

School Asset Accounting System Equipment Inventory Subsystem (EIS)

User Guide

As Developed By: Ohio Department of Education, State Software
Development Team

Revision/Update Information: September, 2009

Copyright ©1992, 1995 Ohio Department of Education

Permission to reproduce this document is hereby granted, provided that all such reproductions include all of this document (including this copyright notice), and are not distributed for profit or resale.

Contents

PREFACE

xiii

EIS USER GUIDE

CHAPTER 1 GETTING STARTED WITH EIS 1-1

1.1	WHY IMPLEMENT EIS?	1-1
1.1.1	GAAP Reporting _____	1-1
1.1.2	Other Uses _____	1-2
1.2	THE PLANNING STAGE	1-3
1.2.1	Establishing Board Policies and Procedures _____	1-3
1.2.2	Working with an Appraisal Company _____	1-5
1.2.3	Tagging _____	1-6
1.3	OVERVIEW OF THE EIS SYSTEM	1-8

CHAPTER 2 INITIAL START-UP PROCEDURES 2-1

2.1	CONFIGURATION INFORMATION	2-1
2.2	ESTABLISHING LOCALLY DEFINED CODES	2-3
2.3	INTERFACING WITH THE UNIFORM SCHOOL ACCOUNTING SYSTEM (USAS)	2-11

CHAPTER 3 MAINTAINING ITEM INFORMATION 3-1

3.1	ITMSCN - ITEM SCREENS	3-1
-----	-----------------------	-----

Contents

3.2	TYPES OF TRANSACTIONS	3-7
3.2.1	ACQTRN - Acquisition Transaction Screen and Fields _____	3-7
3.2.2	DSPTRN - Disposition Transaction Screen and Fields _____	3-9
3.2.3	TRNTRN - Transfer Transaction Screen and Fields _____	3-11
3.3	EIS PENDING FILE	3-13
3.4	SPLITTING A LOT	3-13
CHAPTER 4 EIS SCREEN-FORMATTED GUIDE		4-1
4.1	SCREEN-FORMATTED MAINTENANCE AND PROCESSING PROGRAMS	4-1
4.2	USING THE KEYBOARD FOR SCREEN-FORMATTED PROGRAMS	4-2
4.2.1	Locating the Function Keys _____	4-3
4.2.2	Moving Around the Screen _____	4-3
4.2.3	Other Functions and Keys _____	4-3
CHAPTER 5 EIS REPORTS		5-1
CHAPTER 6 EIS AND GAAP REPORTING		6-1
6.1	PREPARING FOR GAAP REPORTING	6-1
6.2	GAAP REPORTING WITH THE EIS SYSTEM	6-4
CHAPTER 7 FISCAL YEAR CLOSING PROCEDURE		7-1
7.1	STEPS FOR FISCAL YEAR CLOSING	7-1
7.1.1	Fiscal Year Closing Report _____	7-3

CHAPTER 8 EIS - DEPRECIATION METHODS 8-1

8.1 LIFE-TO-DATE DEPRECIATION 8-1

8.2 SAMPLE DEPRECIATION METHODS 8-2

8.3 THE EISDEPR PROGRAM 8-4

8.4 EISCHG - MASS CHANGE TO FULL DEPRECIATION 8-4

CHAPTER 9 CORRECTING ERRORS 9-1

9.1 CORRECTING ERRORS IN POSTING 9-1

CHAPTER 10 SOLUTIONS TO FREQUENTLY ASKED EIS QUESTIONS 10-1

10.1 HOW TO ADD AN ITEM ACQUIRED IN A PRIOR FISCAL YEAR 10-1

10.2 HOW TO ADD AN ITEM PURCHASED AT A DISCOUNTED PRICE 10-1

10.3 HOW TO ADD AN ITEM THAT HAS BEEN RECEIVED AS A DONATION 10-1

10.4 HOW TO RETAG AN ITEM ON THE SYSTEM THAT HAS LOST IT'S ORIGINAL PHYSICAL TAG 10-1

10.5 TRACKING TEXTBOOKS/LIBRARY BOOKS AS AN ASSET ON THE SYSTEM 10-2

10.6 HOW TO ENTER AN ITEM CONSISTING OF MULTIPLE PIECES WHICH ALONE DO NOT MEET THE CAPITALIZATION CRITERIA; BUT, THE COMBINED TOTAL DOES 10-2

