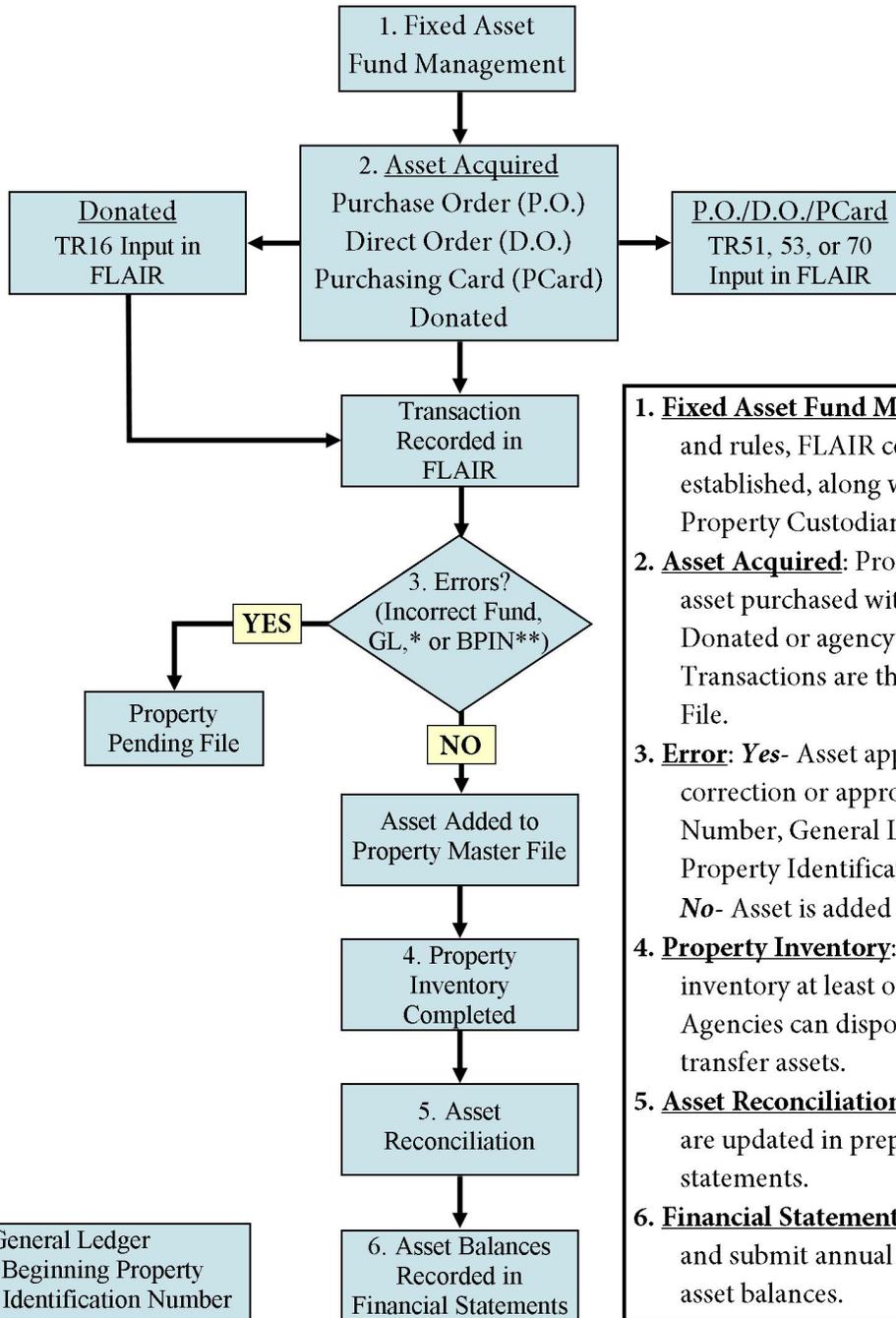
- Define custodial responsibility for particular assets;
- Aid in ensuring that government property and equipment are not stolen, misused, or abused;
- Build a sound preventative maintenance and repair program;
- Help form a capital improvement program;
- Provide a basis for capital budget activities; and
- Ensure coverage under the Statewide Property Insurance Program (SWPIP).

The Florida Accounting Information Resource (FLAIR) Property Subsystem is the primary tool used by state agencies to create and maintain a Property File that contains detailed records for the accounting and management of tangible property items. These items are under the supervision of a Property Custodian who maintains the general ledger (GL) accounts necessary to control property activity on a fund basis.

Each agency has a Property Custodian tasked with keeping track of assets and maintaining the Property Pending and Property Master Files, ensuring that assets have complete accounting and non-accounting information.

500.1 Asset Management Process Flow

The following chart is a representation of the **asset management process**:



- 1. Fixed Asset Fund Management:** Statutory authority and rules, FLAIR codes/correlation accounts are established, along with fixed asset accounting/ Property Custodian roles.
- 2. Asset Acquired:** Procurement method selected and asset purchased with transactions 51, 53, and/or 70. Donated or agency transfer recorded with a TR16. Transactions are then recorded in the Daily Input File.
- 3. Error: Yes-** Asset appears on Property Pending File for correction or approval if the Fund Identification Number, General Ledger Code, and/or Beginning Property Identification Number (BPIN) is invalid. **No-** Asset is added to Property Master File.
- 4. Property Inventory:** Agencies are required to perform inventory at least once a year to account for all assets. Agencies can dispose, junk, cannibalize, sell, and/or transfer assets.
- 5. Asset Reconciliation:** Asset balances and depreciation are updated in preparation for annual financial statements.
- 6. Financial Statements:** Agencies are required to prepare and submit annual financial statements that include asset balances.

501 Asset Types

A **capital asset** is real or personal property with:

- A cost greater than or equal to an established capitalization thresholds, and
- An estimated useful life extending beyond one year.

The following table presents types of capital assets and examples of each.

Capital Asset Type	Definition	Examples
Current Assets (GL Code 1****)	Cash or other assets that are reasonably expected to be realized in cash (liquidated) during a normal operating cycle or within one year if the operating cycle is shorter than one year.	Cash Inventory
Non-Current Assets (GL Code 2****)	Items that are not realized within one year and are permanent in nature, tangible, used in agency operations, or not held for sale in the ordinary course of business.	Land Buildings Equipment Machinery Furniture Tools
Real Assets	Physical or tangible assets that have value due to their substance and properties. Consists of land and anything permanently attached to the land, such as buildings and infrastructure. Costs associated with land improvement and land capitalization fees are added to the cost of the land.	Agent commissions Professional fees (architect, legal, engineering) Land excavation (fill, grading, drainage) Demolition of existing buildings Removal, relocation, or reconstruction of property (railroads, telephone or power lines)
Infrastructure	The basic facilities, services, and installations needed for functioning.	Buildings Communications Computer networks
Infrastructure/Improvements	Expenditures for improvements that are neither permanent nor directly associated with the buildings are depreciated according to their different life spans.	Trees Shrubs Fences Outdoor lighting systems Paved parking areas
Tangible Assets	Assets that have a physical substance, are moveable and non-consumable in nature, and are valued over \$5,000 dollars with an estimated life of greater than one year.	Currencies Vehicles Furniture and equipment Fixtures
Intangible Assets	Long-term assets that have no physical substance but have a value based on rights or privileges accruing to the owning agency.	Easements Land use rights (water, timber, mineral rights) Patents and copyrights Trademarks Computer software (internally generated, purchased, or licensed)

501.1 Attractive Items

Attractive items are tangible personal property used in operations that has a cost less than the capitalization threshold and that requires special attention to ensure legal compliance, protect public safety, and avoid potential liability, or to compensate for a heightened risk of theft. Management may still record their existence for tracking purposes. Attractive items are recorded under fixed assets and should not be included in the depreciation process. Attractive items should be assigned a depreciation method code of **0** for no depreciation. *See section 517.3 Types of Depreciation for more information.*

Examples of attractive items:

- Laptops
- Firearms
- Cell phones
- Cameras

502 Statutes and Rules Regarding Assets

Statutorily, Florida has mandated from a statewide perspective that asset management be maintained for consistent accountability and for the recording of financial information regarding assets and their related depreciation for the preparation of Statewide Financial Statements.

502.1 Florida Statutes

Section [273.02](#), Florida Statutes (F.S.) – Property, as used in this section, means equipment, fixtures, and other tangible personal property of a non-consumable and non-expendable nature costing over \$5,000 with a normal expected life of one year or more. The CFO shall establish by rule:

- The requirements for the recording of property in the State’s financial systems; and
- The periodic review of property for inventory purposes.

502.2 Florida Administrative Code

The *Florida Administrative Code* (F.A.C.) is the official compilation of administrative rules and regulations of state agencies. Its primary purpose is to make the rules and regulations of every agency readily available, in a convenient and complete form, to all those affected. The *Florida Administrative Code* can be found online at: <https://www.flrules.org/>.

Rule Chapter [691-72](#), F.A.C. (*State-owned Tangible Personal Property*) contains information regarding:

- Threshold capitalization procedures and the accompanying process;
- The recording of property to be tracked and monitored;
- The correct method to mark property;
- The procedure to dispose of property; and
- Conducting an annual inventory.

502.3 Chief Financial Officer Memoranda

The Department of Financial Services (DFS), Division of Accounting and Auditing provides a website for the CFO Memoranda, which may include property and fixed asset topics. CFO Memoranda may be found at:

<https://www.myfloridacfo.com/division/aa/state-agencies/cfo-memos>

Topics may include:

- Capitalization threshold;
- Depreciating/amortizing capital assets; and
- Capital asset definitions and categories.

502.4 Capitalization Threshold

Capitalization is the recording of capital expenditures into general fixed assets or proprietary funds. **Capital expenditures** are all expenditures during a fiscal year for both new and used structures and equipment chargeable to asset accounts for which depreciation or amortization accounts are ordinarily maintained. For projects lasting longer than one year, this definition includes gross additions to construction-in-progress accounts even if the asset was not in use and not yet depreciated. Capital expenditures are recorded in FLAIR for the purchase of a fixed asset, or any cost that adds to the utility of an asset for more than one fiscal period.

There are certain types of assets that qualify for special treatment when gains and losses result from transactions involving the assets. A capital asset is to be reported and, with certain exceptions, depreciated in governmental financial statements. Assets that are not capitalized are expended in the year they are acquired.

Capital expenditures create property records that are added to the Property Pending and Property Master Files. For Statewide Financial Statement purposes only, a capitalization threshold has been established for each capital asset category as follows:

Capital Asset Category	Financial Statement Capitalization Threshold
Land and Land Improvements	Capitalize all
Intangible Assets	\$4,000,000
Buildings and Building Improvements	\$100,000
Infrastructure and Infrastructure Improvements	\$100,000
Leasehold Improvements	\$100,000
Property Under Capital Lease	Depending on the asset, use the threshold for the appropriate category.
Construction Work In Progress	Accumulate all costs and capitalize if over \$100,000 when completed.
Furniture and Equipment	\$5,000 for all furniture and equipment; \$250 for books and other reference materials not circulated to students or the general public.
Works of Art and Historical Treasures	Capitalize all unless they meet the definition of a collection (<i>see section 513.7 Works of Art and Historical Treasures for this policy</i>) or if they have already been capitalized as of June 30, 1999.
Library Resources	\$25
Other Fixed Assets	\$1,000

502.5 Statewide Insurance PIP

Another reason to keep good accounting records in terms of property inventory for property is **Statewide Insurance PIP**.

DFS, through the Division of Risk Management, provides insurance coverage for state-owned buildings and their contents through the State Risk Management Trust Fund Program (Fund). The Fund covers property (contents) in leased buildings, and can insure a leased building if the lease agreement requires insurance and approval is obtained from the Fund prior to signing the lease.

Coverage

The Fund provides protection against direct loss by fire, rental income, lightning, windstorm, hail, explosion, riot, civil commotion, aircraft, vehicles, smoke, flood, sinkhole, and by removal from any premises endangered by one of the perils insured against.

Exclusions

The Fund does not cover personal property, loss by theft, currency, securities, manuscripts, museum collections, artifacts, livestock, and other items similar in nature to these listed exceptions. This policy does not cover losses due to flooding from plumbing or other maintenance issues.

Obtaining Coverage

It is essential that all property be listed and insured with the Fund in order to obtain coverage in the event of a loss. When verifying the location of new equipment, it is imperative that the equipment locations be the physical location of the equipment, not the address of the purchasing department.

Premium

DFS calculates the premium based on intended use of the building, the contents, and rental income, if applicable.

502.6 GASB Statements 34 and 51

In the 2001-2002 fiscal year, the State of Florida implemented GASB 34. The implementation of the Statement:

- Established financial reporting requirements for state and local governments throughout the United States; and
- Restructured much of the information the State presents in its Comprehensive Annual Financial Report (CAFR).

Because of the new standards, the CAFR is more comprehensive and easier to understand.

GASB 34 requires the State to:

- Prospectively report all capital assets acquired after the implementation date of the statement;
- Retroactively report all major capital assets acquired in fiscal years ending after June 30, 1980;
- Depreciate all capital fixed assets and their estimated useful lives; and
- Establish a policy for capitalizing assets and for estimating the useful lives of those assets.

GASB 51 requires the State to record intangible assets.

503 Asset Management Roles

In order to manage assets, there must be a concerted effort by agency staff to acquire and manage the assets of the agency. Each of the following staff within an agency has an essential responsibility in the acquisition, maintenance, accountability, and disposal of the State's assets:

- Agency management
- Accounting staff
- Property Custodian

Note: This section should be viewed as general reference only and may not reflect the operations or organizational structure of all state agencies. Please refer to your agency's policies and procedures for more information.

503.1 Agency Management

Agency management ensures that good accounting records are kept on property, plant, and equipment and that the assets are not stolen, misused, or abused. This includes records necessary to build a preventative maintenance and repair program as a basis for Capital Budget Activities. Agency management must ensure that accounting records conform to GASB's Generally Accepted Accounting Principles (GAAP).

In FLAIR, management is tasked with creating and managing:

- Organization Codes
- Expansion Options
- Titling and Fund Correlations
- Location Codes
- Insurance Codes
- Disposition Authority
- Class Codes

503.2 Accounting Staff

Accounting staff records purchases using disbursement transactions with specific GL codes, object codes, and BPIN information which notify the Property Asset Management system that an asset purchase is being processed. The transactions may be input into FLAIR, MyFloridaMarketPlace (MFMP), or Purchasing Card (PCard) through disbursement transactions as a:

- Purchase Order (MFMP);
- TR51 (Unencumbered Disbursement);
- TR70 (Encumbered Disbursement); or
- TR53 (Accounts Payable Disbursement).

Accounting staff can record an assets as:

- Outright purchases – encumbered or unencumbered disbursements.
- Betterments – improvements made to capital assets to extend their useful life.
- Capital leases – transfers ownership of asset to the State at the end of the lease term.
- Installment purchase contracts – transfers ownership of assets at the beginning of lease term.
- Purchases with a trade-in.
- Donations to the State – entered at fair market value as depreciable or non-depreciable.

Accounting staff also use revenue transactions to record the receipt of monies for the disposition and sale of assets. Assets may be sold outright with accounting staff entering receipts for these assets via:

- **TR30** (Direct Deposit Receipts);
- **TR31** (Clearing Fund Reimbursements);
- **TR33** (Direct Deposit Receivables Receipts); and
- **TR34** (Clearing Fund Receivable).

Assets may be transferred to another agency using a TR96 (Journal Transfer [JT] Receipts) or TR97 (JT Receivables Receipts). Assets may be donated to approved recipients and surpluses may be disposed of by any of the methods described in the prior section.

503.3 Property Custodian

The Property Custodian is responsible for making sure that their agency's assets are accounted for and recorded correctly in the GL. The Property Custodian is able to carry out this duty by monitoring the Property Pending File (*see section 514 Property Pending File*). The Property Pending File is a temporary "holding" file that contains property related records that are incomplete (i.e., all of the accounting **and** non-accounting data is not recorded). Property records that are incorrect may also appear in the Property Pending File.

Duties of the Property Custodian:

- Adjust accounting records.
- Ensure property accounting and non-accounting information is included with each asset record.
- Maintain records on the location and status of each asset within their control.
- Comply with the Florida Statutes and CFO Memorandums.
- Manage and safeguard the State's assets using the Custodial Function (**FC**) within FLAIR.
- Adds and monitors delegates
- Ensure accurate accounting for real, tangible, and intangible assets using the Custodial Accounting Function (**FA**) within the FLAIR Property Subsystem.
- Add detailed informational coding in FLAIR regarding the:
 - Condition of an asset,
 - Maintenance or warranty information,
 - Method of depreciation, and
 - Calculated depreciation for all assets at year end or for single assets when they are disposed of or sold.

504 FLAIR Property Subsystem

The FLAIR Property Subsystem is the primary tool used by state agencies to create and maintain a Property File that contains detailed records for the accounting and management of both tangible and intangible personal property items. Within this subsystem, there are two functions available to assist in property accounting and custodial responsibilities – Property Accounting (**FA**) and Fixed Asset Custodial (**FC**).

504.1 Overview of FLAIR

FLAIR is a double entry, computer based, GL accounting system used to record the processing of property from acquisition through disposal. It is the primary tool used to record the accounting and management of tangible personal property and asset financial information by fund. FLAIR is updated daily. *See section 505 Accounting Codes Used in FLAIR for more information.*

FLAIR was developed in accordance with:

- State statutes relative to governmental accounting,
- GASB,
- Governmental Accounting, Auditing and Financial Reporting Standards (GAAFR), and
- AICPA (American Institute Certified Public Accountants)- Industry Audit Guide (amended).

GASB Statement 1, General Principles, Section 1800, “Common Terminology and Classification” states:

“A common terminology and classification should be used consistently throughout the budget, the accounts, and the financial reports of each fund.”

How FLAIR works:

- The system records accounting transactions entered on a computer terminal by state personnel who have authorized access.
- Accounting entries are then generated by the system.
- Financial reports are available for each state agency according to its needs while under the control and guidance of the CFO.

FLAIR provides:

- Accounting control over assets, liabilities, revenue, and expenditures.
- Department (agency) management with budgetary control, while allowing divisions and lower levels of management maximum autonomy.
- Accessible records for research and post-audit requirements.

The Property Subsystem of FLAIR:

- Creates and maintains a Property File containing detailed records and history for each property item.
- Allows items to be under the supervision of a Property Custodian.
- Enables agency managers to maintain and access records for financial reporting of equity (Assets – Liabilities).
- Maintains GL accounts to control property activity on a fund basis.
- Allows for an inventory of tangible personal property.

Two functions in FLAIR control property and are available through Access Control. They can be tied together or kept independent and a single person can access both based on an agency's policies and procedures.

- **FA** - Accounting Function (Fixed Assets Accounting Mini Menu)
- **FC** - Custodial Function (Fixed Assets Custodial Mini Menu)

504.2 Other Property Relegated FLAIR Functions

Additional FLAIR functions are also used by management and fiscal staff for property management. For example, disbursement transactions are used in the acquisition of property, and cash receipt transactions are used when assets are sold for cash.

- **DB** - Disbursements
- **CR** - Cash Receipts
- **GA** - General Accounting
- **TI** - General Title File
- **TP** - Title Property File

Depending on the function and/or transaction type, the activity initiated will affect the agency's GL, Property Master File, or both.

504.3 Adding Property Items to the Master File

There are two ways to add property items to the Property Master File:

1. Fiscal staff may add a property item using an **expenditure transaction** by including an item number in the **BPIN** field. This will:
 - Record accounting entries on the GL, and
 - Record an entry on Property Master File.
2. Property Custodians can add items by entering a **non-accounting transaction** through the Custodial Function (**FC**). By adding property this way:
 - Accounting entries will not be generated on the GL, and
 - A Property Master Record will be created.

To have complete property records, **both** accounting and non-accounting data must be entered correctly on the Property Master File. Property Custodians are responsible for ensuring property records are complete. If property records are not entered completely and correctly, the GL, accounting records, and financial statements can all be affected.

505 Accounting Codes Used in FLAIR

Accounting codes are used by agencies to properly record their accounting transactions to meet requirements of both Florida Statute and agency management. Care must be exercised by agencies to follow the principles outlined in the state standard codes when they define agency unique values in FLAIR.

505.1 Fund Categorizations

The State of Florida uses three broad categories of funds in the accounting of property:

- Governmental (includes two account groups),
- Proprietary, and
- Fiduciary.

Each fund has assigned GAAFR funds in FLAIR and are as follows:

GAAFR Fund	Long Title
Governmental Funds	
10	General Fund
20	Special Revenue Fund
30	Capital Projects Fund
40	Debt Service Fund
72	Permanent Fund
Proprietary Funds	
50	Enterprise Fund
60	Internal Service Fund
Fiduciary Funds	
71	Private Purpose Fund
73	Pension and Employee Benefit Trust Fund
74	Agency Funds
76	Investment Trust Fund

505.2 Governmental Versus Proprietary Fund Accounting

Assets are recorded differently in FLAIR in regards to governmental, proprietary, and fiduciary funds. Assets purchased with each fund type must be accounted as follows:

Governmental funds:

- Focus on spending.
- Include current assets and liabilities.
- Account for one fiscal year of information.
- Cannot own assets because useful life is greater than one year.
- Must be accounted for in an ownership fund (GF = 80).

Proprietary funds:

- Focus on capital maintenance.
- Include total assets and current liabilities.
- Capture all information related to an asset instead of one year of fiscal information.
- Requires the ownership fund to be equal to the purchasing fund.

Fiduciary funds:

- Assets purchased with these funds are reported in the fiduciary fund making the purchase.

505.3 General Ledger Codes Used for Proprietary and GFA Accounts

The GL accounts used to record property in proprietary funds or capital asset accounts will be one of the following (Property, Plant, and Equipment):

- **26300** – Infrastructure, Non-depreciable
- **26400** – Works of Art & Historical Treasures, Depreciable
- **26600** – Works of Art & Historical Treasures, Non-depreciable
- **26700** – Leasehold Improvements
- **27100** – Land and Land Improvements
- **27200** – Buildings and Building Improvements
- **27400** – Infrastructure and Other Improvements
- **27600** – Furniture and Equipment
- **27800** – Construction Work in Progress
- **28200** – Library Resources
- **28400** – Property Under Capital Lease
- **28800** – Other Fixed Assets

Depreciation is recorded for depreciable fixed assets in both proprietary and governmental fund operations using depreciation and accumulated depreciation.

506 Funds Correlation

An **ownership fund** is a long-term account that represents the entity in which assets are maintained for governmental funds. All operating funds that purchase fixed assets must be correlated to an ownership fund. This can be based on whatever divisions or classifications an agency chooses when producing financial statements.

All proprietary funds that purchase fixed assets will use the fund that actually purchased the asset.

For all governmental funds, the ownership fund is a sub-classification of the General Fixed Asset Account.

Note: A permanent fund (GF = 72) is the exception of a governmental fund having to be correlated to the Fixed Asset Account as the owner of its property. A permanent fund may “own” its own property just like a proprietary fund.

Because governmental accounting funds cannot “own” property, a Capital Asset Account (**GF = 80, SF = 9**) must be established. This account must be tied to an ownership fund using a sub-classification within the Capital Assets Account. This sub-classification is called a **fund identifier (FID)**.

All governmental ownership funds will carry:

- **GF = 80** (General Fixed Assets), and
- **SF = 9** (Long Term Accounts).
- The difference in the ownership funds will be the fund identifier that identifies a specific fund.

506.1 Titling the Fund Identifier in the Title Files

An ownership fund must first be added to the Title File before it can be correlated to purchasing funds. Fund identifiers (**FID**) for ownership funds are added using the Title File Mini Menu.

To add fund identifiers to a Title File from the Main Accounting Menu or any FLAIR input screen:

1. In the **TYPE** field, input **TI**.

Main Accounting Menu (with example data input)

```

MNMU                                     12/09/2013  10:04:07
                                     MENU
SEC FC  DESCRIPTION                      SEC FC  DESCRIPTION          SEC FC  DESCRIPTION
I  AB  AVAILABLE BAL.                    U  AD  ACCOUNT DESC      U  AP  ACCTS PAYABLE
U  AR  ACCTS RECEIVABLE                 U  BC  BUDGET CONTROL      U  CD  PURCHASING CARD
U  CF  REQ FOR CERT                     U  CP  CASH RCPTS UTIL   U  CR  CASH RECEIPTS
U  DB  DISBURSEMENTS                   U  DM  DIR/MANAGER FILE U  EN  ENCB & ENCB CHG
U  EX  EXPANSION                        U  FA  FA - ACCOUNTING  U  FC  FA - CUSTODIAL
U  GA  GEN ACCOUNTING                   U  GI  GRANT INFO        U  PE  PERIOD END
U  PJ  PROJECT INFO                     U  RC  AR CUSTOMER      U  RP  IMMEDIATE REPORTS
U  RP  RECURRING REPORTS               U  SC  STATE CFO FILES  U  TF  TRANSFERS
U  TG  TITLE - GRANTS                   U  TI  TITLE - GENERAL   U  TJ  TITLE - PROJECTS
U  TP  TITLE - PROPERTY                 U  VE  VENDOR-EMPLOYEE  U  VP  VOUCHER PRINT
A  VS  VENDOR-STATEWIDE

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          DAC          TYPE: TI SEL: _
    
```

2. Press **Enter**. FLAIR will display the Title File Mini Menu.

Title File Mini Menu

```

TIMU                                     12/09/2013  10:04:24
                                     TITLE FILE MINI MENU
REC TYPE                                REC TYPE                                REC TYPE
AA  OLO                                CB  EXT FUND TYPE                       CM  EXT CATEGORY
AB  BUDGET ENTITY/IBI                  CC  FUND IDENTIFIER                     CN  ORIGINAL FUND SOURCE
AC  GAAFR FUND TYPE                     CD  STATE PROGRAM                       EA  CONTRACT
AD  STATE FUND TYPE                     CE  OTHER COST ACCUM                     GA  GRANT
AE  CATEGORY                             CF  OBJECT CODE                          IA  LOCATION CODE
AF  STATE ABBREVIATIONS                 CG  GENERAL LEDGER                       IC  INSURANCE CODE
AG  COUNTY CODES                        CH  EXT GENERAL LEDGER                   ID  DISPOSITION AUTHORITY
AH  SERVICE TYPE                         CI  EXT OBJECT CODE                       IE  CLASS CODE
AI  SITE                                 CJ  PRODUCT ID                           KA  PROJECT ID
AJ  RECIPIENT TYPE                       CK  EXTERNAL PROGRAM                     KB  PROJECT TYPE
AK  INACTIVATION REASON                 CL  AGENCY UNIQUE                         KC  PROJECT STATUS
CA  ORGANIZATION

SELECT CODES:   A - ADD           M - INQUIRY           X - UPDATE
REC TYPE _    SEL    DATA CODE    ST STD    TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MAIN  RFRSH
    
```

3. In the **REC TYPE** field, input **CC**.
4. In the **SEL** field, input **A**.
5. Leave the **DATA CODE** field **blank**.

Title File Mini Menu (with example data input)

```

TIMU                                     12/09/2013  10:04:24
                                     TITLE FILE MINI MENU

REC TYPE                                REC TYPE                                REC TYPE
AA  OLO                                CB  EXT FUND TYPE                        CM  EXT CATEGORY
AB  BUDGET ENTITY/IBI                  CC  FUND IDENTIFIER                     CN  ORIGINAL FUND SOURCE
AC  GAAFR FUND TYPE                     CD  STATE PROGRAM                       EA  CONTRACT
AD  STATE FUND TYPE                     CE  OTHER COST ACCUM                    GA  GRANT
AE  CATEGORY                             CF  OBJECT CODE                         IA  LOCATION CODE
AF  STATE ABBREVIATIONS                 CG  GENERAL LEDGER                      IC  INSURANCE CODE
AG  COUNTY CODES                        CH  EXT GENERAL LEDGER                  ID  DISPOSITION AUTHORITY
AH  SERVICE TYPE                         CI  EXT OBJECT CODE                     IE  CLASS CODE
AI  SITE                                 CJ  PRODUCT ID                          KA  PROJECT ID
AJ  RECIPIENT TYPE                       CK  EXTERNAL PROGRAM                    KB  PROJECT TYPE
AK  INACTIVATION REASON                 CL  AGENCY UNIQUE                       KC  PROJECT STATUS
CA  ORGANIZATION

SELECT CODES:  A - ADD          M - INQUIRY          X - UPDATE
REC TYPE CC  SEL A  DATA CODE  ST STD  TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MAIN  RFRSH
    
```

6. Press **Enter**. FLAIR will display the Fund Identifier Add Screen.

Fund Identifier - Add Screen (with example organization data retrieved)

```

TA02                                     09/03/2013  09:30:46
                                     FUND IDENTIFIER - ADD

OPERATING LEVEL ORGANIZATION 85 00 00

SF  FID      SHORT TITLE  LONG TITLE

REC TYPE      SEL      DATA CODE          ST STD          TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINI  MAIN  RFRSH          CAN
    
```

Fund Identifier Add Screen fields:

Field	Description	Required/Optional/Special Instructions
OPERATING LEVEL ORGANIZATION	Operating Level Organization	Protected. (6N)
SF	State Fund	Required. Must = 9. (1N)
FID	Fund Identifier	Required. Agency unique. (6N)
SHORT TITLE	Short Title	Required. Agency unique. (10N)
LONG TITLE	Long Title	Required. Agency unique. (48N)

7. Input the required fields. Up to seven codes per FID may be entered.

Fund Identifier – Add Screen (with example data input)

TA02	FUND IDENTIFIER - ADD				08/06/2013	10:04:04
OPERATING LEVEL ORGANIZATION 85 00 00						
SF	FID	SHORT TITLE	LONG TITLE			
9	111111	GFA ACCT	GENERAL FIXED ASSET ACCOUNT_			
NEXT Line						
REC	TYPE	SEL	DATA CODE	ST	STD	
Enter	PF1	PF2	PF3	PF4	PF5	PF6
CONT		MINI	MAIN	RFRSH		CAN

8. Press **Enter**. FLAIR will display a blank Fund Identifier Add Screen.

To cancel the transaction, press **F12**. FLAIR will return the user to the Title File Mini Menu.

The **NEXT** line is available to request a new screen or record. The **TYPE** and **SEL** fields are available to request a different function. The program function (**PF**) keys on the bottom of the screen may also be used to access the FLAIR Main Menu or other functions noted on the line.

PF keys are computer keyboard keys that have been programmed to act as shortcuts for performing certain actions within an application. FLAIR uses the **F1** through **F12** keys on the keyboard as PF keys (with **F1 = PF1**, and so on), as well as the **Enter**, **Tab**, **Control**, and **Escape** keys. A PF key is available for operation if it appears on the screen or is otherwise noted (such as the Help Key).

PF keys for FLAIR:

Program Function Key	Description	Special Instructions
PF1	Help Key	The Help Menu is available when an asterisk (*) is next to the field name. Only accessible in the Reporting Distribution System (RDS) and the Transfer Function.
PF2	Quit	Used to exit FLAIR. Does not process any information input on the screen. Only accessible in the Transfer Function.
PF3	Return to Mini Menu	While in a transaction screen, this key processes the information on the screen and returns the user to the Mini Menu.
PF4	Return to Main Accounting Menu	While in a transaction screen, this key process the information on the screen and returns the user to the Main Accounting Menu.
PF5	Refresh	Refreshes the screen and displays the screen as it appeared before any input was made. In the Transfer Function, this key retrieves the PF Key

Program Function Key	Description	Special Instructions
		Display Options window. This window allows the user to change how the PF keys are displayed on the screen.
PF6	Return to the First Record	Returns the user to the first record meeting the users' search criteria.
PF7	Page Back	Pages back one screen. Only accessible in RDS, and Transfer Function.
PF8	Page Forward	Pages forward one screen.
PF9	Expand All	Only accessible in the Transfer Function. Used when the entire reallocation must be re-expanded.
PF10	Scroll Left	Only accessible in RDS and the Transfer Function.
PF11	Scroll Right	Only accessible in RDS and the Transfer Function.
PF12	Cancel	Cancels the transaction and does not process the screen.
ENTER	Continue	This key will process the TYPE and SEL fields unless left blank, and then will process the NEXT line unless blank, and then will process the requested data.
TAB	TAB Key	Allows the user to move the cursor from one field to another horizontally.
RIGHT CTRL *	Control Key	Allows the user to move the cursor from one field to another vertically.
ESC	Escape Key	If the cursor is not located in a predefined field on the FLAIR screen, press this key to reset the screen.

*If the user's keyboard is mapped to include this key functionality.

506.2 Correlating Ownership Funds to Operating Funds

To correlate ownership funds to operating funds, agency users must access the Expansion File (**EX**) function.

From the Main Accounting Menu or any FLAIR input screen:

1. In the **TYPE** field, input **EX**.

Main Accounting Menu (with example data input)

MNMU			MENU			09/03/2013 09:17:45	
SEC FC	DESCRIPTION	SEC FC	DESCRIPTION	SEC FC	DESCRIPTION		
I AB	AVAILABLE BAL.	U AD	ACCOUNT DESC	U AP	ACCTS PAYABLE		
U AR	ACCTS RECEIVABLE	U BC	BUDGET CONTROL	U CD	PURCHASING CARD		
U CF	REQ FOR CERT	U CP	CASH RCPTS UTIL	U CR	CASH RECEIPTS		
U DB	DISBURSEMENTS	U DM	DIR/MANAGER FILE	U EN	ENCB & ENCB CHG		
U EX	EXPANSION	U FA	FA - ACCOUNTING	U FC	FA - CUSTODIAL		
U GA	GEN ACCOUNTING	U GI	GRANT INFO	U PE	PERIOD END		
U PJ	PROJECT INFO	U RC	AR CUSTOMER	U RP	IMMEDIATE REPORTS		
U RP	RECURRING REPORTS	U SC	STATE CFO FILES	U TF	TRANSFERS		
U TG	TITLE - GRANTS	U TI	TITLE - GENERAL	U TJ	TITLE - PROJECTS		
U TP	TITLE - PROPERTY	U VE	VENDOR-EMPLOYEE	U VP	VOUCHER PRINT		
A VS	VENDOR-STATEWIDE						

TYPE: EX SEL:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
 CONT DAC

2. Press **Enter**. FLAIR will display the Expansion File Mini Menu.

Expansion File Mini Menu

EXMU		EXPANSION FILE MINI-MENU		09/03/2013 09:20:43	
SEL	OPTION - ADD INQUIRY UPDATE	L1 L2 L3 L4 L5	OPTION	VERSION	
SEL	SET - ADD INQUIRY UPDATE	SET INDICATOR	OBJECT		
SEL	SET - INQUIRY BY OPTION	L1 L2 L3 L4 L5	OPTION	VERSION	OBJECT
SEL	OWNERSHIP FUND CORRELATION (ADD, INQUIRY, UPDATE)	GF SF FID 80 9 (OWNERSHIP FUND)	GF SF FID	BE	IBI (PURCHASING FUND)
SEL	BE / SP - INQUIRY	BUDGET ENTITY			

SELECT CODES
 A = ADD M = MULTIPLE INQUIRY U = SINGLE UPDATE
 I = SINGLE INQUIRY X = MULTIPLE UPDATE TYPE SEL

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
 CONT MAIN RFRSH

Available fields for Ownership Fund Correlation section:

Field	Description	Required/Optional/Special Instructions
SEL	Selection	Required. Available selection codes: A - Multiple Add (PURCHASING FUND field must be blank) I, M, U, or X - Multiple Inquiry/Update (input an ownership fund or purchasing fund but not both) (1A)
OWNERSHIP FUND	Ownership Fund (GAAFR Fund, State Fund, Fund Identifier)	Required. If SEL = A or X . Optional. If SEL = I or M . Must be established in the Title File. GF and SF fields are protected. (9N)
PURCHASING FUND	Purchasing Fund	Optional. If SEL = I or M . Edited against the Account Description File. GF - GAAFR Fund Type (2N) SF - State Fund (1N) FID - Fund Identifier (6N) BE - Budget Entity (8N) IBI - Internal Budget Indicator (2N)

3. In the **SEL** field for the Ownership Fund Correlation option, input **A** (Add). *See the following example.*
4. In the **FID** field, input a valid fund identifier.

Expansion File Mini Menu (with example data input)

```

EXMU                EXPANSION FILE MINI-MENU                09/03/2013  10:00:56
SEL
OPTION - ADD INQUIRY UPDATE    L1 L2 L3 L4 L5    OPTION  VERSION
SEL
SET - ADD INQUIRY UPDATE      SET INDICATOR    OBJECT
SEL
SET - INQUIRY BY OPTION      L1 L2 L3 L4 L5    OPTION  VERSION  OBJECT
SEL
A OWNERSHIP FUND CORRELATION    GF SF FID        GF SF FID    BE    IBI
(ADD, INQUIRY, UPDATE)        80 9 111111      (OWNERSHIP FUND) (PURCHASING FUND)
SEL
BE / SP - INQUIRY            BUDGET ENTITY
SELECT CODES
A = ADD                      M = MULTIPLE INQUIRY          U = SINGLE UPDATE
I = SINGLE INQUIRY          X = MULTIPLE UPDATE          TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                          MAIN  RFRSH
    
```

5. Press **Enter**. FLAIR will display the Ownership Fund Correlation Assignment Add Screen.

Ownership Fund Correlation Assignment - Add Screen (with example data retrieved)

```

XFA1                                10/02/2012 09:33:36
      OWNERSHIP FUND CORRELATION ASSIGNMENT-ADD
OWNERSHIP FUND                      CORRELATING OPERATING FUND(S)
GF SF FID                          GF SF FID   BE       IBI

80  9  111111

NEXT: SEL  OWNERSHIP FUND - GF 80 SF 9 FID                TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH                                CAN
    
```

Ownership Fund Correlation Assignment Add Screen fields:

Field	Description	Required/Optional/Special Instructions
OWNERSHIP FUND	Ownership Fund (GAAFR Fund, State Fund, Fund Identifier)	Protected. (9N)
CORRELATING OPERATING FUND(S)	Correlating Operating Funds	Required. At least one operating fund must be added and edited against the Account Description File. GF - GAAFR Fund Type (2N) SF - State Fund (1N) FID - Fund Identifier (6N) BE - Budget Entity (8N) IBI - Internal Budget Indicator (2N)

- Input the required data for the correlating operating fund(s). *See the following example.*

Ownership Fund Correlation Assignment – Add Screen (with example data input)

```

XFA1                                10/02/2012 09:33:36
      OWNERSHIP FUND CORRELATION ASSIGNMENT-ADD
OWNERSHIP FUND                      CORRELATING OPERATING FUND(S)
GF SF FID                            GF SF FID   BE       IBI
80 9  111111                          10 1  000001 85100000 00
                                         20 2  010001 85100000 00
                                         10 2  021001 85100000 00
                                         10 1  000001 85200000 00

NEXT: SEL  OWNERSHIP FUND - GF 80 SF 9 FID          TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH                          CAN
    
```

7. Press **Enter**. FLAIR will display a blank Ownership Fund Correlation Assignment Add Screen.

506.3 Inquiry/Update/Delete Correlating Ownership Funds to Operating Funds

Agencies can delete any correlated funds at any given time. If an incorrect code is added, the code must be deleted and the new code added using the steps provided in *section 506.2 Correlating Ownership Funds to Operating Funds*.

To delete or update an ownership fund correlation from the Expansion File Mini Menu:

1. In the **SEL** field for Ownership Fund Correlation, input **I, M, X, or U** (Inquiry/Update).
2. In the **FID** field, input the ownership fund FID.

Expansion File Mini Menu (with example data input)

```

EXMU                                08/06/2013 10:49:07
SEL                                  L1 L2 L3 L4 L5   OPTION  VERSION
OPTION - ADD INQUIRY UPDATE
SEL                                  SET INDICATOR  OBJECT
SET - ADD INQUIRY UPDATE
SEL                                  L1 L2 L3 L4 L5   OPTION  VERSION  OBJECT
SET - INQUIRY BY OPTION
SEL  M OWNERSHIP FUND CORRELATION      GF SF FID      GF SF FID   BE       IBI
      (ADD, INQUIRY, UPDATE)           80 9  111111   (OWNERSHIP FUND) (PURCHASING FUND)
SEL                                  BUDGET ENTITY
BE / SP - INQUIRY

SELECT CODES
A = ADD                M = MULTIPLE INQUIRY          U = SINGLE UPDATE
I = SINGLE INQUIRY    X = MULTIPLE UPDATE            TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MAIN  RFRSH
    
```

Ownership Fund Correlation Assignment Update screen fields:

Field	Description	Required/Optional/Special Instructions
SEL	Selection	Required. Available selection codes: A - Multiple Add (PURCHASING FUND field must be blank) I, M, U, or X - Multiple Inquiry/Update (Ownership fund <i>or</i> purchasing fund allowed, but not both) (1A)
OWNERSHIP FUND	Ownership Fund (GAAFR Fund, State Fund, Fund Identifier)	Required. If SEL = A or X . Optional. If SEL = I or M . Must be established in the Title File. GF and SF are protected. (9N)
PURCHASING FUND	Purchasing Fund (GF, SF, FID, BE, IBI)	Optional. If SEL = I or M . Edited against the Account Description File. GF - GAAFR Fund Type (2N) SF - State Fund (1N) FID - Fund Identifier (6N) BE - Budget Entity (8N) IBI - Internal Budget Indicator (2N)

- Press **Enter**. FLAIR will display the Ownership Fund Correlation Assignment Inquiry/Update Screen.

Ownership Fund Correlation Assignment - Inquiry/Update (with example data retrieved)

```

XFIU                                07/05/12 08:58:32
      OWNERSHIP FUND CORRELATION ASSIGNMENT - INQUIRY/UPDATE
OWNERSHIP FUND      CORRELATING OPERATING FUND(S)  DELETE
  GF SF FID          GF SF FID   BE      IBI
  80 9  111111      10 1  000001 85100000 00
                                     20 2  010001 85100000 00
                                     10 2  021001 85100000 00
                                     10 1  000001 85200000 00

NEXT:  SEL      OWNERSHIP FUND - GF 80 SF 9 FID          TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH TOP          FWD          CAN
    
```

Ownership Fund Correlation Inquiry/Update Screen fields:

Field	Description	Required/Optional/Special Instructions
OWNERSHIP FUND	Ownership Fund (GAAFR Fund, State Fund, Fund Identifier)	Protected. (9N)
CORRELATING OPERATING FUND(S)	Correlating Operating Funds	Protected. GF - GAAFR Fund Type (2N) SF - State Fund (1N) FID - Fund Identifier (6N) BE - Budget Entity (8N) IBI - Internal Budget Indicator (2N)
DELETE	Deletion	Optional. Valid input D to delete the correlation operating fund. GF - GAAFR Fund Type (2N) SF - State Fund (1N) FID - Fund Identifier (6N) BE - Budget Entity (8N) IBI - Internal Budget Indicator (2N)

To delete a record:

In the **DELETE** column next to the record to be deleted, input a **D**. No codes may be added or updated from this screen. Users must add codes according to the procedures listed in *sections 506.1 Titling the Fund Identifier in the Title Files* and *506.2 Correlating Ownership Funds to Operating Funds*.

Ownership Fund Correlation Assignment - Inquiry/Update Screen (with example data input)

```

XFUI                                07/05/12 08:58:32
      OWNERSHIP FUND CORRELATION ASSIGNMENT - INQUIRY/UPDATE
OWNERSHIP FUND      CORRELATING OPERATING FUND(S)  DELETE
GF SF FID          GF SF FID      BE      IBI
80 9  111111      10 1  000001  85100000  00
                  20 2  010001  85100000  00
                  10 2  021001  85100000  00
                  10 1  000001  85200000  00
  
```

DELETE
D

```

NEXT:  SEL      OWNERSHIP FUND - GF 80 SF 9 FID      TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINI  MAIN  RFRSH TOP          FWD          CAN
  
```

4. Press **Enter**. FLAIR will display the message, **"END OF SEARCH!"**

507 Property Title File

The **Property Title File (TP)** is available for titling codes dealing with property and contains record types **IA** through **IE** (excluding **IB**). These codes must be established in the Title File prior to acquiring assets, processing transactions, and/or establishing records in the Property Subsystem.

The property title codes are:

- Location Code (**IA**)
- Insurance Code (**IC**)
- Disposition Authority (**ID**)
- Class Code (**IE**)

Title File Mini Menu

```

TIMU                                     12/05/2013  15:06:13
                                TITLE FILE MINI MENU

REC TYPE                                REC TYPE                                REC TYPE
AA  OLO                                CB  EXT FUND TYPE                        CM  EXT CATEGORY
AB  BUDGET ENTITY/IBI                  CC  FUND IDENTIFIER                     CN  ORIGINAL FUND SOURCE
AC  GAAFR FUND TYPE                    CD  STATE PROGRAM                       EA  CONTRACT
AD  STATE FUND TYPE                    CE  OTHER COST ACCUM                    GA  GRANT
AE  CATEGORY                            CF  OBJECT CODE                          IA  LOCATION CODE
AF  STATE ABBREVIATIONS                CG  GENERAL LEDGER                       IC  INSURANCE CODE
AG  COUNTY CODES                       CH  EXT GENERAL LEDGER                  ID  DISPOSITION AUTHORITY
AH  SERVICE TYPE                       CI  EXT OBJECT CODE                     IE  CLASS CODE
AI  SITE                                CJ  PRODUCT ID                           KA  PROJECT ID
AJ  RECIPIENT TYPE                     CK  EXTERNAL PROGRAM                    KB  PROJECT TYPE
AK  INACTIVATION REASON                CL  AGENCY UNIQUE                       KC  PROJECT STATUS
CA  ORGANIZATION

SELECT CODES:      A - ADD      M - INQUIRY      X - UPDATE
REC TYPE IE  SEL M  DATA CODE      ST STD X  TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH
    
```

Titling is the process of assigning titles or descriptions to organizational and accounting codes. FLAIR is a general-purpose system designed to be adaptable to the mode of operation and reporting requirements of each department. To provide this flexibility, FLAIR contains state standard codes and titles in addition to allowing agencies to title codes that are unique to them.

These state standard codes and titles are already on the Title File available for all agencies to use in transactions related to assets. State standard codes and titles may not be changed or deleted by user agencies. The state standard codes pertinent to the Property Subsystem are:

- GL codes,
- Object codes,
- State Program codes, and
- Class codes.

See section 534 Codes Related to Asset Management for a description of codes.

508 Acquisition of Fixed Assets

Assets for the State are acquired via direct purchase by disbursement transactions within FLAIR for purchase orders, direct orders, or PCard purchases. Assets donated to the State should also be accounted for and are added using a TR16 (*see section 511 TR16 - Property General Accounting*).

508.1 Consideration for Costs Related to Asset Acquisition

The initial cost of a fixed asset equals all expenditures that are necessary to get it in place and ready to use.

If need be, the following should be added to the purchase price:

- Taxes or surcharges,
- Transportation fees,
- Insurance on the asset while in transit,
- Special foundations, and
- Installment costs.

If a second-hand asset is purchased, the following should be added to the purchase price:

- Initial cost of preparing the asset for use,
- New parts,
- Repairs, and
- Painting.

The costs associated with the acquisition of a fixed asset should be **excluded** if they did not help in getting the asset ready for use and, therefore, do not increase the asset's usefulness, such as:

- Carelessness or errors installing the asset,
- Vandalism, or
- Other unusual occurrences.

Listed below are examples of costs associated with items that should be added:

Example: Cost of constructing a building.

- Fees paid to architects and engineers for plans and supervision.
- Insurance incurred during construction.
- All other needed expenditures related to the project.
- Interest incurred during construction period on borrowed money should be treated as part of the cost of the building (for proprietary funds only).

Example: Cost of land.

- Negotiated price.
- Broker's commissions fees.
- Title fees.
- Surveying fees.
- Other fees connected with securing the title.
- Razing or removal of buildings not needed, less salvage.
- Cost of leveling land or changing landscape contour.
- Other expenditures related to land or to infrastructure improvements that are depreciable (e.g., paving the public street bordering the land; trees and shrubs).

508.2 Transactions and Codes Used in Asset Purchases

When fiscal staff purchases a fixed asset, these disbursement transactions are used to record the purchase:

- **TR51**– Unencumbered Disbursement
- **TR70** – Encumbered Disbursement
- **TR53** – Payable Disbursement
- **TR52** – Revolving Fund Unencumbered Disbursement
- **TR54** – Revolving Fund Payable Disbursement
- **TR71** – Revolving Fund Encumbered Disbursement

If a fixed asset is set up by way of an encumbrance or payable, no property-related entries are generated on the GL or Property Master File until the actual disbursement is made.

If an error is made on a disbursement, two transactions are available to for corrections:

- **TR58** – Disbursement Correction
- **TR59** – Revolving Fund Disbursement Correction

Anytime a TR58 or TR59 is used to correct a disbursement transaction related to property (if a property object code or BPIN was entered):

- The GL will be updated.
- The transaction will be placed on the Property Pending File with an **SC = H** (the only status code appearing with a disbursement correction).

The Property Custodian will then have to determine if the corrections made to the original disbursement warrant an update of the existing property record.

508.3 Commonly Used Asset Object Codes and General Ledger Codes

The object codes relating to property disbursement transactions are:

- **51****** – Tangible Personal Property
- **53****** - Intangible Property
- **56****** – Real Property

Commonly used expenditure GL codes in property disbursements are:

- **71100** – Expenditures, Current
- **72100** – Expenditures, Operating Capital Outlay (**OCO**)
- **72200** – Expenditures, Fixed Capital Outlay (**FCO**)

The fixed assets GL codes used are:

- **26***** - Property, Plant, and Equipment
- **27***** - Property, Plant, and Equipment
- **28***** - Property, Plant, and Equipment

508.4 Input Requirements - Directly Placing a Property Disbursement Transaction on the Property Master File

When **creating** or **updating** a property disbursement on the Property Master File, there are certain input requirements for both governmental and proprietary fund accounting.

Object code – 51****, 53****, or 56****:

- The system identifies this as an accounting entry that might update the Property Master File.

BPIN – the assigned "tag number":

- The number assigned must be unique within the Operating Level Organization (OLO).
- If the object code is something other than 5****, the operator can make the **BPIN** all **Zs**; the system then knows the transaction relates to property.

GL code:

- To update the Property Master File, the GL code must equal **26*****, **27*****, or **28*****.
- If the expenditure was made using an expenditure object code:
 - The record will hit the Property Pending File, and
 - Once on Property Pending File, the Property Custodian's responsibility is to input the correct fixed asset GL code **26*****, **27*****, or **28*****.
- If the Fixed Asset GL code is desired at the time of the transaction:
 - The GL code can be overridden with the **7****** GL code at time of disbursement, or
 - The expansion option/set records can also be set up in Expansion File so that they have the correct fixed asset GL code, which will hit the Property Master File.

Count:

- The **COUNT** field is optional and used in conjunction with a BPIN when making lump sum purchases for several items of the same property type and cost. Accounting data must be the same for all items.
- If the **COUNT** field is used:
 - Enter the Beginning Property Item Number (BPIN) in the **BPIN** field,
 - Enter number of items in the **COUNT** field, and
 - Enter full amount of lump sum purchase in the **AMOUNT** field.

The Property System will assign sequential item numbers for all items beginning with the same BPIN. The amount will be divided equally among the number of items purchased, and a unique Property Record will be recorded for each item.

If any data fields from above are not entered correctly or are left off of the accounting entry all together:

- The item may be recorded on the Property Pending File, and
- The Property Custodian must correct or complete the entry.

508.5 Accounting Entries – Purchase of Fixed Assets

Two entries are involved in purchasing fixed assets in a governmental fund:

- The **disbursement** entry - updates the GL Master File, and
- The **fixed asset** entry - updates the GL Master File and the Property Master File.

Example 1. Regular disbursement transaction using an object code other than 51****, 53****, or 56**** and containing a BPIN number:

SF	GL Code	Description	DR	CR	I/A
	71100	Expenditures, Current (OBJ other than 51****, 53****, or 56****) or	X		I
	72100	Expenditures, OCO (OBJ= 51**** or 53****) or	X		I
	72200	Expenditures, FCO (OBJ = 56****)	X		I
1	13100	Unexpended GR Release or		X	A
2,3	12200	Released Cash in State Treasury or		X	A
8	11200	Cash in Bank		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; FCO = Fixed Capital Outlay; GL = General Ledger; GR = General Revenue; I = User Input; OBJ = Object Code; OCO = Operating Capital Outlay; SF = State Fund.

If a GL code of 26***, 27*** or 28*** and/or object code of 51****, 53****, or 56**** has not been entered on the disbursement transaction screen, the system **will not** generate a debit to 71100, 72100, or 72200. Instead, the system will copy the GL code that was input.

Example 2. A fixed asset entry:

- Will initiate the update of the General Fixed Asset Account and the Property Master File, and
- Will not post to the GL until the entry has updated the Property Master File.

If a record is on the Property Pending File because it is incomplete or the information is incorrect, then neither the Property Master File nor the General Fixed Assets Account will be updated until the record is completed or corrected by the Property Custodian.

After the asset is acquired using a FLAIR transaction, the entry updates the GL and will be carried at the operating level with the following updates:

- Ownership Fund
- GL Code
- Amount

Anytime a disbursement without the 26***, 27***, or 28*** GL code is processed, the property entry goes to the Property Pending File. The Property Custodian must approve the pending items in the Property Pending File for the assets to be posted to the Property Master File.

