

# GAAP Reports

- Fixed Assets by Source.....summary of the *original cost* of capitalized items by their source (or fund) the items were charged to on the purchase order
  - Classic Counterpart: EIS101
  - Source means “**the fund the items were originally charged to when purchased**”
  - uses the PO information from the acquisition record to identify the **source fund** used in purchasing the items.
  - Report Filename: FixedAssetBySourceReport.pdf

# GAAP Reports

- Fixed Asset by Function and Class....schedule of fixed assets by function and class.
  - Classic Counterpart: EIS102
  - May generate up to three different report formats:
    - Schedule by Function & Class - displays original cost & book value
    - Schedule by Class - displays original cost & book value
    - Summary by Function and Class - choose to summarize by 2-digit function and may report on original cost or book value
      - For FYE, it is recommended to generate the report for all three formats
  - Book Value is the Original Cost minus Total Depreciation
  - Report Filename: FixedAssetByFuncClassReport.pdf

# GAAP Reports

## Schedule of Change in Fixed Assets

- Classic Counterpart: EIS103
- Contains “changes” in capital assets during the current fiscal year
- Ability to generate a summary or detail report
- Ability to generate the report by asset class, fund or function.
  - For FYE, it is recommended to generate the report for all three types
- Report Name: ScheduleOfChangeReport.pdf
- Summary report lists the beginning balance, acquisitions, dispositions, transfers in/out, adjustments and the ending balance in column format.
- Detailed report lists individual tags that make up the acquisitions, dispositions, transfers, or adjustments amounts.

**Summary Schedule of Change in Fixed Assets By Class**

Asset Class	Description	Beginning Value	Acquisition Amount	Disposition Amount	Transfer In Amount	Transfer Out Amount	Adjustment Amount	Ending Balance
<b>Governmental</b>								
0100	LAND AND LAND IMPROVEMENTS	4,113,593.82	+ 16,703.69	- 0.00	+ 0.00	- 0.00	+ 0.00	= 4,130,297.51
0200	BUILDINGS AND BUILDING IMPROVEMENTS	21,793,802.49	884,525.16	0.00	0.00	0.00	0.00	22,678,327.65
0300	FURNITURE, FIXTURES AND EQUIPMENT	3,657,404.73	102,571.06	7,463.10	0.00	0.00	0.00	3,752,512.69
0400	VEHICLES	1,885,858.39	291,663.00	175,536.26	0.00	0.00	0.00	2,001,985.13
<b>Total for Governmental Funds</b>		<b>\$ 31,450,659.43</b>	<b>\$ 1,295,462.91</b>	<b>\$ 182,999.36</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 32,563,122.98</b>
<b>Grand Total For All Fund Types:</b>		<b>\$ 31,450,659.43</b>	<b>\$ 1,295,462.91</b>	<b>\$ 182,999.36</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 32,563,122.98</b>

**Detail Schedule of Change in Fixed Assets By Class**

Tag	Description	Acquisition Amount	Disposition Amount	Transfer In Amount	Transfer Out Amount	Adjustment Amount
<b>Governmental</b>						
<b>0100 LAND AND LAND IMPROVEMENTS</b>						
9188Z	High School Facility Upgrades to water coolers-8 items	16,703.69	0.00	0.00	0.00	0.00
<b>Total for 0100</b>		<b>\$ 16,703.69</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Beginning Balance:</b>						<b>\$ 4,113,593.82</b>
<b>Ending Balance:</b>						<b>\$ 4,130,297.51</b>

# GAAP Reports

- Totals on the

- **Fixed Assets by Source**
- **Fixed Asset by Function and Class**
- **Schedule of Change in Fixed Assets**

should match when balancing out for the fiscal year-end.

# GAAP Reports

## Schedule of Changes in Depreciation

- Classic Counterpart: EIS104
- Contains “changes” in depreciation of capital assets during the current fiscal year
- Ability to generate a summary or detail report
- Ability to generate the report by asset class, fund or function
  - For FYE, it is recommended to generate the report for all three types
- Report Name: ScheduleOfChangeInDepreciationReport.pdf
- Summary report lists the beginning depreciation, continuing items, acquisitions, dispositions, transfers, adjustments and ending depreciation balance in column format.
  - Detailed report lists individual tags that make up the acquisitions, dispositions, transfers or adjustment amounts.

### Summary Schedule of Change in Depreciation By Class

Asset Class	Description	Beginning Depreciation	Continuing Items	Acquisition	Disposition	Transfer In	Transfer Out	Error Adjustment	Ending Depreciation
<b>Governmental</b>									
0100	LAND AND LAND IMPROVEMENTS	2,100,973.89	+ 288,589.33	+ 13,919.18	- 0.00	+ 0.00	- 0.00	+ 0.00	2,403,482.40
0200	BUILDINGS AND BUILDING IMPROVEMENTS	7,072,498.08	682,332.07	16,046.06	0.00	0.00	0.00	0.00	7,770,876.21
0300	FURNITURE, FIXTURES AND EQUIPMENT	819,842.22	193,561.79	5,197.10	653.03	0.00	0.00	0.00	1,017,948.08
0400	VEHICLES	1,070,116.89	134,461.00	5,869.16	174,892.33	0.00	0.00	0.00	1,035,554.72
<b>Total for Governmental Funds</b>		<b>\$ 11,063,431.08</b>	<b>\$ 1,298,944.19</b>	<b>\$ 41,031.50</b>	<b>\$ 175,545.36</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 12,227,861.41</b>
<b>Grand Total For All Fund Types:</b>		<b>\$ 11,063,431.08</b>	<b>\$ 1,298,944.19</b>	<b>\$ 41,031.50</b>	<b>\$ 175,545.36</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 12,227,861.41</b>

### Detail Schedule of Change in Depreciation By Class

Tag Number	Description	Acquisition	Disposition	Transfer In	Transfer Out	Error Adjustment
<b>Governmental</b>						
<b>0100 LAND AND LAND IMPROVEMENTS</b>						
9188Z	High School Facility Upgrades to water coolers-8 items	13,919.18	0.00	0.00	0.00	0.00
<b>Total for 0100 Asset Class</b>		<b>\$ 13,919.18</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

# Suggested Non-GAAP Reports

- **Asset Listing by Grant/Source**....listing of acquisition transaction data by source account code and/or grant identifier
  - Classic Counterpart: EIS203
- **Brief Asset Listing**..... brief listing (one line per item) of all assets or a subset of them.
  - Classic Counterpart: EIS304
  - Recommended 5 versions of the Brief Asset generated at FYE
    - Include capitalized items only and Status codes of “Active, New, Excess Asset Held for Sale, and Excess Asset Not in Use (with the exception of the disposition report below).
      - Brief Asset Listing by fund
      - Brief Asset Listing by function
      - Brief Asset Listing by asset class
      - Acquisitions for current fiscal year
      - Dispositions for current fiscal year



# Suggested Non-GAAP Reports

- **Book Value Report**.....displays depreciation information listing original cost, salvage value, book value, % of depreciation, and last year of useful life.
  - **Classic Counterpart: EIS305**
  - The current FY is used for the reporting date.
  - **Recommended 4 versions generated at FYE**
    - Include capitalized items only and Status codes of Active, New, Excess Asset Held for Sale, and Excess Asset Not in Use (with the exception of the disposition reports below).
      - Book Value Report by function
      - Book Value Report by class
      - Depreciation for current FY dispositions by function
      - Depreciation for current FY dispositions by class