10.7 A NEW BUS IS PURCHASED WITH THE TRADE OF AN OLD BUS 10-3

Contents

10.8	HOW TO CHANGE THE CAPITALIZATION CRITERIA IF ON GAAP	10-3
10.9	IDENTIFYING ITEMS INCLUDED IN THE "ADJUSTMENT" COLUMN OF THE EIS103 CHANGE SCHEDULE AND WHY THEY MAY BE INCLUDED	10-3
10.10	WHAT ITEMS MAKE UP THE "PRIOR TO SYSTEM STARTUP" AMOUNT ON THE EIS101 AND HOW TO REDUCE IT	10-4
10.11	WHAT ITEMS MAKE UP THE "UNCLASSIFIED" AND "UNCLASSIFIED FUNCTION" TOTALS THAT APPEAR ON THE GAAP SCHEDULES AND HOW CAN THEY BE ELIMINATED	10-5
10.12	WHAT ITEMS MAKE UP THE "UNKNOWN FUND TYPE" PAGE THAT APPEARS ON THE GAAP SCHEDULES AND HOW CAN THEY BE ELIMINATED	10-5

INDEX

Preface

Document Structure

This document is a user's guide for the Equipment Inventory System (EIS). This manual is only intended for the explanation an use of the EIS software as produced by the Ohio Department of Education. It is not intended to give any financial or legal information. Please refer to your CPA, attorney, or other qualified professional for financial and legal advice.

The User's Guide is intended for those who are unfamiliar with the system and need a place to start. In general this guide presents an overview and the theory of the EIS fixed asset management system rather than specific details and sample runs of programs. It also contains some of the more advanced subjects which are more topically oriented.

Intended Audience

This manual is intended for both beginning and experienced users of the Equipment Inventory System (EIS) and for those who are responsible for financial reporting under GAAP.

Related Documents

EIS Reference Manual

Fixed Asset Manual for Ohio Local Governments

Office of the Auditor of State

Available from Ohio Department of Education, State Software Dev. Team.

EIS Tutorial, SSDT

Available from Ohio Department of Education, State Software Dev. Team.

EIS User Guide

1 Getting Started with EIS

1.1 Why Implement EIS?

The equipment inventory subsystem (EIS) is one part of the school asset accounting system which is used for maintaining an inventory of fixed assets and producing reports.

The State of Ohio Auditor's Office defines a fixed asset management system "as a system of methods, policies and procedures which address the acquisition, use, control, protection, maintenance and disposal of assets."

A fixed asset is defined as a financial resource meeting all of the following criteria:

- 1 It is tangible in nature.
- 2 It has an extended useful life, which the district may identify as one year, two years or longer.
- 3 It is not a repair part or consumable item.
- 4 It has a value greater than the capitalization threshold established by the Board of Education or is considered to be an asset for which control (accountability) is desirable.

1.1.1 GAAP Reporting

Many Ohio school districts are now in the process of implementing a fixed asset management system because of the State mandate to begin using generally accepted accounting principles (GAAP) for annual financial reporting. The reporting of fixed assets is one facet of the financial report. Implementing a fixed asset management system 12 - 18 months in advance of GAAP reporting is essential in order to provide the needed financial data.

The schedule for school districts to convert their financial statements to conform with generally accepted accounting principles follows. Once a district has been required to prepare a report in accordance with GAAP, it must continue to prepare GAAP financial statements for all future years regardless of its budgeted revenues.

Each school district which has budgeted revenues exceeding the amounts listed below, as established by administrative rule 117-2-01 of the Ohio Administrative Code, will prepare its first set of GAAP financial statements for the year indicated.

- \$100 million for any fiscal year ending on or after June 30, 1988;
- \$20 million . . . June 30, 1991;
- \$10 million . . . June 30, 1992;
- \$7 million . . . June 30, 1993;
- \$5 million . . . June 30, 1994;

Getting Started with EIS

\$3 million . . . June 30, 1995;
All school districts . . . June 30, 1996.

1.1.2 Other Uses

There are other good reasons why a district would want to implement a fixed asset management system even if GAAP reporting was not required.

Insurable Values - complete fixed asset identification and evaluation may prevent the local district from being over or under insured.

Control and Accountability - the fixed asset system can be used to maintain information regarding the location, responsible party and condition of public property. The system permits loss, theft, or damage to property to be more easily identified.

Accounting for Depreciation - depreciation of fixed assets is necessary to determine total expenses, net income, and changes in fund equity of income producing enterprises (such as cafeterias).

Maintenance Scheduling and Cost Analysis - by maintaining records of maintenance costs and frequency of necessary repairs, decisions relating to major overhauls or replacement can be made. The district may move from emergency maintenance to preventive maintenance.