The offsetting GL code is system generated. The accounting entries for the acquisition of property in General Fixed Assets are presented in the following subsections (the purchasing fund entries are the same as shown on the previous page).

These examples assume that all edits occurring during the entry of the transaction have been cleared and the item has been recorded on the Property Master File.

508.6 Purchases with Trade-in Allowance

If an agency uses the value of one asset traded in to purchase another, certain adjusting entries have to be made. When the disbursement is made, cash is recorded under the rules described in **section**

508.5 Accounting Entries – Purchase of Fixed Assets.

To record the acquisition of a fixed asset bought with a trade-in allowance:

- The new asset is carried on the Property Master File in the amount of the cash disbursement.
- Trade-in allowance is not factored in yet.
- Trade-in allowance value is added to the acquisition cost on the Property Master File using a TR16 (*see section 511 TR16 - Property General Accounting*).
- The disposition of the traded-in asset must be recorded by the Property Custodian (*see section 513 Property Non-Accounting*).

For governmental funds (GF = 10, 20, 30, 40), the entry is recorded in General Fixed Asset Account (GF = 80):

TR16

GL Code	Description	DR	CR	I/A
2****	Property, Plant, and Equipment	X		I
7****	Expenditures		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

For proprietary funds (GF = 50, 60), fiduciary funds (GF = 71, 72, 73, 74, 76), and permanent funds (GF = 72):

TR16

GL Code	Description	DR	CR	I/A
2****	Property, Plant, and Equipment	X		I
78100	Property Disposition Gain or Loss		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

508.7 Accounting Entries - Acquisition of Property in the GFA

The purchasing fund entry (GF = 10, 20, 30, 40):

SF	GL Code	Description	DR	CR	I/A
	71100	Expenditures, Current (OBJ other than 51**** or 56****) or	X		A
	72100	Expenditures, OCO (OBJ= 51****) or	X		A
	72200	Expenditures, FCO (OBJ = 56****)	X		A
1	13100	Unexpended GR Release or		X	A
2,3	12200	Released Cash in State Treasury or		X	A
8	11200	Cash in Bank		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; FCO = Fixed Capital Outlay; GL = General Ledger; GR = General Revenue; I = User Input; OBJ = Object Code; OCO = Operating Capital Outlay; SF = State Fund.

The General Fixed Asset Entry (GF = 80):

GL Code	Description	DR	CR	I/A
26***	Property, Plant, and Equipment or	X		I
27***	Property, Plant, and Equipment or	X		I
28***	Expenditures, FCO (OBJ = 56****)	X		I
71100	Expenditures, Current (OBJ other than 51**** or 56****) or		X	A
72100	Expenditures, Current (OBJ other than 51****)		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; FCO = Fixed Capital Outlay; GL = General Ledger; GR = General Revenue; I = User Input; OBJ = Object Code; OCO = Operating Capital Outlay; SF = State Fund.

Proprietary/Fiduciary Funds (GF = 50, 60, 71, 73, 74, 76)

Fixed assets acquired by a proprietary fund will be accounted for in that particular fund. Therefore, there will only be **one entry** generated when a disbursement transaction type is used to record the purchase of a fixed asset using a proprietary fund.

This is the fixed asset entry that will update **both** the Property Master File and the GL (proprietary fund) if all information is entered correctly:

SF	GL Code	Description	DR	CR	I/A
	2****	Property, Plant, and Equipment	X		I
1	13100	Unexpended GR Release or		X	A
2,3	12200	Released Cash in State Treasury		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; GR = General Revenue; I = User Input; SF = State Fund.

GL codes 26***, 27***, or 28*** must be entered in the disbursement transaction (or retrieved from the Expansion Option File) or the entry will not be debited.

In addition to the fixed asset entry, if a 26***, 27***, or 28*** account **is entered** on the disbursement transaction type, a system-generated disbursement entry will be created.

If that happens, a system generated entry will occur as seen here:

GL Code	Description	DR	CR	I/A
79400	Capitalized Disbursements	X		A
59400	Capitalized Disbursements Offset		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

If a transaction was entered using a BPIN and/or a 5***** object code, but the GL code was not 26***, 27***, or 28***, then:

- The GL will be updated,
- The record will be recorded on the Property Pending File for the Property Custodian to correct, and
- The Property Custodian will have to then change the GL to 26***, 27***, or 28***.

Note: If the Property Custodian deletes an entry for a proprietary fund from Property Pending File originally input with GL code 26***, 27***, or 28***, the Custodian must make an appropriate

adjusting entry. Otherwise, the Property System and the GL will disagree in their fixed asset balances.

Permanent Fund (GF = 72)

- Permanent funds fall within the broad category of governmental funds.
- A permanent fund is not required to have a General Fixed Asset Account as the ownership fund for its property.
- A permanent fund may "**own**" its own property.

509 Lease Purchase Agreements – Governmental and Proprietary Funds

A lease is a contractual agreement conveying the use of an asset for a specified period of time. There are two parties involved – the lessor and lessee. The lessor legally owns the asset and gives the lessee the right to use the asset. The lessee incurs an obligation to make periodic payments for the lease term. State agencies have two options for leasing equipment - Consolidated Equipment Financing Program (CEFP) and Equipment Leases.

Consolidated Equipment Financing Program (CEFP)

To ensure state agencies are afforded the best interest rates and financing terms, the CFO has established a Master Equipment Financing Agreement (MEFA) for consolidated financing of deferred payments, installment sales, or lease purchases with a financial institution, pursuant to section [287.064](#), F.S. Agencies interested in participating in the CEFP may access the following links for further information regarding the MEFA and CEFP application:

- MEFA:
<https://facts.fldfs.com/Search/ContractDetail.aspx?AgencyId=430000&ContractId=D1322>
.
- CEFP:
<https://facts.fldfs.com/Search/ContractDetail.aspx?AgencyId=430000&ContractId=D1246>
.

Equipment Leases

State agencies are required to obtain approval from the CFO prior to entering into a commodity contract that requires deferred payments and the payments of interest, including the lease of equipment pursuant to section [287.063](#), F.S. Agencies can find the Application for Equipment Leases, and a checklist, at :

<https://www.myfloridacfo.com/division/aa/all-forms>

509.1 Capital or Operating Leases

Agencies must record transactions related to capital leases and operating leases in the FLAIR Property Subsystem.

Capital leases:

- Transfer the ownership of the leased asset to the lessee at the end of the lease term;
- Contain an option for a bargain purchase of the asset to the lessee;
- Span most of the economic life of the asset; and
- Require rental payments close to the fair market value of the asset.

Operating leases do not meet the above four criteria for capital leases. A capital lease is accounted for as if the lessee purchased the asset. In FLAIR, when executing a lease, the lessee would:

- **Debit** an asset account for the fair market value of the leased fixed asset, and
- **Credit** a long-term lease liability account.

When acquiring assets through lease purchase agreements, the accounting entries are different than those for a regular purchase. GAAFR requires segregation of leased assets from other assets

for financial statement purposes. Therefore, FLAIR provides a specialized asset GL account code to record these.

509.1.1 Recording Lease Purchase Agreements

There are six steps in recording fixed assets acquired through a lease purchase agreement. An agency must:

1. Record the leased asset acquisition in the ownership fund (**GF = 80**) at the discounted present value of the total stipulated payments using a TR16.

TR16

GL	Description	DR	CR	I/A
28400	Property Under Capital Lease	X		I
72400	Capital Lease Acquisitions		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

2. Record the short term (current year portion) principal incurred and interest using a TR80. Each year a TR80 should be established for the current year's portion of the total liability.

PRINCIPAL – TR80 (Payable)

GL	Description	DR	CR	I/A
73100	Principal Retirement	X		I
38700	Capital Lease, Current Portion		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

INTEREST – TR80 (Payable)

GL	Description	DR	CR	I/A
73200	Interest and Fiscal Charges	X		I
31***	Accounts Payable		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

When using a TR53 to pay off this payable, if a BPIN is entered:

- Fields on the property master record are updated related to the lease purchase principal and interest balance.
- The acquisition cost is not affected.
- Object codes **610000** (Interest) and **620000** (Principal) should be used on these disbursements.
- These disbursements, when posted to the Property Master File, will update the year-to-date (YTD) and life-to-date (LTD) principal and the YTD/LTD interest.

3. Next, record the capital outlay expenditure in the purchasing fund for the discounted present value of the total stipulated payments through a TR10. The entry should be:

TR10

GL	Description	DR	CR	I/A
72400	Capital Lease Acquisitions	X		I
69400	Capital Lease Inceptions		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Record the long term debt portion at the discounted present value of the payments in the General Long Term Debt Account (**GF = 90, SF = 9**) using a TR10.

TR10

GL	Description	DR	CR	I/A
48700	Capital Lease Liability		X	I
69400	Capital Lease Inception	X		I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Each year, as the current year’s portion of the liability is entered in the purchasing fund, an entry must be made in the General Long Term Debt Account (**GF= 90, SF=9**) to remove the current portion of the liability using a TR10.

TR10

GL	Description	DR	CR	I/A
48700	Capital Lease Liability	X		I
69400	Capital Lease Inception		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Record the depreciation of the asset (GASB 34).

TR10

GL	Description	DR	CR	I/A
72500	Depreciation Expense in General Fixed Assets	X		I
28500	Accumulated Amortization – Property Under Capital Lease		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

509.1.2 Lease Purchase Using Proprietary and Fiduciary Funds

There are five steps in recording fixed assets acquired through the lease/purchase agreement using proprietary and fiduciary funds (**GF = 50, 60, 71, 72, 73, 74, 76**). An agency must:

- Record the asset in the proprietary fund at the discounted present value of the total stipulated payments using a TR16. This adds the asset to the Property Master File.

TR16

GL	Description	DR	CR	I/A
28400	Property Under Capital Lease	X		I
48700	Capital Lease Liability		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Every year, a payable should be set up using a TR80 or TR81 to record the current portion of the long-term liability.

TR80

GL	Description	DR	CR	I/A
48700	Capital Lease Liability	X		I
38700	Capital Lease, Current Portion		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Input a payable on the Accounts Payable Subsidiary (TR8S) to record the long-term payable for the discounted present value of the total stipulated payments.

TR80

GL	Description	DR	CR	I/A
48700	Capital Lease Liability	X		I
49900	Other Long Term Liabilities		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- In order to remove the current portion of the long-term liability, the payable set up in Step 2 must be updated in TR8SU to decrease the amount of the payable by the amount specified in Step 3. This removes the current portion of the long-term liability.
- Every year, the current year's interest charges (liability) should be recorded using a TR80.

TR80

GL	Description	DR	CR	I/A
77600	Operating Expense, Interest or	X		I
78300	Non-Operating Expense, Interest	X		I
39900	Other Current Liabilities		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Note: When using a TR53 to disburse a payment, if a BPIN is entered:

- Fields on the property master record are updated related to the lease purchase principal and interest balances;
- The acquisition cost is not affected; and
- Object codes used on these disbursements should be **61000** (Interest) and **62000** (Principal).

GAAFR requires that the asset be depreciated over its life. The entry to record the depreciation is:

TR10

GL	Description	DR	CR	I/A
77400	Operating Expense, Amortization, and Write-Offs	X		I
28500	Accumulated Amortization – Property Under Capital Lease		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

TR10 (if the ownership fund is a permanent fund [GF = 72])

GL	Description	DR	CR	I/A
72500	Operating Expense, Amortization, and Write-Offs	X		I
28500	Accumulated Amortization – Property Under Capital Lease		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

509.2 Installment Purchase Contracts - Governmental and Proprietary Funds

The accounting for assets purchased under an installment purchase contract is similar to the accounting for lease purchase agreements. The only differences are the GL accounts used with some of the entries.

Since title to the installment purchase property is assumed to pass at the beginning of the contract, there is no requirement to use specialized fixed asset GL codes at the time the property is recorded in FLAIR.

For Governmental Funds – (GF = 10, 20, 30, 40)

1. Record the acquisition in the ownership fund (general fixed asset; **GF = 80**) at the discounted present value of the total payments using a TR16.

TR16

GL	Description	DR	CR	I/A
26***	Property, Plant, and Equipment	X		I
27***	Property, Plant, and Equipment or	X		I
28***	Property, Plant, and Equipment or	X		I
72300	Installment Purchase Acquisitions		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

2. Record the capital outlay expenditure in the purchasing fund for the discounted present value of the total stipulated payments using a TR10.

TR10

GL	Description	DR	CR	I/A
72300	Installment Purchase Acquisitions	X		I
69300	Installment Purchase Acquisitions		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Record a payable for the current year's debt service (principal + interest) for the purchasing fund using a TR80.

(A) TR80 - Principal

GL	Description	DR	CR	I/A
73100	Principle Retirement	X		I
38500	Installment Purchase Contracts – Current Portion or		X	I
31***	Accounts Payable		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

(B) TR80 - Interest

GL	Description	DR	CR	I/A
73200	Interest and Fiscal Charges	X		I
32900	Accrued Interest Payable		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

If a disbursement is made against this payable using a TR53, and it contains a BPIN:

- Fields on the Property Master File related to lease/purchase principal and interest balances will be updated.
- Acquisition cost for the asset is not affected.
- Object codes used on these disbursements should be **610000** (Interest) and **620000** (Principal)
- Disbursements will update the YTD/LTD principal and YTD/LTD interest amount fields only.
- Each year, a payable (TR80) should be established for the current year's portion of the total liability.

- Record the long-term portion of the liability at the discounted value of the stipulated payments in the Long-Term Debt Account (**GF = 90, SF = 9, FID = agency assigned**) using a TR10.

TR10

GL	Description	DR	CR	I/A
69300	Installment Purchase Inception	X		I
48500	Installment Purchase Contracts		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Note: Each year, as the current year's portion of the liability is entered in the purchasing fund, an entry in the General Long-Term Debt Account to remove the current portion of the liability using a TR10, a reversal of the prior entry, must be made.

TR10

GL	Description	DR	CR	I/A
48500	Installment Purchase Contracts	X		I
69300	Installment Purchase Inception		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Record the depreciation over the life of the installment contract.

TR10

GL	Description	DR	CR	I/A
72500	General Fixed Asset Depreciation Expense	X		I
2****	Accumulated Depreciation		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

For Proprietary, Fiduciary, and Permanent Funds – (GF = 50, 60, 71, 72, 73, 74, 76)

- Record the acquisition in the proprietary fund at the discounted present value of the total stipulated payments using a TR16. This transaction adds the asset to the Property Master File.

TR16

GL	Description	DR	CR	I/A
26***	Property, Plant, and Equipment or	X		I
27***	Property, Plant, and Equipment or	X		I
28***	Property, Plant, and Equipment	X		I
48500	Installment Purchase Notes Payable		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Record a long-term payable for the discounted present value of the total stipulated payments using a TR80 or TR81. This will not have an effect on the GL; the GL was effected by the TR16. This entry puts a payable on the 8S Subsidiary File.

TR80

GL	Description	DR	CR	I/A
48500	Installment Purchase Notes Payable – Longterm	X		I
48500	Installment Purchase Notes Payable – Longterm		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Each year a new payable must be set up using a TR80 or TR81 to record the current portion of the long-term liability.

TR80

GL	Description	DR	CR	I/A
48500	Installment Purchase Notes Payable – Longterm	X		I
38500	Installment Purchase Notes Payable		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

- Use the **8SU** (Payable Subsidiary Update) to decrease the amount in Step 3 from the original payable set up in Step 2. This removes the current portion of the long-term liability from the payable.
- Each year, the liability for the current year interest charges should be recorded using a TR80.

TR80

GL	Description	DR	CR	I/A
77600	Interest Expense, Operating or	X		I
78300	Non-Operating Expense, Interest	X		I
39900	Other Current Liabilities		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

If any TR53 cash disbursements are made against this payable and it contains a BPIN:

- Fields on the Property Master File related to lease purchase principal and interest balances will be updated.
- Acquisition cost for the asset is not affected.
- Object codes used on these disbursements should be **610000** (Interest) and **620000** (Principal).

6. To record the depreciation:

TR53

GL	Description	DR	CR	I/A
775**	Operating Expense - Depreciation	X		I
2****	Accumulated Depreciation		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

If the Ownership Fund is a Permanent Fund:**For Permanent Fund (GF=72)**

GL	Description	DR	CR	I/A
725**	General Fixed Asset Depreciation Expense	X		I
2****	Accumulated Depreciation		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

509.3 Mortgage Purchases

A **mortgage** is a type of long term debt secured by real property. A mortgage is paid in equal monthly installments. The monthly payments consist of interest on the debt and reduction of the debt.

The State can purchase land with mortgages and the State can erect its own structures. No agency may incur such a debt for operations.

The Department of Management Services (DMS) issues bonds for property through the State Board of Administration. This bond money is placed in a trust fund.

If an item or land is purchased, it is recorded as though a cash purchase occurred, even if it is over a period of time.

This is technically borrowing money and buying the asset. The asset and liability are recorded at the amount paid, and the asset (except land) is subject to periodic depreciation.

Buildings and building improvements that are completed during a specific time span (usually more than one fiscal year) are classified as a **work-in-progress (WIP)** until completed. Once completed, these assets are subject to periodic depreciation.

Main Accounting Menu (with example data input)

```

MNMU                                09/03/2013  10:13:48
                                MENU
SEC FC  DESCRIPTION                SEC FC  DESCRIPTION                SEC FC  DESCRIPTION
I  AB  AVAILABLE BAL.              U  AD  ACCOUNT DESC            U  AP  ACCTS PAYABLE
U  AR  ACCTS RECEIVABLE          U  BC  BUDGET CONTROL           U  CD  PURCHASING CARD
U  CF  REQ FOR CERT              U  CP  CASH RCPTS UTIL        U  CR  CASH RECEIPTS
U  DB  DISBURSEMENTS            U  DM  DIR/MANAGER FILE      U  EN  ENCB & ENCB CHG
U  EX  EXPANSION                 U  FA  FA - ACCOUNTING      U  FC  FA - CUSTODIAL
U  GA  GEN ACCOUNTING           U  GI  GRANT INFO            U  PE  PERIOD END
U  PJ  PROJECT INFO             U  RC  AR CUSTOMER          U  RP  IMMEDIATE REPORTS
U  RP  RECURRING REPORTS       U  SC  STATE CFO FILES      U  TF  TRANSFERS
U  TG  TITLE - GRANTS           U  TI  TITLE - GENERAL      U  TJ  TITLE - PROJECTS
U  TP  TITLE - PROPERTY         U  VE  VENDOR-EMPLOYEE      U  VP  VOUCHER PRINT
A  VS  VENDOR-STATEWIDE

                                TYPE: FA SEL:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                DAC
    
```

2. Press **Enter**. FLAIR will display the Property Accounting Mini Menu.

Property Accounting Mini Menu

```

FAMU                                01/14/2013  10:34:11
                                PROPERTY ACCOUNTING MINI MENU
REC TYPE                                REQ DATA                                SEL OPTIONS
16  PROPERTY GENERAL ACCOUNTING        ITEM                                    S,I
DA  SINGLE ITEM DEPRECIATION           ITEM                                    S
MT  MASS TRANSFER REQUEST              ITEM                                    A,I
DR  DEPRECIATION REQUEST               ITEM                                    A,I
PM  PROPERTY DISPOSITION/RESTORATION   ITEM                                    D,T
OR SINGLE ITEM TRANSFER

SEL
S  REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I  REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D  DISPOSITION/RESTORATION
T  SINGLE ITEM TRANSFER
A  REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:          SEL:          ITEM:                                TYPE          SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

Property Accounting Mini Menu fields:

Field	Description	Required/Optional/Special Instructions
REC TYPE	Record Type	Required. Available input: 16 – Property General Accounting DA – Single Item Depreciation MT – Mass Transfer Request DR – Depreciation Request PM – Property Disposition/Restoration or Single Item Transfer (2A/N)
SEL	Selection Options	Required. Available input: S – Single input if REC TYPE = 16 and Single Item Depreciation for DA . I – Single inquiry if REC TYPE = 16 or if REC TYPE = MT or DI . D – Disposition/Restoration if REC TYPE = PM . T – Single Item Transfer if REC TYPE = PM . A – Single Add if REC TYPE = MT or DR . (1A)
ITEM	Property Item Number (also BPIN)	Required. Agency unique. (8A/N)

510.2 Property Custodian Mini Menu

The **Property Accounting (FC)** function is used by the Property Custodian to record accounting information concerning property items. The custodian must be given access to the **FC** function in Access Control with Update (**U**) capability.

To access the Property Custodian Mini Menu from the Main Accounting Menu or any FLAIR input screen:

1. In the **TYPE** field, input **FC**.

Main Accounting Menu (with example data input)

MNMU			MENU			09/03/2013 10:13:48		
SEC	FC	DESCRIPTION	SEC	FC	DESCRIPTION	SEC	FC	DESCRIPTION
I	AB	AVAILABLE BAL.	U	AD	ACCOUNT DESC	U	AP	ACCTS PAYABLE
U	AR	ACCTS RECEIVABLE	U	BC	BUDGET CONTROL	U	CD	PURCHASING CARD
U	CF	REQ FOR CERT	U	CP	CASH RCPTS UTIL	U	CR	CASH RECEIPTS
U	DB	DISBURSEMENTS	U	DM	DIR/MANAGER FILE	U	EN	ENCB & ENCB CHG
U	EX	EXPANSION	U	FA	FA - ACCOUNTING	U	FC	FA - CUSTODIAL
U	GA	GEN ACCOUNTING	U	GI	GRANT INFO	U	PE	PERIOD END
U	PJ	PROJECT INFO	U	RC	AR CUSTOMER	U	RP	IMMEDIATE REPORTS
U	RP	RECURRING REPORTS	U	SC	STATE CFO FILES	U	TF	TRANSFERS
U	TG	TITLE - GRANTS	U	TI	TITLE - GENERAL	U	TJ	TITLE - PROJECTS
U	TP	TITLE - PROPERTY	U	VE	VENDOR-EMPLOYEE	U	VP	VOUCHER PRINT
A	VS	VENDOR-STATEWIDE						
						TYPE: FC SEL: _		
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---								
CONT			DAC					

2. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

Property Custodian Mini Menu

```

FCMU                                01/14/2013  10:40:25
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY                ITEM
PI    PROPERTY INVENTORY                    A,I,U

SEL                                     NA SEL OR PM RTYPE    NA SEL OR PM RTYPE
A     SINGLE ADD SCREEN                   1  LAND                4  IMPROV /NOT BLDGS
I     SINGLE INQUIRY SCREEN               2  BUILDING             5  CONSTRUCTION W-I-P
U     SINGLE UPDATE SCREEN                3  FURN AND EQUIP      6  OTHER FIXED ASSETS

TYPE    SEL    ITEM                PAGE    RTYP    ORG
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

Property Custodian Mini Menu fields:

Field	Title	Required/Optional/Special Instructions
TYPE	Record Type	Required. Valid input: CI - Chained Item Inquiry CT - Custodian Title Information DE - Simulated Depreciation Request DA - Depreciation Adjustment NA - Property Non-Accounting Data Entry PM - Property Master File Inquiry/Update PP - Property Pending File PH - Property History Inquiry PI - Property Inventory (2A)
SEL	Selection Options	Required. If: TYPE = CI, PP, or PH , then leave blank . TYPE = CT, DE, or PI , valid input is A, I, or U . TYPE = DA , valid input is U . TYPE = NA , valid input is 1, 2, 3, 4, 5, or 6 . TYPE = PM , valid input is I or U . (1A/N)
ITEM	Property Item Number	Required. If TYPE = CI, NA, DA, PM, or PH . (8A/N)
RTYP	Record Type	Required. If TYPE = PM and SEL = A or U . Valid input: 1 = Land 2 = Building 3 = Furniture and Equipment 4 = Improvements Other than Buildings 5 = Construction Work-in-Progress 6 = Other Fixed Assets (1N)

Field	Title	Required/Optional/Special Instructions
ORG	Organization Code	Required. If TYPE = NA or CT and SEL = A , I , or U . (11N)
PAGE	Page Number	Optional. (1N)
DC	Delegate Code	Optional. Used when adding, inquiring, or updating Custodian Delegate information. (2A/N)

511 TR16 - Property General Accounting

A **TR16** is used to record property accounting transactions that cannot be recorded through any other transaction type in FLAIR. Input of a TR16:

- Records any adjustments or additions for property items previously entered when a disbursement is not required. This transaction does not produce a voucher.
- Records beginning property balances.
- Creates records for donated property.
- Updates the Property Master File the same way a disbursement transaction does.
- Records a property acquisition transaction in FLAIR.
- Has both the **Input GL** and an **Offset GL** on the same input screen for processing the debit and credit sides of the accounting entry.

The GL code must be **26*****, **27*****, or **28***** for all fund types (governmental, proprietary, and fiduciary). The following table provides users the input GL and offset GL codes for inputting TR16s...

...if the ownership fund is a General Fixed Asset Account (**GF = 80**).

GL CODE				OFFSET GL CODE				
284**				724**				
265**	268**	273**	275**	725**				
277**	283**	289**	285**					
26***	27***	28***	711**	718**	719**	721**	722**	
(But not equal to any above-listed GL code)				723**	726**	616**	621**	

...if the ownership fund is a Proprietary or Fiduciary Asset Account (**GF = 50, 60, 71, 73, 74, 76**).

GL CODE				OFFSET GL CODE			
264**				265**			
284**				284** (exact match)		487**	
285**				53***		774**	
265**	268**	273**	275**	53***		775**	
277**	283**	289**					
263**	266**	267**	271**	Must Equal GL Code Entered			
272**	274**	276**	278**				
282**	284**	288**					
When using GL code 278, if the amount is <0, then these offset codes may be used: 263**, 267**, 272**, 274**, 278**, or 288**							
OLO = 550000 only				263**			
Otherwise:				Cannot be = 52100			
				Must be >15099 and <60000			
				May = 781** or 687**			

...if the ownership fund is a permanent fund (GF = 72).

GL CODE				OFFSET GL CODE			
265**	268**	273**	275**	53***	616**	621**	775**
277**	283**	289**					
284**				284**		487**	
285**				53***	616**	774**	
263**	264**	266**	267**	Must Equal GL Code Entered			
271**	272**	274**	276**				
278**	282**	284**	288**				
Exception: When using GL code 278, if the amount is <0, then these offset codes may be used: 263**, 267**, 272**, 274**, or 288**							
OLO = 550000 only				263**			
Otherwise:				Cannot be = 52100, 616** or 621**			
				Must be >15099 and <60000			
				May = 781** or 687**			

511.1 Beginning Property Balances

Agencies must use the appropriate GL codes for each fund type in FLAIR to enter beginning balances onto the Property Master File. The fund types for managing assets are as follows:

- Governmental (10, 20, 30, 40, 72)
- Proprietary (50, 60)
- Fiduciary (71, 73, 74, 76)

511.1.1 Governmental Funds (GF = 10, 20, 30, 40)

A TR16 is used to enter fixed assets into the General Fixed Asset Account (GF = 80):

GL	Offset GL	Description	DR	CR	I/A
2****		Property, Plant, and Equipment	X		I
	7****	Expenditures or		X	I
	6****	Property Transfer, Revenue from Fines or Settlements, Donated Property		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

511.1.2 Proprietary (GF = 50, 60), Fiduciary (GF = 71, 73, 74, 76), and/or Permanent Funds (GF = 72)

Using the same GL code for the input and offsetting GL will place the property item on the Property Master File after overnight processing, but will not affect any other GL accounts.

GL	Offset GL	Description	DR	CR	I/A
2****		Property, Plant, and Equipment	X		I
	2****	Property, Plant, and Equipment		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Note: If an asset is owned by a proprietary fund and needs to be added to the GL, a correcting entry must be entered to add it to the Property Master File. The entry above only adds the asset to the Property Master File but not the GL.

To add the asset to the GL:

1. Input a TR58 with a negative amount to remove the incorrect GL (including BPIN).
2. Input another TR58 with the correct GL code 2**** (including the BPIN).

This will create the automated entry below, adding the item to the GL.

Automated entry – adds asset to the GL:

GL	Description	DR	CR	I/A
79400	Capitalized Disbursements	X		A
59400	Capitalized Disbursements – Offset		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

511.2 Donated Property

To enter donated property, a TR16 is used to record the following entries:

For Governmental Funds:

GF = 10, 20, 30, 40, current use fund and ownership fund GF = 80

GL	Offset GL	Description	DR	CR	I/A
2****		Property, Plant, and Equipment	X		I
	62100	Capital Grants and Donations		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

The following are example accounting entries generated using the TR16 for specific donated property scenarios.

1. Equipment received as a donation:

GL	Offset GL	Description	DR	CR	I/A
27600		Furniture and Equipment	X		I
	62100	Capital Grants and Donations		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

2. A vehicle is seized during a drug arrest and was confiscated by the State:

GL	Offset GL	Description	DR	CR	I/A
27600		Furniture and Equipment	X		I
	61600	Fines, Forfeits, Judgments, and Settlements		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

3. Vehicles and equipment seized by the Federal Government are given to the State:

GL	Offset GL	Description	DR	CR	I/A
27600		Furniture and Equipment	X		I
	62100	Capital Grants and Donations		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

For Proprietary and Fiduciary Funds:

Proprietary (GF = 50, 60); Fiduciary (GF = 71, 73, 74, 76) or Permanent (72)

GL	Offset GL	Description	DR	CR	I/A
2****		Property, Plant, and Equipment	X		I
	68700	Capital Grants and Donations		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Amounts on items entered as donations will be shown on the Property Master File as:

- Acquisitions Cost (**ACQ COST**) and
- Purchasing Fund Donated Value (**DONATED VALUE**).

511.3 Single Input

The TR16 is used to make one entry at a time with or without the Expansion Option data displayed. Accessing the Expansion File during input is optional.

To access the TR16 Property General Accounting Single Input Screen from the Property Accounting Mini Menu or any FLAIR input screen:

1. In **TYPE** field, input **16**.
2. In the **SEL** field, input **S**.

Property Accounting Mini Menu (with example data input)

```

FAMU                                08/13/2013  15:45:57
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                            REQ DATA                SEL OPTIONS
16 PROPERTY GENERAL ACCOUNTING      ITEM                   S,I
DA SINGLE ITEM DEPRECIATION         ITEM                   S
MT MASS TRANSFER REQUEST            ITEM                   A,I
DR DEPRECIATION REQUEST             ITEM                   A,I
PM PROPERTY DISPOSITION/RESTORATION  ITEM                   D,T
OR SINGLE ITEM TRANSFER

SEL
S REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D DISPOSITION/RESTORATION
T SINGLE ITEM TRANSFER
A REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  _   SEL:      ITEM:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH                                TYPE 16 SEL S
    
```

3. Press **Enter**. FLAIR will display the TR16 Single Input Request Screen One.

TR16 - Property General Accounting - Single Input - Request - Screen One

```

16S1                                10/01/2012  12:54:53

TR 16 - PROPERTY GENERAL ACCOUNTING - SINGLE INPUT - REQUEST

L1 L2 L3 L4 L5  EO VR OBJECT PPI
85

NOTE:
EO (EXPANSION OPTION) WILL NOT DEFAULT TO 00 (STANDARD) ON THIS SCREEN

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MINI  MAIN  RFRSH                                TYPE      SEL
    
```

TR16 Property General Accounting Single Input Request Screen One fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Required. L1 is protected. Agency unique. (11N)
EO	Expansion Option	Required. If: EO is included; the transaction will access the Expansion File and include Expansion Option data (<i>see Screen Three with expanded input</i>). EO is not entered; the necessary data must be entered on the subsequent screen (<i>see Screen Two with unexpanded input</i>). (2A/N)
VR	Expansion Option Version	Optional. Agency unique. (2A/N)
OBJECT	Object Code	Optional. (6A/N)
PPI	Prior Period Indicator	Optional. Valid input: Y or M. (1A)

- Input the required and optional fields as appropriate.
- Press **Enter**. If an expansion option is input, FLAIR will display the TR16 Property General Accounting Single Input Screen Three (expanded view). If an expansion option is not input, FLAIR will display the TR16 Property General Accounting Single Input Screen Two (unexpanded view).

TR16 - Property General Accounting - Single Input - Screen Three (with example data retrieved)

```

16S3 TR 16 - PROPERTY GENERAL ACCOUNTING - SINGLE INPUT 01/14/2013 14:48:18
DOC-NO  LINE  L1 L2 L3 L4 L5  EO VR OBJECT  SEC-DOC-NO  TRN-DT  PPI
G          85 10 02 02 213 00 02 512000
.....AMOUNT.....  OFFSET GL  OFFSET EGL VENDOR-ID  SUB-VENDOR-ID
BPIN          COUNT  INVOICE  DESCRIPTION  OTHER-DOC  B  PID  SC
CAT  YR  GL  EGL  EOB  ECAT  STATE-PROGRAM  EP  PROJECT ID
060000  00  72100  1112110000 000000
GRANT          GY  CNTRT  CY  OCA  AU  EF
OPERATING FUND: GF 10 SF 1 FID 000001 BE 85100000 IBI 00
OWNERSHIP FUND: GF 80 SF 9 FID 111111
NEXT: L1-L5 85 10 02 02 213 EO 00 VR  OBJECT 512000 PPI  TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINI  MAIN  RFRSH  CAN
    
```

TR16 Property General Accounting Single Input Screen Three fields:

Field	Description	Required/Optional/Special Instructions
GF	GAAFR Fund	Protected. (2N)
SF	State Fund	Protected. (1N)
FID	Fund Identifier	Retrieved. Can be overridden. (6N)
BE	Budget Entity	Retrieved. Can be overridden. Not available for ownership fund. (8N)
IBI	Internal Budget Entity	Retrieved. Can be overridden. Not available for ownership fund. (2N)

Note: The fields associated with the operating fund and ownership fund are not shown on the unexpanded screen (Screen Two). To display an unexpanded screen, do not input an expansion option on Screen One.

TR16 - Property General Accounting - Single Input - Screen Two (unexpanded view - does not show fields relating to the operating or ownership funds)

```

16S2                                01/14/2013  15:03:08
      TR 16 - PROPERTY GENERAL ACCOUNTING - SINGLE INPUT
DOC-NO  LINE      L1 L2 L3 L4 L5      OBJECT  SEC-DOC-NO  TRN-DT  PPI
G                               85 10 02 02 213
....AMOUNT....  OFFSET GL  OFFSET EGL  VENDOR-ID          SUB-VENDOR-ID
BPIN          COUNT  INVOICE  DESCRIPTION          OTHER-DOC  B  PID  SC
CAT    YR  GL    EGL  EOB  ECAT    STATE-PROGRAM          EP  PROJECT ID
GRANT          GY  CNTRT  CY  OCA  AU  OFS  GF SF FID  BE          IBI  EF

NEXT: L1-L5 85 10 02 02 213 EO  VR  OBJECT          PPI  TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINI  MAIN  RFRSH          CAN
    
```

Fund information if only organization code (L1-L5) is entered on Screen One:

Field	Description	Required/Optional/Special Instructions
GF	GAAFR Fund Type	Retrieved. Protected and cannot be changed. (2N)
SF	State Fund Type	Retrieved. Protected and cannot be changed. (1N)
FID	Fund Identifier	Retrieved. Can be overridden by user. (6N)
BE	Budget Entity	Retrieved. Can be overridden by user. Not available for ownership fund. (8N)
IBI	Internal Budget Entity	Retrieved. Can be overridden by user. Not available for ownership fund. (2N)

TR16 Property General Accounting Single Input Screen Two fields:

Field	Description	Required/Optional/Special Instructions
DOC-NO	Document Number	Required. Agency unique. (6A/N)
LINE	Document Line Number	Optional. (4A/N)
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
EO	Expansion Option	Protected. (2A/N)
VR	Expansion Option Version	Protected. (2N)
OBJECT	Object Code	Protected. (6N)
SEC-DOC-NO	Secondary Document Number	Optional. (10A/N)
TRN-DT	Transaction Date	Optional. If blank, defaults to current date. (MMDDYYYY) (8N)
AMOUNT	Transaction Amount	Required. Enter a positive amount for a debit and a negative amount for a credit. (10.2N)
OFFSET GL	Offsetting General Ledger Code	Required. <i>Refer to the table at the beginning of section 511 for limitations and edits related to entering an offset GL.</i> (5N)
OFFSET EGL	Offsetting External General Ledger Code	Optional. (3N)
VENDOR-ID	Vendor Identification Number	Optional. (11A/N)
SUB-VENDOR ID	Sub-Vendor Identification Number	Optional. (11A/N)
BPIN	Beginning Property Item Number	Optional. First two characters are alphanumeric; the last six are numeric or equal to ZZZZZZ . (8A/N)
COUNT	Count	Optional. Not allowed without the BPIN. (4N)
INVOICE	Invoice number	Optional. (9N)
DESCRIPTION	Description	Optional. (16A/N)
OTHER-DOC	Other Document Number	Optional. (11A/N)
B	Batch Character	Optional. (1A/N)
PID	Product Identifier	Optional. Must be established in Title File prior to using in a transaction. (3A/N)
SC	Status Code	Required. Valid input: A - Adjustment to Additions (default, if SC left blank) B - Adjustment to Beginning Balances D - Adjustment to Deletions (1A)

The **CAT**, **GL**, **EGL**, **EOB**, and **ECAT** fields may be retrieved from the Expansion Set record if the Set File is accessed. These fields may be overridden (changed) or added by the operator on this screen.

Field	Description	Required/Optional/Special Instructions
CAT	Appropriation Category/Revenue Source	Required. Edited against the Title File. If left blank, defaults to 000000 .

Field	Description	Required/Optional/Special Instructions
		If OBJ is entered, and OBJ is <100000, CAT must be <010000, but not 000000. If OBJ >099999, CAT must be >009999. (6N)
YR	Appropriation Year	Optional. If left blank, defaults to 00. (2N)
GL	General Ledger Code	Required. GL must be 26***, 27***, or 28***. Refer to the table at the beginning of section 511 for limitations and edits related to entering a GL. (5N)
EGL	External General Ledger Code	Optional. Must be established in Title File prior to use in a transaction. (3N)
EOB	External Object Code	Optional. Must be established in Title File prior to use in a transaction. (3A/N)
ECAT	External Category	Optional. Must be established in Title File prior to use in a transaction. (3A/N)
STATE-PROGRAM	State Program Number	Required. Must be established in Title File prior to use in a transaction. (16N)
EP	External Program	Optional. Must be established in Title File prior to use in a transaction. (2N)
PROJECT ID	Project Identifier	Optional. Must be established in Title File prior to use in a transaction. (11A/N)
GRANT	Grant Number	Optional. Must be active in the Title File prior to use in a transaction. (5A/N)
GY	Grant Year	Optional. A grant number must be present before grant year is input. (2N)
CNTRT	Contract Number	Optional. Must be established in FACTS and active in the Title Files before use in a FLAIR transaction. (5A/N)
CY	Contract Year	Optional. A contract number must be present before contract year is input. (2N)
OCA	Other Cost Accumulator	Optional. Must be established in Title File prior to use in a transaction. (5A/N)
AU	Agency Unique	Optional. Must be established in Title File prior to use in a transaction. (2N)

The **EF** (External Fund Type) field on the expanded screen is protected and cannot be changed.

- Once the desired data codes are input, press **Enter**. FLAIR will display the TR16 Property General Accounting Single Input Request Screen Two.

511.4 Inquiry

Agency users may inquire into any TR16 that has been input on the current business day prior to overnight processing.

To inquire on a TR16 from the Property Accounting Mini Menu or any FLAIR input screen:

1. In the **TYPE** field, input **16**.
2. In the **SEL** field, input **I**.

Property Accounting Mini Menu (with example data input)

```

FAMU                                08/13/2013  16:04:36
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                                REQ DATA                                SEL OPTIONS
16 PROPERTY GENERAL ACCOUNTING                                S,I
DA SINGLE ITEM DEPRECIATION                                S
MT MASS TRANSFER REQUEST                                A,I
DR DEPRECIATION REQUEST                                A,I
PM PROPERTY DISPOSITION/RESTORATION OR SINGLE ITEM TRANSFER  ITEM                                D,T

SEL
S REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D DISPOSITION/RESTORATION
T SINGLE ITEM TRANSFER
A REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  _  SEL:      ITEM:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH                                TYPE 16 SEL I
    
```

3. Press **Enter**. FLAIR will display the TR16 Property General Accounting Single Inquiry by Site Request Screen One.

TR16 - Property General Accounting - Single Inquiry By Site - Request - Screen One

```

16I1                                10/01/2012  13:01:00
TR 16 - PROPERTY GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE - REQUEST

L1 L2 L3 L4 L5  USER ID  GF SF FID    BE      IBI  DOC-NO  LINE  GL
85                                     G

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH                                TYPE  SEL
    
```

TR16 Property General Accounting Single Inquiry by Site Request Screen One fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Optional. L1 is protected. (11N)
USER ID	FLAIR User Identification Code	Optional. FLAIR will return transactions based on the user's ID. (6N)
GF	GAAFR Fund	Optional. (2N)
SF	State Fund	Optional. (1N)
FID	Fund Identifier	Optional. (6N)
BE	Budget Entity	Optional. (8N)
IBI	Internal Budget Indicator	Optional. (2N)
DOC-NO	Document Number	Optional. Agency unique. (6A/N)
LINE	Document Line Number	Optional. (4A/N)
GL	General Ledger Code	Optional. (5N)

4. a. Input any of the optional data as search criteria; **OR**
 b. Leave all fields blank.
5. Press **Enter**.
 a. FLAIR will display the TR16 Property General Accounting Single Inquiry by Site Screen Two based on the search criteria input; **OR**
 b. If all fields are left blank, FLAIR will display all TR16 entries input during the current business day.

TR16 - Property General Accounting - Single Inquiry By Site - Screen Two (with example data retrieved)

```

16I2                                10/01/2012 13:19:27
DOC-NO  LINE  TR 16 - PROPERTY GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE
G 100      85 10 02 02 213 00 02 512000  SEC-DOC-NO  TRN-DT  PPI
                                01/20/2012

....AMOUNT....  OFFSET GL  OFFSET EGL  VENDOR-ID  SUB-VENDOR-ID
1100.00  62100                                F11111111999

BPIN          COUNT  INVOICE  DESCRIPTION  OTHER-DOC  B  PID  SC
ZZ777777

CAT  YR  GL  EGL  EOB  ECAT  STATE-PROGRAM  EP  PROJECT ID
060000  00  26600                                112110000 000000

GRANT          GY  CNTRT  CY  OCA  AU  OFS  EF

OPERATING FUND: GF 10 SF 1 FID 000001 BE 85100000 IBI 00
OWNERSHIP FUND: GF 80 SF 9 FID 111111

NEXT:
L1 L2 L3 L4 L5  USER-ID  GF SF FID  BE  IBI  DOC-NO  TYPE  SEL
85  G

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINT  MAIN  RFRSH  TOP          FWD
    
```

6. Press **F8** to view any additional line(s) until FLAIR displays the message **"END OF SEARCH."**

On inquiry screens, the **NEXT** line fields will remain blank. If another inquiry is required, input the appropriate criteria in the fields on the **NEXT** line and press **Enter**.

511.5 Update

Changes and corrections can be made to current day TR16 entries. To make changes to entries entered on a prior day, the original entry must be reversed and re-entered correctly.

To update a TR16 record entered on a previous business day, the record must first be retrieved via the single inquiry function. To inquire on a TR16 from the Property Accounting Mini Menu or any FLAIR input screen:

1. In the **TYPE** field, input **16**.
2. In the **SEL** field, input **I**.

Property Accounting Mini Menu (with example data input)

```

FAMU                                08/13/2013  16:04:36
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                            REQ DATA          SEL OPTIONS
16 PROPERTY GENERAL ACCOUNTING      ITEM              S,I
DA SINGLE ITEM DEPRECIATION         ITEM              S
MT MASS TRANSFER REQUEST            ITEM              A,I
DR DEPRECIATION REQUEST              ITEM              A,I
PM PROPERTY DISPOSITION/RESTORATION  ITEM              D,T
OR SINGLE ITEM TRANSFER

SEL
S REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D DISPOSITION/RESTORATION
T SINGLE ITEM TRANSFER
A REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  _   SEL:      ITEM:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH                                TYPE 16 SEL I
    
```

3. Press **Enter**. FLAIR will display the TR16 Property General Accounting Single Inquiry by Site Request Screen One.

TR16 - Property General Accounting - Single Inquiry By Site - Request - Screen One

```

16I1                                10/01/2012  13:01:00
TR 16 - PROPERTY GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE - REQUEST

L1 L2 L3 L4 L5  USER ID  GF SF FID    BE      IBI  DOC-NO  LINE  GL
85                                     G

                                TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH
    
```

4. a. Input any of the optional data as search criteria; **OR**
 b. Leave all fields blank.
5. Press **Enter**.
 a. FLAIR will display the TR16 Property General Accounting Single Inquiry by Site Screen Two based on the search criteria input; **OR**
 b. If all fields are left blank, FLAIR will display all TR16 entries input during the current business day.
6. Press **ENTER**. FLAIR will display the TR16 Property General Accounting Single Inquiry by Site Screen Two.

TR16 - Property General Accounting - Single Inquiry By Site - Screen Two (with example data retrieved)

16I2										10/01/2012		13:19:27			
TR 16 - PROPERTY GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE															
DOC-NO	LINE	L1	L2	L3	L4	L5	EO	VR	OBJECT	SEC-DOC-NO	TRN-DT	PPI			
G 100		85	10	02	02	213	00	02	512000		01/20/2012				
....AMOUNT....		OFFSET GL		OFFSET EGL		VENDOR-ID			SUB-VENDOR-ID						
1100.00		62100				F11111111999									
BPIN	COUNT	INVOICE			DESCRIPTION			OTHER-DOC	B	PID	SC				
ZZ777777											A				
CAT	YR	GL	EGL	EOB	ECAT	STATE-PROGRAM		EP	PROJECT ID						
060000	00	26600				1112110000 000000									
GRANT	GY	CNTRT	CY	OCA	AU	OFS	EF								
OPERATING FUND: GF 10 SF 1 FID 000001 BE 85100000 IBI 00															
OWNERSHIP FUND: GF 80 SF 9 FID 111111															
NEXT:	L1	L2	L3	L4	L5	USER-ID	GF	SF	FID	BE	IBI	DOC-NO	TYPE	SEL	
85												G		GL	
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---															
CONT		MINI			MAIN			REFRESH			TOP			FWD	

7. In the **SEL** field on Screen Two, input **U** (Update).

TR16 - Property General Accounting - Single Inquiry By Site - Request - Screen Two (with example data input)

16I2										07/06/2012		11:35:31			
TR 16 - PROPERTY GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE															
DOC-NO	LINE	L1	L2	L3	L4	L5	EO	VR	OBJECT	SEC-DOC-NO	TRN-DT	PPI			
G 100		85	10	02	02	213	00	02	512000	E1010000001	07/06/2012				
....AMOUNT....		OFFSET GL		OFFSET EGL		VENDOR-ID			SUB-VENDOR-ID						
1100.00		62100				F11111111999									
BPIN	COUNT	INVOICE			DESCRIPTION			OTHER-DOC	B	PID	SC				
ZZ777777					OPTIMIZED DELL						A				
CAT	YR	GL	EGL	EOB	ECAT	STATE-PROGRAM		EP	PROJECT ID						
060000	00	26600				1112110000 000000									
GRANT	GY	CNTRT	CY	OCA	AU	OFS	EF								
OPERATING FUND: GF 10 SF 1 FID 000001 BE 85100000 IBI 00															
OWNERSHIP FUND: GF 80 SF 9 FID 111111															
NEXT:	L1	L2	L3	L4	L5	USER-ID	GF	SF	FID	BE	IBI	DOC-NO	TYPE	SEL	
85												G		GL	
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---															
CONT		MINI			MAIN			REFRESH			TOP			FWD	

8. Press **Enter**. FLAIR will display the TR16 Property General Accounting Single Update by Site Screen One.

TR16 - Property General Accounting - Single Update By Site - Screen One (with example data retrieved)

```

16U1                                10/01/2012  13:22:20
TR 16 - PROPERTY GENERAL ACCOUNTING - SINGLE UPDATE BY SITE
DELETED:
DOC-NO  LINE  L1 L2 L3 L4 L5  EO VR OBJECT  SEC-DOC-NO  TRN-DT  PPI
G 100      85 10 02 02 213 00 02 512000      01202012
....AMOUNT....  OFFSET GL  OFFSET EGL  VENDOR-ID      SUB-VENDOR-ID
1100.00      62100      F11111111999.
BPIN      COUNT  INVOICE  DESCRIPTION  OTHER-DOC  B  PID  SC
ZZ777777
CAT  YR  GL  EGL  EOB  ECAT  STATE-PROGRAM  EP  PROJECT ID
060000  00  26600      1112110000 000000
GRANT      GY  CNTRT  CY  OCA  AU  OFS  EF
OPERATING FUND:  GF 10 SF 1 FID 000001 BE 85100000 IBI 00
OWNERSHIP FUND:  GF 80 SF 9 FID 111111
                                           TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI
    
```

9. a. Input updated data in any field on this screen with the exception of **L1-L5, EO, VR, OBJECT**, and **GF, SF, FID** for both the **OPERATING** and **OWNERSHIP FUND**; OR
 - b. In the **DELETE** field, input **D** to remove transaction from the Daily Input File.
10. Press **Enter** to process changes. FLAIR will display the TR16 Property General Accounting Single Inquiry Screen Two.

512 Custodian Title Information

The **Custodian Title Information (CT)** function is used to add the name and address of a Property Custodian to a Property File using a custodian identification number (CID) assigned by the agency's Access Control Custodian. The Property Custodian adds Delegates to the CT File who will have the responsibility of updating and maintaining the Property Master File. The number of allowed Delegates is unlimited and determined by agency management.

Note: If any Delegate is within the same organizational unit as another Delegate, they must be assigned a delegate code, otherwise, the delegate code is optional. All Delegates must share the Custodian's CID.

512.1 Custodian/Delegate Titling - Add

A Delegate is created by the Property Custodian whenever the responsibility for the updating and maintenance of the Property Master File is given to other people.

To access the Custodian Titling Information function, or to record Delegate information, from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **CT**.
2. In the **SEL** field, input **A**.

Property Custodian Mini Menu (with example data input)

FCMU		PROPERTY CUSTODIAN MINI MENU		09/03/2013	12:54:03
TYPE	FUNCTION DESCRIPTION	SEL OPTIONS	REQ DATA		
CI	CHAINED ITEM INQUIRY		ITEM		
CT	CUSTODIAN TITLE INFORMATION	A, I, U	ORG		
DE	SIMULATED DEPRECIATION REQUEST	A, I, U			
DA	DEPRECIATION ADJUSTMENTS	U	ITEM		
NA	PROPERTY NON-ACCOUNTING DATA ENTRY	1, 2, 3, 4, 5, 6	ORG, ITEM		
PM	PROPERTY MASTER FILE INQUIRY/UPDATE	I, U	ITEM OR RTYPE		
PP	PROPERTY PENDING FILE				
PH	PROPERTY HISTORY INQUIRY		ITEM		
PI	PROPERTY INVENTORY	A, I, U			
SEL		NA SEL OR PM RTYPE	NA SEL OR PM RTYPE		
A	SINGLE ADD SCREEN	1 LAND	4 IMPROV /NOT BLDGS		
I	SINGLE INQUIRY SCREEN	2 BUILDING	5 CONSTRUCTION W-I-P		
U	SINGLE UPDATE SCREEN	3 FURN AND EQUIP	6 OTHER FIXED ASSETS		
TYPE	CT	SEL	A	ITEM	_
				PAGE	RTYP
					ORG
					TYPE
					DC
					SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---					
CONT					
MAIN RFRSH					

3. Press **Enter**. FLAIR will display the Custodian Titling Information Screen.

Custodian Titling Information Screen (with example data input)

```

CTAI 10/01/2012 13:35:06
          CUSTODIAN TITLING INFORMATION
STATUS  L1 L2 L3 L4 L5  CID  CUSTODIAN NAME
  A      85 00 00 00 000  PROP  PHIL A BUSTER
CUSTODIAN ADDRESS          CITY  STATE  ZIP CODE
FLETCHER BUILDING          TALLAHASSEE  FL  32399
DELEGATE L1 L2 L3 L4 L5  DC  DELEGATE NAME
          85 10 00 00 000  **
DELEGATE ADDRESS          CITY  STATE  ZIP CODE

LOCATION

TYPES OF INVENTORY          LAST INVENTORY DATE  NEXT INVENTORY DATE
EQUIPMENT
BUILDING
LAND
IMPROVEMENTS OTHER THAN BUILDING
CONSTRUCTION WORK-IN PROGRESS
OTHER FIXED ASSETS

NEXT: SEL  L1 L2 L3 L4 L5          D-CODE          TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MTNT  MATN  RFRSH          CAN
    
```

Custodian Titling Information Screen fields:

Field	Description	Required/Optional/Special Instructions
STATUS	Status Code	Retrieved. Status code indicators: A -Active (system-generated code when adding a record) I - Inactive D -Delete (1A)
L1 L2 L3 L4 L5	Custodian Organization Code	Protected. (11N)
CID	Custodian Identification Number	Retrieved. Assigned by the agency's Access Control Custodian. (4A/N)
CUSTODIAN NAME	Custodian's Name	Required. Blank if the CID not previously titled. If CID previously titled, returns Custodian's name. (35A/N)
CUSTODIAN ADDRESS	Custodian Address	Protected. Address of Property Custodian. (35A/N)
CITY	Custodian City	Protected. (19A/N)
STATE	Custodian State	Protected. (2A/N)
ZIP CODE	Custodian Zip Code	Protected. (5A/N)
DELEGATE L1 L2 L3 L4 L5	Delegate Organization Code	Required. Delegate's assigned organization code. (11N)
DC	Delegate Code	Required. If there is more than one Delegate per organizational unit and is used to differentiate Delegates titled in the same organizational unit. (2A/N)
DELEGATE NAME	Property Delegate Name	Required. First and last name of Property Delegate. (31A/N)
DELEGATE ADDRESS	Delegate Address	Required. Address of Property Delegate. (31A/N)

Field	Description	Required/Optional/Special Instructions
CITY	Delegate City	Required. City of Property Delegate. (19A/N)
STATE	Delegate State	Required. State of Property Delegate. (2A/N)
ZIP CODE	Delegate Zip Code	Required. Delegate's postal zip code. (5N)
LOCATION	Delegate Location	Optional. Physical location of property. (16A/N)
LAST INVENTORY DATE	Last Inventory Date	Optional. Date of last physical inventory. (MMDDYYYY) (8N)
NEXT INVENTORY DATE	Next Inventory Date	Optional. Date of next scheduled physical inventory. (MMDDYYYY) (8N)

The Property Custodian can add additional Delegates by using the **NEXT** line and pressing **Enter** to access the complete Custodian Titling Information Screen.

512.2 Custodian/Delegate - Inquiry/Update

The **Custodian Titling Information Inquiry/Update** function is available only to Property Custodians. Through this function, Custodians are able to not only inquire on but also update both their information as well as that of their Delegate. Changes can be made to the record if the user has been granted Update (**U**) capability through their Access Control Record.

The screens for both the Custodian and Delegate records look almost identical. To tell the difference between the records, note that when the Delegate information displayed on the screen is the same as the Custodian information, it is the Custodian Record. If the Delegate's information on screen is different than that of the Custodian, it is the Delegate Record.

To access the Custodian Titling Information Inquiry/Update Screen from the Property Custodian (**FC**) Mini Menu:

1. In the **TYPE** field, input **CT**.
2. In the **SEL** field, input **U**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/03/2013  13:01:33
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY          A,I,U        ITEM
CT    CUSTODIAN TITLE INFORMATION    A,I,U        ORG
DE    SIMULATED DEPRECIATION REQUEST A,I,U
DA    DEPRECIATION ADJUSTMENTS      U            ITEM
NA    PROPERTY NON-ACCOUNTING DATA  1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/ I,U          ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY
PI    PROPERTY INVENTORY            A,I,U

SEL          NA SEL OR PM RTYPE    NA SEL OR PM RTYPE
A  SINGLE ADD SCREEN              1  LAND                4  IMPROV /NOT BLDGS
I  SINGLE INQUIRY SCREEN          2  BUILDING            5  CONSTRUCTION W-I-P
U  SINGLE UPDATE SCREEN           3  FURN AND EQUIP      6  OTHER FIXED ASSETS

TYPE CT SEL U  ITEM _          PAGE  RTYP  ORG          TYPE  DC
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH
    
```

- Press **Enter**. FLAIR will display the Custodian Titling Information Inquiry/Update Screen.

Custodian Titling Information Inquiry/Update Screen (example Custodian Record)

```

CTIU                                10/01/2012  14:43:52
                                CUSTODIAN TITLING INFORMATION INQUIRY/UPDATE
STATUS  L1 L2 L3 L4 L5  CID      CUSTODIAN NAME
A      85 00 00 00 000  PROP    PHIL A BUSTER
CUSTODIAN ADDRESS
FLETCHER BUILDING                TALLAHASSEE          STATE  ZIP CODE
DELEGATE  L1 L2 L3 L4 L5  DC      DELEGATE NAME
85 00 00 00 000  **    PHIL A BUSTER
DELEGATE ADDRESS
FLETCHER BUILDING                TALLAHASSEE          STATE  ZIP CODE
LOCATION                               FL              32399

TYPES OF INVENTORY                LAST INVENTORY DATE    NEXT INVENTORY DATE
EQUIPMENT                          06102012                06102013
BUILDING
LAND
IMPROVEMENTS OTHER THAN BUILDING
CONSTRUCTION WORK-IN PROGRESS
OTHER FIXED ASSETS

NEXT:  SEL    L1 L2 L3 L4 L5          D-CODE          TYPE          SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MINI  MAIN  RFRSH TOP          FWD              CAN
    
```

The following fields may be changed for Custodian Records:

Field	Description	Required/Optional/Special Instructions
STATUS	Status Code	Optional. Allowed input of A, D, or I. (1A)
CUSTODIAN NAME	Custodian Name	Optional. Name of property custodian. (35A/N)
CUSTODIAN ADDRESS	Custodian Address	Optional. Physical location of custodian. (35A/N)
L1 L2 L3 L4 L5	Custodian Organization Code	Protected. Custodian's assigned organization code. (11N)
CID	Custodian Identification	Retrieved. Assigned by the agency's access

Field	Description	Required/Optional/Special Instructions
	Number	control custodian. (4A/N)
CUSTODIAN NAME	Custodian Name	Required. If the CID has been previously titled, returns the Custodian Name. (35A/N)
LAST INVENTORY DATE	Last Inventory Date	Optional. Date of last physical inventory. (MMDDYYYY) (8N)
NEXT INVENTORY DATE	Next Inventory Date	Optional. Date of next scheduled physical inventory. (MMDDYYYY) (8N)

Status codes (available for update on Custodian and Delegate records). The following are valid changes:

Current Status	New Status
A	U, I, or D
U	I or D
I	U or D
D	I or U

To access the Custodian Titling Information Inquiry/Update function for the **DELEGATE**, from the Property Custodian (FC) Mini Menu:

1. In the **REC TYPE** field, input **CT**.
2. In the **SEL** field, input **U**
3. In the **ORG** field, input the Delegate’s organization code (**L1-L5**).

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/03/2013  13:06:20
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U        ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U            ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6  ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U          ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY          ITEM
PI    PROPERTY INVENTORY                A,I,U

SEL
A     SINGLE ADD SCREEN                1  LAND                4  IMPROV /NOT BLDGS
I     SINGLE INQUIRY SCREEN            2  BUILDING             5  CONSTRUCTION W-I-P
U     SINGLE UPDATE SCREEN             3  FURN AND EQUIP       6  OTHER FIXED ASSETS

TYPE CT  SEL U  ITEM                PAGE  RTYP  ORG 85 00 00 00 000  DC _
                                TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Custodian Titling Information Inquiry/Update Screen.

Custodian Titling Information Inquiry/Update Screen (example Delegate Record)

```

CTIU 07/13/2012 14:05:34
CUSTODIAN TITLING INFORMATION INQUIRY/UPDATE
STATUS L1 L2 L3 L4 L5 CID CUSTODIAN NAME
A 85 00 00 00 000 PROP PHIL A BUSTER
CUSTODIAN ADDRESS STATE ZIP CODE
FLETCHER BUILDING TALLAHASSEE FL 32399
DELEGATE L1 L2 L3 L4 L5 DC DELEGATE NAME
85 10 01 01 214 01 PROPERTY O CHIEF
DELEGATE ADDRESS STATE ZIP CODE
200 WEST GAINES STREET TALLAHASSEE FL 32399
LOCATION 37 10 0000 00000000

TYPES OF INVENTORY LAST INVENTORY DATE NEXT INVENTORY DATE
EQUIPMENT
BUILDING
LAND
IMPROVEMENTS OTHER THAN BUILDING
CONSTRUCTION WORK-IN PROGRESS
OTHER FIXED ASSETS

NEXT: SEL L1 L2 L3 L4 L5 D-CODE TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT MINI MAIN RFRSH TOP FWD CAN
    
```

The following fields may be changed for Delegate Records:

Field	Description	Required/Optional/Special Instructions
STATUS	Status Code	Required. Status of delegate record. Input: A – Added (system generated when adding a new record.) D – Deleted I – Inactive (1A)
DELEGATE NAME	Property Delegate Name	Optional. First and last name of Property Delegate. (35A/N)
DELEGATE ADDRESS	Delegate Address	Optional. (35A/N)
CITY, STATE, ZIP	Delegate City/State/Zip	Optional. City (19A) State (2A) Zip Code (5N)
LOCATION	Location Code	Optional. Physical location of property. (16A/N)
LAST INVENTORY DATE	Last Inventory Date	Optional. Date of last physical inventory. (MMDDYYYY) (8N)
NEXT INVENTORY DATE	Next Inventory Date	Optional. Date of next scheduled physical inventory. (MMDDYYYY) (8N)

5. Input the required and optional fields as appropriate.
6. Press **Enter**. FLAIR will process the changes and display the Custodian Titling Information Inquiry/Update Screen.

On inquiry screens, the **NEXT** line fields will remain blank. If another inquiry is required, input the appropriate criteria in the fields on the **NEXT** line and press **Enter**.

513 Property Non-Accounting

The **Property Non-Accounting Data Entry (NA)** function is used to add non-monetary fixed asset information to the Property Master File before any accounting data for the specified item has been entered.

The Property Non-Accounting Data Entry screens can be accessed from the Property Custodian (FC) Mini Menu.

Property Custodian Mini Menu

```

FCMU                                09/03/2013  13:14:34
      PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY           ITEM
PI    PROPERTY INVENTORY                 A,I,U

      NA SEL OR PM RTYPE    NA SEL OR PM RTYPE
      1  LAND                4  IMPROV /NOT BLDGS
      2  BUILDING            5  CONSTRUCTION W-I-P
      3  FURN AND EQUIP     6  OTHER FIXED ASSETS

TYPE  _  SEL  ITEM                PAGE  RTYP  ORG                TYPE  DC
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

Property Custodian Mini Menu fields applicable to the Property Non-Accounting Data Entry function:

Field	Description	Required/Optional/Special Instructions
TYPE	Record Type	Required. Valid input: NA (non-accounting entries). (2A)
SEL	Selection	Required. Valid input: A – Non-Accounting Entries 1 – Land 2 – Building 3 – Furniture and Equipment 4 – Improvements/Not Buildings 5 – Construction Work-in-Progress 6 – Other Fixed Assets (1A/N)
ITEM	Property Item Number	Required. (2A+6N)
ORG	Organization Code	Required. Item’s organization code. (11N)
DC	Delegate Code	Optional. Code assigned by an agency’s Access Control Custodian for asset management. (2A/N)

Note: When a non-accounting entry is made, the Custodian Identification Number (**CID**) associated with the Property Custodian’s Access Control is also documented with the record.

513.1 Land (GL = 271**, RTYPE = 1, CLASS = X001)

Land is defined as a section of the Earth's surface used by an agency to support structures; grow crops, grass, shrubs, and trees. Agencies must record all state-owned land in the Property Subsystem as defined by Florida Statutes and Administrative Codes.

Agencies must also capture the cost of improvements to land that consists of betterments, other than buildings, that prepare the land for its intended use.

Examples of improvements to land:

- Excavation
- Fill
- Grading
- Utility installation
- Removal
- Relocation
- Reconstruction of property of others (i.e., railroads, telephone poles, power lines, and retaining walls)

Costs associated with land improvement and land capitalization fees are added to the cost of the land.

Accounting data for land and land improvements is recorded in GL 271**. Land and land improvements are **not depreciated**. Examples of items to be capitalized as land and land improvements:

- Purchase price or fair market value at the time of receipt (if gifted).
- Agent commissions.
- Professional fees such as title searches, architect, legal, engineering appraisal, surveying, and environmental assessments.
- Demolition of existing building and improvements (less salvage).

Examples of infrastructure not considered land improvements:

- Roads
- Bridges
- Tunnels
- Drainage systems

Examples of improvements to real estate subject to depreciation for limited life (more infrastructure):

- Driveways
- Parking lots
- Fences
- Landscaping

513.1.1 Land – Single Input

To access the Non-Accounting Data Entry Land Single Input Screen from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **NA**.
2. In the **SEL** field, input **1**.
3. In the **ITEM** field, input the Property Item Number.

- In the **ORG** field, input the organization code (L1-L5) to which the land is charged.
Note: If no organization code is input, FLAIR will default to **0** in **L2** through **L5** and the user must delete the record and input a new record with the correct code.

Property Custodian Mini Menu (with example data input)

```

FCMU                                08/06/2013  12:02:36
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY          A,I,U        ITEM
CT    CUSTODIAN TITLE INFORMATION   A,I,U        ORG
DE    SIMULATED DEPRECIATION REQUEST A,I,U
DA    DEPRECIATION ADJUSTMENTS      U            ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U          ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY
PI    PROPERTY INVENTORY            A,I,U        ITEM

SEL                                     NA SEL OR PM RTYPE   NA SEL OR PM RTYPE
A     SINGLE ADD SCREEN              1   LAND              4   IMPROV /NOT BLDGS
I     SINGLE INQUIRY SCREEN          2   BUILDING           5   CONSTRUCTION W-I-P
U     SINGLE UPDATE SCREEN           3   FURN AND EQUIP     6   OTHER FIXED ASSETS

TYPE NA  SEL 1  ITEM GG 123456  PAGE  RTYP  ORG 85 20 00 00 000  DC _
                                TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

Property Custodian Mini Menu fields available for non-accounting land entries:

Field	Description	Required/Optional/Special Instructions
TYPE	Record Type	Required. Valid input: NA for non-accounting entries. (2A)
SEL	Selection	Required. Valid input: 1 for adding Land (non-accounting) entries. (1A)
ITEM	Property Item Number	Required. Property item number assigned by the agency's Property Custodian. (2A+6N)
ORG	Organization Code	Required. This is the organization code to which the land is charged. (11N)
DC	Delegate Code	Optional. Code assigned by the agency's Property Custodian for asset management. (2A/N)

Note: **PAGE** and **RTYP** fields not available for new entries.

- Press **Enter**. FLAIR will display the Non-Accounting Data Land Single Input Screen. Any records created using this screen will carry a transaction type of **N1** on the Property History File.

Non-Accounting Data - Land - Single Input Screen (with example data retrieved)

```

NAS1                                08/06/2013 12:59:10
                                NON-ACCOUNTING DATA - LAND - SINGLE INPUT
L1 L2 L3 L4 L5  ITEM NUM  LOCATION  AQM  VM  PROPERTY-DOC
85 20 00 00 000  GC-123456  -
DESCRIPTION                                CLASS  IC
FED.PART.  STATE PART.  REC-DT  PROPERTY UNIQUE

NEXT:      SEL L1 L2 L3 L4 L5  ITEM NUM  TYPE  SEL
           85 20 00 00 000

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH      CAN
    
```

Non-Accounting Data Entry Land Single Input Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the land is charged; retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Protected. Property item number assigned by the agency's Property Custodian. (8N)
LOCATION	Property Location	Required. Asset's physical location. Must be titled on the Property Title File. (16A/N)
AQM	Acquisition Method	Required. The method under which a property item is acquired. Valid input: 1 - Purchased (defaults to 1 if left blank) 2 - Donated 3 - Government surplus 4 - Lease purchase 5 - Other 6 - Consolidated equipment financing program 7 - Intra-fund transfer (1N)
VM	Valuation Method	Required. The basis for acquisition cost. Valid input: 1 - Cost (defaults to 1 if left blank) 2 - Appraised historical 3 - Appraised fair market value 4 - Assigned value 5 - Book value 9 - Other (1N)
PROPERTY-DOC	Property Document Number	Required. A reference number entered in the Property Subsystem when updating a property record. Agency unique. (11A/N)
DESCRIPTION	Land Description	Optional. Description of the land. (35 A/N)

Field	Description	Required/Optional/Special Instructions
CLASS	Property Classification Code	Required. Indicates the kind/type of property. Must be titled on the Property Title File. (10A/N)
IC	Idle Code	Required. Code for property utilization. Valid input: Y – Yes, if land is idle at this time. N – No, if land is not idle at this time (defaults to N if left blank). (1A)
FED. PART.	Federal Participation	Optional. The amount of federal monies used to purchase the land. (13.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the land. (13.2 N)
REC-DT	Received Date	Optional. The date the property was physically received by the agency. Defaults to acquisition date if left blank. (MMDDYYYY) (8N)
PROPERTY UNIQUE	Property Unique	Optional. Agency unique. (20A/N)

6. Input required and optional data as appropriate.
7. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

513.2 Buildings (GL = 272**; RTYPE = 2; CLASS = B***)

Buildings, unlike land, are subject to wear. This distinction makes it necessary to maintain separate accounts for both a building and the land upon which the building sits. A building, by definition:

- Is permanently attached to land;
- Has a roof;
- Is partially or completely enclosed by walls;
- Is not intended to be transportable or moveable; and
- Is used to house persons, property, and fixtures attached to and forming a permanent part of such a structure.

A building acquired as a gift is recorded at the appraised value when it is acquired.

Building improvements are defined as capital events that both materially extend the useful life of a building and increase the value of that building beyond one year.

Building improvements should not include maintenance and repairs done in the normal course of business.

Notes on accounting data for buildings:

- The cost of buildings over the Statewide Financial Statement capitalization threshold should be recorded in **GL 272*****.
- The value should be depreciated over the estimated useful lives of the building.
- Accumulated depreciation for buildings should be recorded in **GL 273****.

Examples of items to be capitalized as buildings and building improvements include:

- The original purchase price.
- Expenses for remodeling, reconditioning, or altering a purchased building to make it ready to use for the purpose for which it was acquired.
- Conversion of attics, basements, etc. to usable office, clinic, research, or classroom space.
- Environmental compliance (i.e., asbestos abatement).
- Cost of building permits and professional fees (e.g., legal, architect, inspections, title searches).
- Payment of unpaid or accrued taxes on the building to date of purchase.
- Cancellation or buyout of existing leases.
- Completed project costs of constructed buildings.
- Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building.
- Structures attached to the building such as garages, enclosed stairwells, etc.
- Original installation or upgrade of wall or ceiling coverings such as carpeting, tiles, paneling, or parquet.
- Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing.
- Interior renovation associated with casings, baseboards, light fixtures, ceiling trim, etc.
- Exterior renovation such as installation or replacement of siding, roofing, masonry, etc.
- Installation or upgrade of heating and cooling systems, including ceiling fans and attic vents.
- Installation or upgrade of plumbing, electrical wiring, telephone wiring, closed circuit television systems, networks, fiber optic cable, or any wiring required in the installation of equipment (that will remain in the building).

Examples of items to be considered maintenance and repair; **not** capitalized as buildings or building improvements:

- Adding, removing, and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building.
- Improvement projects of minimal or no added life expectancy and/or value to the building.
- Plumbing or electrical repairs.
- Cleaning, pest extermination, or other periodic maintenance.
- Interior decoration such as draperies, blinds, curtain rods, wallpapers, etc.
- Exterior decoration such as detachable awnings, uncovered porches, decorative fences, etc.
- Maintenance-type interior renovation such as repainting, touch-up plastering, replacement of carpet, tile, or panel sections, sink and fixture refinishing, etc.
- Maintenance-type exterior renovation such as repainting, replacement of sections of deteriorated siding, roof, masonry, etc.

513.2.1 Buildings – Single Input

To access the Non-Accounting Data Entry Building Single Input Screen from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **NA**.
2. In the **SEL** field, input **2** (for Building).
3. In the **ITEM** field, input the Property Item Number.
4. In the **ORG** field, input the organization code (L1-L5) to which the building is charged.
Note: If no organization code is selected, FLAIR will default to **0** in **L2** through **L5** and the user must then delete the record and input a new record with the correct code.

Property Custodian Mini Menu (with example data input)

```

FCMU                                07/31/2013 09:13:32
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY          A,I,U       ITEM
CT    CUSTODIAN TITLE INFORMATION   A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST U           ITEM
DA    DEPRECIATION ADJUSTMENTS     1,2,3,4,5,6 ORG,ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY I,U         ITEM OR RTYPE
PM    PROPERTY MASTER FILE INQUIRY/UPDATE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY
PI    PROPERTY INVENTORY           A,I,U       ITEM

SEL  NA  SEL OR PM  RTYPE  NA  SEL OR PM  RTYPE
A    1    LAND      4    IMPROV /NOT BLDGS
I    2    BUILDING  5    CONSTRUCTION W-I-P
U    3    FURN AND EQUIP 6    OTHER FIXED ASSETS

TYPE NA  SEL 2 ITEM BL 000511 PAGE RTYP ORG 85 10 01 01 211 DC
                                TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH
    
```

5. Press **Enter**. FLAIR will display the Non-Accounting Data Building Single Input Screen. Any records created using this screen will carry a transaction type of **N2** on the Property History File.

Non-Accounting Accounting Data- Building- Single Input Screen (with example data retrieved)

```

NASZ                                07/31/2013 09:21:39
NON-ACCOUNTING DATA - BUILDING - SINGLE INPUT
L1 L2 L3 L4 L5  ITEM NUM  LOCATION  CH-ITEM  AQM  VM  COND
85 10 01 01 214  BL-000511

DESCRIPTION                        CLASS      IC  INS.CODE  PROP-DOC

.....MAINTENANCE/WARRANTY.....  .....LEASE PURCHASE.....
MWI VENDOR                          EXDT      MWIC  TOTAL PRINCIPAL  TOTAL INTEREST MIC

BUILDING NAME                        FLRS  SQFT   U.A  REC-DT  PROPERTY UNIQUE

BUILDER                              FED.PART.  STATE PART.  DPM MDC LU EST.SALVAGE

BLDG ADDRESS:                        MARKEL

NEXT: SEL  ORG L1-L5 85 10 01 01 214 ITEM NUM  TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH                                CAN
    
```

Non-Accounting Data Entry Building Single Input Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the building is charged; retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Protected. Property number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Property Location	Required. Asset's physical location. Must be titled on the Title File. (16A/N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. (8A/N)
AQM	Acquisition Method	Required. The method under which a property item is acquired. Valid input: 1 - Purchased (defaults to 1 if left blank) 2 - Donated 3 - Government surplus 4 - Lease purchase 5 - Other 6 - Consolidated equipment financing program 7 - Intra-fund transfer (1N)
VM	Valuation Method	Required. The basis for acquisition cost. Valid input: 1 - Cost (defaults to 1 if left blank) 2 - Appraised historical 3 - Appraised fair market value 4 - Assigned value 5 - Book value 9 - Other (1N)
COND	Condition	Required. Refers to the physical condition

Field	Description	Required/Optional/Special Instructions
		of the property. Valid input: 1 – New (defaults to 1 if left blank) 2 – Good 3 – Fair 4 – Poor (1N)
DESCRIPTION	Description	Optional. Description of the building. (35A/N)
CLASS	Property Classification	Required. Indicates the kind/type of property. Must be titled on the Title File. (10A/N)
IC	Idle Code	Required. Code for property utilization. Valid input: Y – Yes, if building is idle at this time. N – No, if building is not idle at this time (defaults to N if left blank). (1A)
INS. CODE	Insurance Code	Optional. If used, first three characters are agency unique; last four characters equal the expiration date or referred to as the insurance type and expiration date;. (MMYY) (3A/N+4N)
PROP-DOC	Property Document Number	Required. Reference number entered in the Property Subsystem when updating a property record. Agency unique. (11N)
MWI	Maintenance/Warranty Indicator	Optional. Indicates a maintenance or warranty contract. Valid input: M – Maintenance W – Warranty (1A)
VENDOR	Vendor Identification Number	Optional. Identification number of the vendor for the maintenance/warranty contract. Accepted only if MWI field is input. (21A/N)
EXDT	Maintenance/Warranty Expiration Date	Optional. The date the maintenance/warranty contract expires. Accepted only if MWI field is input. (MMDDYYYY) (8N)
MWIC	Maintenance/Warranty Interval Code	Optional. Accepted only if MWI field is input. The interval code that applies to the maintenance/warranty contract. Valid input: M – Monthly Q – Quarterly S – Semi-annually A – Annually O – Other (1A)
TOTAL PRINCIPAL	Lease Purchase Total Principal	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
TOTAL INTEREST	Lease Purchase Total Interest	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
MIC	Months in Contract	Optional. Number of months in the Lease Purchase Contract. Accepted only when

Field	Description	Required/Optional/Special Instructions
		AQM = 4, 6, or 7. (3N)
BUILDING NAME	Building Name	Optional. Name assigned to the building. (20A/N)
FLRS	Floors	Optional. Number of floors in building. (2N)
U.A	Use Allowance	Optional. Represents the percentage of the amount reimbursed by the Federal Government when using state-owned property for a federal project. (4N)
REC-DT	Received Date	Optional. The date the property was physically received by the agency. Defaults to acquisition date if left blank. (MMDDYYYY) (8N)
PROPERTY UNIQUE	Property Unique	Optional. Agency unique. (20A/N)
BUILDER	Building Constructor's Name	Optional. Building's contractor. (16A/N)
FED. PART.	Federal Participation	Optional. The amount of federal monies used to purchase the building. (10.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the building. (10.2N)
DPM	Depreciation Method	Required. The method under which depreciation is recorded. Valid input: 0 - No depreciation 1 - Straight line (defaults to 1 if left blank) 2 - Service life 3 - Double declining balance 4 - 1 1/2 declining balance (1N)
MDC	Monthly Depreciation Calculated	Required. Valid input: Y - Yes, if building is to be depreciated on a monthly basis. N - No, if building is not depreciated on a monthly basis (defaults to N if left blank). (1A)
LU	Life Units Measurement	Optional. Item's measurement focus. Valid input: 1 - Months (defaults to 1 if left blank) 2 - Hours 3 - Miles 4 - Other (1N)
ELU	Estimated Life Units	Retrieved. Number of life units expected for an item. Calculated based on the class code. (5N)
EST. SALVAGE	Estimated Salvage Value	Optional. The items estimated value if salvaged. (10.2N)
BLDG ADDRESS	Building Street Address	Optional. Building's street address. (42A/N)
MARKEL	Markel Percentage	Optional. Percentage that can be used automatically to appreciate buildings for insurance purposes. 99.999 format (5N)

6. Input required and optional data as appropriate.
7. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

513.3 Furniture and Equipment (GL = 276**; RTYPE = 3; CLASS = F***)

Furniture and equipment are defined as fixed or moveable tangible assets to be used for operations, with benefits extending **beyond** one year from the date of receipt and rendered into service.

Examples of furniture and equipment:

- Machinery
- Computers
- Printers
- Radios
- Vehicles

The **cost** of an asset includes all expenditures connected with the purchase of the asset and preparing it for use.

Examples of factors included in the cost of an asset:

- Invoice price less cash discounts
- Freight or transportation, including insurance
- Excise tariffs
- Buying expenses
- Installation costs
- Test runs to ready an item for operation

Accounting data for furniture and equipment – The cost of furniture and equipment over the Statewide Financial Statement capitalization threshold should be recorded in **GL = 276***** and depreciated over the estimated useful lives of the asset.

Accumulated depreciation - Furniture and equipment should be recorded in **GL 277****.

Non-library reference materials - Included in furniture and equipment are books and other reference materials that are not circulated to students or the general public (not contained in a publicly supported library).

Library resources - Books and other reference materials that are circulated to students or the general public are considered library resources. When adding the accounting data for such items, they should be recorded in **GL 282**** using **RTYP 6**.

513.3.1 Furniture and Equipment – Single Input

To access the Non-Accounting Data Entry Furniture and Equipment Single Input Screen from the Property Custodian (**FC**) Mini Menu:

1. In the **TYPE** field, input **NA**.
2. In the **SEL** field, input **3** (Furniture and Equipment).
3. In the **ITEM** field, input the Property Item Number.

- In the **ORG** field, input the organization code (**L1-L5**) to which the furniture/equipment is charged. **Note:** If no organization code is selected, FLAIR will default to **0** in **L2** through **L5** and the user must delete the record and input a new record with the correct code.

Property Custodian Mini Menu (with example data input)

```

FCMU                                08/06/2013 13:53:19
                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY          A,I,U       ITEM
CT    CUSTODIAN TITLE INFORMATION    A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST A,I,U
DA    DEPRECIATION ADJUSTMENTS      U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA  1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/  I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY      ITEM
PI    PROPERTY INVENTORY            A,I,U

SEL          NA SEL OR PM RTYPE    NA SEL OR PM RTYPE
A   SINGLE ADD SCREEN              1   LAND                4   IMPROV /NOT BLDGS
I   SINGLE INQUIRY SCREEN          2   BUILDING             5   CONSTRUCTION W-I-P
U   SINGLE UPDATE SCREEN           3   FURN AND EQUIP        6   OTHER FIXED ASSETS

TYPE NA SEL 3 ITEM DD 123456 PAGE RTYP ORG 85 10 01 01 214 DC
                                TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN RFRSH
    
```

- Press **Enter**. FLAIR will display the Non-Accounting Data Furniture and Equipment Single Input Screen. Any records created using this screen will carry a transaction type of **N3** on the Property History File.

Non-Accounting Data - Furniture and Equipment - Single Input Screen (with example data retrieved)

```

NAS3                                08/06/2013 13:54:35
                NON-ACCOUNTING DATA - FURNITURE AND EQUIPMENT - SINGLE INPUT
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          CH-ITEM  AQM  VM  COND
85 10 01 01 214 DD-123456  _

DESCRIPTION                                CLASS          IC  INS.CODE  PROPERTY-DOC
.....MAINTENANCE/WARRANTY.....
MWI  VENDOR                                EXDT  MWIC  MANUFACTURER  SERIAL NUMBER

FED.PART.  STATE PART.  DPM MDC LU  EST.SALVAGE  U.A.  REC-DT

TITLE NUMBER  TOTAL PRINCIPAL  TOTAL INTEREST  MIC  PROPERTY UNIQUE

NEXT: SEL  ORG L1-L5 85 10 01 01 214 ITEM NUM          TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MINI MAIN RFRSH                                CAN
    
```

Non-Accounting Data Furniture and Equipment Single Input Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the land is charged; retrieved from

Field	Description	Required/Optional/Special Instructions
		the initial request. (11N)
ITEM NUM	Property Item Number	Retrieved. Property number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Location of the Property	Required. Physical location of the asset. Must be titled on the Title File. (16A/N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. Item may be chained to itself. (8A/N)
AQM	Acquisition Method	Required. The method under which a property item is acquired. Valid input: 1 – Purchased (defaults to 1 if left blank) 2 – Donated 3 – Government surplus 4 – Lease purchase 5 – Other 6 – Consolidated equipment financing program 7 – Intra-fund transfer (1N)
VM	Valuation Method	Required. The basis for acquisition cost. Valid input: 1 – Cost (defaults to 1 if left blank) 2 – Appraised historical 3 – Appraised fair market value 4 – Assigned value 5 – Book value 9 – Other (1N)
COND	Condition	Required. Refers to the physical condition of the property. Valid input: 1 – New (defaults to 1 if left blank) 2 – Good 3 – Fair 4 – Poor (1N)
DESCRIPTION	Description	Optional. Description of the furniture/equipment. (35A/N)
CLASS	Property Classification	Required. Indicates the kind/type of property. Must be titled on the Title File. (10A/N)
IC	Idle Code	Required. Code for property utilization. Valid input: Y – Yes, if building is idle at this time. N – No, if building is not idle at this time (defaults to N if left blank). (1A)
INS. CODE	Insurance Code	Optional. If used, first three characters are agency unique; last four characters equal the expiration date (MMYY). (3A/N+4N)
PROPERTY-DOC	Property Document Number	Required. A reference number entered in the Property Subsystem when updating a

Field	Description	Required/Optional/Special Instructions
		property record. Agency unique. (11A/N)
MWI	Maintenance/Warranty Indicator	Optional. Indicates a maintenance or warranty contract. Valid input: M – Maintenance W – Warranty (1A)
VENDOR	Vendor Identification Number	Optional. Identification number of the vendor for the maintenance/warranty contract. Accepted only if MWI field is input. (21A/N)
EXDT	Maintenance/Warranty Expiration Date.	Optional. Maintenance/warranty expiration date. Accepted only if MWI field is input. (MMDDYYYY) (8N)
MWIC	Maintenance/Warranty Interval Code	Optional. Accepted only if MWI field is input. The interval code that applies to the maintenance/warranty contract. Valid input: M – Monthly Q – Quarterly S – Semi-annually A – Annually O – Other (1A)
MANUFACTURER	Manufacturer Identification Number	Optional. Vendor Identification Number for the builder/manufacturer of the furniture/equipment. (16A/N)
SERIAL NUMBER	Serial Number	Optional. Builder's/manufacturer's serial number assigned to the furniture/equipment. (17A/N)
FED. PART.	Federal Participation	Optional. The amount of federal monies used to purchase the furniture/equipment. (10.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the furniture/equipment. (10.2N)
DPM	Depreciation Method	Required. The method under which depreciation is recorded. Valid input: 0 – No depreciation 1 – Straight line (defaults to 1 if left blank) 2 – Service life 3 – Double declining balance 4 – 1½ declining balance (1N)
MDC	Monthly Depreciation Calculated	Required. Identifies if a property item is to be depreciated on a monthly basis. Valid input: Y – Yes, if the furniture/equipment is to be depreciated on a monthly basis. N – No, if the furniture/equipment is not depreciated on a monthly basis (defaults to N if left blank). (1A)
LU	Life Units	Optional. Measurement focus of life type.

Field	Description	Required/Optional/Special Instructions
		Valid input: 1 – Months (defaults to 1 if left blank) 2 – Hours 3 – Miles 4 – Other (1N)
ELU	Estimated Life Units	Retrieved. Number of life units expected for an item. Calculated based on the class code. (3N)
EST. SALVAGE	Estimated Salvage Value	Optional. (10.2N)
U.A.	Use Allowance	Optional. Represents the percentage of the amount reimbursed by the Federal Government when using state-owned property for a federal project. (4N)
REC-DT	Received Date	Required. The date the property is physically received by the agency. Defaults to acquisition date if left blank. (MMDDYYYY) (8N)
TITLE NUMBER	Furniture/Equipment Title Number	Optional. The furniture equipment title number. (15A/N)
TOTAL PRINCIPAL	Lease Purchase Total Principal	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
TOTAL INTEREST	Lease Purchase Total Interest	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
MIC	Months in Contract	Optional. Number of months in the Lease Purchase Contract. Accepted only when AQM = 4, 6, or 7. (3N)
PROPERTY UNIQUE	Property Unique	Optional. Agency unique. (20A/N)

6. Input the required and optional data as appropriate.
7. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

513.4 Infrastructure (Improvements Other Than Buildings) (GL = 274**; RTYPE = 4; CLASS = I***)

Assets recorded as **infrastructure** are long-lived capital assets that are normally stationary in nature and can be preserved for a much longer period (years) than most capital assets.

Examples of infrastructure:

- Roads
- Bridges
- Tunnels
- Drainage systems
- Water and sewer systems
- Dams
- Street lighting systems

Infrastructure should be capitalized and depreciated unless an agency uses the modified GASB 34 approach. To use the modified GASB 34 approach:

- The infrastructure assets have to comprise a network or subsystem of a network.
- The assets are managed using a qualifying asset management system.
- It is documented that the assets are being preserved at or above a condition level established by the government.

The Department of Transportation (DOT) is currently the only agency in Florida using this modified approach to account for its eligible infrastructure assets.

Agencies must capitalize infrastructure when:

- Extending the useful life of the asset;
- The value of the asset is increased; or
- Both (useful life and value) extended beyond one year.

When adding the accounting data to assets related to infrastructure:

- The cost of depreciable infrastructure assets over the Statewide Financial Statement capitalization threshold should be recorded in **GL 274**** and depreciated over the estimated useful lives of the assets.
- Accumulated depreciation should be recorded using **GL 275****.
- The cost of infrastructure assets, if using the modified accrual approach, should be recorded in **GL 263** (DOT only)**.

513.4.1 Infrastructure – Single Input

To access the Non-Accounting Data Improvements Other Than Buildings Single Input Screen from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **NA**.
2. In the **SEL** field, input **4** (Improvements Other than Buildings).
3. In the **ITEM** field, input the Property Item Number.
4. In the **ORG** field, input the organization code (L1-L5) to which the improvement is charged. **Note:** If no organization code is selected, FLAIR will default to **0** in **L2** through **L5** and the user must delete the record and input a new record with the correct code.

Property Custodian Mini Menu (with example data input)

```

FCMU                                08/06/2013 13:56:59
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY          A,I,U       ITEM
CT    CUSTODIAN TITLE INFORMATION   A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST A,I,U
DA    DEPRECIATION ADJUSTMENTS      U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/ I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY      ITEM
PI    PROPERTY INVENTORY            A,I,U

SEL                                     NA SEL OR PM RTYPE    NA SEL OR PM RTYPE
A     SINGLE ADD SCREEN              1  LAND              4  IMPROV /NOT BLDGS
I     SINGLE INQUIRY SCREEN           2  BUILDING           5  CONSTRUCTION W-I-P
U     SINGLE UPDATE SCREEN            3  FURN AND EQUIP     6  OTHER FIXED ASSETS

TYPE NA  SEL 4  ITEM FP 654321  PAGE  RTYP  ORG 85 10 02 02 213  DC
                                TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH
    
```

- Press **Enter**. FLAIR will display the Non-Accounting Data Improvements Other Than Buildings Single Input Screen. Any records created by using this screen will carry a transaction type of **N4** on the Property History File.

Non-Accounting Data - Improvements Other Than Buildings - Single Input Screen

(with example data retrieved)

```

NAS4                                08/06/2013 14:01:43
NON-ACCOUNTING DATA - IMPROVEMENTS OTHER THAN BUILDINGS - SINGLE INPUT
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          CH-ITEM  AQM  VM  COND
85 10 02 02 213  FP-654321  _
DESCRIPTION                                CLASS          IC  INS.CODE  PROPERTY-DOC
.....MAINTENANCE/WARRANTY.....          LEASE PURCHASE.....
MWI  VENDOR          EXDT  MWIC  TOTAL PRINCIPAL  TOTAL INTEREST  MIC
BUILDER          FED.PART.  STATE PART.  DPM  MDC  LU
EST.SALVAGE      U.A.      REC-DT      PROPERTY UNIQUE
NEXT: SEL  ORG L1-L5 85 10 02 02 213 ITEM NUM          TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MINI  MAIN  RFRSH          CAN
    
```

Non-Accounting Improvements Other than Buildings Single Input Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the land is charged; retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Retrieved. Property number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Location of the Property	Required. Physical location of the asset.

Field	Description	Required/Optional/Special Instructions
		Must be titled on the Title File. (16A/N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. Item may be chained to itself. (8A/N)
AQM	Acquisition Method	Required. The method under which a property item is acquired. Valid input: 1 – Purchased (defaults to 1 if left blank) 2 – Donated 3 – Government surplus 4 – Lease purchase 5 – Other 6 – Consolidated equipment financing program 7 – Intra-fund transfer (1N)
VM	Valuation Method	Required. The basis for acquisition cost. Valid input: 1 – Cost (defaults to 1 if left blank) 2 – Appraised historical 3 – Appraised fair market value 4 – Assigned value 5 – Book value 9 – Other (1N)
COND	Condition	Required. Refers to the physical condition of the property. Valid input: 1 – New (defaults to 1 if left blank) 2 – Good 3 – Fair 4 – Poor (1N)
DESCRIPTION	Improvement Description	Optional. Description of the improvement. (35 A/N)
CLASS	Property Classification Code	Required. Indicates the kind/type of property. Must be titled on the Property Title File. (10A/N)
IC	Idle Code	Required. Code for property utilization. Valid input: Y – Yes, if land is idle at this time. N – No, if land is not idle at this time (defaults to N if left blank). (1A)
INS. CODE	Insurance Code	Optional. If used, first three characters are agency unique; last four characters equal the expiration date (MMYY). (3A/N+4N)
PROPERTY-DOC	Property Document Number	Required. A reference number entered in the Property Subsystem when updating a property record. (11A/N)
MWI	Maintenance/Warranty Indicator	Optional. Indicates a maintenance or warranty contract. Valid input: M – Maintenance

Field	Description	Required/Optional/Special Instructions
		W - Warranty (1A)
VENDOR	Vendor Identification Number	Optional. Identifies persons or firms the organization may make payments to or receive payments from. Accepted only if MWI field is input. (21A/N)
EXDT	Maintenance/Warranty Expiration Date	Optional. The date the maintenance/warranty contract expires. Accepted only if MWI field is input and valid input: MMDDYYYY. (8N)
MWIC	Maintenance/Warranty Interval Code	Optional. The interval code that applies to the maintenance/warranty contract. Accepted only if MWI field is input. Valid input: M, Q, A, or O . (1A)
TOTAL PRINCIPAL	Lease Purchase Total Principal	Optional. Accepted only when AQM = 4, 6, or 7 . (10.2N)
TOTAL INTEREST	Lease Purchase Total Interest	Optional. Accepted only when AQM = 4, 6, or 7 . (10.2N)
MIC	Months in Contract	Optional. Number of months in the Lease Purchase Contract. Accepted only when AQM = 4, 6, or 7 . (3N)
BUILDER	Builder Vendor Identification Number	Optional. Identification of the vendor that manufactured or built the property item. (16A/N)
FED. PART.	Federal Participation	Optional. The amount of federal monies used to purchase the fixed asset. (10.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the fixed asset. (10.2N)
DPM	Depreciation Method	Required. The method under which depreciation is recorded. Valid input: 0 - No depreciation 1 - Straight line (defaults to 1 if left blank) 2 - Service life 3 - Double declining balance 4 - 1½ declining balance (1N)
MDC	Monthly Depreciation Calculated	Required. Identifies if a property item is to be depreciated on a monthly basis. Valid input: Y - Yes, if the furniture/equipment is to be depreciated on a monthly basis. N - No, if the furniture/equipment is not depreciated on a monthly basis (defaults to N if left blank). (1A)
LU	Life Units	Optional. Measurement focus of life type. Valid input: 1 - Months (defaults to 1 if left blank) 2 - Hours 3 - Miles 4 - Other (1N)
ELU	Estimated Life Units	Retrieved. Number of life units expected

Field	Description	Required/Optional/Special Instructions
		for an item. Calculated based on the class code. (3N)
EST. SALVAGE	Estimated Salvage Value	Optional. (10.2N)
U.A.	Use Allowance	Optional. Represents the percentage of the amount reimbursed by the Federal Government when using state-owned property for a federal project. (4N)
REC-DT	Received Date	Required. The date the property is physically received by the agency. Defaults to acquisition date if blank. (MMDDYYYY)(8N)
PROPERTY UNIQUE	Property Unique	Optional. An agency unique code that may be used in any manner an agency desires. (20A/N)

6. Input required and optional data as appropriate.
7. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

513.5 Construction Work-in-Progress (GL = 278; RTYP = 5; CLASS = X**4)**

Construction work in progress reflects the economic construction activity of the following examples which are substantially incomplete:

- Buildings or other structures
- Infrastructure
- Additions
- Alterations
- Reconstruction and installation

When adding the accounting data for infrastructure:

- The cost of depreciable infrastructure assets over the Statewide Financial Statement capitalization threshold should be recorded in **GL 274**** and depreciated over the estimated useful lives of the assets.
- The accumulated depreciation should be recorded using **GL 275****. The cost of infrastructure assets, if using the modified accrual approach, should be recorded in **GL 263** (DOT only)**.

Accounting data for construction work in progress:

- The cost of construction work in progress should be recorded in **GL 278***** and should not be depreciated.

Construction work in progress should be capitalized to the appropriate capital asset categories upon the earlier occurrence of:

- The execution of substantial completion of contract documents,
- Occupancy, or
- When the assets are placed into service.

It is the agency's responsibility to **track all costs** related to the construction work in progress so that the final value of the constructed asset is correctly captured. Agencies should not use multi-year appropriations for a project to circumvent the capitalization threshold for the project.

513.5.1 Construction Work-in-Progress – Single Input

To access the Non-Accounting Data Construction Work-in-Progress Single Input Screen from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **NA**.
2. In the **SEL** field, input **5** (Construction Work-in-Progress).
3. In the **ITEM** field, input the Property Item Number.
4. In the **ORG** field, input the organization code (L1-L5) to which the construction is charged. **Note:** If no organization code is selected, FLAIR will default to **0** in **L2** through **L5** and the user must delete the record and input a new record with the correct code.

Property Custodian Mini Menu (with example data input)

```

FCMU                                08/06/2013  14:35:11
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY                ITEM
PI    PROPERTY INVENTORY                  A,I,U

SEL          NA  SEL OR PM  RTYPE      NA  SEL OR PM  RTYPE
A   SINGLE ADD SCREEN      1   LAND          4   IMPROV /NOT BLDGS
I   SINGLE INQUIRY SCREEN  2   BUILDING       5   CONSTRUCTION W-I-P
U   SINGLE UPDATE SCREEN   3   FURN AND EQUIP  6   OTHER FIXED ASSETS

TYPE NA  SEL 5  ITEM BB 891011  PAGE  RTYP  ORG 85 20 02 02 214  DC
                                TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

5. Press **Enter**. FLAIR will display the Non-Accounting Construction Work-in-Progress Single Input Screen. Any records created by using this screen will carry a transaction type of **N5** on the Property History File.

Non-Accounting Data - Construction Work-In-Progress - Single Input Screen

(with example data retrieved)

```

NAS5 08/06/2013 14:37:15
NON-ACCOUNTING DATA - CONSTRUCTION WORK-IN-PROGRESS - SINGLE INPUT
L1 L2 L3 L4 L5 ITEM NUM LOCATION AQM VM PROPERTY-DOC
85 20 02 02 214 BB-891011

DESCRIPTION CLASS INS. CODE

BUILDER FED. PART. STATE PART. REC-DT

PROPERTY UNIQUE

NEXT: SEL ORG 85 20 02 02 214 ITEM NUM TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT MINI MAIN RFRSH CAN
    
```

Non-Accounting Data Entry Work-in-Progress Single Input Screen fields:

Field	Description	Required/Optional/Special Instruction
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the land is charged; retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Retrieved. Property number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Property Location	Required. Physical location of the asset. Must be titled on the Title File. (16A/N)
AQM	Acquisition Method	Required. The method under which a property item is acquired. Valid input: 1 - Purchased (defaults to 1 if left blank) 2 - Donated 3 - Government surplus 4 - Lease purchase 5 - Other 6 - Consolidated equipment financing program 7 - Intra-fund transfer (1N)
VM	Valuation Method	Required. The basis for acquisition cost. Valid input: 1 - Cost (defaults to 1 if left blank) 2 - Appraised historical 3 - Appraised fair market value 4 - Assigned value 5 - Book value 9 - Other (1N)
PROPERTY-DOC	Property Document Number	Required. A reference number entered in the Property Subsystem when updating a property record. (11A/N)
DESCRIPTION	Description	Optional. Description of work in progress.

Field	Description	Required/Optional/Special Instruction
		(35A/N)
CLASS	Property Classification Code	Required. Indicates the kind/type of property. Must be titled on the Property Title File. (10A/N)
INS. CODE	Insurance Code	Optional. Optional. If used, first three characters are agency unique; last four characters equal the expiration date (MMYY). (4N + MMYY)
BUILDER	Builder Vendor Identification Number	Optional. Identification of the vendor that manufactured or built the property item. (16A/N)
FED. PART.	Federal Participation	Optional. The amount of federal monies used to purchase the fixed asset. (10.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the fixed asset. (10.2N)
REC-DT	Receive Date	Required. The date the property is physically received by the agency. Defaults to acquisition date if left blank. (MMDDYYYY) (8N)
PROPERTY UNIQUE	Property Unique	Optional. An agency unique. (20A/N)

6. Input the required and optional data as appropriate.
7. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

513.6 Other Fixed Assets - (GL = 288**; RTYP = 6; Class = G***, O***)

Other fixed assets are those long term assets that are not otherwise classified in another capital asset category.

The cost of other fixed assets over the Statewide Financial Statement capitalization threshold should be recorded in **GL 288**** (*see section 502.4 Capitalization Threshold*).

Depreciation should be done over the useful lives of the assets and accumulated depreciation should be recorded in **GL 289****.

Software and Capitalization

Computer software purchased or developed internally should be capitalized if the cost exceeds the Statewide Financial Statement capitalization threshold.

Capitalization includes software license fees, if the total dollar amount of the fee divided by the total number of computer terminals using the software exceeds the threshold.

For internally developed software, only the costs associated with the application development phase should be capitalized.

Costs to develop or obtain software that allows for access or conversion of old data by new information systems should be capitalized.

Expensed

Costs for preliminary project and post implementation/operating phases of software development should be expensed as they occurred.

General and administrative costs and overhead expenditures associated with software development should not be capitalized.

513.6.1 Adding Other Assets – Single Input

To access the Non-Accounting Data Other Assets Single Input Screen, from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **NA**.
2. In the **SEL** field, input **6** (Other Assets).
3. In the **ITEM** field, input the Property Item Number.
4. In the **ORG** field, input the organization code (L1-L5) to which the construction is charged. **Note:** If no organization code is input, FLAIR will default to **0** in **L2** through **L5** and the user must delete the record and input a new record with the correct code.

Property Custodian Mini Menu (with example data input)

```

FCMU                                08/06/2013  14:38:41
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY          A,I,U       ITEM
CT    CUSTODIAN TITLE INFORMATION    A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST A,I,U
DA    DEPRECIATION ADJUSTMENTS      U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA  1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/  I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY      ITEM
PI    PROPERTY INVENTORY            A,I,U

SEL      NA  SEL OR PM  RTYPE      NA  SEL OR PM  RTYPE
A  SINGLE ADD SCREEN      1  LAND          4  IMPROV /NOT BLDGS
I  SINGLE INQUIRY SCREEN  2  BUILDING       5  CONSTRUCTION W-I-P
U  SINGLE UPDATE SCREEN   3  FURN AND EQUIP  6  OTHER FIXED ASSETS

TYPE NA  SEL 6  ITEM OA 987654  PAGE  RTYP  ORG 85 20 02 02 214  DC
                                TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

- Press **Enter**. FLAIR will display the Non-Accounting Construction Work in Progress Single Input Screen. Any records created by using this screen will carry a transaction type of **N6** on the Property History File.

Non-Accounting Data - Other Assets - Single Input Screen (with example data retrieved)

```

NAS6                                08/06/2013  14:39:55
                                NON-ACCOUNTING DATA - OTHER ASSETS - SINGLE INPUT
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          CH-ITEM  AQM  VM  COND
85 20 02 02 214  OA-987654

DESCRIPTION                                CLASS          IC  INS.CODE  PROPERTY-DOC
.....MAINTENANCE/WARRANTY.....
MWI  VENDOR                                EXDT  MWIC  MANUFACTURER  SERIAL NUMBER

FED.PART.  STATE PART.  DPM MDC LU  EST.SALVAGE  U.A.

.....LEASE PURCHASE.....
TOTAL PRINCIPAL  TOTAL INTEREST  MIC          REC-DT  PROPERTY UNIQUE

NEXT: SEL  ORG L1-L5 85 20 02 02 214 ITEM NUM          TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH                                CAN
    
```

Non-Accounting Data Other Assets Single Input Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the land is charged; retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Retrieved. Property number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Property Location	Required. Physical location of the asset. Must be titled on the Title File. (16A/N)

Field	Description	Required/Optional/Special Instructions
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. Item may be chained to itself. (8A/N)
AQM	Acquisition Method	Required. The method under which a property item is acquired. Valid input: 1 – Purchased (defaults to 1 if left blank) 2 – Donated 3 – Government surplus 4 – Lease purchase 5 – Other 6 – Consolidated equipment financing program 7 – Intra-fund transfer (1N)
VM	Valuation Method	Required. The basis for acquisition cost. Valid input: 1 – Cost (defaults to 1 if left blank) 2 – Appraised historical 3 – Appraised fair market value 4 – Assigned value 5 – Book value 9 – Other (1N)
COND	Condition	Required. Refers to the physical condition of the property. Valid input: 1 – New (defaults to 1 if left blank) 2 – Good 3 – Fair 4 – Poor (1N)
DESCRIPTION	Description	Optional. Description of the asset. (35A/N)
CLASS	Property Classification Code	Required. Indicates the kind/type of property. Must be titled on the Title File. (10A/N)
IC	Idle Code	Required. Code for property utilization. Valid input: Y – Yes, if asset is idle at this time. N – No, if asset is not idle at this time (defaults to N if left blank). (1A)
INS. CODE	Insurance Code	Optional. If used, first three characters are agency unique; last four characters equal the expiration date (MMYY). (3A/N+4N)
PROPERTY-DOC	Property Document Number	Required. A reference number entered in the Property Subsystem when updating a property record. Agency unique. (11A/N)
MWI	Maintenance/Warranty Indicator	Optional. Indicates a maintenance or warranty contract. Valid input: M – Maintenance W – Warranty (1A)

Field	Description	Required/Optional/Special Instructions
VENDOR	Vendor Identification Number	Optional. Identification number of the vendor for the maintenance/warranty contract. Accepted only if MWI field is input. (21A/N)
EXDT	Maintenance/Warranty Expiration Date	Optional. Maintenance/warranty expiration date. Accepted only if MWI field is input. (MMDDYYYY) (8N)
MWIC	Maintenance/Warranty Interval Code	Optional. Accepted only if MWI field is input. The interval code that applies to the maintenance/warranty contract. Valid input: M – Monthly Q – Quarterly S – Semi-annually A – Annually O – Other (1A)
MANUFACTURER	Manufacturer Vendor Identification Number	Optional. Vendor Identification Number for the builder/manufacturer of the asset. (16A/N)
SERIAL NUMBER	Asset Serial Number	Optional. Builder's/manufacturer's serial number assigned to the asset. (17A/N)
FED. PART.	Federal Participation	Optional. The amount of federal monies used to purchase the asset. (10.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the asset. (10.2N)
DPM	Depreciation Method	Required. The method under which depreciation is recorded. Valid input: 0 – No depreciation 1 – Straight line (defaults to 1 if left blank) 2 – Service life 3 – Double declining balance 4 – 1½ declining balance (1N)
MDC	Monthly Depreciation Calculated	Required. Identifies if a property item is to be depreciated on a monthly basis. Valid input: Y – Yes, if the asset is to be depreciated on a monthly basis. N – No, if the asset is not depreciated on a monthly basis (defaults to N if left blank). (1A)
LU	Life Units	Optional. Measurement focus of life type. Valid input: 1 – Months (defaults to 1 if left blank) 2 – Hours 3 – Miles 4 – Other (1N)
ELU	Estimated Life Units	Retrieved. Number of life units expected for an item. Calculated based on the class code. (3N)

Field	Description	Required/Optional/Special Instructions
EST. SALVAGE	Estimated Salvage Value	Optional. (10.2N)
U.A.	Use Allowance	Optional. Represents the percentage of the amount reimbursed by the Federal Government when using state-owned property for a federal project. (4N)
TOTAL PRINCIPAL	Lease Purchase Total Principal	Required. The date the property is physically received by the agency. Defaults to acquisition date if left blank. (MMDDYYYY) (8N)
TOTAL INTEREST	Lease Purchase Total Interest	Optional. The asset title number. (15A/N)
MIC	Months in Contract	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
REC-DT	Received Date	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
PROPERTY UNIQUE	Property Unique	Optional. (20A/N)

6. Input the required and optional data as appropriate.
7. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

513.7 Works of Art and Historical Treasures - (GL = 266; RTYP = 6; Class = X003)**

Works of art and historical treasures may be added to an agency's property records through the Non-Accounting Data Entry Function as shown in *section 513.6.1 Non-Accounting Entry Adding Other Assets*. Users must remember to use the proper class code when inputting non-accounting data for works of art and historical treasures.

Works of art and historical treasures should be capitalized at their historical cost when first acquired or fair values on the date of donation (if asset was donated) unless the collection is:

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

Capitalization of Collections

Collections already capitalized as of June 30, 1999 will remain capitalized. All additions to those collections will be capitalized, even if they meet the criteria (listed above) for exemption from capitalization.

Collections Not Capitalized

It is required that a description of the collection, and the reasons the assets are not capitalized, be documented and sent to the CFO for inclusion in the Statewide Financial Statements.

Depreciation for Collections

The cost of works of art and historical treasures should be depreciated over their estimable useful lives unless they are inexhaustible (economic or service potential is used up so slowly that its estimated life is extraordinarily long).

Depreciable Works of Art and Historical Treasures (GL = 264; RTYP = 6; CLASS = A***)**

Accounting data for depreciable works of art and historical treasures:

- The cost of depreciable works of art and historical treasures should be recorded in **GL 264**** and depreciated over the estimated useful lives of the assets.
- Accumulated depreciation for works of art and historical treasures should be recorded in **GL 265****.

Accounting data for non-depreciable works of art and historical treasures and the cost of non-depreciable works of art and historical treasures should be recorded in **GL 266****.

513.8 Leasehold Improvements (GL = 267; RTYP = 6; CLASS = R***)**

A **leasehold improvement** is an improvement made to a leased building or infrastructure asset by an agency that has the right to use this leasehold improvement over the term of the lease. The improvement reverts to the lessor if:

- The lease expires, or
- The lessor is another state agency, or
- The entity is not a state governmental unit, or
- The lessee pays for any improvements to the asset.

Considerations Regarding Leasehold Improvements

- Should not include maintenance and repairs done in the normal course of business.
- Moveable equipment or office furniture not attached to leased property is not considered a leasehold improvement.
- Cost of a leasehold improvement should be depreciated over the remaining lease term or the estimated useful life of the improvement; whichever is shorter.
- Leasehold improvements do not have a residual value.
- Any improvements made in lieu of rent should be expensed for in the period incurred.
- If the lease has an option to renew and renewal is uncertain, the leasehold improvement should be depreciated over the shorter of the following:
 - The life of the initial lease term, or
 - The estimated useful life of the improvement.

Accounting for Leasehold Improvements

The cost of the leasehold improvements over the statewide financial statewide capitalization threshold should be recorded in **GL = 267****. Accumulated depreciation should be recorded in **GL = 268****.

513.9 Library Resources (GL = 282; RTYPE = 6; CLASS = L***)**

Library resources are information sources that are circulated to students or the general public, such as:

- Books/journals/periodicals
- Audio/visual media
- Computer based information
- Manuscripts
- Maps
- Documents

These resources provide information essential to the learning process, which enhances the quality of academic, professional, and research libraries.

Accounting for Library Resources

The cost of library resources over the Statewide Financial Statements capitalization threshold should be recorded in **GL 282****. Depreciation should be recorded over the estimated useful life of the library resources using **GL 283****.

513.10 Property Over Capital Lease (GL = 284; RTYPE = 6; CLASS = C***)**

If a lease agreement meets any of the following criteria, the assets under the lease should be capitalized:

- Lease transfers ownership of the property to the lessee by the end of the lease term.
- Lease contains a bargain purchase option.
- Lease term is equal to 75% or more of the estimated economic life of the lease property.
- Present value of the minimum lease payments at the inception of the lease, excluding executor costs, equals at least 90% of the fair value of the leased asset.

A lease that does not meet any of the above capitalization requirements should be reported separately as an operating lease to the CFO for inclusion in the CAFR.

Accounting for Property Over Capital Lease

The cost of assets under the capital lease over the Statewide Financial Statement capitalization threshold should be recorded in **GL 284****. Depreciation should be recorded over the estimated useful life of the asset using **GL 285****.

514 Property Pending File

The **Property Pending File** is a temporary “holding” file that contains property-related records that have not been completed (i.e., both the accounting **and** non-accounting data is not recorded, or the record might be “incorrect” in some way).

514.1 Property Pending File Examples

When property items are purchased using a disbursement transaction, there may be a time lag between the payment date and the assignment of a Property Item Number. Before an asset can be added to the Property Master File, it must be assigned a Property Item Number. Without a Property Item Number, the asset is added to the Property Pending File.

If a disbursement transaction is input with a Property Item Number, the Property Master File is updated and the related fixed asset GL entries are posted during the nightly update.

If an item is recorded on the Property Pending File rather than the Property Master File it may be because:

- The item was purchased and a disbursement recorded, but there is a lag between the payment date and the assignment of the BPIN (if the item does not have a BPIN, it cannot create a record on the Property Master File);
- The BPIN is invalid; or
- It is a governmental fund requiring correlation to the General Fixed Asset Account (**GF = 80**).

The Property Custodian must make adjustments to the item by either entering accounting codes or non-accounting information for the item to go to the Property Master File.

As a best practice, the Property Pending File should be monitored and worked daily. Neglect in doing so could result in lost assets, poor tracking abilities, improper capitalization, and incorrect financial reporting.

The Property Custodian reviews all transactions regarding property, such as:

- Cash receipts,
- Cash receipt corrections, and
- Disbursement corrections.

These transactions must be reviewed before the Property Master File is updated. Pending their review, these transactions wait in the Property Pending File. Items remain on the Property Pending File until:

- A property number is added,
- Any errors are corrected,
- The transaction is marked for posting to the Property Master File, or
- The transaction is deleted.

514.2 Record Removal

To remove records from the Property Pending File:

- A valid item number may be assigned to a transaction record that has no item number or a duplicate item number;
- An invalid GL code may be updated with a valid GL code;
- The status of the item may be changed to **A** (this bypasses the duplicate item number edits and other edits), which indicates the transaction record is ready to update the Property Master File;
- An **S** may be input into the **CASH SALE INDICATOR** field for property that has been sold; or
- The transaction may be deleted.

See section 514.3.2 Property Pending Multiple Inquiry/Update for additional information.

If a user deletes an item in error, an “undelete” function is available to re-establish the record on the Property Pending File. Property Pending Records will update the Property Master File when they have been corrected or their status codes have been changed to an **A**.

These records go through the edit process once again, and must pass all edits before they update the Property Master File.

514.3 Record Viewing

The Property Pending Inquiry/Update Screen is used by the Property Custodian to review or correct any items that have been rejected during nightly processing and posted to the Property Pending File.

514.3.1 Single Inquiry/Update - Request

To access the Property Pending Inquiry/Update Request Screen from the Property Custodian (**FC**) Mini Menu:

1. In the **TYPE** field, input **PP**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/03/2013  13:14:34
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY          A,I,U        ITEM
CT    CUSTODIAN TITLE INFORMATION    A,I,U        ORG
DE    SIMULATED DEPRECIATION REQUEST U            ITEM
DA    DEPRECIATION ADJUSTMENTS      1,2,3,4,5,6 ORG,ITEM
NA    PROPERTY NON-ACCOUNTING DATA  I,U          ITEM OR RTYPE
PM    PROPERTY MASTER FILE INQUIRY/ U            ITEM
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY      A,I,U        ITEM
PI    PROPERTY INVENTORY

SEL  NA SEL OR PM RTYPE  NA SEL OR PM RTYPE
A    SINGLE ADD SCREEN    1  LAND              4  IMPROV /NOT BLDGS
I    SINGLE INQUIRY SCREEN 2  BUILDING           5  CONSTRUCTION W-I-P
U    SINGLE UPDATE SCREEN  3  FURN AND EQUIP     6  OTHER FIXED ASSETS

TYPE PP  SEL  _  ITEM                PAGE  RTYP  ORG                TYPE  DC
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

2. Press **Enter**. FLAIR will display the Property Pending Inquiry/Update Request Screen.

Property Pending - Inquiry/Update - Request Screen

```

PPMM                                01/16/2013  10:27:04
                                PROPERTY PENDING - INQUIRY/UPDATE - REQUEST
SEL  PDN  LINE  SDN  LINE  ORG L1 - L5

SEL CODES
L    LUMP SUM DISTRIBUTION OF SINGLE TRANSACTION
M    MULTIPLE
U    UNDELETE

                                TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH
    
```

3. Any or all fields on this screen can be entered to request specific disbursement/receipt transactions be retrieved from the Property Pending File. If **L** or **M** is input in the **SEL** field, all transactions on the Property Pending File within the user's security clearance will be displayed.

Property Pending Inquiry/Update Request Screen fields:

Code	Description	Required/Optional/Special Instructions
SEL	Select Code	Required. Available input: L – Lump Sum: Distribution of a single transaction. This code is used to distribute the cost to individual property items when a single lump sum disbursement was recorded for several different items. M – Multiple: This code is used to review disbursement/receipt transactions that are listed on the Pending File line by line. U – Undelete: This code reverses the deletion of a record that was previously placed in D (deleted) status. Records in D status will not display on the Property Pending File, but may still be undeleted. The primary document number is required when using this option. (1A)
PDN	Primary Document Number	Required. If SEL = U . Optional. If SEL = L or M . (7A/N)
LINE	Primary Document Line Number	Optional. Voucher or Agency Document Line Number. (4N)
SDN	Secondary Document Number	Optional. Encumbrance/Payable/Receivable Number. (7A/N)
LINE	Secondary Document Line Number	Optional. Encumbrance/Payable/Receivable Line Number. (4N)
ORG L1 - L5	Organization Code	Optional. Specific organization unit to which the asset is charged. (11N)

- Press **Enter**. FLAIR will display the remaining items on the Property Pending File Multiple Inquiry/Update Screen.

514.3.2 Multiple Inquiry/Update

The Property Pending Multiple Inquiry/Update Screen displays records on the Property Pending File based on search criteria entered on the Property Pending Inquiry/Update Request Screen. Three records display per screen. Also notice the error codes for these records.

Property Pending File - Multiple Inquiry/Update Screen (with example data retrieved)

```

PPMI PROPERTY PENDING FILE - MULTIPLE INQUIRY/UPDATE 10/02/2012 10:49:37
ST ERRORS L1-L5 GF SF FID BE IBI TRN-DT VENDOR ID
CS PRIME-DOC SECOND-DOC OTHER-DOC TR GRANT CNTRT OCA PPI
ITEM NUM COUNT ...AMOUNT... GL OBJECT CAT YR VENDOR NAME
PROJECT ID AU DESCRIPTION PEN-DT INVOICE SWDN
H 85100101214 10 1 000001 85100000 00 09/29/2012 F111111111999
03922 30
GG 222222 -45000.00 62200 021000 002100 00 A&D OFFICE
LAND 09/29/2012 Z0000001852

O F 85100200000 20 2 010001 85100000 00 09/29/2012 F222222220999
V0008510001 51
DE 001587 0001 450.00 27600 512000 060000 00 ACE
CHERRY DESK 09/29/2012 121134 W0000000851

B K 85100202213 20 2 010001 85100000 00 09/29/2012 F333333333999
V0008520002 51
ZZ 000000 0002 35000.00 27600 518000 060000 00 BILL BRANCH
TRUCK & TRACTOR 09/29/2012 5676 W0000000852

Error Codes
NEXT:SEL M PDN LINE SDN LINE ORG L1 - L5
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT MINI MAIN RFRSH TOP FWD CAN
    
```

Property Pending File Multiple Inquiry/Update Screen fields:

Field	Description	Required/Optional/Special Instructions
ST	Status Code	Required. Valid codes: A - This code is input by the Property Custodian to indicate that a transaction has a valid duplicate item number, or that the transaction is changed/corrected and is ready to update the Property Master File. Tells the system to re-edit this item during nightly processing. D - Deletes the item from Property Records. L - Transfers to the Lump Sum Screen. (1A)
ERRORS	Error Code	Protected. (1A)
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
GF SF FID BE IBI	Purchasing Fund	Protected. Must have a correlated ownership fund. (19N)
TRN-DT	Transaction Date	Protected. The date carried on the disbursement or receipt transaction. (MM/DD/YYYY) (8N)
VENDOR-ID	Vendor Identification Number	Protected. Vendor ID number carried on the disbursement or receipt transaction. (12A/N)
CS	Cash Sale Indicator	Required. For receipt transactions. Valid input = S. (1A)
PRIME-DOC	Primary Document Number	Protected. (6N)
SECOND-DOC	Organization Code	Retrieved. Also known as the Encumbrance Number and/or Payable Number. (11A/N)

Field	Description	Required/Optional/Special Instructions
OTHER-DOC	Other Document Number	Retrieved. (11A/N)
TR	Transaction Type	Protected. FLAIR transaction type used to acquire or sell asset. (2N)
GRANT	Grant Number	Retrieved. A code to identify a particular grant within an agency. (5A/N)
CNTRT	Contract Number	Retrieved. Code to identify a particular contract within an agency. (5A/N)
OCA	Other Cost Accumulator	Retrieved. Agency unique code used to accumulate costs. (5A/N)
PPI	Prior Period Indicator	Retrieved. Indicator used to identify if a transaction is processed in a prior month or prior fiscal year. (1A)
ITEM NUM	Property Item Number	Optional. Custodian can update before approving record. (8A/N)
COUNT	Property Item Counter	Optional. If entered, generates item numbers for several items entered with a lump sum disbursement transaction. (4N)
AMOUNT	Disbursement/Receipt Amount	Protected. The monetary value of a transaction. (10.2N)
GL	General Ledger Code	Optional. If changed, must be appropriate for the Record Type as follows: <ul style="list-style-type: none"> • Land - 271** • Building - 272** or 273** • Furniture and Equipment - 276** or 277** • Improvements - 274**, 275**, or 263** • Construction Work in Progress - 278** • Other Fixed Assets - 264**, 265**, 266**, 267**, or 28*** (5N)
OBJECT	Object Code	Protected. Used to identify the type of asset purchased. (6N)
CAT	Category	Protected. Multi-purpose code used to identify an appropriation or revenue source. (6N)
YR	Year	Protected. Denotes the fiscal year to which the transaction applies. (2N)
VENDOR NAME	Vendor Short Name	Protected. Name or title of the vendor that corresponds with the Vendor ID. (16A/N)
AU	Agency Unique	Retrieved. Agency unique and used to subclassify an organization code. (2A/N)
PROJECT ID	Project Identification Number	Retrieved. Agency unique code to identify the agency's projects. (11A/N)
DESCRIPTION	Description	Optional. Displays description entered on transaction. (16A/N)
PEN-DT	Pending Date	Protected. Date added to Property Pending File. (MM/DD/YYYY) (8N)
INVOICE	Invoice Number	Protected. Invoice number used in FLAIR transaction. (9A/N)
SWDN	Statewide Document	Protected. (11A/N)

Field	Description	Required/Optional/Special Instructions
	Number	

1. Input required and optional data as appropriate.
2. Press **Enter**. FLAIR will process the transaction and display the next available Property Pending File.

514.3.3 Error Codes

The following table presents possible valid error codes within the Property Pending File:

Code	Description
B	Transaction has an item number = ZZZZZ , or a non-numeric item number, or no item number.
C	GL code is not valid for property (not 26*** , 27*** , or 28***), or GL code is not valid for the organization.
E	Disbursement transaction has no valid ownership fund on the correlation table.
F	Disbursement transaction item number is already on Property Master File with accounting data.
G	Disbursement transaction GL code does not match record type on Property Master File.
H	Transaction automatically added to Property Pending File. Refers to all cash receipts and to negative disbursements.
I	GL code on transaction does not match GL code on Property Master File.
J	Transaction would have reduced an amount on Property Master File to a negative figure.
K	Transaction amount could not be divided equally by count.
M	Transaction item number is not on Property Master File with accounting data. Refers to all cash receipts, TR16 lease purchases, or TR16 depreciation adjustments.
N	Operating fund does not match active purchasing fund.
O	Item number already on file with different organization code.
P	Ownership fund on transaction does not match existing ownership fund on Property Master File.
Q	Agency is in single year processing but PPI = Y .
T	A TR16 adjustment was entered affecting accumulated depreciation. The addition would cause the accumulated depreciation to exceed ACQ.COST - SALVAGE .
U	Property Master Record marked as disposed; no update allowed.
V	Input amount + Acquisition Cost - Estimated Salvage is less than Life-To-Date depreciation.
Z	Ten purchasing funds have already been added to the file on a single record - call the DIS Helpdesk to have the counter increased.
Note:	
<ul style="list-style-type: none"> • The status code must be changed to A, D, or L for the transaction to be processed. • Items with a status code of A will be processed during nightly update. • If the status code is not changed, the item will remain on the Property Pending File 	

514.3.4 Lump Sum Distribution

The **Property Pending File Lump Sum Distribution** function is available for use by the Property Custodian to distribute costs when a lump sum disbursement has been entered.

To access the Property Pending File Lump Sum Distribution Screen from the Property Pending File Multiple Inquiry/Update Screen:

1. In the **ST** (Status Code) field on the first line of the property item to be distributed, input **L**.

Property Pending File – Multiple Inquiry/Update Screen (with example data input)

```

PPMI PROPERTY PENDING FILE - MULTIPLE INQUIRY/UPDATE 10/02/2012 10:59:58
ST ERRORS L1-L5 GF SF FID BE IBI TRN-DT VENDOR ID
CS PRIME-DOC SECOND-DOC OTHER-DOC TR GRANT CNTRT OCA PPI
ITEM NUM COUNT ....AMOUNT.... GL OBJECT CAT YR VENDOR NAME
PROJECT ID AU DESCRIPTION PEN-DT INVOICE SWDN
L H 85100101214 10 1 000001 85100000 00 09/29/2012 F11111111999
C03922 30
GG 222222 -45000.00 62200 021000 002100 00 A&D OFFICE
LAND 09/29/2012 Z0000001852

O F 85100200000 20 2 010001 85100000 00 09/29/2012 F22222220999
V0008510001 51
DE 001587 0001 450.00 27600 512000 060000 00 ACE
CHERRY DESK 09/29/2012 121134 W0000000851

B K 85100202213 20 2 010001 85100000 00 09/29/2012 F33333333999
V0008520002 51
ZZ 000000 0002 35000.00 27600 518000 060000 00 BILL BRANCH
TRUCK & TRACTOR 09/29/2012 5676 W0000000852
TYPE SEL
NEXT:SEL M PDN LINE SDN LINE ORG L1 - L5
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT MINI MAIN RFRSH TOP FWD CAN
    
```

2. Press **Enter**. FLAIR will display the Property Pending File Lump Sum Distribution Screen.

Property Pending File - Lump Sum Distribution Screen (with example data retrieved)

```

PPL1                                10/02/2012  11:06:42
PROPERTY PENDING FILE - LUMP SUM DISTRIBUTION

L1-L5      GF SF FID   BE      IBI AU  TR TRN-DT      VENDOR ID
PRIME-DOC  SECOND-DOC OTHER-DOC GRANT      CNTRT OCA  PPI PROJECT ID
ORIGINAL AMOUNT  REMAINING BALANCE GL      OBJECT  CATEGORY YR VENDOR NAME

85100101214 10  1 000001 85100000 00      30 09/29/2012  F1111111111999
C03922
-45000.00      -45000.00      62200  021000  002100  00 A&D OFFICE

CS ITEM NUM  COUNT  ....AMOUNT.... DESCRIPTION      PPI
GG 222222      -45000.00  LAND

NEXT:SEL  L  PDN      LINE      SDN      LINE      ORG L1 - L5
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH TOP      FWD      CAN
    
```

Except for GL, all fields at the top of the screen are protected.

Property Pending File Lump Sum Distribution Screen fields used to **distribute** the remaining balance:

Field	Description	Required/Optional/Special Instructions
GL	General Ledger Code	Optional. State standard, self-balancing account code relevant to property (asset) accounting and the Property Subsystem. (5N)
CS	Cash Sale Indicator	Optional. Valid input: S. Used to identify a cash sale. (1A)
ITEM NUM	Property Item Number	Optional. Agency unique. (8A/N)
COUNT	Property Item Counter	Optional. If entered on Property Pending Inquiry/Update Screen, generates item numbers for several items. (4N)
AMOUNT	Amount	Optional. Custodian can update each line of the distribution. The total of the lines must equal the transaction amount. (10.2N)
DESCRIPTION	Description	Optional. Description of the asset. (35A/N)

- Input the required and optional fields as appropriate.

Property Pending File - Lump Sum Distribution Screen (with example data input)

```

PPL1                                10/02/2012  11:06:4
      PROPERTY PENDING FILE - LUMP SUM DISTRIBUTION
L1-L5      GF SF FID   BE      IBI AU  TR TRN-DT      VENDOR ID
PRIME-DOC  SECOND-DOC  OTHER-DOC  GRANT      CNTRT  OCA  PPI PROJECT ID
ORIGINAL AMOUNT  REMAINING BALANCE GL      OBJECT  CATEGORY YR VENDOR NAME
85100101214 10  1 000001 85100000 00      30 09/29/2012  F111111111999
C03922
      -45000.00      -45000.00      62200  021000  002100  00 A&D OFFICE

CS ITEM NUM  COUNT  ....AMOUNT....  DESCRIPTION  PPI
GG 222222      -40000.00      LAND
GG 222223      -5000.00      MOUND

NEXT:SEL  L  PDN      LINE      SDN      LINE      ORG L1 - L5      TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH TOP      FWD      CAN
    
```

4. Press **Enter**. FLAIR will display the individual lines on Property Pending File Multiple Inquiry/Update Screen.

515 Property Master File

Agency users can inquire into all data included on an item or update limited accounting data on an item that is active in an agency's Property Files. The Property Master File Inquiry/Update function is used to:

- Inquire into existing Property Records.
- Update changes to these records if needed (limited accounting data only). *See section 523 Single Item Transfer for more information.*
- Update non-accounting data carried on the Property Record.
- Add non-accounting data when accounting data only is recorded.

When adding non-accounting data, the Custodian Identification Number (CID) is assigned to the Property Record. Also, any changes processed in the Property Master File will display a Record Type (RTYP) of 0 on the Property History File (*see section 526 Property History File for more information*).

515.1 Property Master File – Inquiry/Update

To access records in the Property Master File, from the Main Accounting Menu:

1. In the **TYPE** field, input **FC**.

Main Accounting Menu (with example data input)

MNMU			MENU			09/03/2013 10:13:48		
SEC	FC	DESCRIPTION	SEC	FC	DESCRIPTION	SEC	FC	DESCRIPTION
I	AB	AVAILABLE BAL.	U	AD	ACCOUNT DESC	U	AP	ACCTS PAYABLE
U	AR	ACCTS RECEIVABLE	U	BC	BUDGET CONTROL	U	CD	PURCHASING CARD
U	CF	REQ FOR CERT	U	CP	CASH RCPTS UTIL	U	CR	CASH RECEIPTS
U	DB	DISBURSEMENTS	U	DM	DIR/MANAGER FILE	U	EN	ENCB & ENCB CHG
U	EX	EXPANSION	U	FA	FA - ACCOUNTING	U	FC	FA - CUSTODIAL
U	GA	GEN ACCOUNTING	U	GI	GRANT INFO	U	PE	PERIOD END
U	PJ	PROJECT INFO	U	RC	AR CUSTOMER	U	RP	IMMEDIATE REPORTS
U	RP	RECURRING REPORTS	U	SC	STATE CFO FILES	U	TF	TRANSFERS
U	TG	TITLE - GRANTS	U	TI	TITLE - GENERAL	U	TJ	TITLE - PROJECTS
U	TP	TITLE - PROPERTY	U	VE	VENDOR-EMPLOYEE	U	VP	VOUCHER PRINT
A	VS	VENDOR-STATEWIDE						

TYPE: FC SEL:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT DAC

2. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

From the Property Custodian (FC) Mini Menu:

3. In the **TYPE** field, input **PM**.
4. In the **SEL** field, input either **I** (Inquire) or **U** (Update).
5. In the **ITEM** field, input a property item number. This field is required if **RTYP** is blank.
6. In the **PAGE** field, input a page number to view that page for all records selected within the record type (**RTYP**) input.

Note: A record can have up to four pages of data depending on which **RTYP** is selected (*see sections 515.1.1 - 515.1.6*). If nothing is entered in the **PAGE** field, the default will be Page 1 of that **RTYP**. If data is input in the **PAGE** field, the system will display the page requested.

7. In the **RTYP** field, input the property record type. This field is required if **ITEM** is blank.
8. In the **ORG** field, input the organization code (L1-L5) to which the asset is charged.

Property Custodian Mini Menu (with example data input)

FCMU		PROPERTY CUSTODIAN MINI MENU		09/04/2013	08:46:23										
TYPE	FUNCTION DESCRIPTION	SEL	OPTIONS	REQ	DATA										
CI	CHAINED ITEM INQUIRY			ITEM											
CT	CUSTODIAN TITLE INFORMATION	A, I, U		ORG											
DE	SIMULATED DEPRECIATION REQUEST	A, I, U													
DA	DEPRECIATION ADJUSTMENTS	U		ITEM											
NA	PROPERTY NON-ACCOUNTING DATA ENTRY	1, 2, 3, 4, 5, 6		ORG, ITEM											
PM	PROPERTY MASTER FILE INQUIRY/UPDATE	I, U		ITEM OR RTYPE											
PP	PROPERTY PENDING FILE														
PH	PROPERTY HISTORY INQUIRY			ITEM											
PI	PROPERTY INVENTORY	A, I, U													
SEL		NA	SEL OR PM	RTYPE	NA	SEL OR PM	RTYPE								
A	SINGLE ADD SCREEN	1	LAND		4	IMPROV /NOT	BLDGS								
I	SINGLE INQUIRY SCREEN	2	BUILDING		5	CONSTRUCTION	W-I-P								
U	SINGLE UPDATE SCREEN	3	FURN AND	EQUIP	6	OTHER FIXED	ASSETS								
TYPE	PM	SEL	I	ITEM	PAGE	RTYP	6	ORG	85	10	01	01	214	DC	_
														TYPE	SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12--															
CONT														MAIN RFRSH	

9. Press **Enter**. FLAIR will display the requested record.

515.1.1 Land Master File – Inquiry/Update

Every record in the Land Property Master File is composed of two pages. To access the Land Master File Inquiry/Update function from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PM**.
2. In the **SEL** field, input either **I** (Inquire) or **U** (Update).
3. In the **RTYP** field, input **1**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/04/2013  08:46:23
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS         U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY                ITEM
PI    PROPERTY INVENTORY                  A,I,U

SEL                                     NA SEL OR PM RTYPE  NA SEL OR PM RTYPE
A     SINGLE ADD SCREEN                   1  LAND             4  IMPROV /NOT BLDGS
I     SINGLE INQUIRY SCREEN               2  BUILDING          5  CONSTRUCTION W-I-P
U     SINGLE UPDATE SCREEN                3  FURN AND EQUIP    6  OTHER FIXED ASSETS

TYPE PM  SEL I  ITEM                PAGE  RTYP 1  ORG                TYPE  DC
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                     MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display Page 1 of the requested Land Property Master File.

Land - Master File - Inquiry/Update - Page 1 (with example data retrieved)

```

PML1                                01/16/2013  12:24:17
                                LAND - MASTER FILE - INQUIRY/UPDATE
                                PAGE 1
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          AQM  VM ORIGDT  L-UPDT
85 10 01 01 214  GG 222222  37 01 01          1   1  09/30/2012  09/30/2012

DESCRIPTION          CLASS          IC  REC-DT
ONE ACRE LAND       X001 00 00 00  N   09302012

FED.PART.          STATE PART.  GL  OBJECT  STATE PROGRAM  OCA
                   27100      562000  1112122000 000000

PRIME-DOC  SECOND-DOC  VENDOR ID  ACQ.COST  ACQ-DT  CID
VL888880001  F6666666666999  50000.00  09/30/2012  PROP

SC  PROPERTY UNIQUE  PROPERTY DOC

NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                     MINI MAIN RFRSH TOP          FWD          CAN
    
```

Land Master File Inquiry/Update Page 1 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the land is charged. Retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Retrieved. Property item number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Location Code	Optional. Asset's physical location. Must be titled on the Property Title File. (16A/N)

Field	Description	Required/Optional/Special Instructions
AQM	Acquisition Method	Optional. The method under which a property item is acquired. Valid input: 1 – Purchased (defaults to 1 if left blank) 2 – Donated 3 – Government surplus 4 – Lease purchase 5 – Other 6 – Consolidated equipment financing program 7 – Intra-fund transfer (1N)
VM	Validation Method	Optional. The basis for acquisition cost. Valid input: 1 – Cost (defaults to 1 if left blank) 2 – Appraised historical value 3 – Appraised fair market value 4 – Assigned value 5 – Book value 9 – Other (1N)
ORIGDT	Origination Date	Protected. (MM/DD/YYYY) (8N)
L-UPDT	Last Date Updated	Protected. (MM/DD/YYYY) (8N)
DESCRIPTION	Land Description	Optional. Description of the land. (35 A/N)
CLASS	Property Classification Code	Optional. Indicates the kind/type of property. Must be titled on the Property Title File. (10A/N)
IC	Idle Code	Optional. Code for property utilization. Valid input: Y – Yes, if land is idle at this time. N – No, if land is not idle at this time (defaults to N if left blank). (1A)
REC-DT	Receiving Date	Optional. (MMDDYYYY) (8N)
FED.PART.	Federal Participation	Optional. The amount of federal monies used to purchase the land. (13.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the land. (13.2N)
GL	General Ledger Code	Protected. GL must be 26*** , 27*** , or 28*** . (5N)
OBJECT	Object Code	Optional. Used to identify the type of asset purchased. (6N)
STATE PROGRAM	State Program Number	Optional. Used to record a plan for the organization and/or use of resources to meet specified objectives as promulgated by the Executive Office of the Governor. (16N)
OCA	Other Cost Accumulator	Optional. Agency unique code used to accumulate costs. (5A/N)
PRIME-DOC	Primary Document Number	Protected. Agency document number or voucher number. (11A/N)
SECOND-DOC	Secondary Document	Protected. Also known as the

Field	Description	Required/Optional/Special Instructions
	Number	Encumbrance Number and/or Payable Number. (11A/N)
VENDOR ID	Vendor Identification Number	Protected. Vendor ID number carried on the disbursement or receipt transaction. (13A/N)
ACQ.COST	Acquisition Cost	Protected. The amount of money or other consideration exchanged for property. (10.2N)
ACQ-DT	Acquisition Date	Protected. (MM/DD/YYYY) (8N)
CID	Custodian Identification	Protected. Code to identify a particular Property Custodian within an agency. (4A/N)
SC	Status Code	Protected. Identifies the current status of a property record. (1A)
PROPERTY UNIQUE	Property Unique Code	Optional. Agency unique code that may be used in any manner an agency desires. (20A/N)
PROPERTY DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem when updating a property record. (11A/N)

5. Input the required and optional fields as appropriate (any update on this screen will carry a transaction type of **U1** on the Property History File); **AND/OR**
6. Press **Enter** or **F8** to accept changes and to advance to Page 2.

Land - Master File - Inquiry/Update - Page 2 (with example data retrieved)

```

PML2                                01/16/2013 12:25:43
LAND - MASTER FILE - INQUIRY/UPDATE PAGE 2
L1 L2 L3 L4 L5  ITEM NUM  LOCATION  OWNERSHIP FUND  PROPERTY-DOC
85 10 01 01 214 GG-222222  37 01 01      80 9 111111

AU  CAT  YR  CONTRACT CY  EF  EGL  GRANT  GY  PROJECT
080392 00

.....CURRENT USE FUND.....      .....PURCHASING FUND(S).....
GF SF FID  BE  IBI  GF SF FID  AMOUNT  DONATED VALUE  IND
10 1 000001 85100000 00 10 1 000001 50000.00          A

.....STATUS/DISPOSITION.....
SC  DISP PROCEEDS  DISP-RDOC

DISP-VENDOR          DISPDT  DA

NEXT: ITEM NUM          PAGE  RTYP  L1-L5          TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINI  MAIN  RFRSH TOP          FWD          CAN
    
```

Land Master File Inquiry/Update Page 2 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
OWNERSHIP FUND	Ownership Fund	Protected. (9N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem when updating a Property Record. (11A/N)
AU	Agency Unique	Protected. Agency unique. Used to sub-classify an organization code. (2A/N)
CAT	Category	Protected. (6N)
YR	Year	Optional. Denotes the fiscal year to which the transaction applies. (2N)
CONTRACT	Contract Number	Optional. Code to identify a particular contract within an agency. (5A/N)
CY	Contract Year	Optional. Denotes the year of the contract. CONTRACT field must be populated. (2N)
EF	External Fund Type	Optional. Agency-defined classification to codify a fund in addition to FLAIR or GAAFR. (1N)
EGL	External General Ledger Code	Optional. An account classification needed to reflect the financial position and the results of operations of an entity. (3A/N)
GRANT	Grant Number	Optional. A code to identify a particular grant within an agency.

Field		Description	Required/Optional/Special Instructions
			(5A/N)
GY		Grant Year	Optional. Denotes the year of the grant. Grant Number field must be populated. (2N)
PROJECT		Project Identification Number	Optional. Agency unique code to identify the agency's projects. (11A/N)
Current Use Fund	GF	GAAFR Fund	Optional. Must have a correlated ownership fund. (2N)
	SF	State Fund	Optional. Must have a correlated ownership fund. (1N)
	FID	Fund Identifier	Optional. Must have a correlated ownership fund. (6N)
	BE	Budget Entity	Optional. Must have a correlated ownership fund. (8N)
	IBI	Internal Budget Indicator	Optional. Must have a correlated ownership fund. (2N)
Purchasing Fund(s)	GF SF FID	GAAFR Fund/State Fund/ Fund Identifier	Protected. Must have a correlated ownership fund. (9N)
	AMOUNT	Amount	Protected. (10.2N)
	DONATED VALUE	Donated Value	Protected. (10.2N)
	IND	Fund Transfer Indicator	Protected. (1A)
SC		Property Status Code	Protected. (1A)
DISP PROCEEDS		Disposition Proceeds	Protected. The cash amount received from the sale of a property item. (10.2N)
DISP-RDOC		Disposition/Restoration Document Number	Protected. Number assigned to property disposal transactions. (11A/N)
DISP-VENDOR		Disposition Vendor	Protected. The vendor to which the property was disposed. (21A/N)
DISPDT		Disposition/Transfer Date	Protected. Date of property item disposition or transfer. (MMDDYYYY) (8N)
DA		Disposition Authority	Protected. Identifies the authority to dispose of the property. (2A/N)

7. Press **Enter**. FLAIR will display the next page or record.

515.1.2 Buildings Master File – Inquiry/Update

There are four pages for each record in the Building Master File. To access the Building the Master File Inquiry/Update function from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PM**.
2. In the **SEL** field, input **I** (Inquire) or **U** (Update).
3. In the **RTYP** field, input **2**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/04/2013  09:21:22
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U        ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U            ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6  ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U          ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY          ITEM
PI    PROPERTY INVENTORY                A,I,U

SEL      NA SEL OR PM RTYPE  NA SEL OR PM RTYPE
A  SINGLE ADD SCREEN        1  LAND                4  IMPROV /NOT BLDGS
I  SINGLE INQUIRY SCREEN    2  BUILDING            5  CONSTRUCTION W-I-P
U  SINGLE UPDATE SCREEN     3  FURN AND EQUIP      6  OTHER FIXED ASSETS

TYPE PM  SEL I  ITEM          PAGE  RTYP 2  ORG _          TYPE DC
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Building Master File Inquiry/Update Page 1 Screen. Any updates made using this screen will carry a transaction type of **U2** on the Property History File.

Building - Master File - Inquiry/Update - Page 1 (with example data retrieved)

```

PMB1                                01/16/2013  12:27:29
                                BUILDING - MASTER FILE - INQUIRY/UPDATE
                                PAGE 1
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          AU  CH-ITEM  AQM VM ORIGDT
85 20 04 00 000  BL 000015 37 08 12                1  1  09/30/2012
DESCRIPTION              CLASS          IC INS.CODE COND ACQ-DT
MUSEUM OF RARE COINS    B400 00 00 00  N          1  09/30/2012
INVEN-DT  BUILDER          BUILDING NAME      FLRS SQFT      MARKEL  L-UPDT
                                09/30/2012
BUILDING STREET ADDRESS          PROPERTY UNIQUE          CID
                                PROP
SC  PRIME-DOC  SECOND-DOC  VENDOR ID          ACQ.COST          PROPERTY-DOC
VA000150001          N999999999999          525000.00
NEXT:
ITEM NUM  PAGE  RTYP  L1-L5          TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH TOP          FWD          CAN
    
```

Building Master File Inquiry/Update Page 1 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the building is charged; retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Retrieved. Property item number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Location Code	Optional. Asset's physical location. Must be titled on the Property Title File. (16A/N)
AU	Agency Unique	Protected. Agency unique and used to subclassify an organization code. (2A/N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. (8A/N)
AQM	Acquisition Method	Optional. The method under which a property item is acquired. Valid input: 1 – Purchased (defaults to 1 if left blank) 2 – Donated 3 – Government surplus 4 – Lease purchase 5 – Other 6 – Consolidated equipment financing program 7 – Intra-fund transfer (1N)
VM	Valuation Method	Optional. The basis for acquisition cost. Valid input: 1 – Cost (defaults to 1 if left blank) 2 – Appraised historical value 3 – Appraised fair market value 4 – Assigned value 5 – Book value 9 – Other (1N)
ORIGDT	Original Property Date	Protected. The date the accounting for an item was first added to the Property Master File. (MM/DD/YYYY) (8N)
DESCRIPTION	Description	Optional. Description of the building. (35A/N)
CLASS	Property Classification Code	Optional. Indicates the kind/type of property. Must be titled on the Title File. (10A/N)
IC	Idle Code	Required. Code for property utilization. Valid input: Y – Yes, if building is idle at this time. N – No, if building is not idle at this time (defaults to N if left blank). (1A)
INS.CODE	Insurance Code	Optional. If used, first three characters are agency unique or insurance type; last four characters equal the expiration date.

Field	Description	Required/Optional/Special Instructions
		(3A/N+4N[MMYY])
COND	Condition	Required. Refers to the physical condition of the property. Valid input: 1 – New (defaults to 1 if left blank) 2 – Good (1N)
ACQ-DT	Acquisition Date	Protected. (MM/DD/YYYY) (8N)
INVEN-DT	Inventory Date	Optional. Last physical inventory date. (MMDDYYYY) (8N)
BUILDER	Builder Vendor Identification Number	Optional. Building's contractor. (16A/N)
BUILDING NAME	Building Name	Optional. Name assigned to the building. (20A/N)
FLRS	Floors	Optional. Number of floors in the building. (2N)
SQFT	Square Feet	Optional. The floor area of building. (8A/N)
MARKEL	Markel Percentage	Optional. Percentage that can be used automatically to appreciate buildings for insurance purposes. (5N or 99.999 format)
L-UPDT	Last Update	Protected. The date that the master record was last updated. (MM/DD/YYYY) (8N)
BUILDING STREET ADDRESS	Building Street Address	Optional. Building's street address. (42A/N)
PROPERTY UNIQUE	Property Unique	Optional. Agency unique. (20A/N)
CID	Custodian Identification Number	Protected. Code to identify a particular Property Custodian within an agency. (4A/N)
SC	Status Code	Protected. Identifies the current status of a property record. (1A)
PRIME-DOC	Primary Document Number	Protected. Agency document number or voucher number. (11A/N)
SECOND-DOC	Secondary Document Number	Protected. Also known as the encumbrance number and/or payable number. (11A/N)
VENDOR ID	Vendor Identification Number	Protected. Vendor ID number carried on the disbursement or receipt transaction. (13A/N)
ACQ.COST	Acquisition Cost	Protected. The amount of money or other consideration exchanged for property. (10.2N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem when updating a property record. (11A/N)

5. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to Page 2; **OR**
- c. Press **Enter** to accept changes and advance to Page 2.

Building - Master File - Inquiry/Update - Page 2 (with example data retrieved)

PMB2	BUILDING - MASTER FILE - INQUIRY/UPDATE										01/16/2013	12:28:38	
												PAGE 2	
L1	L2	L3	L4	L5	ITEM NUM	LOCATION	REC-DT	CH-ITEM					
85	20	04	00	000	BL 000015	37 08 12	09302012						
FED. PART				STATE PART.		USE ALLOWANCE		PROPERTY-DOC					
.....DEPRECIATION.....													
DPM	MDC	LU	ELU	RLU	C-USAGE	COST FOR DPR.	M-PCT	M-AMOUNT					
0													
ACCUM-DPR-AMT			ACD-DT		YTD-DPR-AMT		PERIOD END-DT		AMT TO BE DEP				
EST. SALVAGE			ADJ-DT		STOP-DT								
ITEM NUM		PAGE		RTYP		L1-L5		TYPE		SEL			
NEXT:													
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---													
CONT			MINI		MAIN		REFRESH		TOP		FWD		
											CAN		

Building Master File Inquiry/Update Page 2 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
REC-DT	Receiving Date	Optional. (MMDDYYYY) (8N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. (8A/N)
FED. PART	Federal Participation	Optional. The amount of federal monies used to purchase the building. (13.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the building. (13.2N)
USE ALLOWANCE	Use Allowance	Optional. Represents the percentage of the amount reimbursed by the Federal Government when using state-owned property for a federal project. (4N)
PROPERTY-DOC	Property Document Number	Required. Agency unique reference number entered in the Property Subsystem when updating a property record. (11A/N)
Depreciation Section		
DPM	Depreciation Method	Optional. The method under which depreciation is recorded. Valid input: 0 - No depreciation 1 - Straight line (defaults to 1 if left blank) 2 - Service life 3 - Double declining balance 4 - 1 1/2 declining balance (1N)
MDC	Monthly Depreciation	Optional. Valid input:

Field	Description	Required/Optional/Special Instructions
	Calculated	Y – Yes, if building is to be depreciated on a monthly basis. N – No, if building is not depreciated on a monthly basis (defaults to N if left blank). (1A)
LU	Life Units	Optional. Item's measurement focus. Valid input: 1 – Months (defaults to 1 if left blank) 2 – Hours 3 – Miles 4 – Other (1N)
ELU	Estimated Life Units	Retrieved. Number of life units expected for an item. Calculated based on the class code. (3N)
RLU	Remaining Life Units	Optional. Estimated remaining life units. (5N)
C-USAGE	Current Life Unit Usage	Optional. Number of life units available for depreciation. (5N)
COST FOR DPR.	Cost For Depreciation	Optional. Monthly depreciation amount times the number of months in the depreciation period. (10.2N)
M-PCT	Monthly Percent Depreciation	Optional. Used on a monthly basis to compute depreciation. (3N)
M-AMOUNT	Monthly Depreciation Amount	Optional. The depreciation expense computed for a one-month period. (10.2N)
ACCUM-DPR-AMT	Accumulated Depreciation Amount	Optional. A contra-asset valuation account to record the collection of total past periodic (monthly) credits to date recording the expiration of the expected service life of a specific fixed asset. (10.2N)
ACD-DT	Accumulated Depreciation Date	Optional. The date accumulated depreciation was entered/calculated into the system. (MMDDYYYY) (8N)
YTD-DPR-AMT	Year-to-Date Depreciation Amount	Optional. The accumulated depreciation amount for the current year. (10.2N)
PERIOD END-DT	Period End Date	Optional. Last reporting period date. (MMDDYYYY) (8N)
AMT TO BE DEP	Amount to be Depreciated	Optional. The cost for stated value less the appropriate allowance. (10.2N)
EST. SALVAGE	Estimated Salvage Value	Optional. The approximate worth of the property item at the termination of its useful life; the amount at which the asset could be sold at the end of its useful life. (10.2N)
ADJ-DT	Depreciation Adjusted Date	Optional. The depreciation period ending date that was entered into the system. (MM/DD/YYYY) (8N)
STOP-DT	Stop Depreciation Date	Optional. the last date of projected depreciation for a property item. (8N)

6. a. Input the required and optional fields as appropriate; **AND/OR**

- b. Press **F8** to advance to Page 3; **OR**
- c. Press **Enter** to accept changes and advance to Page 3.

Building - Master File - Inquiry/Update - Page 3 (with example data retrieved)

PMB3	BUILDING - MASTER FILE - INQUIRY/UPDATE					01/16/2013	12:29:27
							PAGE 3
L1	L2	L3	L4	L5	ITEM NUM	LOCATION	PROPERTY-DOC
85	20	04	00	000	BL 000015	37 08 12	
.....LEASE PURCHASE.....							
TOTAL PRINCIPAL		TOTAL INTEREST		MIC	YTD PRINCIPAL	YTD INTEREST	
.....MAINTENANCE/WARRANTY.....							
LTD PRINCIPAL		LTD INTEREST		MWI	VENDOR	EXDT	MWIC
.....STATUS/DISPOSITION.....							
SC	DISP	PROCEEDS	DISP-RDOC	DISPDT	DA	DISP-VENDOR	
	ITEM NUM	PAGE	RTYP	L1-L5		TYPE	SEL
NEXT:	Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---						
CONT	MINI	MAIN	RFRSH	TOP		FWD	CAN

Building Master File Inquiry/Update Page 3 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
PROPERTY-DOC	Property Document Number	Required. An agency unique reference number entered in the Property Subsystem when updating a property record. (11A/N)
Lease Purchase Section		
TOTAL PRINCIPAL	Lease Purchase Total Principal	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
TOTAL INTEREST	Lease Purchase Total Interest	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
MIC	Months in Contract	Optional. Number of months in the Lease Purchase Contract. Accepted only when AQM = 4, 6, or 7. (3N)
YTD PRINCIPAL	Year-to-Date Principal	Optional. Year-to-date depreciation amount. Accepted only when AQM = 4, 6, or 7. (10.2N)
YTD INTEREST	Year-to-Date Interest	Optional. Year-to-date interest paid Accepted only when AQM = 4, 6, or 7. (10.2N)
LTD PRINCIPAL	Life-to-Date Principal	Protected. Lease purchase life-to-date principal paid. Accepted only when AQM = 4, 6, or 7.
LTD INTEREST	Life-to-Date Interest	Protected. Lease purchase life-to-date interest paid. Accepted only when AQM = 4, 6, or 7. (10.2N)

Field	Description	Required/Optional/Special Instructions
Maintenance/Warranty Section		
MWI	Maintenance/Warranty Indicator	Optional. Indicates a maintenance or warranty contract. Valid input: M – Maintenance W – Warranty (1A)
VENDOR	Vendor Identification Number	Optional. Identification number of the vendor for the maintenance/warranty contract. Accepted only if MWI field is input. (21A/N)
EXDT	Maintenance/Warranty Expiration Date	Optional. Maintenance/warranty expiration date. Accepted only if MWI field is input. (MMDDYYYY) (8N)
MWIC	Maintenance/Warranty Interval Code	Optional. Accepted only if MWI field is input. The interval code that applies to the maintenance/warranty contract. Valid input: M – Monthly Q – Quarterly S – Semi-annually A – Annually O – Other (1A)
Status/Disposition Section		
SC	Property Status Code	Protected. Identifies the current status of a property record. (1A)
DISP PROCEEDS	Disposition Proceeds	Protected. The cash amount received from a sale of a property item. (10.2N)
DISP-RDOC	Disposition/Restoration Document Number	Protected. Number assigned to property disposal transactions. (11N)
DISPDT	Disposition/Transfer Date	Protected. Date of property item disposition or transfer. (MMDDYYYY) (8N)
DA	Disposition Authority	Protected. Identifies the authority to dispose of the property. (2A/N)
DISP-VENDOR	Disposition Vendor	Protected. The vendor to which the property was disposed. (21A/N)

7. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to Page 4; **OR**
- c. Press **Enter** to accept changes and advance to Page 4.

	Field	Description	Required/Optional/Special Instructions
Purchasing Fund(s)	GF SF FID	GAAFR Fund/State Fund/ Fund Identifier	Protected. (9N)
	AMOUNT	Amount	Protected. (10.2N)
	DONATED VALUE	Donated Value	Protected. (10.2N)
	IND	Fund Transfer Indicator	Protected. (1N)
	GL	General Ledger Code	Protected. (5N)
	CAT	Category	Protected. (6N)
	YR	Year	Optional. (2N)
	OBJECT	Object Code	Optional. (6N)
	PROJECT	Project Identifier	Optional. (11A/N)
	CNTRT	Contract Number	Optional. (5A/N)
	CY	Contract Year	Optional. (2N)
	GRANT	Grant Number	Optional. (5A/N)
	GY	Grant Year	Optional. (2N)
	EF	External Fund Type	Optional. (1N)
	EGL	External General Ledger Code	Optional. (3A/N)
	OCA	Other Cost Accumulator	Optional. (5A/N)
	STATE PROGRAM	State Program Number	Optional. (16N)

8. Press **Enter**. FLAIR will display the next record on the Building Master File Inquiry/Update Screen.

515.1.3 Furniture and Equipment Master File – Inquiry/Update

Each record in the Furniture and Equipment Property Master File is composed of four pages. To access the Furniture and Equipment Master File Inquiry/Update function from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PM**.
2. In the **SEL** field, input **I** (Inquire) or **U** (Update).
3. In the **RTYP** field, input **3**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/04/2013  10:49:48
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY          ITEM
PI    PROPERTY INVENTORY                A,I,U

SEL      NA SEL OR PM RTYPE  NA SEL OR PM RTYPE
A  SINGLE ADD SCREEN      1  LAND              4  IMPROV /NOT BLDGS
I  SINGLE INQUIRY SCREEN  2  BUILDING           5  CONSTRUCTION W-I-P
U  SINGLE UPDATE SCREEN  3  FURN AND EQUIP    6  OTHER FIXED ASSETS

TYPE PM  SEL I  ITEM          PAGE  RTYP 3  ORG _          TYPE  DC
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. Flair will display the Furniture and Equipment Master File Inquiry/Update Screen Page 1. Any updates made on this screen will carry a transaction type of **U3** on the Property History File.

Furniture and Equipment - Master File - Inquiry/Update - Page 1 (with example data retrieved)

```

PMF1                                01/16/2013  12:32:24
                                FURNITURE AND EQUIPMENT - MASTER FILE - INQUIRY/UPDATE
                                PAGE 1
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          AU CH-ITEM  AQM VM  ORIGDT
85 10 02 02 213  DE 001587
DESCRIPTION          CLASS          IC  INS.CODE  COND
CHERRY EXECUTIVE DESK  F002 00 00 00
INVEN-DT            MANUFACTURER          SERIAL NUMBER          L-UPDT            ACQ-DT
09/30/2012          09/30/2012
TITLE NUMBER          PROPERTY UNIQUE          CID  PROPERTY-DOC
SC  PRIME-DOC          SECOND-DOC          VENDOR ID          ACQ.COST
VA180120001          F22222220999          450.00
ITEM NUM            PAGE  RTYP  L1-L5          TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MINI  MAIN  RFRSH TOP          FWD          CAN
    
```

Furniture and Equipment Master File Inquiry/Update Screen Page 1 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the asset is charged; retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Retreived. Property item number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Location Code	Optional. Asset's physical location. Must be titled on the Property Title File. (16A/N)

Field	Description	Required/Optional/Special Instructions
AU	Agency Unique	Retrieved. Agency unique. Used to subclassify an organization code. (2A/N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. (8A/N)
AQM	Acquisition Method	Optional. The method under which a property item is acquired. Valid input: 1 – Purchased (defaults to 1 if left blank) 2 – Donated 3 – Government surplus 4 – Lease purchase 5 – Other 6 – Consolidated equipment financing program 7 – Intra-fund transfer (1N)
VM	Valuation Method	Optional. The basis for acquisition cost. Valid input: 1 – Cost (defaults to 1 if left blank) 2 – Appraised historical 3 – Appraised fair market value 4 – Assigned value 5 – Book value 9 – Other (1N)
ORIGDT	Original Property Date	Protected. The date the accounting for an item was first added to the Property Master File. (MM/DD/YYYY) (8N)
DESCRIPTION	Furniture and Equipment Description	Optional. Description of the asset. (35 A/N)
CLASS	Property Classification Code	Optional. Indicates the kind/type of property. Must be titled on the Property Title File. (10A/N)
IC	Idle Code	Optional. Code for property utilization. Valid input: Y – Yes, if land is idle at this time. N – No, if land is not idle at this time (defaults to N if left blank). (1A)
INS.CODE	Insurance Code	Optional. If used, first three characters are agency unique or insurance type; last four characters equal the expiration date. (MMYY) (3A/N+4N)
COND	Condition	Optional. Refers to the physical condition of the property. Valid input: 1 – New (defaults to 1 if left blank) 2 – Good 3 – Fair 4 – Poor (1N)
INVEN-DT	Inventory Date	Optional. Date of last physical inventory. (MMDDYYYY) (8N)

Field	Description	Required/Optional/Special Instructions
MANUFACTURER	Manufacturer Vendor Identification Number	Optional. Vendor identification number for the builder/manufacturer of the furniture/equipment. (16A/N)
SERIAL NUMBER	Asset Serial Number	Optional. Builder's/manufacturer's serial number assigned to the furniture/equipment. (17A/N)
L-UPDT	Last Date Updated	Protected. (MM/DD/YYYY) (8N)
ACQ-DT	Acquisition Date	Protected. (MM/DD/YYYY) (8N)
TITLE NUMBER	Furniture/Equipment Title Number	Optional. The furniture and equipment title number. (15A/N)
PROPERTY UNIQUE	Property Unique Code	Optional. Agency unique code. May be used in any manner an agency desires. (20A/N)
CID	Custodian Identification	Protected. Code to identify a particular Property Custodian within an agency. (4A/N)
PROPERTY-DOC	Property Document Number	Required. A reference number entered in the Property Subsystem when updating a property record. (11A/N)
SC	Property Status Code	Retrieved. Identifies the current status of a property record. (1A)
PRIME-DOC	Primary Document Number	Protected. Agency document or voucher number. (11A/N)
SECOND-DOC	Secondary Document Number	Protected. Also known as the encumbrance number and/or payable number. (11A/N)
VENDOR ID	Vendor Identification Number	Protected. (21A/N)
ACQ.COST	Acquisition Cost	Protected. The amount of money or other consideration exchanged for property. (10.2N)

5. Input the required and optional fields as appropriate; **AND/OR**
 - a. Press **F8** to advance to Page 2; **OR**
 - b. Press **Enter** to accept changes and advance to Page 2.

Furniture and Equipment - Master File - Inquiry/Update - Page 2 (with example data retrieved)

PMF2	FURNITURE AND EQUIPMENT - MASTER FILE - INQUIRY/UPDATE										01/16/2013	12:33:20
												PAGE 2
L1	L2	L3	L4	L5	ITEM NUM	LOCATION	REC-DT	CH-ITEM				
85	10	02	02	213	DE 001587		09302012					
FED. PART		STATE PART.			USE ALLOWANCE		PROPERTY-DOC					
.....DEPRECIATION.....												
DPM	MDC	LU	ELU	RLU	C-USAGE	COST FOR DPR.	M-PCT	M-AMOUNT				
1	Y	1	120									
ACCUM-DPR-AMT		ACD-DT		YTD-DPR-AMT		PERIOD END-DT		AMT TO BE DEP				
EST. SALVAGE		ADJ-DT		STOP-DT								
ITEM NUM		PAGE		RTYP		L1-L5		TYPE		SEL		
NEXT:												
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---												
CONT MINI MAIN REFSH TOP FWD CAN												

Furniture and Equipment Master File Inquiry/Update Page 2 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
REC-DT	Received Date	Optional. The date the property was physically received by the agency. Defaults to acquisition date if left blank. (MM/DD/YYYY) (8N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. Item may be chained to itself. (8A/N)
FED. PART	Federal Participation	Optional. The amount of federal monies used to purchase the asset. (13.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the asset. (13.2N)
USE ALLOWANCE	Use Allowance	Optional. Represents the percentage of the amount reimbursed by the Federal Government when using state-owned property for a federal project. (4N)
PROPERTY-DOC	Property Document Number	Required. Reference number entered in the Property Subsystem when updating a property record. Agency unique. (11A/N)

Field	Description	Required/Optional/Special Instructions
Depreciation Section		
DPM	Depreciation Method	Optional. The method under which depreciation is recorded. Valid input: 0 – No depreciation 1 – Straight line (defaults to 1 if left blank) 2 – Service life 3 – Double declining balance 4 – 1 1/2 declining balance (1N)
MDC	Monthly Depreciation Calculated	Optional. Valid input: Y – Yes, if building is to be depreciated on a monthly basis. N – No, if building is not depreciated on a monthly basis (defaults to N if left blank). (1A)
LU	Life Units	Optional. Item's measurement focus. Valid input: 1 – Months (defaults to 1 if left blank) 2 – Hours 3 – Miles 4 – Other (1N)
ELU	Estimated Life Units	Retrieved. Number of life units expected for an item. Calculated based on the class code. (3N)
RLU	Remaining Life Units	Optional. The property item's estimated remaining life units. (5N)
C-USAGE	Current Life Usage	Optional. Number of life units available for depreciation. (5N)
COST FOR DPR.	Cost For Depreciation	Optional. Monthly depreciation amount times the number of months in the depreciation period. (10.2N)
M-PCT	Monthly Percent Depreciation	Optional. Used on a monthly basis to compute depreciation. (3N)
M-AMOUNT	Monthly Depreciation Amount	Optional. The depreciation expense computed for a one-month period. (10.2N)
ACCUM-DPR-AMT	Accumulated Depreciation Amount	Optional. A contra-asset valuation account to record the collection of total past periodic (monthly) credits to date recording the expiration of the expected service life of a specific fixed asset. (10.2N)
ACD-DT	Depreciation Activity Date	Optional. The date accumulated depreciation was entered/calculated into the system. (MMDDYYYY) (8N)
YTD-DPR-AMT	Year-to-Date Depreciation Amount	Optional. The accumulated depreciation amount for the current year. (10.2N)
PERIOD END-DT	Period End Date	Optional. Last reporting period date. (MMDDYYYY) (8N)
AMT TO BE DEP	Amount to be Depreciated	Optional. The cost for stated value less the appropriate allowance. (10.2N)
EST. SALVAGE	Estimated Salvage Value	Optional. The approximate worth of the

Field	Description	Required/Optional/Special Instructions
		property item at the termination of its useful life; the amount at which the asset could be sold at the end of its useful life. (10.2N)
ADJ-DT	Depreciation Adjusted Date	Optional. The depreciation period ending date that was entered into the system. (MM/DD/YYYY) (8N)
STOP-DT	Depreciation Stop Date	Optional. The last date of projected depreciation for a property item. (MMDDYYYY) (8N)

6. Input the required and optional fields as appropriate; **AND/OR**
 - a. Press **F8** to advance to Page 3; **OR**
 - b. Press **Enter** to accept changes and to advance to Page 3.

Furniture and Equipment – Master File – Inquiry/Update – Page 3 (with example data retrieved)

```

PMF3                                01/16/2013 12:34:14
FURNITURE AND EQUIPMENT - MASTER FILE - INQUIRY/UPDATE PAGE 3

L1 L2 L3 L4 L5  ITEM NUM  LOCATION  PROPERTY-DOC
85 10 02 02 213  DE 001587

.....LEASE PURCHASE.....
TOTAL PRINCIPAL  TOTAL INTEREST  MIC  YTD PRINCIPAL  YTD INTEREST

.....MAINTENANCE/WARRANTY.....
LTD PRINCIPAL  LTD INTEREST  MWI VENDOR  EXDT  MWIC

.....STATUS/DISPOSITION.....
SC  DISP PROCEEDS  DISP-RDOC  DISPDT  DA  DISP-VENDOR

ITEM NUM  PAGE  RTYP  L1-L5  TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH TOP      FWD      CAN
    
```

Furniture and Equipment Master File Inquiry/Update Page 3 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem and required when updating a property record. (11A/N)
Lease Purchase Section		
TOTAL PRINCIPAL	Lease Purchase Total Principal	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
TOTAL INTEREST	Lease Purchase Total Interest	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
MIC	Months in Contract	Optional. Number of months in the Lease

Field	Description	Required/Optional/Special Instructions
		Purchase Contract. Accepted only when AQM = 4, 6, or 7. (3N)
YTD PRINCIPAL	Year-to-Date Principal	Optional. Year-to-date depreciation amount. Accepted only when AQM = 4, 6, or 7. (10.2N)
YTD INTEREST	Year-to-Date Interest	Optional. Year-to-date interest paid Accepted only when AQM = 4, 6, or 7. (10.2N)
LTD PRINCIPAL	Life-to-Date Principal	Protected. Lease purchase life-to-date principal paid. Accepted only when AQM = 4, 6, or 7. (10.2N)
LTD INTEREST	Life-to-Date Interest	Protected. Lease purchase life-to-date principal paid. Accepted only when AQM = 4, 6, or 7. (10.2N)
Maintenance/Warranty Section		
MWI	Maintenance/Warrant Indicator	Optional. Indicates a maintenance or warranty contract. Valid input: M – Maintenance W – Warranty (1A)
VENDOR	Vendor Identification Number	Optional. Identification number of the vendor for the maintenance/warranty contract. Accepted only if MWI field is input. (21A/N)
EXDT	Maintenance/Warranty Expiration Date	Optional. Maintenance/warranty expiration date. Accepted only if MWI field is input. (MMDDYYYY) (8N)
MWIC	Maintenance/Warranty Interval Code	Optional. Indicates a maintenance or warranty contract. Valid input: M – Maintenance W – Warranty (1A)

Field	Description	Required/Optional/Special Instructions
Status/Disposition Section		
SC	Property Status Code	Protected. Identifies the current status of a property record. (1A)
DISP PROCEEDS	Disposition Proceeds	Protected. The cash amount received from the sale of a property item. (10.2N)
DISP-RDOC	Disposition/Restoration Document Number	Protected. Number assigned to property disposal transactions. (11N)
DISPDT	Disposition/Transfer Date	Protected. Date of property item disposition or transfer. (MMDDYYYY) (8N)
DA	Disposition Authority	Protected. Identifies the authority to dispose of the property. (2A/N)
DISP-VENDOR	Disposition Vendor	Protected. The vendor to which the property was disposed. (21A/N)

7. Input the required and optional fields as appropriate; **AND/OR**
 - a. Press **F8** to advance to Page 4; **OR**
 - b. Press **Enter** to accept changes and to advance to Page 4.

Furniture and Equipment - Master File - Inquiry/Update - Page 4 (with example data retrieved)

```

PMF4                                01/16/2013 12:35:44
      FURNITURE AND EQUIPMENT - MASTER FILE - INQUIRY/UPDATE          PAGE 4
      OWNERSHIP
      GF SF FID      PROPERTY DOC
      85 10 02 02 213  DE 001587      80 9 111111

CURRENT USE FUND.....      PURCHASING FUND(S).....
GF SF FID  BE  IBI      GF SF FID  AMOUNT  DONATED VALUE IND
10 1 000001 85100000 00      10 1 000001      450.00      A

GL  CAT  YR  OBJECT  PROJECT
27600 080392 00 512000

CNTRT CY GRANT      GY
      GAAAA

EF EGL OCA  STATE PROGRAM
      1112110000 000000

      ITEM NUM      PAGE  RTYP  L1-L5      TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH TOP      FWD      CAN
    
```

Furniture and Equipment Master File Inquiry/Update Page 4 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)

Field		Description	Required/Optional/Special Instructions
Ownership Fund	GF	GAAFR Fund	Protected. (2N)
	SF	State Fund	Protected. (1N)
	FID	Fund Identifier	Protected. (6N)
PROPERTY-DOC		Property Document Number	Optional. A reference number entered in the Property Subsystem and required when updating a property record. (11A/N)
Current Use Fund	GF	GAAFR Fund	Optional. Must have a correlated ownership fund. (2N)
	SF	State Fund	Optional. Must have a correlated ownership fund. (1N)
	FID	Fund Identifier	Optional. Must have a correlated ownership fund. (6N)
	BE	Budget Entity	Optional. Must have a correlated ownership fund. (8N)
	IBI	Internal Budget Indicator	Optional. Must have a correlated ownership fund. (2N)
Purchasing Fund(s)	GF SF FID	GAAFR Fund/State Fund/ Fund Identifier	Protected. (9N)
	AMOUNT	Amount	Protected. (10.2N)
	DONATED VALUE	Donated Value	Protected. (10.2N)
	IND	Funds Transfer Indicator	Protected. (1A)
GL		General Ledger Code	Protected. (5N)
CAT		Category	Protected. (6N)
YR		Year	Optional. (2N)
OBJECT		Object Code	Optional. (6N)
PROJECT		Project Identifier	Optional. (11A/N)
CNTRT		Contract Number	Optional. (5A/N)
CY		Contract Year	Optional. (2N)
GRANT		Grant Number	Optional. (5A/N)
GY		Grant Year	Optional. (2N)
EF		External Fund Type	Optional. (1N)
EGL		External General Ledger Code	Optional. (3A/N)
OCA		Other Cost Accumulator	Optional. (5A/N)
STATE PROGRAM		State Program Number	Optional. (16N)

- Press **Enter**. FLAIR will display the next record on the Furniture and Equipment Master File Inquiry/Update Screen.

515.1.4 Improvements Other Than Buildings Master File – Inquiry/Update

There are four pages for each Land Property Master File Record. To access the Improvements Other Than Buildings Master File Inquiry/Update function from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PM**.
2. In the **SEL** field, input **I** (Inquire) or **U** (Update).
3. In the **RTYP** field, input **4**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/04/2013  13:40:30
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY          A,I,U        ITEM
CT    CUSTODIAN TITLE INFORMATION   A,I,U        ORG
DE    SIMULATED DEPRECIATION REQUEST A,I,U
DA    DEPRECIATION ADJUSTMENTS      U            ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U          ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY      ITEM
PI    PROPERTY INVENTORY            A,I,U

SEL          NA SEL OR PM RTYPE      NA SEL OR PM RTYPE
A  SINGLE ADD SCREEN                1  LAND                4  IMPROV /NOT BLDGS
I  SINGLE INQUIRY SCREEN             2  BUILDING            5  CONSTRUCTION W-I-P
U  SINGLE UPDATE SCREEN              3  FURN AND EQUIP      6  OTHER FIXED ASSETS

TYPE PM  SEL I  ITEM                PAGE  RTYP 4  ORG _
                                TYPE          DC
                                SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Improvements Other Than Buildings Master File Inquiry/Update Screen Page 1. Any updates made on this screen will carry a transaction type of **U4** on the Property History File.

Improvements Other Than Buildings – Master File – Inquiry/Update – Page 1

(with example data retrieved)

```

PM11 01/16/2013 12:36:44
IMPROVEMENTS OTHER THAN BUILDINGS - MASTER FILE - INQUIRY/UPDATE PAGE 1
L1 L2 L3 L4 L5 ITEM NUM LOCATION AU CH-ITEM AQM VM ORIGDT
85 20 04 00 000 CC 042483 37 01 50 1 1 09/30/2012
DESCRIPTION CLASS IC INS.CODE COND ACQ-DT
PARKING GARAGE I210 00 00 00 N 1 09/30/2012
INVEN-DT BUILDER PROPERTY UNIQUE CID L-UPDT
PROP 09/30/2012
PRIME-DOC SECOND-DOC VENDOR-ID ACQ.COST PROPERTY-DOC
VH777770001 F555555555999 500000.00
SC
NEXT:
ITEM NUM PAGE RTYP L1-L5 TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT MINI MAIN RFRSH TOP FWD CAN
    
```

Improvements Other Than Buildings Master File Inquiry/Update Page 1 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the land is charged. Retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Retrieved. Property number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Location Code	Required. Physical location of the asset. Must be titled on the Title File. (16A/N)
AU	Agency Unique	Retrieved. Agency unique. Used to subclassify an organization code. (2A/N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. Item may be chained to itself. (8A/N)
AQM	Acquisition Number	Required. The method under which a property item is acquired. Valid input: 1 - Purchased (defaults to 1 if left blank) 2 - Donated 3 - Government surplus 4 - Lease purchase 5 - Other 6 - Consolidated equipment financing program 7 - Intra-fund transfer (1N)

Field	Description	Required/Optional/Special Instructions
VM	Valuation Method	Required. The basis for acquisition cost. Valid input: 1 - Cost (defaults to 1 if left blank) 2 - Appraised historical 3 - Appraised fair market value 4 - Assigned value 5 - Book value 9 - Other (1N)
ORIGDT	Original Transaction Date	Protected. Original FLAIR transaction date (MM/DD/YYYY) (8N)
DESCRIPTION	Description	Optional. Description of the asset. (35A/N)
CLASS	Property Classification Code	Optional. Indicates the kind/type of property. Must be titled on the Title File. (10A/N)
IC	Idle Code	Optional. Code for property utilization. Valid input: Y - Yes, if building is idle at this time. N - No, if building is not idle at this time (defaults to N if left blank). (1A)
INS.CODE	Insurance Code	Optional. If used, first three characters are agency unique; last four characters equal the expiration date. (MMYY) (3A/N+4N)
COND	Property Condition	Optional. Refers to the physical condition of the property. Valid input: 1 - New (defaults to 1 if left blank) 2 - Good 3 - Fair 4 - Poor (1N)
ACQ-DT	Acquisition Date	Protected. The first transaction date when user initially enters accounting data for a new property item. Cannot be updated unless the record is deleted and re-entered. (MM/DD/YYYY) (8N)
INVEN-DT	Inventory Date	Optional. Date of last physical inventory. (MMDDYYYY) (8N)
BUILDER	Name of Contractor	Optional. Building's contractor. (16A/N)
PROPERTY UNIQUE	Property Unique Code	Optional. Agency unique. (20A/N)
CID	Custodian Identification Number	Protected. Code to identify a particular Property Custodian within an agency. (4A/N)
L-UPDT	Last Date Updated	Protected. (MM/DD/YYYY) (8N)
PRIME-DOC	Primary Document Number	Protected. Agency document number or voucher number. (11A/N)
SECOND-DOC	Secondary Document Number	Protected. Also known as the encumbrance number and/or payable number. (11A/N)
VENDOR ID	Vendor Identification Number	Protected. Vendor ID number carried on the disbursement or receipt transaction. (21A/N)

Field	Description	Required/Optional/Special Instructions
ACQ.COST	Acquisition Cost	Protected. The amount of money or other consideration exchanged for property. (10.2N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem when updating a property record. (11A/N)

5. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to Page 2; **OR**
- c. Press **Enter** to accept changes and to advance to Page 2.

Improvements Other Than Buildings - Master File - Inquiry/Update - Page 2

(with example data retrieved)

```

PM12                                01/16/2013 12:38:23
IMPROVEMENTS OTHER THAN BUILDINGS - MASTER FILE - INQUIRY/UPDATE PAGE 2

L1 L2 L3 L4 L5  ITEM NUM  LOCATION  REC-DT  CH-ITEM
85 20 04 00 000  CC 042483  37 01 50  09302012

FED. PART  STATE PART.  USE ALLOWANCE  PROPERTY-DOC

.....DEPRECIATION.....
DPM  MDC  LU  ELU  RLU  C-USAGE  COST FOR DPR.  M-PCT  M-AMOUNT
1   Y  1  240

ACCUM-DPR-AMT  ACD-DT  YTD-DPR-AMT  PERIOD END-DT  AMT TO BE DEP

EST. SALVAGE  ADJ-DT  STOP-DT

ITEM NUM  PAGE  RTYP  L1-L5  TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH  TOP      FWD      CAN
    
```

Improvements Other Than Buildings Master File Inquiry/Update Page 2 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
REC-DT	Receiving Date	Optional. (MM/DD/YYYY) (8N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. (8A/N)
FED. PART	Federal Participation	Optional. The amount of federal monies used to purchase the building. (10.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the building. (10.2N)
USE ALLOWANCE	Use Allowance	Optional. Represents the percentage of the amount reimbursed by the Federal Government when using state-owned

Field	Description	Required/Optional/Special Instructions
		property for a federal project. (4N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem when updating a property record. (11A/N)
Depreciation Section		
DPM	Depreciation Method	Optional The method under which depreciation is recorded. Valid input: 0 – No depreciation 1 – Straight line (defaults to 1 if left blank) 2 – Service life 3 – Double declining balance 4 – 1 1/2 declining balance (1N)
MDC	Monthly Depreciation Calculated	Optional. Valid input: Y – Yes, if building is to be depreciated on a monthly basis. N – No, if building is not depreciated on a monthly basis (defaults to N if left blank). (1A)
LU	Life Units	Optional. Item's measurement focus. Valid input: 1 – Months (defaults to 1 if left blank) 2 – Hours 3 – Miles 4 – Other (1N)
ELU	Estimated Life Units	Retrieved. Number of life units expected for an item. Calculated based on the class code. (3N)
RLU	Remaining Life Units	Optional. The property item's estimated remaining life units. (5N)
C-USAGE	Current Life Usage	Optional. Number of life units available for depreciation. (5N)
COST FOR DPR.	Cost For Depreciation	Optional. Monthly depreciation amount times the number of months in the depreciation period. (10.2N)
M-PCT	Monthly Percent Depreciation	Optional. Used on a monthly basis to compute depreciation. (3N)
M-AMOUNT	Monthly Depreciation Amount	Optional. The depreciation expense computed for a one-month period. (10.2N)
ACCUM-DPR-AMT	Accumulated Depreciation Amount	Optional. A contra-asset valuation account to record the collection of total past periodic (monthly) credits to date recording the expiration of the expected service life of a specific fixed asset. (10.2N)
ACD-DT	Depreciation Activity Date	Optional. The date accumulated depreciation was entered/calculated into the system. (MMDDYYYY) (8N)
YTD-DPR-AMT	Year-to-Date Depreciation Amount	Optional. The accumulated depreciation amount for the current year. (10.2N)

Field	Description	Required/Optional/Special Instructions
PERIOD END-DT	Period End Date	Optional. Last reporting period date. (MMDDYYYY) (8N)
AMT TO BE DEP	Amount to be Depreciated	Optional. The cost for stated value less the appropriate allowance. (10.2N)
EST. SALVAGE	Estimated Salvage Value	Optional. The approximate worth of the property item at the termination of its useful life; the amount at which the asset could be sold at the end of its useful life. (10.2N)
ADJ-DT	Depreciation Adjusted Date	Optional. The depreciation period ending date that was entered into the system. (MM/DD/YYYY) (8N)
STOP-DT	Depreciation Stop Date	Optional. The last date of projected depreciation for a property item. (8N)

6. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to Page 3; **OR**
- c. Press **Enter** to accept changes and to advance to Page 3.

Improvements Other Than Buildings - Master File - Inquiry/Update - Page 3

(with example data retrieved)

```

PM13                                01/16/2013 12:39:11
IMPROVEMENTS OTHER THAN BUILDINGS - MASTER FILE - INQUIRY/UPDATE PAGE 3

L1 L2 L3 L4 L5  ITEM NUM  LOCATION  PROPERTY-DOC
85 20 04 00 000  CC 042483  37 01 50

.....LEASE PURCHASE.....
TOTAL PRINCIPAL  TOTAL INTEREST  MIC  YTD PRINCIPAL  YTD INTEREST

.....MAINTENANCE/WARRANTY.....
LTD PRINCIPAL  LTD INTEREST  MWI VENDOR  EXDT  MWIC

.....STATUS/DISPOSITION.....
SC  DISP  PROCEEDS  DISP-RDOC  DISPDT  DA  DISP-VENDOR

ITEM NUM  PAGE  RTYP  L1-L5  TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH TOP      FWD      CAN
    
```

Improvements Other Than Buildings Master File Inquiry/Update Page 3 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem when updating a property record. (11A/N)
Lease Purchase Section		
TOTAL PRINCIPAL	Lease Purchase Total Principal	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
TOTAL INTEREST	Lease Purchase Total Interest	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
MIC	Months in Contract	Optional. Number of months in the lease purchase contract. Accepted only when AQM = 4, 6, or 7. (3N)
YTD PRINCIPAL	Year-to-Date Principal	Optional. Year-to-date depreciation amount. Accepted only when AQM = 4, 6, or 7. (10.2N)
YTD INTEREST	Year-to-Date Interest	Optional. Year-to-date interest paid. Accepted only when AQM = 4, 6, or 7. (10.2N)
LTD PRINCIPAL	Life-to-Date Principal	Protected. Lease purchase life-to-date principal paid. Accepted only when AQM = 4, 6, or 7. (10.2N)
LTD INTEREST	Life-to-Date Interest	Protected. Lease purchase life-to-date interest paid. Accepted only when AQM = 4, 6, or 7. (10.2N)
Maintenance/Warranty Section		

Field	Description	Required/Optional/Special Instructions
MWI	Maintenance/Warranty Indicator	Optional. Indicates a maintenance or warranty contract. Valid input: M – Maintenance W – Warranty (1A)
VENDOR	Vendor Identification Number	Optional. Identification number of the vendor for the maintenance/warranty contract. Accepted only if MWI field is input. (21A/N)
EXDT	Expiration Date	Optional. Maintenance/warranty expiration date. Accepted only if MWI field is input. (MMDDYYYY) (8N)
MWIC	Maintenance/Warranty Interval Code	Optional. Accepted only if MWI field is input. The interval code that applies to the maintenance/warranty contract. Valid input: M – Monthly Q – Quarterly S – Semi-annually A – Annually O – Other (1A)
Status/Disposition Section		
SC	Property Status Code	Protected. Identifies the current status of a property record. (1A)
DISP PROCEEDS	Disposition Proceeds	Protected. The cash amount received from the sale of a property item. (10.2N)
DISP-RDOC	Disposition/Restoration Document Number	Protected. Number assigned to property disposal transactions. (11N)
DISPDT	Disposition/Transfer Date	Protected. Date of property item disposition or transfer. (MMDDYYYY) (8N)
DA	Disposition Authority	Protected. Identifies the authority to dispose of the property. (2A/N)
DISP-VENDOR	Disposition Vendor	Protected. The vendor to which the property was disposed. (21A/N)

7. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press F8 to advance to Page 4; **OR**
- c. Press **Enter** to accept changes and to advance to Page 4.

Improvements Other Than Buildings - Master File - Inquiry/Update - Page 4

(with example data retrieved)

```

PMI4                                     01/16/2013 12:42:51
IMPROVEMENTS OTHER THAN BUILDINGS - MASTER FILE - INQUIRY/UPDATE PAGE 4
                                OWNERSHIP
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          GF SF FID  PROPERTY DOC
85 20 04 00 000  CC 042483  37 01 50          50 2 050001

CURRENT USE FUND.....PURCHASING FUND(S).....
GF SF FID  BE  IBI          GF SF FID  AMOUNT  DONATED VALUE IND
50 2  050001 85200000 00          50 2 050001  50000.00          A

GL  CAT  YR OBJECT PROJECT
27400 080392 00 561000

CNTRT CY GRANT          GY

EF EGL OCA  STATE PROGRAM
                1112122000 000000

ITEM NUM  PAGE  RTYP  L1-L5          TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH TOP          FWD          CAN
    
```

Improvements Other Than Buildings Master File Inquiry/Update Page 4 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
Ownership Fund	GF	GAAFR Fund Protected. (2N)
	SF	State Fund Protected. (1N)
	FID	Fund Identifier Protected. (6N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem and required when updating a property record. (11A/N)
Current Use Fund	GF	GAAFR Fund Optional. Must have a correlated ownership fund. (2N)
	SF	State Fund Optional. Must have a correlated ownership fund. (1N)
	FID	Fund Identifier Optional. Must have a correlated ownership fund. (6N)
	BE	Budget Entity Optional. Must have a correlated ownership fund. (8N)
	IBI	Internal Budget Indicator Optional. Must have a correlated ownership fund. (2N)

	Field	Description	Required/Optional/Special Instructions
Purchasing Fund(s)	GF SF FID	GAAFR Fund/State Fund/ Fund Identifier	Protected. (9N)
	AMOUNT	Amount	Protected. (10.2N)
	DONATED VALUE	Donated Value	Protected. (10.2N)
	IND	Funds Transfer Indicator	Protected. (1A)
	GL	General Ledger Code	Protected. (5N)
	CAT	Category	Protected. (6N)
	YR	Year	Protected. (5N)
	OBJECT	Object Code	Protected. (6N)
	PROJECT	Project Identifier	Optional. (2N)
	CNTRT	Contract Number	Optional. (6N)
	CY	Contract Year	Optional. (11A/N)
	GRANT	Grant Number	Optional. (5A/N)
	GY	Grant Year	Optional. (2N)
	EF	External Fund Type	Optional. (5A/N)
	EGL	External General Ledger	Optional. (2N)
	OCA	Other Cost Accumulator	Optional. (1N)
	STATE PROGRAM	State Program Number	Optional. (3A/N)

8. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to next record, **OR**
- c. Press **Enter** to accept changes and advance to the next record.

515.1.5 Work-in-Progress Master File – Inquiry/Update

There are two pages for each record in the Construction Work in Progress Master File. To access the Construction Work in Progress Master File Inquiry/Update function from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PM**.
2. In the **SEL** field, input **I** (Inquire) or **U** (Update).
3. In the **RTYP** field, input **5**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/04/2013  14:11:01
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY          ITEM
PI    PROPERTY INVENTORY                A,I,U

SEL      NA SEL OR PM RTYPE  NA SEL OR PM RTYPE
A  SINGLE ADD SCREEN      1  LAND              4  IMPROV /NOT BLDGS
I  SINGLE INQUIRY SCREEN  2  BUILDING           5  CONSTRUCTION W-I-P
U  SINGLE UPDATE SCREEN   3  FURN AND EQUIP    6  OTHER FIXED ASSETS

TYPE PM SEL I  ITEM          PAGE  RTYP 5  ORG _          TYPE DC
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Construction Work-in-Progress Master File Inquiry/Update Screen Page 1. Any updates made on this screen will carry a transaction type of **U5** on the Property History File.

Construction Work In Progress - Master File - Inquiry/Update - Page 1 (with example data retrieved)

```

PMWI                                01/16/2013  12:44:37
                                CONSTRUCTION WORK IN PROGRESS - MASTER FILE - INQUIRY/UPDATE
                                PAGE 1
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          AQM  VM  ORIGDT  L-UPDT
85 10 02 00 000  BB 345678  37 01 50          1   1   09/30/2012 09/30/2012
DESCRIPTION          CLASS          IC  INS.CODE  EC-DT
BUILDING             X004 00 00 00  N
REC-DT  FED.PART.  STATE PART.  GL  OBJECT  STATE PROGRAM
09302012                27800  561000  1112110000 000000
OCA  PRIME-DOC  SECOND-DOC  VENDOR ID          ACQ.COST  ACQ-DT
      VK564770001          F666666666699          1000000.00 09/30/2012
CID  SC  PROPERTY UNIQUE  PROPERTY-DOC
PROP
                                ITEM NUM  PAGE  RTYP  L1-L5          TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MINI  MAIN  RFRSH TOP          FWD          CAN
    
```

Construction Work In Progress Master File Inquiry/Update Page 1 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Physical location of the asset. Must be titled on the Title File. (11N)
ITEM NUM	Property Item Number	Retrieved. Property number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Location Code	Optional. Asset's physical location. Must be titled on the Title File. (16A/N)

Field	Description	Required/Optional/Special Instructions
AQM	Acquisition Method	Required. The method under which a property item is acquired. Valid input: 1 – Purchased (defaults to 1 if left blank) 2 – Donated 3 – Government surplus 4 – Lease purchase 5 – Other 6 – Consolidated equipment financing program 7 – Intra-fund transfer (1N)
VM	Valuation Method	Required. The basis for acquisition cost. Valid input: 1 – Cost (defaults to 1 if left blank) 2 – Appraised historical 3 – Appraised fair market value 4 – Assigned value 5 – Book value 9 – Other (1N)
ORIGDT	Original Transaction Date	Protected. Original FLAIR transaction date (MM/DD/YYYY) (8N)
L-UPDATE	Last Date Updated	Protected. (MM/DD/YYYY) (8N)
DESCRIPTION	Asset Description	Optional. Description of the asset. (35 A/N)
CLASS	Property Classification Code	Optional. Indicates the kind/type of property. Must be titled on the Property Title File. (10A/N)
IC	Idle Code	Optional. Code for property utilization. Valid input: Y – Yes, if land is idle at this time. N – No, if land is not idle at this time (defaults to N if left blank). (1A)
INS.CODE	Insurance Code	Optional. If used, first three characters are agency unique; last four characters equal the expiration date or referred to as the insurance type and expiration date (MMYY). (3A/N+4N[MMYY])
EC-DT	Estimated Completion Date	Optional. The target date for completion of a construction job. (MMDDYYYY) (8N)
REC-DT	Receiving Date	Optional. The date the property was physically received by the agency. Defaults to acquisition date if left blank. (MMDDYYYY) (8N)
FED.PART.	Federal Participation	Optional. The amount of federal monies used to purchase the building. (13.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the building. (13.2N)
GL	General Ledger Code	Protected. Retrieved from FLAIR transactions. (5N)
OBJECT	Object Code	Optional. Used to identify the type of asset

Field	Description	Required/Optional/Special Instructions
		purchased. (6N)
STATE PROGRAM	State Program	Optional. (16N)
OCA	Other Cost Accumulator	Protected. (5A/N)
PRIME-DOC	Primary Document Number	Protected. (11N)
SECOND-DOC	Secondary Document Number	Protected. (10A/N)
VENDOR ID	Vendor Identification	Protected. (13N)
ACQ.COST	Acquisition Cost	Protected. (10.2N)
ACQ-DT	Acquisition Date	Protected. (MM/DD/YYYY) (8N)
CID	Custodian Identification	Protected. (4A/N)
SC	Property Status Code	Protected. (1A)
PROPERTY UNIQUE	Property Unique Code	Optional. Agency unique. (20A/N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem when updating a property record. (11A/N)

5. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to Page 2; **OR**
- c. Press **Enter** to accept changes and to advance to Page 2.

Construction Work in Progress – Master File – Inquiry/Update – Page 2 (with example data retrieved)

```

PMW2                                01/16/2013 12:46:01
CONSTRUCTION WORK IN PROGRESS - MASTER FILE - INQUIRY/UPDATE PAGE 2
L1 L2 L3 L4 L5  ITEM NUM  LOCATION  OWNERSHIP FUND  PROPERTY-DOC
85 10 02 00 000  BB-345678  37 01 50      80 9 111111

AU  CAT  YR  CONTRACT  CY  EF  EGL  GRANT  GY  PROJECT
   080392  00

.....CURRENT USE FUND.....      .....PURCHASING FUND(S).....
GF SF FID  BE  IBI  GF SF FID  AMOUNT  DONATED VALUE  IND
20 2 010001 85100000 00 20 2 010001 1000000.00          A

.....STATUS/DISPOSITION.....
SC  DISP PROCEEDS  DISP-RDOC

DISP-VENDOR          DISPDT  DA

NEXT: ITEM NUM          PAGE  RTYP  L1-L5          TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINI  MAIN  RFRSH  TOP          FWD          CAN
    
```

6. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to Page 3; **OR**
- c. Press **Enter** to accept changes and to advance to Page 3.

Construction Work in Progress Master File Inquiry/Update Page 2 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
OWNERSHIP FUND	Ownership Fund	Protected. (9N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem and required when updating a property record. (11A/N)
AU	Agency Unique	Retrieved. Agency unique. Used to sub-classify an organization code. (2A/N)
CAT	Category	Protected. (6N)
YR	Year	Optional. Denotes the fiscal year to which the appropriation applies. (2N)
CONTRACT	Contract Number	Optional. (5A/N)
CY	Contract Year	Optional. (2N)
EF	External Fund Type	Optional. (1N)
EGL	External General Ledger Code	Optional. (3A/N)
GRANT	Grant Number	Optional. (5A/N)

Field		Description	Required/Optional/Special Instructions
GY		Grant Year	Optional. (2N)
PROJECT		Project Identification Number	Optional. (11A/N)
Current Use Fund	GF	GAAFR Fund	Optional. Must have a correlated ownership fund. (2N)
	SF	State Fund	Optional. Must have a correlated ownership fund. (1N)
	FID	Fund Identifier	Optional. Must have a correlated ownership fund. (6N)
	BE	Budget Entity	Optional. Must have a correlated ownership fund. (8N)
	IBI	Internal Budget Indicator	Optional. Must have a correlated ownership fund. (2N)
Purchasing Fund(s)	GF SF FID	GAAFR Fund/State Fund/ Fund Identifier	Protected. (9N)
	AMOUNT	Amount	Protected. (10.2N)
	DONATED VALUE	Donated Value	Protected. (10.2N)
	IND	Funds Transfer Indicator	Protected. (1A)
Status/Disposition Section			
SC		Property Status Code	Protected. Identifies the current status of a property record. (1A)
DISP PROCEEDS		Disposition Proceeds	Protected. The cash amount received from the sale of a property item. (10.2N)
DISP-RDOC		Disposition/Restoration Document Number	Protected. Number assigned to property disposal transactions. (11N)
DISP-VENDOR		Disposition Vendor	Protected. The vendor to which the property was disposed. (21A/N)
DISPDT		Disposition/Transfer Date	Protected. Date of property item disposition or transfer. (MMDDYYYY) (8N)
DA		Disposition Authority	Protected. Identifies the authority to dispose of the property. (2A/N)

515.1.6 Other Fixed Assets Master File – Inquiry/Update

There are four pages for each record in the Other Fixed Assets Property Master File. To access the Other Fixed Assets Master File Inquiry/Update function from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PM**.
2. In the **SEL** field, input **I** (Inquire) or **U** (Update).
3. In the **RTYP** field, input **6**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/04/2013  14:12:17
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI  CHAINED ITEM INQUIRY
CT  CUSTODIAN TITLE INFORMATION      A,I,U        ORG
DE  SIMULATED DEPRECIATION REQUEST   A,I,U
DA  DEPRECIATION ADJUSTMENTS         U            ITEM
NA  PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6  ORG,ITEM
PM  PROPERTY MASTER FILE INQUIRY/UPDATE I,U          ITEM OR RTYPE
PP  PROPERTY PENDING FILE
PH  PROPERTY HISTORY INQUIRY
PI  PROPERTY INVENTORY               A,I,U        ITEM

SEL                                NA SEL OR PM RTYPE  NA SEL OR PM RTYPE
A   SINGLE ADD SCREEN                1  LAND            4  IMPROV /NOT BLDGS
I   SINGLE INQUIRY SCREEN            2  BUILDING        5  CONSTRUCTION W-I-P
U   SINGLE UPDATE SCREEN             3  FURN AND EQUIP  6  OTHER FIXED ASSETS

TYPE PM SEL I ITEM                PAGE RTYP 6 ORG _
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN RFRSH
    
```

4. Press **Enter**. FLAIR will display the Other Fixed Assets Master File Inquiry/Update Screen Page 1. Any updates made on this screen will carry a transaction type of **U6** on the Property History File.

Other Fixed Assets - Master File - Inquiry/Update - Page 1 (with example data retrieved)

```

PMAI                                01/16/2013  12:47:08
                                OTHER FIXED ASSETS - MASTER FILE - INQUIRY/UPDATE
                                PAGE 1
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          AU  CH-ITEM  AQM VM ORIGDT
85 20 04 00 000  DD 051080 37 08 12          1  1  09/30/2012

DESCRIPTION                                CLASS          IC INS.CODE COND ACQ-DT
LIBRARY RESOURCES 30 YEARS                L006 00 00 00  N          1  09/30/2012

INVEN-DT MANUFACTURER          SERIAL NUMBER          PROPERTY UNIQUE          CID L-UPDT
                                PROP 09302012

PRIME-DOC          SECOND-DOC          VENDOR ID          ACQ.COST          PROPERTY DOC
VB999990001          F111111111999          250000.00

SC

ITEM NUM          PAGE  RTYP  L1-L5          TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI MAIN RFRSH TOP          FWD          CAN
    
```

Other Fixed Assets Master File Inquiry/Update Page 1 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. Specific organization unit to which the land is charged. Retrieved from the initial request. (11N)
ITEM NUM	Property Item Number	Retrieved. Property number assigned by the agency's Property Custodian. (2A+6N)
LOCATION	Location Code	Required. Physical location of the asset. Must be titled on the Title File. (16A/N)

Field	Description	Required/Optional/Special Instructions
AU	Agency Unique	Retrieved. Agency unique. Used to sub-classify an organization code. (2A/N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. Item may be chained to itself. (8A/N)
AQM	Acquisition Method	Required. The method under which a property item is acquired. Valid input: 1 - Purchased (defaults to 1 if left blank) 2 - Donated 3 - Government surplus 4 - Lease purchase 5 - Other 6 - Consolidated equipment financing program 7 - Intra-fund transfer (1N)
VM	Valuation Method	Required. The basis for acquisition cost. Valid input: 1 - Cost (defaults to 1 if left blank) 2 - Appraised historical 3 - Appraised fair market value 4 - Assigned value 5 - Book value 9 - Other (1N)
ORIGDT	Original Transaction Date	Protected. Original FLAIR transaction date (MM/DD/YYYY) (8N)
DESCRIPTION	Description	Optional. Description of the furniture/equipment. (35A/N)
CLASS	Property Classification Code	Required. Indicates the kind/type of property. Must be titled on the Title File. (10A/N)
IC	Idle Code	Required. Code for property utilization. Valid input: Y - Yes, if building is idle at this time. N - No, if building is not idle at this time (defaults to N if left blank). (1A)
INS.CODE	Insurance Code	Optional. If used, first three characters are agency unique; last four characters equal the expiration date. (MMYY) (3A/N+4N)
COND	Condition	Required. Refers to the physical condition of the property. Valid input: 1 - New (defaults to 1 if left blank) 2 - Good 3 - Fair 4 - Poor (1N)
AQC-DT	Acquisition Date	Protected. (MM/DD/YYYY) (8N)
INVEN-DT	Inventory Date	Optional. Date of last physical inventory. (MMDDYYYY) (8N)

Field	Description	Required/Optional/Special Instructions
MANUFACTURER	Manufacturer Vendor Identification Number	Optional. Vendor ID number for the builder/manufacturer of the asset. (16A/N)
SERIAL NUMBER	Asset Serial Number	Optional. Builder's/manufacturer's serial number assigned to the asset. (17A/N)
PROPERTY UNIQUE	Property Unique Code	Optional. Agency unique. (20A/N)
CID	Custodian Identification Number	Protected. Code to identify a particular Property Custodian within an agency. (4A/N)
L-UPDATE	Last Date Updated	Protected. (MM/DD/YYYY) (8N)
PRIME-DOC	Primary Document Number	Protected. Agency document number or voucher number. (11A/N)
SECOND-DOC	Secondary Document Number	Protected. Also known as the encumbrance number and/or payable number. (11A/N)
VENDOR ID	Vendor Identification Number	Protected. Vendor ID number carried on the disbursement or receipt transaction. (13A/N)
ACQ.COST	Acquisition Cost	Protected. The amount of money or other consideration exchanged for property. (10.2N)
PROPERTY DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem when updating a property record. (11A/N)

5. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to Page 2; **OR**
- c. Press **Enter** to accept changes or to advance to Page 2.

Other Fixed Assets - Master File - Inquiry/Update - Page 2 (with example data retrieved)

```

PMAZ                                01/16/2013 12:47:53
                                OTHER FIXED ASSETS - MASTER FILE - INQUIRY/UPDATE
                                PAGE 2

L1 L2 L3 L4 L5  ITEM NUM  LOCATION          REC-DT    CH-ITEM
85 20 04 00 000 DD 051080  37 08 12      09302012

FED. PART      STATE PART.    USE ALLOWANCE  PROPERTY-DOC

.....DEPRECIATION.....
DPM  MDC  LU  ELU  RLU  C-USAGE  COST FOR DPR.  M-PCT  M-AMOUNT
 1   Y   1   360

ACCUM-DPR-AMT  ACD-DT      YTD-DPR-AMT    PERIOD END-DT  AMT TO BE DEP

EST. SALVAGE   ADJ-DT      STOP-DT

ITEM NUM      PAGE  RTYP  L1-L5          TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINI  MAIN  RFRSH TOP      FWD          CAN
    
```

Other Fixed Assets Master File Inquiry/Update Page 2 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
REC-DT	Receiving Date	Optional. Date asset received by agency. (MMDDYYYY) (8N)
CH-ITEM	Chained Item Number	Optional. Represents the property item to which one particular property item is related or associated. Must be a valid item number. (8A/N)
FED. PART	Federal Participation	Optional. The amount of federal monies used to purchase the building. (13.2N)
STATE PART.	State Participation	Optional. The amount of state monies used to purchase the building. (13.2N)
USE ALLOWANCE	Use Allowance	Optional. Represents the percentage of the amount reimbursed by the Federal Government when using state-owned property for a federal project. (4N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem and required when updating a property record. (11A/N)
Depreciation Section		
DPM	Depreciation Method	Optional. The method under which depreciation is recorded. Valid input: 0 - No depreciation 1 - Straight line (defaults to 1 if left blank) 2 - Service life 3 - Double declining balance 4 - 1 1/2 declining balance (1N)

Field	Description	Required/Optional/Special Instructions
MDC	Monthly Depreciation Calculated	Optional. Valid input: Y – Yes, if building is to be depreciated on a monthly basis. N – No, if building is not depreciated on a monthly basis (defaults to N if left blank). (1A)
LU	Life Units	Optional. Item's measurement focus. Valid input: 1 – Months (defaults to 1 if left blank) 2 – Hours 3 – Miles 4 – Other (1N)
ELU	Estimated Life Units	Retrieved. Number of life units expected for an item. Calculated based on the class code. (3N)
RLU	Remaining Life Units	Optional. The property item's estimated remaining life units. (5N)
C-USAGE	Current Life Usage	Optional. Number of life units available for depreciation. (5N)
COST FOR DPR.	Cost For Depreciation	Optional. Monthly depreciation amount times the number of months in the depreciation period. (10.2N)
M-PCT	Monthly Percent Depreciation	Optional. Used on a monthly basis to compute depreciation. (3N)
M-AMOUNT	Monthly Depreciation Amount	Optional. The depreciation expense computed for a one-month period. (10.2N)
ACCUM-DPR-AMT	Accumulated Depreciation Amount	Optional. A contra-asset valuation account to record the collection of total past periodic (monthly) credits to date recording the expiration of the expected service life of a specific fixed asset. (10.2N)
ACD-DT	Depreciation Activity Date	Optional. The date accumulated depreciation was entered/calculated into the system. (MMDDYYYY) (8N)
YTD-DPR-AMT	Year-to-Date Depreciation Amount	Optional. The accumulated depreciation amount for the current year. (10.2N)
PERIOD END-DT	Period End Date	Optional. Last reporting period date. (MMDDYYYY) (8N)
AMT TO BE DEP	Amount to be Depreciated	Optional. The cost for stated value less the appropriate allowance. (10.2N)
EST. SALVAGE	Estimated Salvage Value	Optional. The approximate worth of the property item at the termination of its useful life. The amount at which the asset could be sold at the end of its useful life. (10.2N)
ADJ-DT	Depreciation Adjustment Date	Optional. The depreciation period ending date that was entered into the system. (MM/DD/YYYY) (8N)
STOP-DT	Depreciation Stop Date	Optional. The last date of projected depreciation for a property item. (8N)

6. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to Page 3; **OR**
- c. Press **Enter** to accept changes and advance to Page 3.

Other Fixed Assets - Master File - Inquiry/Update - Page 3 (with example data retrieved)

```

PMA3                                01/16/2013 12:48:54
OTHER FIXED ASSETS - MASTER FILE - INQUIRY/UPDATE          PAGE 3

L1 L2 L3 L4 L5  ITEM NUM  LOCATION  PROPERTY-DOC
85 20 04 00 000  DD 051080  37 08 12

.....LEASE PURCHASE.....
TOTAL PRINCIPAL  TOTAL INTEREST  MIC  YTD PRINCIPAL  YTD INTEREST

.....MAINTENANCE/WARRANTY.....
LTD PRINCIPAL  LTD INTEREST  MWI VENDOR  EXDT  MWIC

.....STATUS/DISPOSITION.....
SC  DISP PROCEEDS  DISP-RDOC  DISPDT  DA  DISP-VENDOR

ITEM NUM  PAGE  RTYP  L1-L5  TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH TOP      FWD      CAN
    
```

Other Fixed Assets Master File Inquiry/Update Page 3 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem when updating a property record. (11A/N)
Lease Purchase Section		
TOTAL PRINCIPAL	Lease Purchase Total Principal	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
TOTAL INTEREST	Lease Purchase Total Interest	Optional. Accepted only when AQM = 4, 6, or 7. (10.2N)
MIC	Months in Contract	Optional. Number of months in the Lease Purchase Contract. Accepted only when AQM = 4, 6, or 7. (3N)
YTD PRINCIPAL	Year-to-Date Principal	Optional. Year-to-date depreciation amount. Accepted only when AQM = 4, 6, or 7. (10.2N)
YTD INTEREST	Year-to-Date Interest	Optional. Year to date interest paid Accepted only when AQM = 4, 6, or 7. (10.2N)
LTD PRINCIPAL	Life-to-Date Principal	Protected. Lease purchase life-to-date principal paid. Accepted only when AQM = 4, 6, or 7.

Field	Description	Required/Optional/Special Instructions
LTD INTEREST	Life-to-Date Interest	Protected. Lease purchase life-to-date interest paid. Accepted only when AQM = 4, 6, or 7. (10.2N)
Maintenance/Warranty Section		
MWI	Maintenance/Warranty Indicator	Optional. Indicates a maintenance or warranty contract. Valid input: M – Maintenance W – Warranty (1A)
VENDOR	Vendor Identification Number	Optional. Identification number of the vendor for the maintenance/warranty contract. Accepted only if MWI field is input. (21A/N)
EXDT	Expiration Date	Optional. Maintenance/warranty expiration date. Accepted only if MWI field is input. (MMDDYYYY) (8N)
MWIC	Maintenance/Warranty Interval Code	Optional. Accepted only if MWI field is input. The interval code that applies to the maintenance/warranty contract. Valid input: M – Monthly Q – Quarterly S – Semi-annually A – Annually O – Other (1A)
Status/Disposition Section		
SC	Property Status Code	Protected. Identifies the current status of a property record. (1A)
DISP PROCEEDS	Disposition Proceeds	Protected. The cash amount received from the sale of a property item. (10.2N)
DISP-RDOC	Disposition/Restoration Document Number	Protected. Number assigned to property disposal transaction. (11AN)
DISPDT	Disposition/Transfer Date	Protected. Date of property item disposition or transfer. (MMDDYYYY) (8N)
DA	Disposition Authority	Protected. Identifies the authority to dispose of the property. (21A/N)
DISP-VENDOR	Disposition Vendor	Protected. The vendor to which the property was disposed. (21A/N)

7. a. Input the required and optional fields as appropriate; **AND/OR**
- b. Press **F8** to advance to Page 4; **OR**
- c. Press **Enter** to accept changes and advance to Page 4.

Other Fixed Assets – Master File – Inquiry/Update – Page 4 (with example data retrieved)

```

PMA4                                01/16/2013 12:50:07
                OTHER FIXED ASSETS - MASTER FILE - INQUIRY/UPDATE                PAGE 4
                OWNERSHIP
L1 L2 L3 L4 L5  ITEM NUM  LOCATION  GF SF FID  PROPERTY DOC
85 20 04 00 000  DD 051080  37 08 12  50 2 050001

CURRENT USE FUND.....PURCHASING FUND(S).....
GF SF FID  BE  IBI  GF SF FID  AMOUNT  DONATED VALUE IND
50 2  050001 85200000 00 50 2 050001  250000.00  A

GL  CAT  YR OBJECT PROJECT
28200 060000 00 511000

CNTRT CY GRANT  GY

EF EGL OCA  STATE PROGRAM
                1112122000 000000

                ITEM NUM  PAGE  RTYP  L1-L5  TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH TOP      FWD      CAN
    
```

Other Fixed Assets Master File Inquiry/Update Page 4 fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
Ownership Fund	GF	GAAFR Fund Protected. (2N)
	SF	State Fund Protected. (1N)
	FID	Fund Identifier Protected. (6N)
PROPERTY-DOC	Property Document Number	Optional. A reference number entered in the Property Subsystem and required when updating a property record. (11A/N)
Current Use Fund	GF	GAAFR Fund Optional. Must have a correlated ownership fund. (2N)
	SF	State Fund Optional. Must have a correlated ownership fund. (1N)
	FID	Fund Identifier Optional. Must have a correlated ownership fund. (6N)
	BE	Budget Entity Optional. Must have a correlated ownership fund. (8N)
	IBI	Internal Budget Indicator Optional. Must have a correlated ownership fund. (2N)
Purchasing Fund(s)	GF SF FID	GAAFR Fund/State Fund/ Fund Identifier Protected. (9N)
	AMOUNT	Amount Protected. (10.2N)
	DONATED VALUE	Donated Value Protected. (10.2N)
	IND	Funds Transfer Indicator Protected.

Field	Description	Required/Optional/Special Instructions
GL	General Ledger Code	Protected. (5N)
CAT	Category	Protected. (6N)
YR	Year	Optional. (2N)
OBJECT	Object Code	Optional. (6N)
PROJECT	Project Identifier	Optional. (11A/N)
CNTRT	Contract Number	Optional. (5A/N)
CY	Contract Year	Optional. (2N)
GRANT	Grant Number	Optional. (5A/N)
GY	Grant Year	Optional. (2N)
EF	External Fund Type	Optional. (1N)
EGL	External General Ledger Code	Optional. (3A/N)
OCA	Other Cost Accumulator	Optional. (5A/N)
STATE PROGRAM	State Program Number	Optional. (16N)

8. Press **Enter**. FLAIR will display the next record on the Other Fixed Assets Master File.

516 Property Chained Item

A **chained item** is an item that is related to or associated with another property item. In some cases, the items are purchased separately and must be chained together to become one functional unit.

Example: An emergency or law enforcement vehicle used by an agency has a property number. The emergency lights atop that vehicle also have a property number. These two items can be chained together in the Property Master File.

The Property Chained Item Inquiry function allows the user to view a Property Item Number on the Property Master File and the Chained Item Number attached to it.

To add a chained item to an existing property item from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PM**.
2. In the **SEL** field, input **I** or **U**.
3. In the **ITEM** field, input the existing Property Item Number.

Property Custodian Mini Menu (with example data input)

```

FCMU                                08/01/2013  13:05:33
          PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY                ITEM
PI    PROPERTY INVENTORY                  A,I,U

SEL          NA SEL OR PM RTYPE      NA SEL OR PM RTYPE
A  SINGLE ADD SCREEN          1  LAND                4  IMPROV /NOT BLDGS
I  SINGLE INQUIRY SCREEN      2  BUILDING            5  CONSTRUCTION W-I-P
U  SINGLE UPDATE SCREEN       3  FURN AND EQUIP      6  OTHER FIXED ASSETS

TYPE PM  SEL U  ITEM DE 001587  PAGE  RTYP  ORG
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Master File Inquiry/Update Page 1 based on the item number input.

Furniture and Equipment - Master File - Inquiry/Update - Page 1 (with example data retrieved)

L1	L2	L3	L4	L5	ITEM NUM	LOCATION	AU	CH-ITEM	AQM	VM	ORIGDT
85	10	02	02	213	DE 001587	37 10			1	1	09/30/2012
DESCRIPTION					CLASS			IC	INS.CODE		COND
CHERRY EXECUTIVE DESK					F002 00 00 00			N			1
INVEN-DT		MANUFACTURER			SERIAL NUMBER			L-UPDT		ACQ-DT	
								01/16/2013		09/30/2012	
TITLE NUMBER			PROPERTY UNIQUE				CID PROP	PROPERTY-DOC			
SC	PRIME-DOC		SECOND-DOC		VENDOR ID		ACQ.COST				
	VA180120001				F22222220999		450.00				
ITEM NUM		PAGE	RTYP	L1-L5		TYPE		SEL			
NEXT:											
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---											
CONT		MINI		MAIN		REFRESH TOP		FWD		CAN	

- In the **CH-ITEM** field, input the item number of the item to be chained to this record (see example above).
- In the **PROPERTY-DOC** field, input the property document number (required for update). Best practice is to use the date of update.

Furniture and Equipment - Master File - Inquiry/Update - Page 1 (with example data input)

L1	L2	L3	L4	L5	ITEM NUM	LOCATION	AU	CH-ITEM	AQM	VM	ORIGDT
85	10	02	02	213	DE 001587	37 10		SD 765432	1	1	09/30/2012
DESCRIPTION					CLASS			IC	INS.CODE		COND
CHERRY EXECUTIVE DESK					F002 00 00 00			N			1
INVEN-DT		MANUFACTURER			SERIAL NUMBER			L-UPDT		ACQ-DT	
								01/16/2013		09/30/2012	
TITLE NUMBER			PROPERTY UNIQUE				CID PROP	PROPERTY-DOC			
SC	PRIME-DOC		SECOND-DOC		VENDOR ID		ACQ.COST				
	VA180120001				F22222220999		450.00				
ITEM NUM		PAGE	RTYP	L1-L5		TYPE		SEL			
NEXT:											
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---											
CONT		MINI		MAIN		REFRESH TOP		FWD		CAN	

- Press **Enter**. FLAIR will display the Master File Inquiry/Update Screen Page 2.

This change will record a Record Type (RT) of **0** and a Transaction Type (TRTYP) of **U3** on the Property History File.

516.1 Property Chained Item Inquiry

To access the Chained Item Inquiry function from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **CI**.
2. In the **ITEM** field, input the chained item number.

Property Custodian Mini Menu (with example data input)

```

FCMU                                01/16/2013  13:18:10
PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY          A,I,U        ITEM
CT    CUSTODIAN TITLE INFORMATION    A,I,U
DE    SIMULATED DEPRECIATION REQUEST A,I,U
DA    DEPRECIATION ADJUSTMENTS       U            ITEM
NA    PROPERTY NON-ACCOUNTING DATA  1,2,3,4,5,6  ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/  I,U          ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY
PI    PROPERTY INVENTORY             A,I,U

SEL          NA SEL OR PM RTYPE      NA SEL OR PM RTYPE
A   SINGLE ADD SCREEN                1  LAND                4  IMPROV /NOT BLDGS
I   SINGLE INQUIRY SCREEN            2  BUILDING            5  CONSTRUCTION W-I-P
U   SINGLE UPDATE SCREEN             3  FURN AND EQUIP      6  OTHER FIXED ASSETS

TYPE CI  SEL  ITEM SD 765432  PAGE  RTYP  ORG
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MAIN  RFRSH
    
```

3. Press **Enter**. FLAIR will display the Property Chained Item Inquiry Screen with the record matching the search criteria entered in Steps 1 and 2.

Property Chained Item Inquiry (with example data retrieved)

```

CIII1                                01/16/2013  13:07:41
PROPERTY CHAINED ITEM IN
ITEM NUMBER  L1 L2 L3 L4 L5          AMOUNT  DESCR
CH ITEM #    LOCATION                CLASS
SD 765432    85 20 02 02 214                360000.00  SCIEN
SD 765432    3710                            F252 00 00 00

ITEM NUMBER  L1 L2 L3 L4 L5          AMOUNT  DESCRIPTION
DE 001587    85 10 02 02 213                450.00    CHERRY EXECUTIVE DESK

NEXT: ITEM NUMBER
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINT  MAIN  RFRSH  TOP          FWD
    
```

This shows the Property Master File information for the requested ITEM NUMBER - SD 765432.

The rest of the screen will display the first 10 ITEM NUMBERS that have a CHAINED ITEM NUMBER equal to the requested item. Here, only DE 001587 is being shown as "chained" to item SD 765432.

516.2 Property Chained Item Update

In the event a chained item is repurposed, junked, traded, etc., agency users can update or delete the chained item data. To update or delete a chained item from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PM**.
2. In the **SEL** field, input **I** or **U**.
3. In the **ITEM** field, input the original item number.

Property Custodian Mini Menu (with example data input)

```

FCMU                                08/01/2013 13:05:33
          PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U        ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U            ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6  ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U          ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY          ITEM
PI    PROPERTY INVENTORY                A,I,U

SEL
A     SINGLE ADD SCREEN                1  LAND
I     SINGLE INQUIRY SCREEN            2  BUILDING
U     SINGLE UPDATE SCREEN              3  FURN AND EQUIP
NA SEL OR PM RTYPE                    NA SEL OR PM RTYPE
4 IMPROV /NOT BLDGS
5 CONSTRUCTION W-I-P
6 OTHER FIXED ASSETS

TYPE PM  SEL U  ITEM DE 001587  PAGE  RTYP  ORG
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Master File Inquiry/Update Screen (Furniture and Equipment example below).

Furniture and Equipment - Master File - Inquiry/Update - Page 1 (with example data input)

```

PMF1                                01/16/2013 12:54:34
          FURNITURE AND EQUIPMENT - MASTER FILE - INQUIRY/UPDATE  PAGE 1
L1 L2 L3 L4 L5  ITEM NUM  LOCATION          AU  CH-ITEM  AQM VM ORIGDT
85 10 02 02 213  DE 001587 37 10          SD 765432 1  1  09/30/2012
DESCRIPTION          CLASS          IC  INS.CODE  COND
CHERRY EXECUTIVE DESK  F002 00 00 00  N          1
INVEN-DT            MANUFACTURER          SERIAL NUMBER          L-UPDT          ACQ-DT
01/16/2013          09/30/2012
TITLE NUMBER          PROPERTY UNIQUE          CID
PROP          PROPERTY-DOC
SC          PRIME-DOC          SECOND-DOC          VENDOR ID          ACQ.COST
VA180120001          F22222220999          450.00
ITEM NUM          PAGE  RTYP  L1-L5          TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH  TOP          FWD          CAN
    
```

5. a. To update the chained item number, type over the original number with the new item number to be chained to this record in the **CH-ITEM** field; **OR**
b. To delete the chained item, delete the number in the **CH-ITEM** field.
6. In the **PROPERTY-DOC** field, input the property item document number (required for updates). Best practice is to input the date of update.
7. Press **Enter**. FLAIR will display the Master File Inquiry/Update Screen.

This change will record a Record Type (**RT**) of **0** and a Transaction Type (**TRTYP**) of **U3** on the Property History File.

517 Depreciation

Depreciation is a systematic and rational allocation of the cost of a capital asset over its useful life. Exceptions to depreciation in Florida are inexhaustible (e.g., land and land improvements, certain works of art and historical treasures, etc.). Depreciation also includes, but is not limited to, the Department of Transportation's state highway system and construction work in progress. Capital assets should be reported at historical cost.

Cost of a capital asset should include ancillary charges necessary to place an asset into its intended location and condition for use. These costs directly attributable to an asset's acquisition and include:

- Freight,
- Transportation charges,
- Site preparation costs, and
- Professional fees.

When an agency cannot practically determine the historical cost of a capital asset, the estimated historical cost should be determined and recorded by the appropriate methods. When recording the historical cost, it should be identified in the record how the costs were determined.

The basis of valuation for capital assets should be:

- Costs of material,
- Direct labor, and
- Overhead costs identifiable to the project.

An agency is responsible for correctly reporting capital assets at the date of acquisition. Donated capital assets should be reported at their estimated fair value at the time of acquisition, as well as any ancillary charges. Any improvements made to a capital asset extending its useful life beyond one year should be capitalized.

517.1 Depreciating Capital Assets

Capital assets should be depreciated over their estimated useful lives unless they are:

- Inexhaustible (e.g., land and land improvements, certain works of art, historical treasures);
- Listed as construction work in progress;
- Infrastructure assets which are reported using the modified approach as discussed in GASB 34.

An agency's Property Custodian is responsible for estimating the useful life of each capital asset. The Property Custodian is also responsible for assigning the assets to the correct state standard property class code (first four digits) that matches the assets' estimated useful lives. For Statewide Financial Statements, the straight-line method of depreciation is used to calculate depreciation for each capital asset beginning with the month the asset is received.

The estimated life for each capital asset will be based on the property class code assigned. Agencies are responsible for:

- Scheduling depreciation calculation at year end prior to closing; and
- Recording their assets using the correct GL codes.

If an agency chooses to depreciate its capital assets using a method other than straight-line, it must provide the CFO with the correctly calculated depreciated amounts to be reported in Statewide Financial Statements.

517.1.1 Points to Consider when Accounting for Depreciation

Agencies have several points to consider when accounting for depreciation of their assets:

- All tangible assets, except land, have a limited useful life.
- Depreciation means the allocation of the cost of a fixed asset to the periods that benefit from the services of the asset.
- Depreciation is not a process of valuation.

Assets often have a limited useful life. Because of this, the costs of assets must be distributed as expenses over the years that they are of benefit. Two major causes of limited useful life for an asset are:

- Physical deterioration resulting from use and exposure to the elements; and
- Obsolescence (the process of becoming out of date due to changing technology and demands).

Note: The State does not distinguish between the major causes of an asset's limited useful life; it is interested in the length of the useful life of the asset regardless of what limits that useful life.

517.1.2 Depreciation – Cost of an Asset into Expense

Depreciation does not refer to the physical deterioration of an asset or the decrease in market value of the asset over time. Depreciation refers to the allocation of cost of a fixed asset to the periods that benefit from the services of the asset.

Accounting records are kept with the cost principle. They are not meant to be indicators of changing price levels, (i.e., market prices rise and fall). Depreciation is calculated in full month increments, no matter what day of the month the depreciation is run.

Property placed in service at any time during a month is treated as though it was placed in service on the first day of the month. Calculation of depreciation using the straight-line depreciation method begins in the first month after the asset is placed into service.

517.1.3 Factors in Determining the Computation of Depreciation

If an asset is disposed of before the end of the Estimated Life Units (ELU), before removing it from the Property Master File depreciation is calculated. The depreciation calculation should be through the time of disposal and include the month of disposal.

Depreciation computation is affected by:

- **Cost.** The cost of an asset is the net purchase price plus all reasonable and necessary expenditures to get the asset in place and ready for use. (*See section 513 Property Non-Accounting for more details of each asset*)
- **Salvage value.** The salvage cost of an asset is its estimated net scrap or trade-in value as of the estimated date of disposal.
- **Depreciable cost.** The depreciable cost of an asset is its cost less its salvage value.
- **Estimated useful life.** The estimated useful life of an asset is the total number of service units expected from the asset. The standard unit is the month; however, it may be in terms of distance expected to be driven, quantity expected to be produced, or similar measures. When computing the estimated useful life of an asset, the Property Custodian should consider all relevant information including past experience with similar items, the asset's present condition, the agency's repair and maintenance policy, current technology and industry trends, and local conditions such as weather.

517.2 Reporting Depreciation Expense

For general capital assets, depreciation is reported only on Statewide Financial Statements in the Statement of Activities.

According to GASB 34, depreciation for assets specific to a function is to be included in the direct expenses of those functions.

- If a capital asset serves essentially all functions, they are reported on a separate line or reported as part of the general administration function.
- If depreciation is reported as a separate line item, the face of the statement must clearly show that it excludes the depreciation expense charged to function.

Buildings

Do not allocate the depreciation of an entire building that serves multiple functions or departments. If the government entity chooses to do so, it is recommended that the allocation be based on square footage of the building for the time used.

Depreciation expense for general infrastructure assets should not be allocated to the various functions. It should be reported as a direct expense of the function normally associated with capital outlays and maintenance of infrastructure assets or as a separate line in the statement of activities.

517.3 Types of Depreciation

Of the following depreciation methods, if any method other than straight-line is used, the approach must be identified and the calculations are left up to the Property Custodian when adding an item to the Property Master File.

Depreciation Method	Depreciation Method Code
No Depreciation	0
Straight-line	1 (automated)
Service Life	2
Double Declining Balance	3
1 ½ Declining Balance	4

Service life depreciation, double-declining balance, and the 1 ½ declining-balance depreciation methods are income tax based. Because Florida does not pay income tax, the straight-line method is preferred.

Exceptions to depreciation:

- Land
- Non-depreciable infrastructure items
- Non-depreciable art and historical treasures

517.3.1 Straight-Line Depreciation

The **straight-line depreciation method** is based on the assumption that depreciation depends only on the passage of time. When used, the depreciable cost of the asset is spread evenly over the life of the asset. This is the automated method provided by the State.

The rate of depreciation is the same each month.

$$\frac{\text{Cost} - \text{Salvage Value}}{\text{ELU}}$$

Example: A delivery truck costs \$24,000 and has an estimated salvage value of \$3,000 at the end of its estimated useful life of 5 years (60 months).

$$\frac{\$24,000 - \$3,000}{60} = \$350 \text{ depreciation per month}$$

Three important points to note about a straight-line method schedule:

- The depreciation is the same each month.
- The accumulated depreciation increases uniformly.
- The carrying value decreases uniformly until it reaches the estimated salvage value.

517.3.2 Service Life Depreciation Method

The **service life depreciation method** is based on the assumption that the passage of time plays no role in the depreciation process. Under the service life depreciation method, the unit used to measure estimated useful life for each asset should be appropriate for that asset. For example, the number of highway miles driven may be an appropriate indicator of depreciation for a vehicle, whereas the number of copies may be a better indicator of depreciation for a printer. The service life depreciation method is not automated.

$$\frac{\text{Cost} - \text{Salvage Value}}{\text{LU}}$$

Example: The afore mentioned delivery truck, acquired for \$24,000, has an estimated useful life of 80,000 miles. The depreciation cost would be determined per mile.

$$\frac{\$24,000 - \$3,000}{80,000} = \$0.2625 \text{ depreciation per mile}$$

This method should only be used when output of an asset over its useful life can be estimated with reasonable accuracy.

Three important points to note about the service life depreciation method:

- The amount of depreciation each year has a direct relationship with units of service use.
- Accumulated depreciation increases each year in direct relation to units of service use.
- Carrying value decreases each year in direct relation to units of service use.

517.3.3 Double-Declining Balance Depreciation

The **double-declining balance depreciation method** is based on the passage of time and the assumption that assets are more efficient when new, thereby providing greater and more efficient service in the early years of useful life. This is an accelerated method resulting in a large amount of depreciation in the early years of the asset and smaller amounts in the later years. An asset’s estimated salvage value is not considered until the final year of useful life when depreciation is limited to the amount necessary to bring the carrying value down to the estimated salvage value. The service life depreciation method is not automated.

Any fixed rate may be used, but the most common rate is:

$$\text{Percentage Total} = 2 \times \text{Straight-Line Percentage}$$

A fixed percentage rate is applied to the remaining carrying value of the asset.

Example: Delivery truck

ELU = 60 months

Straight-Line = 20% (100% over 5 years)

Double-Declining = ~~40%~~ (2 x 20%) multiplied by remaining useful life.

	Cost	Yearly Depreciation	Accumulated Depreciation	Carrying Value
Date of Purchase	\$24,000			\$24,000
End of First Year	\$24,000	\$9,600	\$9,600	\$14,400
End of Second Year	\$24,000	\$5,760	\$15,360	\$8,640
End of Third Year	\$24,000	\$3,456	\$18,816	\$5,184
End of Fourth Year	\$24,000	\$2,074	\$20,890	\$3,110
End of Fifth Year	\$24,000	\$110	\$21,000	\$3,000

The fixed rate (40% in this case) is always multiplied by the carrying value of the previous year.

- .40 x 14,400 = \$5,760 (End of Second Year)
- .40 x 8,640 = \$3,456 (End of Third Year)

517.3.4 1½ Double Declining Balance Depreciation

The **1½ double-declining balance depreciation method** is an accelerated calculation to weigh the usefulness more in the early years of the asset and less in later years. This method is almost the same as the double-declining balance method, but multiplies the straight-line percentage by 1.5% instead of 2.0%. This is not an automated process.

Example: Delivery truck

ELU = 60 months

Straight-line percentage is 20% (100% over 5 years)

The 1½ double-declining balance percentage is 30% (1.5 x 20%) and it is multiplied by the remaining useful life.

	Cost	Yearly Depreciation	Accumulated Depreciation	Carrying Value
Date of Purchase	\$24,000			\$24,000
End of First Year	\$24,000	\$7,200	\$7,200	\$16,800
End of Second Year	\$24,000	\$5,040	\$12,240	\$11,760
End of Third Year	\$24,000	\$3,528	\$15,768	\$8,232
End of Fourth Year	\$24,000	\$2,470	\$18,230	\$5,760
End of Fifth Year	\$24,000	\$2,760	\$21,000	\$3,000

The fixed rate (30% in this case) is always multiplied by the carrying value of the previous year.

→ $.30 \times 24,000 = \$7,200$ (End of First Year)

→ $.30 \times 16,800 = \$5,040$ (End of Second Year)

→ $.30 \times 11,760 = \$3,528$ (End of Third Year)

→ $.30 \times 8,232 = \$2,470$ (End of Fourth Year)

Three important points to note about the 1½ double-declining balance depreciation method:

- Depreciation is greatest in the first year and declines after that.
- Depreciation in the last year is limited to the amount necessary to reduce carrying value to salvage value.
- Using this depreciation method indicates that the estimated useful life of the above example should have been extended one more year (72 months in total).

517.4 Depreciation Expense and Accumulated Depreciation

To record depreciation, an adjusting entry is made to transfer an amount from an asset account to an expense account.

On the balance sheet, it is customary to show:

- The asset's original cost, and
- The amount of accumulated depreciation.

The costs of assets are shown as debits to the asset account. The decreases in usefulness are recorded as credits in the related accumulated depreciation account.

These credits are called **contra asset accounts** because they “offset against” the fixed asset accounts.

Effectively:

$$\begin{array}{r}
 \text{Debit balance (Asset Account)} \\
 - \text{Credit balance (Accumulated Depreciation Account)} \\
 \hline
 = \text{The remaining cost of a fixed asset}
 \end{array}$$

Example for a building:

$$\begin{array}{r}
 \text{GL 27200 (Buildings and Improvements)} \\
 - \text{GL 27300 (Accumulated Depreciation - Buildings)} \\
 \hline
 = \text{The remaining cost of the building}
 \end{array}$$

The expired cost of a fixed asset (depreciation) is recorded as:

GL 27200	GL 27300
Depreciation Expense	Accumulated Depreciation - Building
\$5,000	\$5,000
Current period's expense (DR)	An accumulation of prior period's expense (CR)

Each fixed asset maintains two separate expense accounts. One is for the current period's expense (**depreciation expense**). The other is for the accumulation of prior periods' expense (**accumulated depreciation**). Thus, an adjustment for depreciation of a building is recorded by a debit to the depreciation expense and a credit to the accumulated depreciation – building.

FLAIR automatically records many of these entries based on data entered on the Property Master File for each item and depreciation is calculated using the **straight-line** method. Also, depreciation is based on whole months only (FLAIR will not calculate fractional monthly depreciation). An agency can choose to calculate monthly, quarterly, yearly, or any other time interval as long as it is in whole month increments.

517.5 Data Requirements for Automatic Depreciation

To depreciate a property record automatically, it must meet certain data requirements:

- The Monthly Depreciation Computed (**MDC**) field must contain a **Y**.
- Only Record Types (**RTYP**) considered for calculating depreciation:
 - **2** = Building
 - **3** = Furniture and Equipment
 - **4** = Improvements Other Than Buildings
 - **6** = Other Fixed Assets
- The depreciation method (**DPM**) must = **1** (straight line).
- Property Status (**SC**) must be **blank** (active).
- For straight-line depreciation, the following elements are **required**:
 - Receiving Date/Acquisition Date
 - Acquisition Cost
 - Estimated Salvage (may = **blank** or **0.00**)
 - Estimated Life Units (**ELU**)
 - Life Units (**LU = 1**)

Note: Only property records that match the operator's **CID** will be selected and depreciated.

518 Simulated Depreciation

The Property Custodian can and should run a simulated depreciation request before the real depreciation routine for an agency is run. A simulated depreciation allows an agency to view the effects of how a real Depreciation Request will affect its accounting and property records.

A simulated depreciation will **not** produce:

- Accounting entries or property records,
- Depreciation calculations, or
- Actual updates of data.

A simulated depreciation **will**:

- “Simulate” the updating of all Property Master File records that match the request record, and
- Create simulated TR03 accounting transactions on the Transaction History File.

Only reports will reflect the results of this simulated process.

518.1 Simulated Depreciation - Request

To access the Simulated Depreciation Request function from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **DE**.
2. In the **SEL** field, input **A**.

Property Custodian Mini Menu (with example data input)

FCMU		PROPERTY CUSTODIAN MINI MENU		09/04/2013	16:04:32						
TYPE	FUNCTION DESCRIPTION	SEL	OPTIONS	REQ	DATA						
CI	CHAINED ITEM INQUIRY			ITEM							
CT	CUSTODIAN TITLE INFORMATION	A, I, U		ORG							
DE	SIMULATED DEPRECIATION REQUEST	A, I, U									
DA	DEPRECIATION ADJUSTMENTS	U		ITEM							
NA	PROPERTY NON-ACCOUNTING DATA ENTRY	1, 2, 3, 4, 5, 6		ORG, ITEM							
PM	PROPERTY MASTER FILE INQUIRY/UPDATE	I, U		ITEM OR RTYPE							
PP	PROPERTY PENDING FILE										
PH	PROPERTY HISTORY INQUIRY			ITEM							
PI	PROPERTY INVENTORY	A, I, U									
SEL		NA	SEL OR PM	RTYPE	NA	SEL OR PM	RTYPE				
A	SINGLE ADD SCREEN	1	LAND		4	IMPROV /NOT	BLDGS				
I	SINGLE INQUIRY SCREEN	2	BUILDING		5	CONSTRUCTION	W-I-P				
U	SINGLE UPDATE SCREEN	3	FURN AND	EQUIP	6	OTHER FIXED	ASSETS				
TYPE	DE	SEL	A	ITEM	_	PAGE	RTYP	ORG		TYPE	DC
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---											
CONT MAIN RFRSH											

3. Press **Enter**. FLAIR will display the Simulated Depreciation Request Screen.

Simulated Depreciation Request Screen

```

DEAL                                01/16/2013  13:35:34
                                SIMULATED DEPRECIATION REQUEST
                                ORG. LVLS. 1-5          P E DATE  REPORT VERSION
ORGANIZATIONAL REQUEST:
                                VERSION '1' - SORTS BY ORG, FUND & GL
                                VERSION '2' - SORTS BY FUND & GL
                                VERSION '3' - SORTS BY FUND, ORG & GL
                                TYPE          SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MINI  MAIN  RFRSH                                CAN
    
```

Simulated Depreciation Request Screen fields:

Field	Description	Required/Optional/Special Instructions
ORG. LVLS. 1-5	Organization Code	Required. If no value is input, the user must input asterisks (*) in each field. FLAIR will calculate depreciation for all records within the user's OLO. (11N)
P E DATE	Period End Date	Required. Last reporting period date. (MMDDYYYY) (8N)
REPORT VERSION	Depreciation Report Version	Required. If no version is selected, FLAIR defaults to Version 1. Available input: 1 - Sorts records by organization code, fund type (GF, SF, FID), and GL code. 2 - Sorts records by fund type and GL code. 3 - Sorts records by fund type, organization code, and GL code. (1N)

4. Input the required and optional fields, as appropriate, using the following scenarios:

- The Property Custodian requests the simulated depreciation by organization code. The organization code is limited to those organization codes the operator has available under access control security. There are 11 lines on this page.

- If a Level 1 request is entered and the other organization levels are input with asterisks, then all property records will be updated.

Example:

L1	L2	L3	L4	L5
85	**	**	**	***

- If the organization code is input up to Level 3 and Levels 4 and 5 are input with asterisks, then the routine will calculate depreciation on all property items within Level 3.

Example:

L1	L2	L3	L4	L5
85	20	03	**	***

Note: Users can also request depreciation be performed for property within a specific organizational unit. Only records matching that organization code will be updated.

Simulated Depreciation Request Screen (with example data input)

```

DEAL                                01/16/2013  13:35:34
                                SIMULATED DEPRECIATION REQUEST

ORGANIZATIONAL REQUEST:  ORG. LVLS. 1-5      P E DATE   REPORT VERSION
                        85 ** ** ** **      01312013   1

                                VERSION '1' - SORTS BY ORG, FUND & GL
                                VERSION '2' - SORTS BY FUND & GL
                                VERSION '3' - SORTS BY FUND, ORG & GL

                                TYPE           SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MINI  MAIN  RFRSH                                CAN
    
```

FLAIR will display the error message “*ACTUAL DEPRECIATION ALREADY REQUESTED*” if the request is a duplicate or would result in duplication because of requests crossing organizational lines.

Example:

An agency requests depreciation for organization code 85 ** ** ** ** would calculate depreciation for all property records. **No other requests can be made for a department with this initial request being made.** Any other request would cross organizational lines.

5. Press **Enter**. FLAIR will process the request.

518.2 Simulated Depreciation - Update/Delete

A simulated depreciation routine will run during the overnight process once requested. The requester can update or edit the simulation on the same business day the request is made.

To make a change to a simulated depreciation request or to delete it altogether, the user must access the Simulated Depreciation Request Inquiry/Update Screen. From the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **DE**.
2. In the **SEL** field, input **U**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/04/2013  16:04:32
      PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY
CT    CUSTODIAN TITLE INFORMATION   A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST A,I,U
DA    DEPRECIATION ADJUSTMENTS      U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U         ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY
PI    PROPERTY INVENTORY            A,I,U       ITEM

SEL   NA SEL OR PM RTYPE  NA SEL OR PM RTYPE
A     1  LAND             4  IMPROV /NOT BLDGS
I     2  BUILDING         5  CONSTRUCTION W-I-P
U     3  FURN AND EQUIP   6  OTHER FIXED ASSETS

TYPE DE  SEL U  ITEM _      PAGE  RTYP  ORG
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH
    
```

3. Press **Enter**. FLAIR will return the Simulated Depreciation Request Inquiry/Update Screen.

Simulated Depreciation Request Inquiry/Update (with example data input)

```

DEIU                                01/16/2013  13:41:48
      SIMULATED DEPRECIATION REQUEST INQUIRY/UPDATE
ORGANIZATIONAL REQUEST:  L1 L2 L3 L4 L5      P E DATE  REPORT VERSION DELETE
                        85 ** ** ** ***  01312013          1

                                VERSION '1' - SORTS BY ORG, FUND & GL
                                VERSION '2' - SORTS BY FUND & GL
                                VERSION '3' - SORTS BY FUND, ORG & GL

                                TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MINI MAIN  RFRSH TOP          FWD          CAN
    
```

4. a. Input any updates/edits in the **L2-L5**, **PE DATE**, and **REPORT VERSION** fields (**L1** is protected); **OR**
 - b. In the **DELETE** field, input **D** to delete the request.
5. Press **Enter**. FLAIR will display the Simulated Depreciation Request Inquiry/Update Screen.

519 Depreciation Request

The **Depreciation Request (DR)** function is used to request an automated depreciation routine for all agency property records that have been set up for depreciation.

Before a depreciation request is run, a simulated depreciation should be run (*see section 518 Simulated Depreciation*).

Depreciation is:

- Calculated using the straight line method.
- Based on **whole months** only.
- Calculated monthly, quarterly, yearly, or for any other time interval as long as it is in whole month increments.

519.1 Requirements for Depreciation to be Calculated

To depreciate a property record, it must meet certain data requirements:

- The monthly depreciation computed (**MDC**) field must contain a **Y**.
- Only record types (**RTYP**) considered for calculating depreciation:
 - **2** = Building
 - **3** = Furniture and Equipment
 - **4** = Improvements Other Than Buildings
 - **6** = Other Fixed Assets
- The depreciation method (**DPM**) must = **1** (straight line).
- Property status (**SC**) must be **blank** (active).
- For straight-line depreciation, the following elements are **required**:
 - Receiving Date/Acquisition Date
 - Acquisition Cost
 - Estimated Salvage (may = **blank** or **0.00**)
 - Estimated Life Units (**ELU**)
 - Life Units (**LU** = **1**)

Note: Only records matching the requesting operator's CID will be selected and depreciated.

519.2 Seven Steps in the Depreciation Routine

Step One: Monthly depreciation amount (**M-AMOUNT**) is calculated:

$$\mathbf{M-AMOUNT = \frac{ACQ. COST - EST SALVAGE - DEPR. LTD}{REMAINING LIFE UNITS (RLU)}}$$

ACQ. COST – amount of money or other consideration exchanged for property.

EST SALVAGE – approximate worth of property item at termination of its useful life.

DEPR. LTD – depreciation life-to-date.

Step Two: Cost for depreciation (**COST FOR DPR**) can be calculated two ways:

- For newly added property where no depreciation has been calculated within FLAIR,

$$\mathbf{COST FOR DPR. = M-AMOUNT \times (REC-DT - PERIOD END-DT)}$$

- For property where depreciation has previously been calculated in FLAIR,

$$\mathbf{COST FOR DPR. = M-AMOUNT \times (PERIOD END-DT - PERIOD END-DT)}$$



Step Three: Once the cost for depreciation has been calculated in Step Two, it is added to the life-to-date (**ACCUM-DPR-AMT**) and year-to-date accumulated depreciation (**YTD-DPR-AMT**) fields.

Step Four: On the property master record, the period ending date (**PERIOD END-DT**) is moved to the depreciation activity date (**ACD-DT**). It also updates the period ending date (**PERIOD-END-DT**) and depreciation adjustment date (**ADJ-DT**) on the property master record from the Depreciation Request File.

Step Five: Remaining life units (**RLU**) are calculated in one of two ways:

- For newly added property with no previous depreciation,

$$\mathbf{RLU = ELU - Months in Depreciation Period}$$

- For property where there has been depreciation calculated before in property,

$$\mathbf{RLU = RLU - Months in Depreciation Period}$$

Step Six: The amount to be depreciated is also calculated:

$$\mathbf{AMT TO BE DEPR = ACQ. COST - EST SALVAGE - DEPR LTD - COST FOR DPR}$$

Step Seven: The preceding steps generate the appropriate depreciation expense/accumulated accounting entries as shown below:

Proprietary/Fiduciary Funds (GF = 50, 60, 71, 73, 74)

GL	Description	DR	CR	I/A
77500	Operating Expense, Depreciation	X		A
2****	Accumulated Depreciation		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

These entries will carry a **TR03** in the Transaction History File.

Governmental/Permanent Funds (GF = 80, 72)

GL	Description	DR	CR	I/A
72500	General Fixed Asset Depreciation Expense	X		A
2****	Accumulated Depreciation		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

The depreciation request will update all property master records that match the request record.

Note: Period end date is the key to determine the depreciation calculation. This date is input with the depreciation request and initiates the automated depreciation run.

If a property record fails edits during the depreciation process, it may be rejected from the process and posted to an error listing with an error message. There is no accumulated depreciation calculated for these records.

519.3 Depreciation Reports

Once the depreciation request is processed, the following reports are automatically generated and may be sent to the Report Distribution System (RDS):

Name	Description	Sorted By
DFCR01	List of fully depreciated property and errors.	Organization Code
DFCR02	Automated depreciation summary.	Organization Code
DFCR02A	Automated depreciation summary.	Fund
DFCR02B	Automated depreciation summary.	Organization Code within Fund
DFCR03	Depreciation Report on Fields. Shows the data fields updated by the depreciation process.	Organization Code
DFCR03A	Depreciation Report on Fields. Shows the data fields updated by the depreciation process.	Fund
DFCR03B	Depreciation Report on Fields. Shows the data fields updated by the depreciation process.	Organization Code within Fund

519.4 Depreciation - Add

The depreciation request is requested by the Property Custodian by organization code. Only the organization code within a custodian's security access will be available for depreciation.

To access the Automated Depreciation Request function from the Property Accounting (FA) Mini Menu:

1. In the **REC TYPE** field, input **DR**.
2. In the **SEL** field, input **A**.

Property Accounting Mini Menu (with example data input)

```

FAMU                                09/04/2013  16:31:03
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                                REQ DATA                                SEL OPTIONS
16 PROPERTY GENERAL ACCOUNTING                                S,I
DA SINGLE ITEM DEPRECIATION                                ITEM                                S
MT MASS TRANSFER REQUEST                                A,I
DR DEPRECIATION REQUEST                                A,I
PM PROPERTY DISPOSITION/RESTORATION                                ITEM                                D,T
OR SINGLE ITEM TRANSFER

SEL
S REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D DISPOSITION/RESTORATION
T SINGLE ITEM TRANSFER
A REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE: DR SEL: A ITEM: _

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN RFRSH                                TYPE SEL
    
```

3. Press **Enter**. FLAIR will display the Automated Depreciated Request Screen.

Automated Depreciation Request Screen

```

CDP1                                09/04/2013  16:31:31
                                AUTOMATED DEPRECIATION REQUEST

ORGANIZATIONAL REQUEST: _   ORG. LVLS. 1-5   P E DATE   REPORT VERSION

                                VERSION '1' - SORTS BY ORG, FUND & GL
                                VERSION '2' - SORTS BY FUND & GL
                                VERSION '3' - SORTS BY FUND, ORG & GL
                                                - SCHEDULING MICROFICHE

                                                TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI MAIN RFRSH                                CAN
    
```

Automated Depreciation Request Screen fields:

Field	Description	Required/Optional/Special Instructions
ORG. LVLS. 1-5	Organization Code	Required. If: <ul style="list-style-type: none"> Level 1 request is input and L2-L5 are asterisk filled, then the routine will calculate depreciation on ALL property in the agency. Level 3 request is input and L4-L5 is asterisk filled, then the routine will calculate depreciation on all property at Level 3 and below. Depreciation can also be requested for all property within a specific organizational unit. (11N)
P E DATE	Period End Date	Required. Last reporting period date. Cannot exceed the current day's date. (MMDDYYYY) (8N)
REPORT VERSION	Report Version	Required. If left blank, defaults to report version 1. Scheduling microfiche is no longer supported. (1N)

4. Input the required and optional fields as appropriate.

Automated Depreciated Request Screen (with example data input)

```

CDPI                                01/16/2013  13:46:14
          AUTOMATED DEPRECIATION REQUEST

ORGANIZATIONAL REQUEST:  ORG. LVLS. 1-5      P E DATE      REPORT VERSION
                        85 10 ** ** ***      01312013      1
                        85 20 03 ** ***      01312013      1
                        85 30 03 04 321      01312013      1

                                VERSION '1' - SORTS BY ORG, FUND & GL
                                VERSION '2' - SORTS BY FUND & GL
                                VERSION '3' - SORTS BY FUND, ORG & GL
                                        - SCHEDULING MICROFICHE

                                TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINI  MAIN  RFRSH                                CAN
    
```

5. Press **Enter**. FLAIR will display the Automated Depreciation Request Screen.

NOTE: The period ending date (**P E DATE**) entered on the request screen, and the receiving date (**REC-DT**) on the property record are the determining elements for calculating depreciation. The property ending date must be entered with the depreciation request.

A property record may be rejected from the calculation of depreciation and posted to an error listing if the item fails to pass all of the system edits during the depreciation routine.

The error listing will include an error message explaining the rejection. Accumulated depreciation for these records will not be calculated. The error message "**ACTUAL DEPRECIATION ALREADY REQUESTED**" will display if the present request is a duplicate or would result in duplication because of requests crossing organizational lines. For example, if an agency requests a depreciation run for organization code **85 ** ** ** ****, no other requests can be made for that department.

519.5 Depreciation – Inquiry/Update

The depreciation routine runs during nightly processing. If a user wishes to change a depreciation request already entered, it must be accessed on the same day.

To access the Automated Depreciation Request Inquiry/Update function from the Property Accounting (FA) Mini Menu:

1. In **REC TYPE** field, input **DR**.
2. In the **SEL** field, input **I**.

Property Accounting Mini Menu (with example data input)

```

FAMU                                09/04/2013  16:35:50
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                            REQ DATA                            SEL OPTIONS
16  PROPERTY GENERAL ACCOUNTING      ITEM                            S,I
DA  SINGLE ITEM DEPRECIATION          ITEM                            S
MT  MASS TRANSFER REQUEST              ITEM                            A,I
DR  DEPRECIATION REQUEST              ITEM                            A,I
PM  PROPERTY DISPOSITION/RESTORATION  ITEM                            D,T
    OR SINGLE ITEM TRANSFER

SEL
S  REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I  REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D  DISPOSITION/RESTORATION
T  SINGLE ITEM TRANSFER
A  REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  DR  SEL:  I  ITEM:  _

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH                                TYPE  SEL
    
```

3. Press **Enter**. FLAIR will display the Automated Depreciation Request Inquiry/Update Screen with all requests submitted on that business day prior to nightly processing.

Automated Depreciated Request Inquiry/Update Screen (with example data retrieved)

CDP2							01/16/2013	13:52:53
AUTOMATED DEPRECIATION REQUEST INQUIRY/UPDATE								
ORGANIZATIONAL REQUEST:	ORG.	LVLS.	1-5	PE DATE	REPORT	VERSION	DELETE	
	85	10	** ** *	01162013		1		
	85	20	03 ** *	01162013		1		
	85	30	** ** *	01162013		1		

VERSION '1'	- SORTS BY ORG, FUND & GL
VERSION '2'	- SORTS BY FUND & GL
VERSION '3'	- SORTS BY FUND, ORG & GL
	- SCHEDULING MICROFICHE

Enter-PF1---	PF2---	PF3---	PF4---	PF5---	PF6---	PF7---	PF8---	PF9---	PF10---	PF11---	PF12---
CONT	MINI	MAIN	REFRESH	TOP		FWD					CAN

4. a. Input any updates/edits in the **L2 -L5**, **PE DATE**, and **REPORT VERSION** fields (**L1** is protected); **OR**
 - b. In the **DELETE** field, input **D** to delete the request.
5. Press **Enter**. If updates/edits were made, FLAIR will display the Automated Depreciation Request Inquiry/Update Screen. If the request us deleted, FLAIR will display a blank screen.

520 Single Item Depreciation

For property record types that require the recording of depreciation expenses, it is sometimes necessary to calculate the up-to-date depreciation of those assets if the asset is:

- Moved to another fund;
- Sold, traded, junked, cannibalized, or deleted (the depreciation must be calculated before the asset is removed from the Property Master File); or
- Requiring depreciation because there has been a change in its status.

Factors to consider when computing the periodic depreciation of a fixed asset:

- Initial cost;
- Salvage value (its recoverable cost at the time it is retired from service); and
- ELU (length of life of the asset). When a class code is entered on the record of a given property item, the ELU is automatically indicated on the property record based on the class code added.

Property items set up for the straight-line depreciation method must have up-to-date depreciation before they can be discarded. If a user attempts to dispose of an item and the depreciation is not current, FLAIR will display an error message.

To dispose of an item, the user would change the status code from **blank** (active) to one of the disposition codes as seen here:

Status Code	Description
1	Sold - automated when a sold item is indicated on the Property Pending File
2	Traded
3	Junked/Cannibalized
4	Lost or Stolen
5	Deleted
7	Casualty Loss
8	Lost or Stolen Items Pending DFS Approval

520.1 Depreciating a Single Item

Single item depreciation allows the Property Custodian to record depreciation for one item at a time. single item depreciation is located on the Property Accounting Mini Menu. Users can edit the salvage value or received date of a property item.

To access the Single Item Depreciation function from the Property Accounting (**FA**) Mini Menu:

1. In the **REC TYPE** field, input **DA**.
2. In the **SEL** field, input **S**.
3. In the **ITEM** field, input the item number of the property to be depreciated.

Property Accounting Mini Menu (with example data input)

```

FAMU                                08/02/2013  09:02:42
                                PROPERTY ACCOUNTING MINI MENU
REC TYPE                               REQ DATA           SEL OPTIONS
16 PROPERTY GENERAL ACCOUNTING          ITEM                S,I
DA SINGLE ITEM DEPRECIATION              S
MT MASS TRANSFER REQUEST                 A,I
DR DEPRECIATION REQUEST                 A,I
PM PROPERTY DISPOSITION/RESTORATION      ITEM                D,T
OR SINGLE ITEM TRANSFER
SEL
S REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D DISPOSITION/RESTORATION
T SINGLE ITEM TRANSFER
A REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION
REC TYPE:  DA  SEL:  S  ITEM:  BL 000015
                                TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Property Single Item Depreciation Screen.

Property Single Item Depreciation Screen (with example data retrieved)

```

DAS1                                01/16/2013  14:01:41
                                PROPERTY SINGLE ITEM DEPRECIATION
L1 L2 L3 L4 L5          ITEM NUM      ACQ-DT          PROPERTY-DOC      REC-DT
85 20 04 00 000        BL 000015      09/30/2012
                                ELU          RLU          C-USAGE      COST FOR DPR.      M-PCT      M-AMOUNT
ACQ. COST              EST. SALVAGE      ACCUM-DPR-AMT      ACD-DT          YTD-DPR-AMT
525000.00
STOP-DT              PERIOD END-DT      AMT TO BE DEP      ADJ-DT          PPI
NEXT ITEM NO.
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH                                CAN
    
```

Property Single Item Depreciation Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Item Number	Protected. (8A/N)
ACQ-DT	Acquisition Date	Protected. (MM/DD/YYYY) (8N)
PROPERTY-DOC	Property Document Number	Required. Reference number used when updating a property record. (11N)
REC-DT	Receiving Date	Required. If blank, will default to current date. Cannot be greater than or equal to the period end date. (MMDDYYYY) (8N)

Field	Description	Required/Optional/Special Instructions
ELU	Estimated Life Units	Required. Total number of service units (months, miles, etc.) Cannot equal zero. (3N)
RLU	Remaining Life Units	Protected. Asset's estimated remaining life units. (5N)
C-USAGE	Current Usage	Protected. Number of life units available for depreciation. (5N)
COST FOR DPR.	Cost For Depreciation	Protected. Monthly depreciation amount times the number of months in the depreciation period. (10.2N)
M-PCT	Monthly Depreciation Percentage	Protected. Used on a monthly basis to compute depreciation. (3N)
M-AMOUNT	Monthly Depreciation Amount	Protected. The depreciation expense computed for a one-month period. (10.2N)
ACQ. COST	Acquisition Cost	Protected. The amount of money or other consideration exchanged for the acquisition of the asset. (10.2N)
EST. SALVAGE	Estimated Salvage	Protected. The approximate worth of the property item at the termination of its useful life; the amount at which the asset could be sold at the end of its useful life. Negative amounts not allowed. (10.2N)
ACCUM-DPR-AMT	Accumulated Depreciation Amount	Protected. A contra-asset valuation account (expected to have a credit balance) to record the collection of total past periodic (monthly) credits to date recording the expiration of the expected service life of a specific fixed asset. (10.2N)
ACD-DT	Accumulated Depreciation Date	Protected. The date accumulated depreciation was entered/calculated into the system. (8N)
YTD-DPR-AMT	Year to Date Depreciated Amount	Protected. The accumulated depreciation amount for the current year. (10.2N)
STOP-DT	Depreciation Stop Date	Protected. The last date of projected depreciation for a property item. (MMDDYYYY) (8N)
PERIOD END-DT	Period End Date	Protected. The date entered on a Depreciation Request indicating the date through which depreciation should be calculated. (8N)
AMT TO BE DEP	Amount to be Depreciated	Protected. The cost for stated value less the appropriate allowance. Generally this is the ACQ. COST less the EST. SALVAGE value and ACCUM-DEPR-AMT . (10.2N)
ADJ-DT	Depreciation Adjusted Date	Optional. The depreciation period ending date that was entered into the system. (MM/DD/YYYY) (8N)
PPI	Prior Period Indicator	Optional. Input values of M (Prior Month) or Y (Prior Year). (1A)

5. Input the required and optional fields as appropriate.
6. Press **Enter**. FLAIR will display the Property Accounting Mini Menu.

Note: When single item depreciation is processed, an immediate update is made to the Property Master File and the Property History File. This type of depreciation creates a **RTYP = 0** (non-accounting data).

After nightly processing:

The following accounting entries will be created in the appropriate funds and these entries are recorded with a **RTYP = 1** on the Property History File. Agency records will show the entries as **TR03** on the Transaction History File.

Governmental: GF = (80, 72) (TR03 with RTYP = 1)

GL	Description	DR	CR	I/A
72500	General Fixed Asset Depreciation Expense	X		A
2****	Accumulated Depreciation		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Proprietary and Fiduciary Funds (GF = 50, 60, 71, 73, 74, 76) (TR03 with RTYP = 1)

GL	Description	DR	CR	I/A
775**	Operating Expense, Depreciation	X		A
2****	Accumulated Depreciation		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

521 Depreciation Adjustments

During the life of an asset, a depreciation adjustment may be required if:

- The item's value has increased (e.g., renovations and capital improvements),
- The salvage value has changed, or
- The Remaining Life Units (RLU) have changed.

521.1 Depreciation Adjustment - Single Update

To access the Depreciation Adjustment Single Update function from the Property Custodian (FC) Mini Menu:

1. In the **REC TYPE** field, input **DA**.
2. In the **SEL** field, input **U**.
3. In the **ITEM** field, input the item number of the property to be adjusted.

Property Custodian Mini Menu (with example data input)

FCMU		PROPERTY CUSTODIAN MINI MENU		09/04/2013	17:10:23
TYPE	FUNCTION DESCRIPTION	SEL	OPTIONS	REQ	DATA
CI	CHAINED ITEM INQUIRY			ITEM	
CT	CUSTODIAN TITLE INFORMATION	A,I,U		ORG	
DE	SIMULATED DEPRECIATION REQUEST	A,I,U			
DA	DEPRECIATION ADJUSTMENTS	U		ITEM	
NA	PROPERTY NON-ACCOUNTING DATA ENTRY	1,2,3,4,5,6		ORG,ITEM	
PM	PROPERTY MASTER FILE INQUIRY/UPDATE	I,U		ITEM OR RTYPE	
PP	PROPERTY PENDING FILE				
PH	PROPERTY HISTORY INQUIRY			ITEM	
PI	PROPERTY INVENTORY	A,I,U			
SEL		NA	SEL OR PM RTYPE	NA	SEL OR PM RTYPE
A	SINGLE ADD SCREEN	1	LAND	4	IMPROV /NOT BLDGS
I	SINGLE INQUIRY SCREEN	2	BUILDING	5	CONSTRUCTION W-I-P
U	SINGLE UPDATE SCREEN	3	FURN AND EQUIP	6	OTHER FIXED ASSETS
TYPE	DA	SEL	U	ITEM	ME 000001
		PAGE	RTYP	ORG	
TYPE DC					
SEL					
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---					
CONT MAIN RFRSH					

4. Press **Enter**. FLAIR will display the Depreciation Adjustment Single Update Screen.

Depreciation Adjustment Single Update Screen (with example data retrieved)

```

DAUI                                01/16/2013  14:06:25
DEPRECIATION ADJUSTMENT - SINGLE UPDATE

L1 L2 L3 L4 L5  ITEM NO.  PROPERTY-DOC  Protected Fields
85 10 02 02 213  ME-000001

DESCRIPTION                                CLASS          ACQ. COST
CHEVROLET IMPALA                          F012 00 00 00  9500.00

ACCUM. DEPREC.  YTD ACCUM. DEP.  ACD-DT  M-AMOUNT
                                                0.00

AMT TO BE DEPR  ADJ-DT  PERIOD END-DT  ELU  RLU  EST. SALVAGE
                                                60

Fields used to record the Adjustment for the item.

NEXT:  ITEM NO.

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MINI  MAIN  RFRSH                                         TYPE  SEL
                                                CAN
    
```

Depreciation Adjustment Single Update Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NO.	Item Number	Protected. (8A/N)
PROPERTY-DOC	Property Document Number	Protected. (11A/N)
DESCRIPTION	Property Description	Protected. (35/A/N)
CLASS	Property Classification Code	Protected. (10A/N)
ACQ. COST	Acquisition Cost	Protected. (10.2N)
ACCUM. DEPREC.	Accumulated Depreciation Amount	Protected. (10.2N)
YTD ACCUM. DEP.	Year-to-Date Accumulated Depreciation	Protected. (10.2N)
ACD-DT	Depreciation Activity Date	Protected. (8N)
M-AMOUNT	Monthly Depreciation Amount	Protected. (10.2N)
AMT TO BE DEPR	Amount To Be Depreciated	Optional. Negative amounts are not allowed. If the amount to be depreciated changes and ADJ-DT field is left blank, the adjustment date will default to the current date. (10.2N)
ADJ-DT	Adjustment Date	Optional. Date the adjustment was made in FLAIR. (MMDDYYYY) (8N)
PERIOD END-DT	Period End Date	Required. Date of last reporting period. (MMDDYYYY) (8N)
ELU	Estimated Life Units	Protected. (3N)
RLU	Remaining Life Units	Optional. Asset's estimated remaining life units. (2N)
EST. SALVAGE	Estimated Salvage Amount	Optional. The approximate worth of the

Field	Description	Required/Optional/Special Instructions
		property item at the termination of its useful life. Also the amount at which the asset could be sold at the end of its useful life. Negative amounts not allowed. (10.2N)

5. Input the required and optional fields as appropriate.
6. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

Items to remember:

A depreciation adjustment will re-calculate the monthly depreciation amount (**M-AMOUNT**) which will then be used to calculate periodic depreciation.

The monthly depreciation amount must be shown on the Depreciation Adjustment Screen. If an adjustment is made, all affected fields must be changed. An adjustment date (**ADJ-DT**) can only be input when the amount to be depreciated is changed.

The method of recalculation will depend on the data elements or combination of data elements that are input.

Valid combinations that derive a new monthly depreciation amount are:

Date Input	M-Amount Calculation
AMT TO BE DEPR and/or RLU	$M-AMOUNT = AMT\ TO\ BE\ DEPR/RLU$
EST. SALVAGE	$M-AMOUNT = ACQ\ COST - EST\ SALVAGE/ELU$

Whenever a change occurs on the Depreciation Adjustment Screen, the transactions will post as **TR03** on the Property History File.

522 Sale of Fixed Assets

In order to dispose of any fixed asset, generally two things should be done:

- Record the depreciation of the asset up to the current period; and
- Record the removal of the asset from the accounts and any gains or losses.

Depreciation Entry: This is an automated entry when the Property Custodian requests depreciation through single item depreciation or runs the depreciation request.

GL	Description	DR	CR	I/A
72500	General Fixed Asset Depreciation Expense or	X		A
77500	Operating Expense Depreciation	X		A
2****	Accumulated Depreciation		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

522.1 Transactions Recording the Sale of an Asset

These are the Cash Receipts Transactions used when recording the sale of property:

- **TR30** – Direct Deposit Receipts
- **TR31** – Clearing Fund Receipts
- **TR33** – Direct Deposit Receivables Receipts
- **TR34** – Clearing Fund Receivables Receipts
- **TR96** – Journal Transfer Receipts
- **TR97** – Journal Transfer Receivable Receipts

For both governmental and proprietary fund accounting, the BPIN is the key to recording a cash receipt for a property item. If a BPIN is **not** included in the transaction when recording the cash receipt, the Property Subsystem doesn't recognize it as a property item. This results in only a partial update of the GL and no update of the Property Master File.

If a BPIN is included in the transaction:

- The transaction is placed on the Property Pending File.
- The Property Custodian should then review the receipt and determine if the Property Master File should be updated. If the Property Master File is to be updated, then the Property Pending File should also be updated.
 - Mark the cash sale indicator (**CS**) with an **S**, and the status code (**ST**) with an **A** (this tells the system to re-edit the item during nightly processing).
 - During nightly processing, the item on the Property Master File will be marked as sold (**SC = 1**).

If a BPIN is included in the transaction of an expense refund:

- Leave the **CS** field **blank** on the Property Pending File, and
- Mark the status code (**ST**) with an **A**.
- During nightly processing, the item will be re-edited on the Property Pending File and the Property Master File will be updated.
 - The item will be adjusted by the entry when leaving the status code **blank** (active), and
 - The asset acquisition cost will be updated by the amount of the cash receipt transaction (expense refund).

522.2 Accounting Entries for the Sale of Property

The following accounting entries will be generated for a cash receipt upon the sale of property:

- A cash receipt is recorded for the sale of property.
- The cash receipt entry is cleared from the Property Pending File.
- The status code on the property record is marked **1 (Sold)**.

522.2.1 Governmental Funds Accounting Entries for the Sale of Property

Governmental Funds

There are two entries involved in the sale of a fixed asset in a governmental fund (**GF = 10, 20, 30, 40**):

- Cash Receipt Entry (updates the GL)
- **Fixed Asset Entry** (updates the GL and the Property Master File)

Purchasing Fund Entries: (GF = 10, 20, 30, 40)

GL	SF	Description	DR	CR	I/A
54600	1	Collections – General Revenue or	X		A
12100	2,3	Unreleased Cash in State Treasury	X		A
622**		Sale of General Fixed Asset		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

General Fixed Asset Account Entries (GF = 80)

GL	Description	DR	CR	I/A
622**	Sale of General Fixed Asset	X		A
72600	Gain or Loss on Disposal of General Fixed Assets		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
72600	Gain or Loss on Disposal of General Fixed Assets		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

GL	Description	DR	CR	I/A
72600	Gain or Loss on Disposal of General Fixed Assets	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

522.2.2 Proprietary/Fiduciary/Permanent Fund Accounting Entries for the Sale of Property

There are two entries involved in the sale of a fixed asset in a permanent fund (GF = 72), proprietary fund (GF= 50 and 60), and fiduciary fund (GF = 71, 73, 74, or 76):

- Cash Receipt Entry (updates the GL)
- Fixed Asset Entry (updates the GL and the Property Master File)

Proprietary/Fiduciary/Permanent Funds (GF = 50, 60, 71, 72, 73, 74, 76)

GL	SF	Description	DR	CR	I/A
12100	2	Unreleased Cash in State Treasury or	X		A
11200	8	Cash in Bank	X		A
78100		Property Disposition Gain or Loss		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
78100	Property Disposition Gain or Loss		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

GL	Description	DR	CR	I/A
78100	Property Disposition Gain or Loss	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input

522.2.3 Sale of Property Using Receivable Transactions

Transactions TR90 and TR91

If a **receivable** is recorded for the sale of a fixed asset, **no related entries** are generated on the GL or the Property Master File until the actual cash receipt is recorded.

The BPIN input with either transaction would serve only as a reference number.

522.2.4 Sale of Property Using Cash Receipts Transactions

Transactions TR30, TR31, TR33, and TR34

Any time an agency uses one of the above listed transactions to correct cash receipts for the sale of property:

- The GL is updated,
- The transaction is placed on the Property Pending File, and
- The Property Custodian has to decide if the corrections made to the cash receipt transaction requires an update to the existing property record.

522.3 Disposal of Fixed Assets

Fixed assets that are no longer useful may be:

- Discarded,
- Sold, or
- Applied toward the purchase of other fixed assets.

In all cases, it is necessary to **remove the book value of the asset from the accounts.**

How?

- **Debit** the proper accumulated depreciation account for the total depreciation up to the date of disposal.
- **Credit** the asset account for the cost of the asset.

A fixed asset should not be removed from the accounts just because it has been depreciated for the full period of its estimated life. If the asset is still useful to the agency, the cost and accumulated depreciation should remain in the GL.

Otherwise:

- Accounts would contain no evidence of the asset still existing;
- The control function of the GL would be impaired; and
- The cost and accumulated depreciation of the asset would be needed in reporting the agency's worth on financial statements.

When disposing of any property item, it is necessary to record any depreciation of the asset before it is removed from property records.

This is done so that the accumulated depreciation and depreciation expenses will be recorded in agency records related to the asset before its removal from the Property Master File.

For more information about depreciating fixed assets, see section 520 Depreciation.

Here are the various codes that can be entered into FLAIR using the Disposition/Restoration function to indicate the disposal status of a property item:

Disposal Code	Description
1	Sold - automated when a sold item is indicated on the Property Pending File
2	Traded
3	Junked/Cannibalized
4	Lost or Stolen
5	Deleted
7	Casualty Loss
8	Lost or Stolen Items Pending DFS Approval

Any time the Property Custodian removes an item from the Property Master File using any of these methods and the GL is updated, FLAIR automates the offsetting entry in the Property Master File.

523 Single Item Transfer Master File

The Property Transfer Master File Single Update function is used to transfer a single piece of property from:

- One **ORG CODE** to another **ORG CODE**, or
- One **LOCATION** to another **LOCATION**.

If an agency needs to correct the GL code, the corresponding class code must be updated first using the Fixed Assets Property Master File Update function. If a property item is not active, it cannot be transferred. The **SC** field on the Property Master File must be blank for the item.

523.1 Single Item Transfer - Add

To access the Property Transfer Master File Single Update Screen, from the Property Accounting (FA) Mini Menu:

1. In the **REC TYPE** field, input **PM**.
2. In the **SEL** field, input **T**.
3. In the **ITEM** field, input the Property Item Number of the asset to transfer.

Property Accounting Mini Menu (with example data input)

```

FAMU                                09/04/2013  17:10:23
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                            REQ DATA        SEL OPTIONS
16  PROPERTY GENERAL ACCOUNTING      ITEM           S,I
DA  SINGLE ITEM DEPRECIATION         ITEM           S
MT  MASS TRANSFER REQUEST             ITEM           A,I
DR  DEPRECIATION REQUEST              ITEM           A,I
PM  PROPERTY DISPOSITION/RESTORATION  ITEM           D,T
    OR SINGLE ITEM TRANSFER

SEL
S  REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I  REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D  DISPOSITION/RESTORATION
T  SINGLE ITEM TRANSFER
A  REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  PM  SEL:  T  ITEM:  ME 000001

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11--PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Property Transfer Master File Single Update Screen.

Property Transfer - Master File - Single Update Screen (with example data retrieved)

```

PMT1 01/16/2013 14:15:31
PROPERTY TRANSFER - MASTER FILE - SINGLE UPDATE

L1 L2 L3 L4 L5 ITEM NUM LOCATION CID AU PROPERTY-DOC
85 10 02 02 213 ME-000001 37 0101 PROP

OWNERSHIP FUND .....CURRENT USE FUND.....
GF SF FID GF SF FID BE IBI CATEGORY GL CLASS
80 9 111111 10 1 000001 85100000 00 060000 27600 F012 00 00 00

AMOUNT VALUE ELU EST. SALVAGE TRANSFER DATE PPI
9500.00 60

CNTRT CY GRANT GY PROJECT ID DESCRIPTION
CHEVROLET IMPALA

NEXT: ITEM NUM TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT MINI MAIN RFRSH CAN
    
```

Property Transfer Master File Single Update Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Retrieved. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
LOCATION	Property Location	Retrieved. (16A/N)
CID	Custodian Identification Code	Required. (2N)
AU	Agency Unique	Optional. (2A/N)
PROPERTY-DOC	Property Document Number	Required. (8N)
OWNERSHIP FUND	GAAFR Fund/State Fund/ Fund Identifier	Protected. (9N)
Current Use Fund	GF	GAAFR Fund Required. (2N)
	SF	State Fund Required. (1N)
	FID	Fund Identifier Required. (6N)
	BE	Budget Entity Required. (8N)
	IBI	Internal Budget Indicator Required. (2N)
CAT	Category	Protected. (6N)
GL	General Ledger Code	Required. (5N)
CLASS	Class Code	Required. First four digits may not be changed from a fully depreciated item. (5N)
AMOUNT	Amount	Protected. (10.2N)
VALUE	Asset Value	Protected. (10.2N)
ELU	Estimated Life Units	Protected. (2N)

Field	Description	Required/Optional/Special Instructions
EST. SALVAGE	Estimated Salvage Value	Optional. Cannot be less than zero or greater than the acquisition cost. (10.2N)
TRANSFER DATE	Transfer Date	Optional. The date of property item transfer. Defaults to current date if left blank. Populates the DISPDT field on the Property Master File. (MMDDYYYY) (8N)
PPI	Prior Period Indicator	Optional. (1A)
CNTRT	Contract Number	Optional. (5A/N)
CY	Contract Year	Optional. (2N)
GRANT	Grant Number	Optional. (5A/N)
GY	Grant Year	Optional. (2N)
PROJECT ID	Project Identification	Optional. (11A/N)
DESCRIPTION	Description	Protected. (16A/N)

5. Input the correct L2-L5 or LOCATION by typing over retrieved information to complete the transfer.
6. Press **Enter**. FLAIR will display the Property Accounting Mini Menu.

Other items to remember:

Amortization must be **current** if re-classifying capital leases. Depreciation and/or amortization must be current when the ownership fund changes and/or the current use fund changes in the following situations:

- Proprietary to General Fixed Asset;
- Proprietary to Proprietary;
- General Fixed Asset to General Fixed Asset; and
- General Fixed Asset to Proprietary.

Correlation edits are done for:

- Grant to Contract;
- Grant to Fund;
- Contract to Account Code;
- Project Identifier to Account Code; and
- Project Identifier to Contact.

What happens after the transfer?

- The Property Master File is updated.
- The Property History File is updated.
- The Transaction History File will carry **TR01** for the transfer.

FLAIR now carries historic cost data and depreciation/amortization information when the item is transferred from one GAAFR Fund to another.

524 Mass Transfer Request

The **mass transfer request** is used when an agency wants to record the transfer of all property items within defined parameters. For example, a mass transfer request may be utilized when users need to move all property items from one organization code or location to another. Only items in an active status will be transferred.

To access the Mass Property Transfer function, from the Property Accounting (FA) Mini Menu:

1. In the **REC TYPE** field, input **MT**.
2. In the **SEL** field, input **A**.

Property Accounting Mini Menu (with example data input)

```

FAMU                                09/04/2013  17:10:23
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                            REQ DATA        SEL OPTIONS
16  PROPERTY GENERAL ACCOUNTING      S,I
DA  SINGLE ITEM DEPRECIATION         S
MT  MASS TRANSFER REQUEST            A,I
DR  DEPRECIATION REQUEST             A,I
PM  PROPERTY DISPOSITION/RESTORATION  D,T
    OR SINGLE ITEM TRANSFER

SEL
S  REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I  REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D  DISPOSITION/RESTORATION
T  SINGLE ITEM TRANSFER
A  REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  MT  SEL:  A  ITEM:  _
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH                                TYPE  SEL
    
```

3. Press **Enter**. FLAIR will display the Transaction 01 Mass Property Transfers Screen.

Transaction 01 - Mass Property Transfers Screen

```

MTAI                                12/06/2013  15:57:11
                                TRANSACTION 01 - MASS PROPERTY TRANSFERS

PROPERTY-DOC                        TRANSFER DATE        PPI

EXISTING:                            TRANSFER TO:
ORG LVLS 1-5                          ORG LVLS 1-5
AU                                      AU
CONTRACT                               CONTRACT
CY                                      CY
GRANT                                   GRANT
GY                                      GY
PROJECT ID                             PROJECT ID
LOCATION                                  LOCATION
CID                                      CID
ST PROGRAM                              ST PROGRAM

....CURRENT USE FUND....              ....CURRENT USE FUND....
GF SF FID  BE  IBI                    GF SF FID  BE  IBI

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH                                TYPE  SEL
    
```

Transaction 01 Mass Property Transfers Screen fields:

Field	Description	Required/Optional/Special Instructions
PROPERTY-DOC	Property Document Number	Required. Agency unique. (8N)
TRANSFER DATE	Property Transfer Date	Optional. The date of property item transfer. Defaults to current date if left blank. Populates the DISPDT field on the Property Master File. (MMDDYYYY) (8N)

Column headers for each field:

EXISTING: Current data for the assets awaiting to be transferred.

TRANSFER TO: New data for the assets awaiting to be transferred.

Fields for Existing and Transfer To columns:

Field	Description	Required/Optional/Special Instructions	
L1 L2 L3 L4 L5	Organization Code	Optional. (11N)	
AU	Agency Unique	Optional. (2A/N)	
CONTRACT	Contract Number	Optional. (5A/N)	
CY	Contract Year	Optional. CONTRACT field must be populated. (2N)	
GRANT	Grant Number	Optional. (5A/N)	
GY	Grant Year	Optional. GRANT field must be populated. (2N)	
PROJECT ID	Project Identification	Optional. (11A/N)	
LOCATION	Property Location	Optional. (16A/N)	
CID	Custodian Identification Code	Optional. (2N)	
ST	State Program Code	Optional. (16N)	
Current Use Fund	GF	GAAFR Fund	Optional. (2N)
	SF	State Fund	Optional. (1N)
	FID	Fund Identifier	Optional. (6N)
	BE	Budget Entity	Optional. (8N)
	IBI	Internal Budget Indicator	Optional. (2N)

See example input in section 524.1 Mass Transfer Levels.

524.1 Mass Transfer - Levels

The first type of mass transfer is the security organization code transfer. This is the highest level and most powerful because the organization code is **not** input on this type of request. Any other data elements may be input.

This request is all encompassing, updating all records “**within the Security ORG**” that match the data code(s) input for the transfer.

“**Within the Security ORG**” refers to all organization codes that the operator has the ability to update per his or her access control.

IMPORTANT - Because this request may involve extensive processing, only one such request may be input per security ORG CID per night. See the following example:

Transaction 01 - Mass Property Transfers Screen (with example data input)

MTA1	TRANSACTION 01 - MASS PROPERTY TRANSFERS			10/26/2012	09:06:08
PROPERTY-DOC	10262012	TRANSFER DATE	10262012	PPI	
EXISTING:		TRANSFER TO:			
ORG LVLS 1-5		ORG LVLS 1-5			
AU		AU			
CONTRACT	AAAAA	CONTRACT	BBBBB		
CY		CY			
GRANT		GRANT			
GY		GY			
PROJECT ID		PROJECT ID			
LOCATION		LOCATION			
CID		CID			
ST PROGRAM		ST PROGRAM			
....CURRENT USE FUND....	CURRENT USE FUND....			
GF SF FID	BE	IBI			
GF SF FID	BE	IBI			
Enter-PF1---	PF2---	PF3---	PF4---	PF5---	PF6---
Enter-PF7---	PF8---	PF9---	PF10---	PF11---	PF12---
CONT	MINI	MAIN	RFRSH		CAN

The second type of mass transfer is by requested organization code. There are no restrictions on requests of this type. Organization code levels **L1-L5** are **required**. To request a mass transfer between organization codes, the user must input the current organization code, as well as the new organization code, for records that are to be transferred. Only the records matching the existing organization code will change.

Example:

To change the grant number within a certain organization code, on the Mass Transfer (MT) Screen the user would input the grant number and the organization code. Only the organization code’s grant number would change.

Transaction 01 - Mass Property Transfers Screen (with example data input)

```

MTAI                                01/16/2013 14:17:53
      TRANSACTION 01 - MASS PROPERTY TRANSFERS
PROPERTY-DOC 01162013      TRANSFER DATE 01162013      PPI
EXISTING:
ORG LVLS 1-5 85 10 01 01 211      TRANSFER TO:
AU                                ORG LVLS 1-5 85 20 02 02 214
CONTRACT                          AU
CY                                CONTRACT
GRANT GZZZZ                        GRANT W1234
GY                                GY
PROJECT ID                          PROJECT ID
LOCATION                              LOCATION
CID                                CID
ST PROGRAM                          ST PROGRAM

...CURRENT USE FUND...
GF SF FID      BE      IBI      GF SF FID      BE      IBI

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MINI  MAIN  RFRSH                                TYPE  SEL
                                                         CAN
    
```

If a mass transfer is requested and all nine data elements are input, then only property records with data matching *all nine* of these fields will change.

There is a restriction concerning the number of history records produced using the Mass Transfer Function.

A maximum of 100,000 transaction history records per database per night will be allowed.

- Any requests remaining, as well as the unfinished request that produced the 100,000th record, will remain on the Mass Transfer Request File until all are processed.
- Requests on this File will be processed in chronological order based on the input data.

The mass transfer request will generate historical records on the Property and Transaction History Files. These historical records will be recorded as **TR01** in the Transaction History File.

524.2 Mass Transfer - Reporting

After a mass transfer update, the Mass Transfer Report (**DPRR23B**) is generated automatically. This report displays the entered requests and the number of records changed by each request.

After nightly processing, the user can also run the Mass Transfer Error Report (**DPRR23A**) to see if there were any errors produced in the Mass Transfer Request.

This report can be run from one of the selections within the **RP** function in FLAIR. To run the report from the Main Accounting Menu:

1. In the **TYPE** field, input **RP** (Immediate Reports).

Main Accounting Menu (with example data input)

```

MNMU                                09/05/2013  08:53:07
                                MENU
SEC FC  DESCRIPTION                SEC FC  DESCRIPTION                SEC FC  DESCRIPTION
I  AB  AVAILABLE BAL.              U  AD  ACCOUNT DESC            U  AP  ACCTS PAYABLE
U  AR  ACCTS RECEIVABLE          U  BC  BUDGET CONTROL           U  CD  PURCHASING CARD
U  CF  REQ FOR CERT              U  CP  CASH RCPTS UTIL         U  CR  CASH RECEIPTS
U  DB  DISBURSEMENTS            U  DM  DIR/MANAGER FILE      U  EN  ENCB & ENCB CHG
U  EX  EXPANSION                U  FA  FA - ACCOUNTING      U  FC  FA - CUSTODIAL
U  GA  GEN ACCOUNTING           U  GI  GRANT INFO            U  PE  PERIOD END
U  PJ  PROJECT INFO             U  RC  AR CUSTOMER          U  RP  IMMEDIATE REPORTS
U  RP  RECURRING REPORTS       U  SC  STATE CFO FILES      U  TF  TRANSFERS
U  TG  TITLE - GRANTS           U  TI  TITLE - GENERAL      U  TJ  TITLE - PROJECTS
U  TP  TITLE - PROPERTY         U  VE  VENDOR-EMPLOYEE      U  VP  VOUCHER PRINT
I  VS  VENDOR-STATEWIDE

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          DAC
                                TYPE: RP  SEL:
    
```

2. Press **Enter**. FLAIR will display the FLAIR Report Scheduling Mini Menu.

FLAIR Report Scheduling Mini Menu

```

RPMU                                FLAIR REPORT SCHEDULING MINI MENU  09/05/2013  08:57:04
_  SCHEDULE/RUN IMMEDIATE REPORTS      SCHEDULE RECURRING REPORTS
SCHEDULE TONIGHT ONLY REPORTS        INQUIRY/UPDATE REPORT SCHEDULE
INQUIRE NUMBER OF BATCH TRANS        DAILY INPUT TOTALS- TR:      DOC:
RUN WAREHOUSE REPORTS

THE SELECTIONS BELOW REQUIRE A RDS FORM ID OR PRINTER DESTINATION:
RDS FORM ID:                          PRINTER DESTINATION:
RUN BATCH PROP ERROR REPORT            REPORT OF JT RECEIPTS
RUN BATCH TRANS ERROR REPORT - SEL ORG:
DAILY INPUT REPORT - TR:              USER ID:              SEL ORG: 95 50 XX XX XXX
PDN:                                  TIME INPUT:             GF:              SF:              FID:              GRP:
REPORT OF UPLOAD RECORDS - TR:              TYPE              SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MAIN  RFRSH
    
```

3. In the **RDS FORM ID** field, input the RDS Form ID (see RDS Administrator); **OR**
In the **PRINTER DESTINATION** field, input the printer destination.
4. Next to the **RUN BATCH PROP ERROR REPORT** field, input **X**.
5. Press **Enter**. FLAIR will:
 - Create the Form ID in RDS for future printing; **OR**
 - Print the report on the local printer.

A user's RDS Administrator may elect to set this report up within the RDS system to run the report automatically whenever a mass transfer is requested.

524.3 Mass Transfer - Inquiry/Update

The inquiry/update selection option allows an agency to review a mass transfer request on the same day it is entered. All fields on the Mass Transfer Request Inquiry/Update Screen may be changed if necessary. Users can also delete the entire request by placing a **D** in the **DELETE** field.

To access the Mass Transfer Request Inquiry/Update function from the Property Accounting (FA) Mini Menu:

1. In the **REC TYPE** field, input **MT**.
2. In the **SEL** field, input **I**.

Property Accounting Mini Menu (with example data input)

```

FAMU                                09/05/2013  09:01:04
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                                REQ DATA                                SEL OPTIONS
16 PROPERTY GENERAL ACCOUNTING                                S,I
DA SINGLE ITEM DEPRECIATION                                ITEM                                S
MT MASS TRANSFER REQUEST                                A,I
DR DEPRECIATION REQUEST                                A,I
PM PROPERTY DISPOSITION/RESTORATION OR SINGLE ITEM TRANSFER  ITEM                                D,T

SEL
S REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D DISPOSITION/RESTORATION
T SINGLE ITEM TRANSFER
A REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  MT  SEL:  I  ITEM:  _

Enter--PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH                                TYPE  SEL
    
```

3. Press **Enter**. FLAIR will display the Mass Transfer Request Inquiry/Update Screen.

Mass Transfer Request Inquiry/Update Screen (with example data input)

```

MT11                                01/16/2013  15:40:02
                                MASS TRANSFER REQUEST INQUIRY/UPDATE
                                REQUEST ORG  85  **  **  **  ***

DELETE:                                TRANSFER DATE 01162013                                PPI
PROPERTY-DOC 01162013

EXISTING:                                TRANSFER TO:
ORG LVLS 1-5                                ORG LVLS 1-5
AU                                AU
CONTRACT                                AAAAAA                                CONTRACT                                BBBBBB
CY
GRANT                                Y
GY                                Y
PROJECT ID                                PROJECT ID
LOCATION                                LOCATION
CID                                CID
STATE PROGRAM                                STATE PROGRAM
...CURRENT USE FUND.....                                ....CURRENT USE FUND.....
GF SF FID  BE  IBI                                GF SF FID  BE  IBI

                                TYPE  SEL
Enter--PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH  TOP                                FWD                                CAN
    
```

To delete a pending request, input D in the DELETE field.

Mass Property Transfers Inquiry/Update Screen fields:

Field	Description	Required/Optional/Special Instructions
DELETE	Delete	Optional. Valid input: D . To delete mass transfer request. (1A)
PROPERTY-DOC	Property Document Number	Optional. Agency unique. (8N)
TRANSFER DATE	Property Transfer Date	Optional. The date of property item transfer. Defaults to current date if left blank. Populates the DISPDT field on the Property Master File. (MMDDYYYY) (8N)

Column Headers for each field:

EXISTING: Current data for the assets awaiting to be transferred.

TRANSFER TO: New data for the assets awaiting to be transferred.

Fields for Existing and Transfer to sections:

Field	Description	Required/Optional/Special Instructions	
L1 L2 L3 L4 L5	Organization Code	Optional. (11N)	
AU	Agency Unique	Optional. (2A/N)	
CONTRACT	Contract Number	Optional. (5A/N)	
CY	Contract Year	Optional. CONTRACT field must be populated. (2N)	
GRANT	Grant Number	Optional. (5A/N)	
GY	Grant Year	Optional. GRANT field must be populated. (2N)	
PROJECT ID	Project Identification	Optional. (11A/N)	
LOCATION	Property Location	Optional. (16A/N)	
CID	Custodian Identification Code	Optional. (2N)	
ST	State Program Code	Optional. (16N)	
Current Use Fund	GF	GAAFR Fund	Optional. (2N)
	SF	State Fund	Optional. (1N)
	FID	Fund Identifier	Optional. (6N)
	BE	Budget Entity	Optional. (8N)
	IBI	Internal Budget Indicator	Optional. (2N)

4. a. Input any updates/edits as needed; **OR**
 b. In the **DELETE** field, input **D** to delete the mass transfer request.
5. Press **Enter**. FLAIR will display a blank Mass Transfer Request Inquiry/Update Screen.

525 Property Disposition/Restoration Master File

The Property Disposition/Restoration Single Update function is used by the Property Custodian to:

- **Remove** property items from the Property Master File, and
- **Restore** items to the File that were previously removed.

To access the Property Disposition/Restoration Master File Single Update function from the Property Accounting (FA) Mini Menu:

1. In the **REC TYPE** field, input **PM**.
2. In the **SEL** field, input **D**.
3. In the **ITEM** field, input the item number of the asset to be disposed.

Property Accounting Mini Menu (with example data input)

```

FAMU                                09/05/2013  09:10:06
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                            REQ DATA                            SEL OPTIONS
16  PROPERTY GENERAL ACCOUNTING      S,I
DA  SINGLE ITEM DEPRECIATION         ITEM                            S
MT  MASS TRANSFER REQUEST            A,I
DR  DEPRECIATION REQUEST             A,I
PM  PROPERTY DISPOSITION/RESTORATION ITEM                            D,T
    OR SINGLE ITEM TRANSFER

SEL
S  REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I  REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D  DISPOSITION/RESTORATION
T  SINGLE ITEM TRANSFER
A  REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  PM  SEL:  D  ITEM:  ME 000001

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH                                TYPE  SEL
    
```

4. Press **Enter**. FLAIR will display the Property Disposition/Restoration Master File Single Update Screen.

Property Disposition/Restoration - Master File - Single Update Screen (with example data retrieved)

```

PMDI                                01/16/2013 15:45:38
PROPERTY DISPOSITION/RESTORATION - MASTER FILE - SINGLE UPDATE

L1 L2 L3 L4 L5  ITEM NUM  LOCATION          CH-ITEM NUM  OWNERSHIP FUND
85 10 02 02 213 ME-000001  37 0101          80 9 111111

....CURRENT USE FUND....
GF SF FID  BE  AMOUNT  DONATED VALUE
10 1 000001 85100000 00 9500.00

DESCRIPTION: CHEVROLET IMPALA

.....STATUS/DISPOSITION.....
SC DISP PROCEEDS  DISP-RDOC  DISP-VENDOR          DISPDT  DA  PPI

NEXT:  ITEM NUM          TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          MINI  MAIN  RFRSH          CAN
    
```

Note: When an item is disposed of or restored on this screen:

- The property history records are recorded;
- Accounting entries will update the appropriate GLs; and
- These will be posted as **TR02s**.

Property Disposition/Restoration Master File Single Update Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Item Number	Protected. If this item is chained to another fixed asset item on the Property Master File, the error message <i>"DISPOSITION NOT ALLOWED IF ITEM(S) IS CHAINED TO THIS ITEM"</i> will display. (8A/N)
LOCATION	Location Code	Protected. (16A/N)
CH-ITEM NUM	Chained Item Number	Protected. (8A/N)
OWNERSHIP FUND	Ownership Fund (GAAFR Fund, State Fund, Fund Identifier)	Protected. The fund or account which is designated as the "owner" of the property. For governmental funds, this will be the general fixed asset account. For proprietary funds, this will be the proprietary fund itself. (9N)
CURRENT USE FUND	Current Use Fund (GAAFR Fund, State Fund, Fund Identifier, Budget Entity, and Internal Budget Indicator)	Protected. A fund that is "using" the property, different from the purchasing fund. (19N)
AMOUNT	Asset Amount	Protected. The purchase price or value of the property when entered onto the agency records. (10.2N)

Field	Description	Required/Optional/Special Instructions
DONATED VALUE	Donated Value	Protected. The value at the time of donation to the agency. (10.2N)
DESCRIPTION	Property Description	Protected. Description of the property item as entered by the agency. (16A/N)
STATUS/DISPOSITION SECTION		
SC	Status Code	Required. If SC = blank , valid input = 2, 3, 4, 5, 7 or 8 (denotes a disposition). If SC = 2, 3, 4, 5, or 7 , valid input = blank (denotes a restoration). If SC = 8 , valid input = 4 or blank . Valid status codes: Blank - Active 2 - Traded 3 - Junked/cannibalized 4 - Lost or stolen 5 - Deleted 7 - Casualty loss (3N)
DISP-PROCEEDS	Disposition Proceeds	Optional. The cash amount received from the sale of a property item. (10.2N)
DISP-RDOC	Disposition/Restoration Document Number	Protected. The number assigned to property disposal transactions. (11N)
DISP- VENDOR	Disposition Vendor	Optional. The vendor to which the property was disposed. (21A/N)
DISPDT	Disposition/Transfer Date	Optional. The date of property item disposition or transfer. Defaults to current date if left blank. (MMDDYYYY) (8N)
DA	Disposition Authority	Protected. Identifies the authority to dispose of the property. (2A/N)
PPI	Prior Period Indicator	Optional. Valid input: M (Prior Month) or Y (Prior Year). (1A)

5. Input the required and optional fields as appropriate.
6. Press **Enter**. FLAIR will display the Property Accounting Mini Menu.

Remember to always fully depreciate an item using the Single Item Depreciation function before disposing of the item. This ensures that the asset accounts reflect the maximum accumulated depreciation amounts and the appropriate gain or loss.

Trade-In Allowance

- Agencies may dispose of fixed assets by trading them in during the purchase of other fixed assets.
- Exchanges may be for similar or dissimilar assets.
- Purchase price is reduced by trade-in allowance given for the asset traded.
- Trade-in allowance can be greater or less than the book value of the old asset traded.

Swapping

If an asset is “swapped” for another asset, the agency recognizes the new asset and any increase or decrease in the overall asset value.

525.1 Accounting Entries - Disposal of Assets

Accounting entries for disposal of assets with a status code of 2 (SC = 2) (Swapped/Traded).

Governmental/Permanent Funds (GF = 10, 20, 30, 40, 72)

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
72600	Gain or Loss on Disposal of GFA	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GFA = General Fixed Assets; GL = General Ledger; I = User Input.

Proprietary/Fiduciary Funds (GF = 50, 60, 71, 73, 74, 76)

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
78100	Property Disposition Gain or Loss	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

525.1.1 Junked or Cannibalized Fixed Assets (SC = 3)

When an asset is junked or cannibalized, it means that the asset is no longer useful to the agency and has no market value. The asset may be used for parts rather than being discarded. If the asset is fully depreciated, there is no loss. However, if the asset has accumulated depreciation not equal to zero, a loss must be recorded in the agency’s records.

Accounting entries for a fully depreciated asset (no loss is realized) with a status code of 3 (SC = 3):

Governmental/Permanent Funds (GF = 10, 20, 30, 40, 72)

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Proprietary Funds (GF = 50, 60)

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Accounting entries for an asset not fully depreciated (to be recorded as a loss) **SC = 3:**

- Record the **loss** in agency records;
- Update the depreciation accounts first; and
- Remove the asset from accounts.

Governmental/Permanent Funds (GF= 72)

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
726**	Gain or Loss on Disposal of GFA	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; GFA = General Fixed Assets; I = User Input.

There is the occasion when fixed assets are recorded in the agency property records for “tracking” purposes only, but not depreciated. When those items are removed from tracking, a loss is recorded in the agency’s GL.

Governmental/Permanent Funds (GF = 80/GF= 72)

GL	Description	DR	CR	I/A
726**	Gain or Loss on Disposal of GFA	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Fiduciary Funds (GF = 71, 73, 74, 76)

GL	Description	DR	CR	I/A
781**	Property Disposition Gain or Loss	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

525.1.2 Lost or Stolen Fixed Assets (SC = 8 and 4)

When items are unaccounted for at inventory time, those items should reflect the last inventory date for which they were accounted. After sufficient time has passed, if the item still cannot be accounted for, the agency may file a police report for the missing property.

When disposing of the item on the Property Master File, the police report number is used as the disposition document number and the status code is changed to **SC = 8** (Lost or Stolen Items Pending DFS Approval). Items with **SC = 8** will appear on the Property Master File for **two** inventory cycles.

Note: No accounting entries are generated to remove the property item from agency books until final approval from DFS is received and the Property Custodian changes the status code.

When DFS does give approval to remove the item, the Property Custodian changes the status to **SC = 4** and the following accounting entries are generated.

Governmental Funds (GF = 10, 20, 30, 40)

If the asset has been **fully depreciated** to a **zero value asset**:

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
2****	Fixed Assets		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Governmental Funds (GF = 80)/Permanent Funds (GF = 72)

If the asset has been **fully depreciated** but **still has value**:

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
726**	Gain or Loss on Disposition of GFA	X		A
2****	Fixed Assets		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GFA = General Fixed Asset; GL = General Ledger; I = User Input.

If **no depreciation** has been recorded:

GL	Description	DR	CR	I/A
72600	Gain or Loss on Disposition of GFA	X		A
2****	Fixed Assets		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GFA = General Fixed Asset; GL = General Ledger; I = User Input.

Proprietary Funds /Fiduciary Funds (GF = 50, 60, 71, 73, 74, 76)

If the asset has been **fully depreciated** but **still has value**:

GL	Description	DR	CR	I/A
2****	Accumulated Depreciation	X		A
781**	Property Disposition Gain or Loss	X		A
2****	Fixed Assets		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

525.1.3 Deleted Fixed Assets (SC = 5)

When assets are no longer useful to the agency and have no market value, they are discarded. If the asset is fully depreciated, no loss is recorded. Accounting entries are the same as listed for assets that have been junked or cannibalized. ***See section 525.1.1 Junked or Cannibalized Fixed Assets.***

525.1.4 Casualty Loss of Fixed Assets (SC = 7)

This is a deletion option used when an asset is damaged or spoiled due to acts of nature or an accident.

This option is used when the asset is:

- Not fit for parts (cannibalized),
- Not missing in action, or
- Not valuable enough to be exchanged.

If insurance replaces or repairs the item, it is re-added to the Property Master File with the corrected value.

Accounting entries for the casualty loss option are the same as those listed for assets that have been junked or cannibalized. ***See section 525.1.1 Junked or Cannibalized Fixed Assets.***

525.1.5 Asset Disposal When Insurance Proceeds are Received

If the Property Custodian disposes of an item and receives insurance proceeds, the proceeds should be recorded with an appropriate cash receipt accounting transaction.

For Governmental Funds:

Purchasing Fund Entries (GF = 10, 20, 30, 40)

GL	SF	Description	DR	CR	I/A
54600	1	Collections – General Revenue or	X		A
12100	2,3	Unreleased Cash in State Treasury or	X		A
11200	8	Cash in Bank	X		A
61600		Fines, Forfeits, Judgments, and Settlements		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input; SF = State Fund.

Ownership Fund Entries (GF=80)

GL	Description	DR	CR	I/A
61600	Fines, Forfeits, Judgments, and Settlements	X		A
2****	Property, Plant, and Equipment		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input; SF = State Fund.

Entries for: Proprietary Funds (GF = 50, 60), Fiduciary Funds (GF = 71, 72, 73, 74, 76), Permanent Funds (GF = 72)

GL	SF	Description	DR	CR	I/A
54600	1	Collections – General Revenue or	X		A
12100	2,3	Unreleased Cash in State Treasury or	X		A
11200	8	Cash in Bank	X		A
78100		Property Disposition Gain or Loss		X	I

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input; SF = State Fund.

525.1.6 Restoration of Fixed Assets – (SC = blank)

Sometimes lost assets are later found or assets are removed (disposed of) from the Property Master File in error. When a restoration is necessary, the status code is changed to **blank** and results in the following accounting entries:

Governmental Funds (GF = 10, 20, 30, 40) and Permanent Funds (GF = 72)

GL	Description	DR	CR	I/A
2****	Property, Plant, and Equipment	X		A
726**	Gain or Loss on Disposal of GFA		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GFA = General Fixed Asset; GL = General Ledger; I = User Input.

GL	Description	DR	CR	I/A
726**	Gain or Loss on Disposal of GFA	X		A
2****	Accumulated Depreciation*		X	A

* Accumulated Depreciation GL Codes are tied directly to the related asset account. A = FLAIR Automated; CR = Credit; DR = Debit; GFA = General Fixed Asset; GL = General Ledger; I = User Input.

Proprietary Funds (GF = 50, 60, 71, 73, 74, 76) and Fiduciary Funds (GF = 60, 71, 73, 74, 76)

GL	Description	DR	CR	I/A
2****	Property, Plant, and Equipment	X		A
78100	Property Disposition Gain or Loss		X	A

A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

GL	Description	DR	CR	I/A
78100	Property Disposition Gain or Loss	X		A
2****	Accumulated Depreciation*		X	A

* Accumulated Depreciation GL Codes are tied directly to the related asset account. A = FLAIR Automated; CR = Credit; DR = Debit; GL = General Ledger; I = User Input.

Example:

27700 (Accumulated Depreciation-Furniture & Equipment) ties to
 ↳ 27600 (Furniture & Equipment)

Property History File - Inquiry Screen - Page 2 (example for record types 0 and 2)

```

PHI2                                01/16/2013 15:55:25
PROPERTY HISTORY FILE - INQUIRY
L1 L2 L3 L4 L5  ITEM NUM  RT  TRTYP  PROPERTY-DOC  MGDT  ETME
85 10 02 02 213 ME-000001 0   U3    01162012      01/16/2013 155429

...OFUND....
GF SF FID      GL      AMOUNT      NBI  PPI  USERID  TID
0              0              000485 7651

FIELD UPDT      FIELD BEFORE      FIELD AFTER
LOC      370101      371001
LU DT-2K 09/30/2012 01/16/2013

NEXT:  ITEM NUM      TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH  TOP      FWD
    
```

Property History File - Inquiry Screen - Page 2 (example for record type 1)

```

PHI1                                01/17/2013 09:07:04
PROPERTY HISTORY FILE - INQUIRY
L1 L2 L3 L4 L5  ITEM NUM  RT  TRTYP  PROPERTY-DOC  MGDT  ETME  USERID  TID
85 10 01 01 214 ME-000001 1   03    DEPR012013   01/16/2013 195856

.....PURCH/CU FUND.....
GF SF FID  BE  IBI  CATEGORY  YR  GF SF FID  AU  GL  OBJECT  PID  EF  EP
10  1 000001 85100000 00  060000  80 9 111111  27700

STATE PROGRAM      GRANT      GY CONTRACT  CY  EGL  EO  XCAT  OCA  SITE
1112110000 000000

PROJECT ID  VENDOR NUMBER      VENDOR NAME      SUB-VENDOR      INVOICE

TRANS-DT  AMOUNT      NBI  PPI  DESCRIPTION      OTHER-DOC  SGL  CFI  OFS
01/16/2013 -633.32  1   M                72500

STATEWIDE-DOC      SEC-DOC

NEXT:  ITEM NUM      TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT      MINI  MAIN  RFRSH  TOP      FWD
    
```

Property History File Inquiry Screen Page 2 fields:

Field	Description	Required/Optional/Special Instructions
Record Types 0, 1, and 2		
L1 L2 L3 L4 L5	Organization Code	Protected. (11N)
ITEM NUM	Property Item Number	Protected. (8A/N)
RT	Record Type	Protected. Indicates record change type. (1N)
TRTYP	Transaction Type	Protected. Indicates the transaction type used in updating the record. (2A/N)
PROPERTY-DOC	Property Document Number	Protected. (8N)
MGDT	Machine Generated Date	Protected. (MMDDYYYY) (8N)

Field		Description	Required/Optional/Special Instructions
ETME		Time of Input	Protected. (6N)
Record Types 0 and 2			
OFUND (Ownership Fund)	GF	GAAFR Fund	Protected. (2N)
	SF	State Fund	Protected. (1N)
	FID	Fund Identifier	Protected. (6N)
GL		General Ledger Code	Protected. (5N)
AMOUNT		Transaction Amount	Protected. (10.2N)
NBI		New Balance Indicator	Protected. (1N)
PPI		Prior Period Indicator	Protected. (1A)
USERID		FLAIR User Identification	Protected. (6N)
TID		Terminal Identification Number	Protected. (4N)
FIELD UPDT		Field Updated	Protected. (7A/N)
FIELD BEFORE		Field Before Update	Protected. (54A/N)
FIELD AFTER		Field After Update	Protected. (54A/N)
Record Type 1			
USERID		FLAIR User Identification	Protected. (6N)
TID		Terminal Identification Number	Protected. (4N)
PURCH/CU FUND (Purchasing/Current Use Fund)	GF	GAAFR Fund	Protected. (2N)
	SF	State Fund	Protected. (1N)
	FID	Fund Identifier	Protected. (6N)
	BE	Budget Entity	Protected. (8N)
	IBI	Internal Budget Indicator	Protected. (2N)
CAT		Category	Protected. (6N)
YR		Year	Protected. (2N)
OFUND (Ownership Fund)	GF	GAAFR Fund	Protected. (2N)
	SF	State Fund	Protected. (1N)
	FID	Fund Identifier	Protected. (6N)
AU		Agency Unique	Protected. (2N)
GL		General Ledger Code	Protected. (5N)
OBJECT		Object Code	Protected. (6N)
PID		Product Identification Number	Protected. (3A/N)
EF		External Fund	Protected. (1N)
EP		External Fund	Protected. (2N)

Field	Description	Required/Optional/Special Instructions
STATE PROGRAM	State Program Code	Protected. (16N)
GRANT	Grant Number	Protected. (5A/N)
GY	Grant Year	Protected. (2N)
CONTRACT	Contract Number	Protected. (5A/N)
CY	Contract Year	Protected. (2N)
EGL	External General Ledger	Protected. (3A/N)
EO	Expansion Option	Protected. (2A/N)
XCAT	External Category	Protected (6N)
OCA	Other Cost Accumulator	(5A/N)
SITE	Agency Voucher Site	Protected (2A/N)
PROJECT ID	Project Identification Number	Protected. (11A/N)
VENDOR NUMBER	Vendor Identification Number	Protected. (21A/N)
VENDOR NAME	Short Vendor Name	Protected. (10A/N)
SUB-VENDOR	Sub-vendor Identification Number	Protected. (14A/N)
INVOICE	Invoice Number	Protected. (9A/N)
TRANS-DT	Transaction Date	Protected. (MM/DD/YYYY) (8N)
AMOUNT	Amount	Protected. (10.2N)
NBI	New Balance Indicator	Protected. (1N)
PPI	Prior Period Indicator	Protected. (1A)
DESCRIPTION	Description	Protected. (35A/N)
OTHER-DOC	Other Document Number	Protected. (11A/N)
SGL	Secondary/Offsetting General Ledger Code	Protected. (5N)
CFI	Certified Forward Indicator	Protected. (1A)
OFS	Original Fund Source	Protected. (2A/N)
STATEWIDE DOC-NO	Statewide Document Number	Protected. (11A/N)
SEC-DOC	Secondary Document Number	Protected. (11A/N)

- Press **F8** until FLAIR displays the message ***"END OF SEARCH."***

527 End of Year Property Reporting

Reports created from the Property Subsystem will be scheduled and requested through the Reports Request Function (RP) on the FLAIR Main Accounting Menu. Agencies can also access various reports from the Information Warehouse online at: <https://flair.dbf.state.fl.us/iwpapps/iwhome.shtml>.

Agencies may have their own unique reports related to property items or they may request state standard reports.

FLAIR reports are available in three forms:

- RDS - Most FLAIR reports, when requested, will be placed into the RDS, which allows on-line viewing of reports;
- Hard copy (paper form); and
- Compact disc (upon request).

The following is a list of state standard reports available in FLAIR. These are requested through the RP function using the logon **N000STD**:

Program	Description
DPRR01	<p>Listing of Incomplete Property Master Records</p> <p>Sort: Sort level, Records without Accounting Data, Records without Non-Accounting Data, CID, and Item Number.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • Specific organization level L1-L5 in the first two characters of the parameter (i.e., L4 = level four sort).
DPRR02	<p>Daily Listings of Items Added to the Property Master File</p> <p>Sort: Sort level.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • Specific organization level L1-L5 in the first two characters of the parameter. • Positions 3-8 can be used to retrieve records for a specific day (MMDDYY) within the current month and prior month. (Example: L3103199)
DPRR03	<p>Listing of Active Property Master File Records (All Data Elements)</p> <p>Sort: L2-L5, Record Type, and Item.</p>
DPRR03A	<p>Listing of Property Custodian File</p> <p>Sort: L2-L5, Record Type, and Status Code.</p>
DPRR04	<p>List of Non-Accounting Property History</p> <p>Sort: Sort level, Item Number, Machine Generated Date, Transaction Type, and Machine Time.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • Positions 1-2 is the organization level that the report is to be run (i.e., L4 = level four). • Position 3 is the parameter cycle. • Positions 4-15 is the parameter date range. • Positions 16-23 contain the item number.

Program	Description
DPRR05	<p>Listing of Transactions Deleted From the Property Pending File</p> <p>Sort: Sort level, Primary Document Number, Secondary Document Number, and Other Document Number.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • Specific organization level L2-L5 in the first two characters of the parameter. • A beginning date may also be input (YYMMDD) to retrieve records with that delete date or after. (Example: L3991001)
DPRR06	<p>Custodian's Inventory List</p> <p>Sort: L2-L5, Location, Record Type, and Item Number.</p>
DPRR06A	<p>Custodian's Inventory List, Delegate Information, and Signature Certification at Organization Breaks</p> <p>Sort: CID (if requested in parameter), L2-L5, Location, Record Type, and Item Number.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • CID can be input in the first three positions of the parameter field and will become the primary sort. Custodian information will be provided.
DPRR07	<p>Listing of the Property Master File</p> <p>Sort: Sort level and Item Number.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • Specific organization level L1-L5 in the first two characters of the parameter (i.e., L4 = level four sort).
DPRR08	<p>List of Property Pending File</p> <p>Sort: L1-L5, Primary Document Number, Secondary Document Number, and Other Document Number.</p>
DPRR09	<p>List of Ownership Funds with Correlated Operating Fund</p> <p>Sort: Ownership Fund and Operating Fund.</p>
DPRR11	<p>List of the Property Master File</p> <p>Sort: Class Code.</p>
DPRR12	<p>Trial Balance By Current Use Fund</p> <p>Sort: L2, Current Use Fund, and GL.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • Specific organization level L1-L5 in the first two characters of the parameter (i.e., L4 = level four report).
DPRR13	<p>Trial Balance By Purchasing Fund with Year-To-Date/Life-To-Date Accumulated Depreciation</p> <p>Sort: L2, Current Use Fund, and GL.</p> <p>Parameter (optional field):</p>

Program	Description
	<ul style="list-style-type: none"> Will limit report to property acquired before date input (MMDDYY) in parameter field.
DPRR161	<p>Listing of Property Accounting History in Item Sequence</p> <p>Sort: Sort level, Item Number, Transaction Type, Transaction Date, and GL.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> Positions 1-3 can be used for the transaction type: DB for disbursements, CR for cash receipts, 01 for transfers, 02 for dispositions, and 03 for depreciation. Positions 4-5 indicate the organizational level L1-L5. Position 6 is for the parameter cycle. Positions 7-18 can be used to indicate parameter date range. <p>The following is an EXAMPLE of this report set up on the monthly recurring cycle for level three disbursements: DBL3M991001991031.</p>
DPRR162	<p>Listing of Property Accounting History</p> <p>Sort: Sort level, L2-L5, Transaction Type, Item Number, Transaction Date, and GL.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> Positions 1-3 can be used for the transaction type: DB for disbursements, CR for cash receipts, 01 for transfers, 02 for dispositions, and 03 for depreciation. Positions 4-5 indicate the organizational level L1-L5. Position 6 is for the parameter cycle. Positions 7-18 can be used to indicate parameter date range. <p>The following is an EXAMPLE of this report set up on the monthly recurring cycle for level three disbursements: DBL3M991001991031.</p>
DPRR163	<p>Listing of Property Accounting History</p> <p>Sort: Sort level, Purchasing Fund, Transaction Type, Item Number, Transaction Date, and GL.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> Positions 1-3 can be used for the transaction type: DB for disbursements, CR for cash receipts, 01 for transfers, 02 for dispositions, and 03 for depreciation. Positions 4-5 indicate the organizational level L1-L5. Position 6 is for the parameter cycle. Positions 7-18 can be used to indicate parameter date range. <p>The following is an EXAMPLE of this report set up on the monthly recurring cycle for level three disbursements: DBL3M991001991031.</p>
DPRR17	<p>List of Property Master By Item Record Type 7 (casualty loss)</p> <p>Sort: Item Number.</p>
DPRR18	<p>Listing of Property Title File</p> <p>Sort: Record Type.</p> <p>Parameter (required field):</p> <ul style="list-style-type: none"> Used to specify the record type(s). Valid record types are IA, IB, IC, and ID.

Program	Description
DPRR19	List of Property Chained Items Sort: Chained Item, Flag, Property Item, and L2-L5.
DPRR20	List of Property in Ownership Fund/Organization Code/Item Number Order Sort: Ownership Fund, L2-L5, and Item Number.
DPRR21	Listing of the Property Master File by Ownership Fund NOTE: This report can only be requested as a daily or monthly report. Sort: Fund, GL, and Item Number.
DPRR24M	Report of Changes in General Fixed Assets - Month-to-Date Sort: L2-L5, Ownership Fund, and GL. Parameter (required field): <ul style="list-style-type: none"> • Positions 1-2 is the organization level that the report is to be run (i.e., L4 = level four). • Positions 3-4 of the parameter indicate if the GL is to be rolled up to the state standard level (If blank, the agency level GL will be used).
DPRR24MM	Microfiche (CD-ROM) Version of DPRR24M
DPRR24Y	Report of Changes in General Fixed Assets - Year-to-Date Sort: L2-L5, Ownership Fund, and GL. Parameter (optional field): <ul style="list-style-type: none"> • Positions 1-2 is the organization level that the report is to be run (i.e., L4 = level four). • Positions 3-4 of the parameter indicate if the GL is to be rolled up to the state standard level (SS will indicate roll up to the state standard level, and blank will indicate the agency level GL will be used).
DPRR24YM	Microfiche (CD-ROM) Version of DPRR24Y
DPRR25	Listing of ORG Transfers for Governmental Funds NOTE: This program writes all Record Type 2 transfers of property in addition and deletion form by L2-L5 and location then sends information to DPRR25A to sort and print. Sort: Sort level, Ownership Fund, Additions/Deletions, GL, Item Number, and Machine Generated Date. Parameter (optional field): <ul style="list-style-type: none"> • Positions 1-2 is the organization level that the report is to be run (i.e., L4 = level four). • Position 3 is for the cycle. • Positions 4-15 are the date range.
DPRR25A	Continuation of DPRR25 Sort: Sort Level, Ownership Fund, Addition/Deletion, GL, Item, and Machine-Generated Date.

Program	Description
DPRR26	<p>Detail Listing of Changes in General Fixed Assets NOTE: This program is like DPRR25, but it uses Record Types 0, 1, and 2.</p> <p>Sort: Sort level, Ownership Fund, GL, Additions/Deletions, Transaction Type, Item Number, Machine-Generated Date, and Document Number.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • Positions 1-2 is the organization level that the report is to be run (i.e., L4 = level four). • Position 3 is for the cycle. • Positions 4-15 are the date range.
DPRR26A	Continuation of DPRR26
DPRR27	<p>List of Property Master in Item Number Sequence</p> <p>Sort: Item Number.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • GT will list property items greater than or equal to \$1,000. LT will list property items less than \$1,000.
DPRR29	<p>Listing of General Fixed Assets NOTE: This report is similar to YPRR02, a system-generated report that is produced when closing the year. DPRR29 allows the user to produce this same report on a daily, monthly, or prior year basis.</p> <p>Sort: Fund, GL, L2-L5, and Item Number.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • Specific organization level L1-L5 (i.e., L4 = level four report).
DPRR29A	Fetched by DPRR29
DPRR29B	<p>Listing of Property Master File Item Number Changes NOTE: This report will be automatically generated when DPRR29 is requested, or it may be run independently as a separate report.</p> <p>Sort: Sort level and Item Number.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • Positions 1-2 is the organization level that the report is to be run (i.e., L4 = level four sort). • Position 3 is for the cycle. • Positions 4-15 are the date range.
DPRR99	<p>Property/GL Reconciliation Report Note: This program balances the property balance to the GL master and displays the outstanding records on the Property Pending File. The user can request this report with the prior year cycle only when in dual year processing. Once the year is closed, the balances are included in the life-to-date totals.</p> <p>Sort: Ownership Fund and GL.</p> <p>Parameter (optional field):</p> <ul style="list-style-type: none"> • If in dual period (year or month) and wanting to include all activity (including hold amount and new quarter-to-date) LTD must be input in the parameter field

Program	Description
	otherwise this report will run as of 06/30/XX.
DPRR99A	From DPRR99
DPRR99B	From DPRR99A
DPRR99C	From DPRR99B

528 Property Inventory

All governmental entities within the State of Florida are required to maintain sufficient records of all assets owned by the State. In order to properly track assets, agencies are required to complete records and inventory at least once a year pursuant section [273.02](#), F.S. and Rule [69I-72.006](#), F.A.C. The following are key points discussed in Rule [69I-72.006](#), F.A.C.

Each Property Custodian will ensure that a complete physical inventory of all property is taken each fiscal year or whenever there is a change of Custodian or Delegate.

- Documentation required on the inventory form:
 - Date of current inventory
 - Name and signature of person who conducted the inventory
 - Custodian Identification Number (CID)
 - Existence of asset (or not if not found)
 - Asset description
 - Asset condition
 - Asset physical location
 - Name of Property Custodian and/or Delegate(s)
 - Class Code
 - Property Group – number and description of component items
 - Name, make, or manufacturer
 - Year/Model
 - Serial number
 - Date asset was acquired
- If the item has not been recorded in property records:
 - An inventory form will be created for the item when located;
 - An investigation is conducted;
 - The item is added to property records; and
 - If ownership cannot be established, then the item may be disposed as surplus property.
- A Delegate may not personally inventory items for which they are responsible.
- If the property is temporarily assigned to other Custodians, or the Custodian is located a considerable distance away from the location, then a certified statement must be obtained from the agency's Custodian attesting to the existence and condition of the asset.
- Reconciliation of results and property records:
 - Data on inventory forms is compared to property records.
 - Differences (locations, condition, etc.) are investigated and corrected.
- If items cannot be found:
 - Promptly report this to the Custodian.
 - The Custodian will investigate.
- If missing items were stolen:
 - The Custodian will report to law enforcement with description and circumstances.
 - Status Code will be changed to **8** (Lost or Stolen Items Pending DFS Approval) and must stay on the Property Master File for two inventory cycles.
- Items unaccounted for:
 - Reported to DFS for approval to remove from property records.

The example below is a Property Inventory Form to be reviewed by an agency:

DPRR06A-07 AS OF 02/01/13		8500000000		DATE RUN 02/01/13		
L15: 85-10-02-02-213 SUBSECTION 22213		CUSTODIAN'S INVENTORY LIST		PAGE 4		
LOCATION: 37 01 01						
MACHINERY AND EQUIPMENT						
ITEM NUM	DESCRIPTION	CLASS	MANUFACTURER	SERIAL NUMBER	ACQ COST RECDT	COND INIT
ME000001	CHEVROLET IMPALA	F012 00 00 00			9,500.00 09/30/2012 1	
***** LOCATION TOTAL					9,500.00	

I HEREBY CERTIFY THAT ALL ITEMS OF EQUIPMENT INCLUDED IN THIS INVENTORY LIST HAVE BEEN PHYSICALLY CHECKED AND ARE IN CUSTODY OF THE DEPARTMENT REFERENCED, EXCEPT AS NOTED IN THE THE MARGIN OF THIS LISTING, AS OF THIS DATE. I ALSO CERTIFY TO THE CONDITION OF THIS EQUIPMENT AS NOTED.

ACCOUNTABLE OFFICER'S SIGNATURE *Jessica Brandy* DATE 2/5/13

PHYSICAL INVENTORY TAKEN BY *[Signature]* DATE 2/5/2013 DATE OF INVENTORY 2/5/2013

528.1 FLAIR Property Inventory Function

The Property Inventory (PI) function in FLAIR is used by the Property Custodian to add, inquire, and update requests made to place an inventory date on specific Property Master File records.

This is an overnight update process evidenced by a change in the **INVEN-DT** (Inventory Date) field on the Property Master File the next day.

Requests using the Property Inventory function will update a range of records meeting the selection criteria. If the update is for a single property record, the Property Master File Inquiry/Update function should be used.

528.2 Property Inventory - Add

Agencies can initiate one or more inventory requests on the current business day. To access the Property Inventory Request function, from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, insert **PI**.
2. In the **SEL** field, input **A**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/05/2013  09:16:39
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY
CT    CUSTODIAN TITLE INFORMATION  A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST  A,I,U
DA    DEPRECIATION ADJUSTMENTS      U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY  1,2,3,4,5,6  ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE  I,U         ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY
PI    PROPERTY INVENTORY            A,I,U       ITEM

SEL
A    SINGLE ADD SCREEN              1  LAND          4  IMPROV /NOT BLDGS
I    SINGLE INQUIRY SCREEN          2  BUILDING        5  CONSTRUCTION W-I-P
U    SINGLE UPDATE SCREEN           3  FURN AND EQUIP  6  OTHER FIXED ASSETS

TYPE PI SEL A  ITEM  _      PAGE  RTYP  ORG
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

3. Press **Enter**. FLAIR will display the Property Inventory Request Screen.

Property Inventory Request Screen

```

PIA1                                01/16/2013  16:24:05
                                PROPERTY INVENTORY REQUEST
L1 L2 L3 L4 L5  CLASS      COND  INVENTORY DATE  PROP-DOC
85

EXISTING:
LOCATION
LOCATION IND

TRANSFER TO:
LOCATION

                                TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH                                CAN
    
```

Records created by using this screen will carry a **TR = U** on the Property History File. *See section 527 Property History File for more information.*

Property Inventory Request Screen fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Required. Specific organization unit in which the inventory date update will occur. Must be numeric or asterisks. Example: 85 10 ** ** ** will update all of the records within department 85 and division 10. (11A/N)
CLASS	Property Classification Code	Optional. Must be titled on the Property

Field	Description	Required/Optional/Special Instructions
		Title File. If used, the system will only update records within the input organization and class code. (10A/N)
COND	Condition Code	Optional. If used, the system will change the Property Master File records meeting the selection criteria to whatever was input in this field. Valid input: 1 – New 2 – Good 3 – Fair 4 – Poor (1N)
INVENTORY DATE	Inventory Date	Required. This date will appear in the INVEN-DT field on the Property Master File for the records meeting the selection criteria. (6N)
PROP-DOC	Property Document Number	Required. (11A/N)
EXISTING LOCATION	Existing Property Master File Location Code	Optional. Must be on the Property Title File. If used, the system will only update records within the input location range. (16A/N)
TRANSFER TO LOCATION	Transfer To Location Code	Optional. Must be on the Property Title File. If used, the system will select all records in the current Existing Location code, add an inventory date, and transfer the records to the Transfer to Location code. (16A/N)
EXISTING LOCATION IND	Existing Location Indicator	Optional. Valid input: X . If used, the system will select records with the same first four characters as input in the EXISTING LOCATION Field. Example: If a location code of 3501 was entered with a location indicator of X , the system would select all records in the location range from 3501000000000000 to 3501999999999999 .

4. Input the required and optional fields as appropriate.
5. Press **Enter**. FLAIR will display the Property Custodian Mini Menu.

528.3 Property Inventory - Inquiry

The **Property Inventory Request Inquiry** allows users to view any inventory requests submitted prior to nightly processing. All fields on the inquiry screen are protected and cannot be changed. To access the Property Inventory Inquiry function from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PI**.
2. In the **SEL** field, input **I**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/05/2013  09:16:39
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY
CT    CUSTODIAN TITLE INFORMATION   A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST A,I,U
DA    DEPRECIATION ADJUSTMENTS      U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY
PI    PROPERTY INVENTORY            A,I,U       ITEM

SEL
A    SINGLE ADD SCREEN              1  LAND
I    SINGLE INQUIRY SCREEN          2  BUILDING
U    SINGLE UPDATE SCREEN           3  FURN AND EQUIP
                                NA SEL OR PM RTYPE  NA SEL OR PM RTYPE
                                4  IMPROV /NOT BLDGS
                                5  CONSTRUCTION W-I-P
                                6  OTHER FIXED ASSETS

TYPE PI SEL I  ITEM _          PAGE  RTYP  ORG
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

3. Press **Enter**. FLAIR will display the Property Inventory Request Inquiry Screen.

Property Inventory Request Inquiry Screen (with example data retrieved)

```

PII1                                01/17/2013  09:35:34
                                PROPERTY INVENTORY REQUEST INQUIRY

L1 L2 L3 L4 L5  CLASS          COND  INVENTORY DATE  PROP-DOC
85 10 ** ** ***                01/16/2013  01162013

EXISTING:                          TRANSFER TO:
LOCATION                              LOCATION
LOCATION IND

                                TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI  MAIN  RFRSH TOP  FWD
    
```

4. Press **F8** until FLAIR displays the message, **"END OF SEARCH."**

528.4 Property Inventory - Update

The **Property Inventory Request Update** function should be used to make changes or corrections to requests entered in the system on the current business day prior to overnight processing.

If the request was made on a previous day, the operator may enter the correct data through the Property Inventory Request Add function.

To access the Property Inventory Request Update from the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PI**.
2. In the **SEL** field, input **U**.

Property Custodian Mini Menu (with example data input)

```

FCMU                                09/05/2013  09:16:39
                                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION          SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY                ITEM
CT    CUSTODIAN TITLE INFORMATION        A,I,U       ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS          U           ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6 ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U        ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY          ITEM
PI    PROPERTY INVENTORY                A,I,U

SEL                                     NA SEL OR PM RTYPE  NA SEL OR PM RTYPE
A     SINGLE ADD SCREEN                 1  LAND             4  IMPROV /NOT BLDGS
I     SINGLE INQUIRY SCREEN             2  BUILDING          5  CONSTRUCTION W-I-P
U     SINGLE UPDATE SCREEN              3  FURN AND EQUIP    6  OTHER FIXED ASSETS

TYPE PI  SEL U  ITEM _          PAGE  RTYP  ORG
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                     MAIN  RFRSH
    
```

3. Press **Enter**. FLAIR will display the Property Inventory Request Update Screen.

Property Inventory Request Update Screen (with example data retrieved)

```

PIU1 01/17/2013 09:40:47
PROPERTY INVENTORY REQUEST UPDATE
DELETE:  ← Input D to delete the request.
L1 L2 L3 L4 L5 CLASS COND INVENTORY DATE PROP-DOC
85 10 ** ** *** 01162013 01162013
EXISTING: TRANSFER TO:
LOCATION LOCATION
LOCATION IND
TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT MINI MAIN RFRSH CAN
    
```

L1 is protected. All other field on this screen may be changed. *See section 528.2 Property Inventory – Add for a detailed explanation of available fields.*

4. a. Input new data in empty fields or over existing data; **OR**
 b. In the **DELETE** field, input **D** to delete the inventory request.
5. Press **Enter**. FLAIR will process the changes and display the Property Custodian Mini Menu.

529 Asset Reconciliations

Accurate asset reporting is critical for accurate financial statements. At year end, agencies must certify to DFS that the Property Master File has been reconciled to the trial balance. The type of assets being reconciled determine the reconciliation process.

Examples of items to review in reconciliations:

- GL codes **26XXX**, **27XXX**, and **28XXX** are reconciled to the Property Master File.
- Property transfers (in and out) are recorded correctly.
- The recording of any depreciation reconciliations.
- Any gains or losses on disposals of any assets are recorded.

Reconciliations are completed to:

- Ensure that the Property Subsystem is updated correctly;
- Ensure that the asset GL codes and offset GL codes are kept in balance.
- Aids in the completion of the Statewide Financial Statement Forms.

Examples of reports used for reconciliation:

- Accumulated depreciation
- Contributed capital to capitalized disbursements
- Property transfers in and out
- Depreciation expense
- Gain or loss on disposal of fixed assets
- Comparison of current year additions to current year expenditures
- Reconciliation of the Property Master File to the GL balance
- DPRR9901 Property/GL Reconciliation Report. When this report is ran, the user must:
 - Review report for any amounts under the "Difference" column.
 - If no differences or if the "Difference" amount is equal to the "Pending File Totals" column, reconciliation is complete.
 - If there is a difference, review current period activity from the Detail Journal By Fund (DTHR0401) for entries that would have only generated to either the Property Subsystem or the Trial Balance.
 - Process TR10s or TR16s, as applicable, for all adjusting items.
 - Maintain copy of report in the DPRR9901 reconciliation folder.

530 Write-Offs

Each agency is responsible for maintaining records and controls over its property. When an agency has conducted two annual inventory cycles and has not been able to locate an item, a request is made to DFS indicating that the item is known to be stolen or lost and unaccounted for.

The item will then be placed into status code (**SC**) of **8** (Lost or Stolen Items Pending DFS Approval).

Requests for writing off assets should contain:

- Requesting agency's name
- Property number
- Description of the item
- Acquisition date
- Carrying value
- Date the item was last observed
- Date of the last physical inventory when the item was accounted for
- Description of why the item must be adjusted - to include, but not limited to:
 - Lost
 - Stolen
 - Unaccounted for
- Copy of law enforcement report for stolen equipment
- Description of efforts taken to recover the item
- Description of efforts taken to prevent future losses

The Bureau of Accounting reviews any write-off requests prior to approving the adjustment of records. Once approval to write off the item has been given, the agency may then change the status code (**SC**) to **4** (Lost or Stolen). The Property Write-Off Form can be found online at:

<https://www.myfloridacfo.com/division/aa/all-forms>

531 Re-Using a Property Item Number

Agency users can re-use any property item number that is no longer used within the Property Subsystem. Users may delete an asset and re-assign the number to another piece of property when agencies have:

- Assets on the Property Master File containing accounting and non-accounting data, or
- Assets having only accounting data and no non-accounting data.

Note: Users must complete Single Item Depreciation prior to deleting the current property item number. *See section 520 single Item Depreciation.*

To access the Disposition/Restoration Master File Single Update function from the Property Accounting (**FA**) Mini Menu:

1. In the **REC TYPE** field, input **PM**.
2. In the **SEL** field, input **D**.
3. In the **ITEM** field, input the property item number.

Property Accounting Mini Menu (with example data input)

```

FAMU                                09/05/2013  09:43:42
                                PROPERTY ACCOUNTING MINI MENU

REC TYPE                               REQ DATA           SEL OPTIONS
16  PROPERTY GENERAL ACCOUNTING        ITEM                S,I
DA  SINGLE ITEM DEPRECIATION           ITEM                S
MT  MASS TRANSFER REQUEST               ITEM                A,I
DR  DEPRECIATION REQUEST                ITEM                A,I
PM  PROPERTY DISPOSITION/RESTORATION    ITEM                D,T
    OR SINGLE ITEM TRANSFER

SEL
S  REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I  REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D  DISPOSITION/RESTORATION
T  SINGLE ITEM TRANSFER
A  REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  PM  SEL:  D  ITEM:  ME 000001

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Property Disposition/Restoration Master File Single Update Screen.

Property Disposition/Restoration - Master File - Single Update Screen (with example data retrieved)

```

PMD1                                01/17/2013 09:53:40
PROPERTY DISPOSITION/RESTORATION - MASTER FILE - SINGLE UPDATE

L1 L2 L3 L4 L5  ITEM NUM  LOCATION          CH-ITEM NUM  OWNERSHIP FUND
85 10 01 01 214 ME-000001  37 1001          80 9 111111
GF SF FID
.....CURRENT USE FUND.....
GF SF FID  BE  IBI  AMOUNT  DONATED VALUE
10 1 000001 85100000 00 9500.00

DESCRIPTION: CHEVROLET IMPALA

.....STATUS/DISPOSITION.....
SC 5  DISP PROCEEDS  DISP-RDOC  DISP-VENDOR  DISPDT  DA 10  PPI

NEXT:  ITEM NUM  TYPE  SEL
Enter--PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT  MINT  MATN  RFRSH  CAN
    
```

5. Change the **SC** to **5 (DELETE)** and during nightly update accounting entries (disposition) will update the appropriate GL. These entries will be recorded as **TR02** on an agency's records after nightly processing.
6. Input **DA** (disposition authority) code.
7. Press **Enter** to complete the disposition.
8. Access the Property Non-Accounting (**NA**) function using the Property Custodian (**FC**) Mini Menu and "add" the new property item using the "old" property number.
9. Enter the "new" accounting data, using a TR16 via the Property Accounting (**FA**) Mini Menu (*see section 511.3 TR16 Single Input*). The system will then merge the non-accounting data with the accounting data.

Note:

All of these entries must be input on the same day. When a different piece of property is added using the same item number of an asset previously deleted in the Non-Accounting (**NA**) function, the old record (**SC = 5**) will drop off the file.

After the deletion entry, the non-accounting data of the replacement property item must be entered first (before the accounting data) to purge the old record from the Property Master File. If the accounting data (TR16) is entered prior to the input of the non-accounting data (**NA** from the **FC** function), the record will be rejected. If rejected, it will be posted to the Property Pending File with an error code of:

- **F** - The item number already has accounting data because the item had not been deleted; **OR**
- **U** - The property item has been deleted and non-accounting data does not exist.

532 Changing Fixed Asset Record Types

If an asset has been added to the Property Master File with the wrong record type, it can be corrected.

First, inquire into the asset record of the item to be changed (*see section 516 Property Master File*).

From the Property Custodian (FC) Mini Menu:

1. In the **TYPE** field, input **PM**.
2. In the **RTYP** field, input the record type that was originally used (incorrect record type).
3. In the **ITEM** field, input the asset property item number.

Property Custodian Mini Menu (with example data input)

```

FCMU                                     11/06/2013  14:02:14
                PROPERTY CUSTODIAN MINI MENU
TYPE  FUNCTION DESCRIPTION                SEL OPTIONS  REQ DATA
CI    CHAINED ITEM INQUIRY
CT    CUSTODIAN TITLE INFORMATION        A,I,U        ORG
DE    SIMULATED DEPRECIATION REQUEST    A,I,U
DA    DEPRECIATION ADJUSTMENTS         U            ITEM
NA    PROPERTY NON-ACCOUNTING DATA ENTRY 1,2,3,4,5,6  ORG,ITEM
PM    PROPERTY MASTER FILE INQUIRY/UPDATE I,U          ITEM OR RTYPE
PP    PROPERTY PENDING FILE
PH    PROPERTY HISTORY INQUIRY
PI    PROPERTY INVENTORY                A,I,U

      SEL          NA SEL OR PM RTYPE    NA SEL OR PM RTYPE
      A   SINGLE ADD SCREEN              1   LAND                4   IMPROV /NOT BLDGS
      I   SINGLE INQUIRY SCREEN           2   BUILDING            5   CONSTRUCTION W-I-P
      U   SINGLE UPDATE SCREEN           3   FURN AND EQUIP      6   OTHER FIXED ASSETS

TYPE PM  SEL I  ITEM ME 000001  PAGE  RTYP 3  ORG
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the Master File Inquiry/Update Screen.

Furniture and Equipment Master File Inquiry/Update (with example data retrieved)

```

PMF1                                     11/06/2013  14:09:38
                FURNITURE AND EQUIPMENT - MASTER FILE - INQUIRY/UPDATE
                PAGE 1
L1 L2 L3 L4 L5  ITEM NUM  LOCATION        AU CH-ITEM  AQM VM ORIGDT
85 10 02 02 213  ME 000001  37 01 01          1   1  07/01/2013
DESCRIPTION                CLASS                IC  INS.CODE  COND
CHEVROLET IMPALA          F012 00 00 00      N
INVEN-DT  MANUFACTURER      SERIAL NUMBER        L-UPDT      ACQ-DT
11/05/2013 07/01/2013
TITLE NUMBER                PROPERTY UNIQUE      CID          PROPERTY-DOC
PROP
SC    PRIME-DOC             SECOND-DOC            VENDOR ID      ACQ.COST
VA001250001                F333333333999      9500.00
      ITEM NUM    PAGE  RTYP  L1-L5                TYPE  SEL
NEXT:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                                MINI MAIN RFRSH TOP                FWD                                CAN
    
```

- Take a screen shot of the record or manually copy the data of the property item containing the incorrect record type from the Property Master File. This data will be used to re-enter the item with the correct record type.

Next, the asset must be removed from active records (*see section 531 Re-Using Item Number*).

From the Property Accounting (FA) Mini Menu:

- In the **REC TYPE** field, input **PM**.
- In the **SEL** field, input **D**.
- In the **ITEM** field, input the item number of the asset to be removed.

Property Accounting Mini Menu (with example data input)

```

FAMU                                     11/06/2013  14:18:11
                PROPERTY ACCOUNTING MINI MENU

REC TYPE          REQ DATA          SEL OPTIONS
16  PROPERTY GENERAL ACCOUNTING      S,I
DA  SINGLE ITEM DEPRECIATION         S
MT  MASS TRANSFER REQUEST             A,I
DR  DEPRECIATION REQUEST              A,I
PM  PROPERTY DISPOSITION/RESTORATION  D,T
    OR SINGLE ITEM TRANSFER

SEL
S  REC TYPE 16 SINGLE INPUT / REC TYPE DA SINGLE ITEM DEPRECIATION
I  REC TYPE 16 SINGLE INQUIRY / REC TYPE MT OR DR INQUIRY-UPDATE
D  DISPOSITION/RESTORATION
T  SINGLE ITEM TRANSFER
A  REC TYPE MT OR DR ADD

NOTE: TR16 SINGLE UPDATE W/EXPANDED DATA DISPLAY ACCESSIBLE FROM I SEL OPTION

REC TYPE:  PM  SEL:  D  ITEM:  ME 000001

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                     TYPE      SEL
                                     MAIN  RFRSH
    
```

- Press **Enter**. FLAIR will display the Property Disposition/Restoration Master File Single Update Screen.

Property Disposition/Restoration - Master File - Single Update - Screen One

(with example data retrieved)

```

PMD1                                     11/06/2013  14:38:10
                PROPERTY DISPOSITION/RESTORATION - MASTER FILE - SINGLE UPDATE

L1 L2 L3 L4 L5  ITEM NUM      LOCATION          CH-ITEM NUM      OWNERSHIP FUND
85 10 02 02 213  ME-000001      37 0101          80 9 111111
                GF SF FID
                ....CURRENT USE FUND.....
                GF SF FID  BE  IBI  AMOUNT          DONATED VALUE
                10 1 000001 85100000 00          9500.00

DESCRIPTION: CHEVROLET IMPALA

.....STATUS/DISPOSITION.....
SC  DISP  PROCEEDS  DISP-RDOC  DISP-VENDOR          DISPDT  DA  PPI

NEXT:  ITEM NUM          TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                     MINI  MAIN  RFRSH                                     CAN
    
```

- In the **SC** field, change the status code **5**.
- In the **DISPDT** field, input a disposition date.

- In the **DA** field, input a disposition authority code.

Property Disposition/Restoration - Master File - Single Update - Screen One (with example data input)

```

PMD1                                     11/06/2013 14:38:10
      PROPERTY DISPOSITION/RESTORATION - MASTER FILE - SINGLE UPDATE

L1 L2 L3 L4 L5  ITEM NUM      LOCATION          CH-ITEM NUM      OWNERSHIP FUND
85 10 02 02 213 ME-000001    37 0101          ME-000001        GF SF FID
                                     80 9 111111

....CURRENT USE FUND.....
GF SF FID  BE  IBI  AMOUNT      DONATED VALUE
10 1 000001 85100000 00 9500.00

DESCRIPTION: CHEVROLET IMPALA

.....STATUS/DISPOSITION.....
SC  DISP  PROCEEDS  DISP-RDOC  DISP-VENDOR  DISPDT  DA  PPI
5   5      11062013  11062013

NEXT:  ITEM NUM      TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT   MINI  MAIN  RFRSH  CAN
    
```

- Press **Enter** to accept changes. FLAIR will delete the item from Property Master File during nightly processing.
- Now, using the same item number, input the non-accounting data (*see section 514 Input Non-accounting Data*). This will cancel the inactive data on the system and the new data will replace the old, incorrect information.

Note: Non-accounting data must be entered *before* the accounting data, or the item will post to the Property Pending File with a **U** error (property item disposed, no update allowed).

- Finally, input the correct accounting information using a **TR16** accessed via the **FA** function (*see section 511.3 TR16 Single Input*).

During nightly processing, the accounting and the non-accounting data merges and is removed from the Property Pending File to the Property Master File with the corrected record type.

Note:
All of these entries must be input on the same day.

533 Certified Forward - Fixed Capital Outlay

Certain **Fixed Capital Outlay (FCO)** obligations and anticipated revenues are eligible for Certified Forward Processing.

Obligations (encumbrances and payables) incurred before June 30 but not disposed of may be certified forward.

FCO is either manually marked for Certified Forward Processing through the **TR1SX** function, or the user may request items to be marked automatically by DFS.

Once certified forward items have been marked, users can run the Report for Certifications Forward from the Reporting (**RP**) function in FLAIR. The Executive Office of the Governor (EOG) requires the report to adhere to a specific format which lists all certified forward items with a subtotal and a net amount to be certified forward. This report may be reprinted as often as necessary until the certified forward items are correct.

Users can request Certified Forward Processing through the Period End Processing (**PE**) function. This can only be done once a year through nightly processing. All necessary accounting entries for Certified Forward Processing will occur at this time.

This process/request:

- Occurs during dual year processing;
- Should be performed **before** closing the agency's prior year records; and
- Will generate and post accounting entries to agency records.

Note: If there are any errors, the agency must make the necessary correcting entries.

533.1 TR1SX Request for Certification

The **1SX** function allows the marking of FCO items for carry forward and will identify any FCO items to be certified.

To access the 1SX Request for Certifications Mini Menu from the Main Accounting Menu or any FLAIR input screen:

1. In the **TYPE** field, input **CF** or **1S**.
2. In the **SEL** field, input **X**.

Main Accounting Menu (with example data input)

```

MNMU                                09/05/2013  10:10:45
                                MENU
SEC FC  DESCRIPTION                SEC FC  DESCRIPTION                SEC FC  DESCRIPTION
I  AB  AVAILABLE BAL.              U  AD  ACCOUNT DESC           U  AP  ACCTS PAYABLE
U  AR  ACCTS RECEIVABLE          U  BC  BUDGET CONTROL         U  CD  PURCHASING CARD
U  CF  REQ FOR CERT              U  CP  CASH RCPTS UTIL       U  CR  CASH RECEIPTS
U  DB  DISBURSEMENTS            U  DM  DIR/MANAGER FILE     U  EN  ENCB & ENCB CHG
U  EX  EXPANSION                 U  FA  FA - ACCOUNTING      U  FC  FA - CUSTODIAL
U  GA  GEN ACCOUNTING           U  GI  GRANT INFO           U  PE  PERIOD END
U  PJ  PROJECT INFO             U  RC  AR CUSTOMER         U  RP  IMMEDIATE REPORTS
U  RP  RECURRING REPORTS       U  SC  STATE CFO FILES     U  TF  TRANSFERS
U  TG  TITLE - GRANTS           U  TI  TITLE - GENERAL      U  TJ  TITLE - PROJECTS
U  TP  TITLE - PROPERTY         U  VE  VENDOR-EMPLOYEE     U  VP  VOUCHER PRINT
I  VS  VENDOR-STATEWIDE

                                TYPE: 1S  SEL: X
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                DAC
    
```

3. Press **Enter**. FLAIR will display the 1SX Request for Certifications Mini Menu.

1SX - Request for Certifications Mini Menu

```

CFMU                                01/17/13  10:16:08
                                1SX - REQUEST FOR CERTIFICATIONS - MINI MENU
                                REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
                                DOC-TYPE  DOC-NO  DOC-LINE
                                REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
                                SEL  PROJECT ID  BUDGET ENTITY  FUND  CATEGORY  YEAR  IBI
                                0      0      0      0      0
                                SEL
                                A  ADD FCO CERTIFICATION REQUESTS
                                I  INQUIRE INTO FCO CERTIFICATION REQUESTS
                                U  UPDATE FCO CERTIFICATION REQUESTS
                                TYPE  SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH
    
```

1SX Request For Certifications Fixed Capital Outlay section fields:

Field	Description	Required/Optional/Special Instructions
SEL	SEL Options	Required. Valid input: A - Add FCO Certification Request I - Inquire into FCO Certifications Requests U - Update FCO Certifications Requests (1A)
PROJECT ID	Project Identifier	Required. Edited against the Project Information File. (11A/N)
BUDGET ENTITY	Budget Entity	Required. Edited against the Title File. (8N)

Field	Description	Required/Optional/Special Instructions
FUND	Fund Identifier	Required. First digit must = 1, 2, 3, or 4. (4N)
CATEGORY	Appropriation or Revenue Source	Required. First two characters must equal 08 or 14; cannot equal 080000 or 140000. Edited against the Title File. (6N)
YEAR	Appropriation Year	Required. Edited against the Title File. (2N)
IBI	Internal Budget Indicator	Required. Edited against the Title File. (2N)

533.1.1 Fixed Capital Outlay Certifications Request – Add

To access the Fixed Capital Outlay Certification Request function from the 1SX Mini Menu:

1. On the line with **REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY**, input **X**.
2. In the **SEL** field, input **A**.
3. All fields in this section (**REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY**) are required. Input all fields following the special instructions from the table in *section 533.1 TR1SX Request for Certification*.

1SX – Request For Certifications – Mini Menu (with example data input)

```

CFMU                                09/05/13  10:25:25
      1SX - REQUEST FOR CERTIFICATIONS - MINI MENU

      REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
            DOC-TYPE   DOC-NO   DOC-LINE

      X  REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
SEL  PROJECT ID  BUDGET ENTITY  FUND  CATEGORY  YEAR  IBI
  A  9999999999  85100000  2100  080010  00  00

      SEL
      A  ADD FCO CERTIFICATION REQUESTS
      I  INQUIRE INTO FCO CERTIFICATION REQUESTS
      U  UPDATE FCO CERTIFICATION REQUESTS

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MAIN  RFRSH                                TYPE  SEL
    
```

4. Press **Enter**. FLAIR will display the FCO Certifications Request Add Screen.

FCO Certifications Request Add Screen (with example data retrieved)

```

ISX2                FCO CERTIFICATIONS REQUEST ADD                10/03/2012  10:09:31

PROJECT 99999999999          TITLE EMPLOYEE PARKING GARAGE
CF PROJECT STATUS          PROGRAM APPROVED                ARCH & ENG CONTRACT
                             CONSTRUCTION CONTRACT            PURCHASE COMPLETE
                             FORCE ACCOUNT APPROVED

BUDGET ENTITY 85100000      FUND 2100      CATEGORY 080010      YEAR 00      IBI 00

ESTIMATED CERTIFICATIONS BALANCE
AMOUNT REQUESTED          STUDY
                             DESIGN
                             LAND PURCHASE
                             CONSTRUCTION/CONTINGENCY
                             EQUIPMENT
                             RESERVE
COMMENTS                  (1)
                             (2)
                             (3)

SEL PROJECT          BUDGET ENTITY  FUND      CATEGORY  YEAR  IBI
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                MINI  MAIN  RFRSH                                CAN
    
```

FCO Certifications Request Add Screen fields:

Field	Description	Required/Optional/Special Instructions
PROJECT	Project Identifier	Protected. Retrieved from the Project Information File. (11A/N)
TITLE	Long Title	Protected. Long Title retrieved from the Project Information File. (54 A/N)
CF	Certified Forward Indicator	Protected. Valid indicator: C . Displayed if project is marked for Certified Forward Processing. (1A)
PROJECT STATUS	Project Status	Protected. Status of the project. (2A/N)
PROGRAM APPROVED	Program Approved	Optional. Valid input: Y or N . Indicates whether or not the project has program approval. (1A)
ARCH & ENG CONTRACT	Architect and Engineer Contract	Optional. Valid input: Y or N . (1A)
CONSTRUCTION CONTRACT	Construction Contract	Optional. Valid input: Y or N . Indicates if a construction contract is being used for the project. (1A)
PURCHASE COMPLETE	Purchase Complete	Optional. Valid input: Y or N . Indicator to identify completed purchases for the project. (1A)
FORCE ACCOUNT APPROVED	Force Account Approved	Optional. Valid input: Y or N . Indicates if an outside labor force is being used to complete the project. (1A)
BUDGET ENTITY	Budget Entity	Protected. (8N)
FUND	Fund Identifier	Protected. (4N)
CATEGORY	Category	Protected. (6N)
YEAR	Year	Protected. (2N)
IBI	Internal Budget Indicator	Protected. (2N)

Field		Description	Required/Optional/Special Instructions
ESTIMATED CERTIFICATIONS BALANCE		Estimated Certifications Balance	Optional. Estimated balance remaining on any certified forward funds. (10.2A/N)
AMOUNT REQUESTED	STUDY	Project Study	Required. If DESIGN, LAND, PURCHASE, CONSTRUCTION/CONTINGENCY, EQUIPMENT, and RESERVE fields are blank. (10.2N)
	DESIGN	Project Design	Required. If STUDY, LAND, PURCHASE, CONSTRUCTION/CONTINGENCY, EQUIPMENT, and RESERVE fields are blank. (10.2N)
	LAND	Project Land	Required. If STUDY, DESIGN, PURCHASE, CONSTRUCTION/CONTINGENCY, EQUIPMENT, and RESERVE fields are blank. (10.2N)
	PURCHASE	Purchase	Required. If STUDY, DESIGN, LAND, CONSTRUCTION/CONTINGENCY, EQUIPMENT, and RESERVE fields are blank. (10.2N)
	CONSTRUCTION/CONTINGENCY	Construction Contingency	Required. If STUDY, DESIGN, LAND, PURCHASE, EQUIPMENT, and RESERVE fields are blank. (10.2N)
	EQUIPMENT	Equipment	Required. If STUDY, DESIGN, LAND, PURCHASE, CONSTRUCTION/CONTINGENCY, and RESERVE fields are blank. (10.2N)
	RESERVE	Reserve	Required. If STUDY, DESIGN, LAND, PURCHASE, CONSTRUCTION/CONTINGENCY, and EQUIPMENT fields are blank. (10.2N)
COMMENTS		Comments	Optional. Required if a RESERVE field is entered, at least the first line must be input. Optional. If no reserve is input. (50A/N)

- Input the required and optional fields necessary to complete the transaction.

FCO Certifications Request Add Screen (with example data input)

1SX2	FCO CERTIFICATIONS REQUEST ADD				10/03/2012	10:09:31
PROJECT 9999999999	TITLE EMPLOYEE PARKING GARAGE					
CF PROJECT STATUS	PROGRAM APPROVED	ARCH & ENG CONTRACT				
	CONSTRUCTION CONTRACT	PURCHASE COMPLETE				
	FORCE ACCOUNT APPROVED					
BUDGET ENTITY 85100000	FUND 2100	CATEGORY 080010	YEAR 00	IBI 00		
ESTIMATED CERTIFICATIONS BALANCE						30000.00
AMOUNT REQUESTED	STUDY					100000.00
	DESIGN					45000.00
	LAND PURCHASE					850000.00
	CONSTRUCTION/CONTINGENCY					
	EQUIPMENT					25000.00
	RESERVE					
COMMENTS	(1) to be completed f/y 2012-2013					
	(2)					
	(3)					
SEL PROJECT	BUDGET ENTITY	FUND	CATEGORY	YEAR	IBI	
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---						TYPE SEL
CONT	MINI	MAIN	RFRSH			CAN

6. Press **Enter**. FLAIR will establish an FCO record and return the user to the 1SX Request Screen.

533.1.2 Fixed Capital Outlay Certifications Request – Inquiry/Update

Requests for Certifications for Fixed Capital Outlay can be inquired upon or updated from the 1SX Screen.

From the 1SX Screen:

1. On the line with **REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY**, input **X**.
2. In the **SEL** field, input **I** or **U**.
3. All fields in this section (**REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY**) are required. Input all fields following the special instructions from the table in **section 533.1 TR1SX Request for Certification**.

1SX – Request For Certifications – Mini Menu (with example data input)

```

CFMU                                09/05/13  10:35:17
      1SX - REQUEST FOR CERTIFICATIONS - MINI MENU

      REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
      DOC-TYPE   DOC-NO   DOC-LINE

      X  REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
      SEL PROJECT ID   BUDGET ENTITY  FUND   CATEGORY  YEAR  IBI
      I  99999999999  85100000  2100   080010   00   00

      SEL
      A  ADD FCO CERTIFICATION REQUESTS
      I  INQUIRE INTO FCO CERTIFICATION REQUESTS
      U  UPDATE FCO CERTIFICATION REQUESTS

      TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MAIN  RFRSH
    
```

4. Press **Enter**. FLAIR will display the FCO Certifications Request Inquiry/Update Screen.

FCO Certification Request – Inquiry/Update Screen (with example data retrieved)

```

1SX3      FCO CERTIFICATIONS REQUEST INQUIRY/UPDATE  10/03/2012  10:17:13
DELETE
PROJECT 99999999999          TITLE EMPLOYEE PARKING GARAGE
CF PROJECT STATUS          PROGRAM APPROVED           0   ARCH & ENG CONTRACT   0
                           CONSTRUCTION CONTRACT        0   PURCHASE COMPLETE    0
                           FORCE ACCOUNT APPROVED         0
BUDGET ENTITY 85100000      FUND 2100   CATEGORY 080010   YEAR 00   IBI 00
ESTIMATED CERTIFICATIONS BALANCE          30000.00
AMOUNT REQUESTED  STUDY                    100000.00
                   DESIGN                   45000.00
                   AND PURCHASE             850000.00
                   ONSTRUCTION/CONTINGENCY
                   QUIPMENT                 25000.00
                   ESERVE
COMMEI 1) TO BE COMPLETED F/Y 2012-2013
        2)
        (3)
SEL PROJECT  BUDGET ENTITY  FUND  CATEGORY  YEAR  IBI
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MINI  MAIN  RFRSH TOP          FWD          CAN
    
```

5. a. Input new data in empty fields or over existing data; **OR**
 b. In the **DELETE** field, input **D** to delete the FCO request.
6. Press **Enter**. FLAIR will process the changes and display the Request for Certifications Mini Menu.

533.2 Carry Forward Report

After all necessary FCO items have been marked for carry forward, the **DCFR02** report can be printed.

If the report is immediate, it will be current as of the last nightly update. Items marked for the current day will not be shown.

The following data should be entered on the Report Request (**RP**) function to print this report:

Program	DCFR02
Logon	N000STD
Password	Agency Report Password
Data Options	Prior Year
As of Date	(Date Desired on Report)

534 Codes Related to Asset Management

This section lists codes agencies must use to ensure their assets are maintained and reported properly. The following codes are listed in this section:

- Object
- Class
- Organization
- County

534.1 Object Codes Related to Assets

The following is a list of some statewide expenditure and revenue object codes relevant to fixed asset accounting and the Property Subsystem.

Expenditure Object Codes	Expenditure Object Codes (continued)
5***** Property	56**** Real Property
51**** Tangible Personal Property	561000 – Buildings/Building Improvements
511000 - Prop – Books/Library Resources	562000 – Land/Land Improvements
512000 – Prop – Furniture/Equipment - General	563000 – Infrastructure/Infrastructure Improvements
513000 - Prop - Educational	Debt Service
514000 - Prop - Medical	6***** Debt Service
515000 – Prop - Agricultural	610000 – Interest - General
516000 - Information Technology Equipment	620000 – Principal - General
517000 – Prop - Vehicle - Passenger	Revenue Object Codes
518000 - Prop - Vehicle - Other	021000 - Land Sales or Leases
519000 – Prop - Other	029000 - Sale of Surplus Properties
53**** Intangible Assets	036000 - Abandoned Property Receipts
531000 – Intangible Assets – Computer Software	040000 - Other Non- Operating Receipts
532100 – Intangible Assets – Non-Amortizable	
533000 – Intangible Assets - Amortizable	

A complete listing of statewide expenditure object codes related to fixed asset accounting and the Property Subsystem can be found at:

<https://www.myfloridacfo.com/division/aa/state-agencies>

534.2 Class Codes

The **class code** field is used to indicate the kind or type of asset. Class codes are 10 digits in length - the first 4 digits are state standard, the last 6 digits may be sub-classified by each agency. All 10 characters of the code must be used by filling in the “ending” with zeroes.

Codes established for agency use are available on the **FLAIR Title Files** or from [Information Warehouse \(IW\)](#) through report **CODE_ZPRCLASS** within **WebFocus**:

The following crosswalk is provided for agency reference:

State Standard Class Code	GL Code	Description	Record Type
A***	264XX	Works of Art and Historical Treasures (Depreciable)	6
B***	272XX	Buildings and Building Improvements	2
C***	284XX	Property Under Capital Lease	6
F***	276XX	Furniture and Equipment	3
G***	288XX	Intangible Assets - Amortizable	6
I***	274XX	Infrastructure and Infrastructure Improvements	4
L***	282XX	Library Resources	6
O***	288XX	Other Capital Assets	6
R***	267XX	Leasehold Improvements	6
X001	271XX	Land and Land Improvements	1
X002	263XX	Infrastructure (DOT)	4
X003	266XX	Works of Art and Historical Treasures (Non-Depreciable)	6
X004	278XX	Construction Work in Progress	5
X005	271XX	Intangible Assets - Non-Amortizable	1
X006	271XX	Intangible Assets - Work in Progress	1

534.3 Organization Codes

Organization codes differentiate offices, divisions, bureaus, sections, and subsections, as well as differing levels of access control. In regards to property, a Property Custodian can only affect organization levels under/within their level of access. Agency managers have the responsibility of titling organization codes for their agency.

The organizational structure of an agency consists of five levels. The agency's organizational structure will determine the division, bureau, section, and subsection numbers. Level 1 (Department) is identified and titled in the system. Levels 2 through 5 will be left to the discretion of agency management.

Example of a organization code used in an asset:

PMF1	FURNITURE AND EQUIPMENT - MASTER FILE - INQUIRY/UPDATE										07/23/2012	14:11:12		
											PAGE 1			
L1	L2	L3	L4	L5	ITEM NUM	LOCATION				AU	CH-ITEM	AQM	VM	ORIGDT
85	10	02	02	213	DE 001587	37	01	0814	00000000					07/01/2012
DESCRIPTION					CLASS				IC	INS.CODE		COND		
CHERRY EXECUTIVE DESK					F002 00 00 00									
INVEN-DT		MANUFACTURER			SERIAL NUMBER				L-UPDT		ACQ-DT			
									07/01/2012		07/01/2012			
TITLE NUMBER			PROPERTY UNIQUE				CID	PROPERTY-DOC						
SC	PRIME-DOC		SECOND-DOC		VENDOR ID			ACQ.COST						
	VA180120001				F22222220999			450.00						
ITEM NUM		PAGE	RTYP	L1-L5		TYPE			SEL					
NEXT:														
Enter-PF1---		PF2---	PF3---	PF4---	PF5---	PF6---	PF7---	PF8---	PF9---	PF10--	PF11--	PF12---		
CONT		MINI	MAIN	RFRSH	TOP	FWD			CAN					

534.4 Location Codes

Fixed assets have a location, identified with a 16 character **location code**. Location codes are set up by each agency in the agency Title Files. The first 2 characters of a location code are numeric and the last 14 characters are alphanumeric.

When a location code is added to an item on the Property Master File, the code entered will be edited against those codes set up on the agency's Title File.

Generally, the **first two** numeric digits of a location code indicate the **county** in which the property is located. The **next two** characters may indicate a city within that county and so on.

Example location code used in an asset:

PMF1											07/23/2012	14:11:12
FURNITURE AND EQUIPMENT - MASTER FILE - INQUIRY/UPDATE												PAGE 1
L1	L2	L3	L4	L5	ITEM NUM	LOCATION	AU	CH-ITEM	AQM	VM	ORIGDT	
85	10	02	02	213	DE 001587	37 01 0814 00000000					07/01/2012	
DESCRIPTION				CLASS				IC	INS.CODE		COND	
CHERRY EXECUTIVE DESK				F002 00 00 00								
INVEN-DT		MANUFACTURER			SERIAL NUMBER			L-UPDT		ACQ-DT		
								07/01/2012		07/01/2012		
TITLE NUMBER			PROPERTY UNIQUE			CID	PROPERTY-DOC					
SC	PRIME-DOC		SECOND-DOC		VENDOR ID			ACQ.COST				
	VA180120001				F22222220999			450.00				
ITEM NUM		PAGE	RTYP	L1-L5		TYPE		SEL				
NEXT:												
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---												
CONT		MINI		MAIN		RFRSH		TOP		FWD		CAN

534.5 County Codes

County codes are used in conjunction with location codes to designate a county. County codes are standardized within the Title Files. The first two digits designate the county and the last 14 designates the agency's physical location.

Example county/location code established in the Title File:

TM29											07/23/12	13:59:11
LOCATION INQUIRY												
LOCATION	SHORT TITLE		LONG TITLE							SC		
06	10000000000000		FT.LDL-SOC FT. LAUDERDALE-STATE OFFICE COMPLEX							A		
30	10000000000000		BNFY-TBO BONIFAY-TREASURY BRANCH OFFICE							A		
37	0101		TALL.-COLL TALLAHASSEE - COLLINS BUILDING							A		
37	01081400000000		TALL-FW TALLAHASSEE-FULLER WARREN BUILDING							A		
37	0150		TALL-HOLL TALLAHASSEE-HOLLAND BUILDING							A		
37	04080000000000		CHR-MUSEUM CHAIRES-STATE MUSEUM							A		
37	0812		QCY-MUSEUM QUINCY-RARE COINS MUSEUM							A		
37	1001		TALL-CAP TALLAHASSEE-CAPITOL BUILDING							A		
52	01072033170000		CLRW-WRHSE CLEARWATER-STATE WAREHOUSE							A		
REC TYPE	SEL	DATA CODE				ST STD		TYPE		SEL		
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---												
CONT		MINI		MAIN		RFRSH		TOP		FWD		

534.6 General Ledger Codes

The following is a list of the standard, self-balancing account codes (GL codes) relevant to property (asset) accounting and the Property Subsystem:

GL Code	Short Title	Long Title
1****	CUR ASSETS	CURRENT ASSETS
11100	CASH OH	CASH ON HAND
11200	CASH IB	CASH IN BANK
12100	UNREL CASH	UNRELEASED CASH IN STATE TREASURY
12200	REL CASH	RELEASED CASH IN STATE TREASURY
13100	UNEXP GR	UNEXPENDED GENERAL REVENUE RELEASES
2****	NON C/A	NON-CURRENT ASSETS
26***	CAPASSETS	CAPITAL ASSETS
26300	INFRANONDE	INFRASTRUCTURE - NONDEPRECIABLE
26400	ARTDEPREC	WORKS OF ART & HISTORICAL TREASURES-DEPRECIABLE
26500	ACCDEPART	ACC DEPR -WORKS OF ART & HISTORICAL TREASURES
26600	ARTNONDEPR	ART & HISTORICAL TREASURES - NONDEPRECIABLE
26700	LEASEHOLD	LEASEHOLD IMPROVEMENTS
26800	ACCDEPLEAS	ACC DEPR - LEASEHOLD IMPROVEMENTS
27***	CAPASSETS	CAPITAL ASSETS
27100	LAND	LAND AND LAND IMPROVEMENTS
27200	BUILDINGS	BUILDINGS AND BUILDING IMPROVEMENTS
27300	ACC DP BLD	ACC DEPR - BUILDINGS & BUILDING IMPROVEMENTS
27400	INFRAIMPRV	INFRASTRUCTURE AND OTHER IMPROVEMENTS
27500	ACC DEPR	ACC DEPR - INFRASTRUCTURE & OTHER IMPROVEMENTS
27600	FURN/EQUIP	FURNITURE AND EQUIPMENT
27700	ACC DEPR	ACC DEPR - FURNITURE & EQUIPMENT
27800	CNST WIP	CONSTRUCTION WORK IN PROGRESS
28***	CAPASSETS	CAPITAL ASSETS
28200	LIBR RES	LIBRARY RESOURCES
28300	ACC DEPR	ACC DEPR - LIBRARY RESOURCES
28400	CAP. LEASE	PROPERTY UNDER CAPITAL LEASE
28500	AMORT.	ACC DEPR - PROPERTY UNDER CAPITAL LEASE
28800	OTH FX AST	OTHER FIXED ASSETS
28900	ACC DEPR	ACC DEPR - OTHER CAPITAL ASSETS
31***	PAYABLES	PAYABLES

GL Code	Short Title	Long Title
31100	ACCT PAY	ACCOUNTS PAYABLE
37900	CURR AC IN	CURRENT ACCRUED INTEREST
38500	PUR CONTRS	INSTALLMENT PURCHASE CONTRACTS
38700	CAP.LEASES	CAPITAL LEASES-CURRENT PORTION
39900	OTHER C/L	OTHER CURRENT LIABILITIES
4****	L/T LIABS	LONG-TERM LIABILITIES
46900	ACCRD INT	ACCRUED INTEREST
48500	INSTAL PUR	INSTALLMENT PURCHASE CONTRACTS
48700	LEASE LIAB	CAPITAL LEASES LIABILITY
49800	LTINSURLIA	LONG-TERM INSURANCE LIABILITY
49900	OTHR L/T	OTHER LONG-TERM LIABILITIES
5****	FND EQUITY	FUND EQUITY
52100	INVST GFA	INVESTMENTS IN GENERAL FIXED ASSETS (Inactive)
54200	PR PER ADJ	PRIOR PERIOD ADJUSTMENTS TO BEG FD BAL
54600	COLL GR	COLLECTIONS, GENERAL REVENUE
54900	F B UNRSRV	FUND BALANCE UNRESERVED
56200	EXPRESTRNA	EXPENDABLE RESTRICTED NET ASSETS (PERM FUNDS)
56300	NONEXPRENA	NONEXPENDABLE RESTRICTED NET ASSETS (PERM FUNDS)
59400	CAP. DISB.	CAPITALIZED DISBURSEMENTS-OFFSET
54600	COLL GR	COLLECTIONS, GENERAL REVENUE
6****	REV & RCPT	REVENUES AND RECEIPTS
61600	FINES	FINES, FORFEITS, JUDGMENTS AND SETTLEMENTS
61900	OTHR REVS	OTHER REVENUES
62100	CAP GRANTS	CAPITAL GRANTS AND DONATIONS
62200	SALE OF FA	SALE OF FIXED ASSETS
65200	PROPTRANIN	PROPERTY TRANSFER IN
67900	OTHR OP RV	OTHER OPERATING REVENUE
68200	FINES	FINES, FORFEITS, JUDGEMENTS AND SETTLEMENTS
68300	NONCAPGRAN	NONCAPITAL GRANTS AND DONATIONS
68700	CAPGRANTS	CAPITAL GRANTS AND DONATIONS
68900	OTHR REV	OTHER NON-OPERATING REVENUES
69300	INST PROC	INSTALLMENT PURCHASE NOTE PROCEEDS
69400	CAP LS INC	CAPITAL LEASE INCEPTIONS
7****	EXPENDS	EXPENDITURES

GL Code	Short Title	Long Title
71100	CUR EXPEND	EXPENDITURES, CURRENT
71800	SPEC ITEM	SPECIAL ITEMS
71900	EXTRAOITEM	EXTRAORDINARY ITEMS
72100	OCO	EXPEND.-OPERATING CAPITAL OUTLAY
72200	FCO	EXPEND.-FIXED CAPITAL OUTLAY
72300	IN PUR ACQ	INSTALLMENT PURCHASE ACQUISITIONS
72400	CAP LS ACQ	CAPITAL LEASE ACQUISITIONS
72500	GFA DEPREC	GENERAL FIXED ASSET DEPRECIATION
72600	G/L DISGFA	GAIN OR LOSS ON DISPOSAL OF GEN. FIXED ASSETS
73100	PRIN RETIR	PRINCIPAL RETIREMENT
73200	INTEREST	INTEREST AND FISCAL CHARGES
75200	PROTRANOUT	PROPERTY TRANSFER OUT
77400	AMORT W/O	OPER. EXP.-AMORTIZATION & WRITE-OFFS
77500	DEPRE EXP	OPER. EXP.-DEPRECIATION
78100	PROP DISP	PROPERTY DISPOSITION GAIN OR LOSS
78300	INT NON-OP	INTEREST EXPENSE NON-OPERATING
78500	AMRT FISCL	AMORTIZATION AND FISCAL CHARGES