Preparation of Capital and Operating Budgets - fixed asset information regarding asset condition, scheduled maintenance, useful life and repair costs permits the local district to better prepare long-term capital budgets, make informed repair or replacement decisions, and generate reasonable estimates of maintenance and repair costs for the current operating budget.

1.2 The Planning Stage

Good planning is critical to reaching the goals of implementing a fixed asset accounting system and being prepared for GAAP reporting. It is the responsibility of the entire school administration, not just the treasurer.

1.2.1 Establishing Board Policies and Procedures

In order to begin the planning process the District Board needs to establish policies and procedures and distribute the responsibilities.

A good reference is the following excerpted version of the manual prepared by the Office of Thomas E. Ferguson, Auditor of State.

FIXED ASSET MANUAL FOR OHIO LOCAL GOVERNMENTS,
obtainable from the Office of the Auditor of the State of Ohio.

The District Board needs to address each of the following issues. They may get assistance from the district treasurer, a representative from an appraisal company, and/or a C.P.A.

CAPITALIZATION LIMITS

Capitalization limits determine what items will appear on the GAAP schedules. Both dollar and useful life thresholds can be set. The Board needs to decide values for these. Any item with a dollar cost or useful life less than the threshold will not be capitalized. With a higher dollar, fewer items will be capitalized. With a lower dollar value, more items will be capitalized. Districts generally find a middle ground.

CONTROLLED ITEMS

These are items which are inventoried and reported on the system as fixed assets but which do not meet the capitalization criteria. However, the district may want to maintain information for insurance purposes and/or to help prevent loss or theft of such items. The Board needs to determine what types of items to include.

PERCENT FOR FOUNDATIONS

A certain percent of the original cost of buildings can be assigned to the foundation in order to exclude building foundations on the Insurable Values Reports. The district's insurance company needs to be contacted to obtain this percent.

TRANSFER AND DISPOSITION OF ASSETS

The Board needs to decide if the transfer of assets from one location to another is permitted, and if so, under what conditions, with whose approval, and what report forms to use. Similar decisions should be made for the disposing of a fixed asset; who is responsible, under what conditions, who must provide prior approval, and what forms are required.

Getting Started with EIS

CAPITAL LEASES

The Board should set policy to determine whether or not operating leases should be maintained on the system. Capital leases are maintained on the system if they meet the capitalization limits.

TAKING AN INVENTORY

The Board must decide whether or not to hire an appraisal company to do an initial inventory and what specific information it wants to gather and in what form. Careful planning at this point is critical in order to get maximum benefit. See Section 1.2.2, Working with an Appraisal Company for more details.

TAGGING ITEMS

The Board should decide whether or not to tag items, and if so, whether or not to have an appraisal company do it as they inventory. See Section 1.2.3, Tagging for more details.

ORGANIZATIONAL UNIT IN CHARGE

At some point the Board must decide which organizational unit will be responsible for which items. This could be classroom teachers and/or various staff persons.

LOCALLY DEFINED CODES

The EIS software requires the use of a number of codes. Some of these are set by the Ohio Department of Education. However, others are to be defined locally by the school district. These include the following:

- Item Categories.
- Asset Classes.
- Item Condition Codes.
- Disposition Codes.
- Function/Activity Codes.
- Fund Codes.
- Location Codes.
- Organizational/Department Unit Codes.

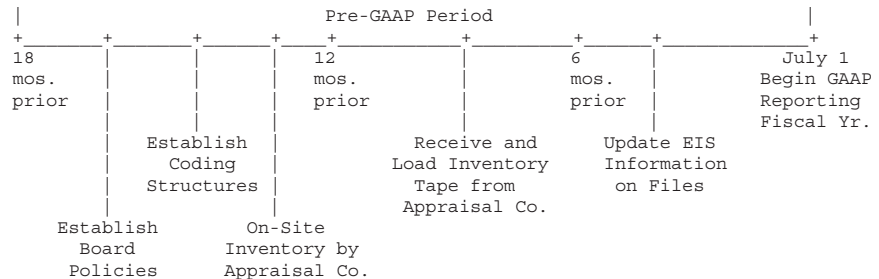
Please see Chapter 3, Maintaining Item Information for more details on establishing the locally defined codes. The programs used for entering these codes are discussed in detail in the EIS Reference Manual.

PROCEDURES

Once policies have been established, procedures must be defined in order to insure that each policy is implemented. For example, if policies regarding the transfer of assets from one location to another state that the approval of the area supervisor must be obtained and that the treasurer's office must be notified, then a form should be designed and circulated to record the approval and the notification.

TIME LINE FOR STARTUP

The following diagram gives the time outline in order for a district to be prepared for GAAP reporting with a minimum of discomfort.



1.2.2 Working with an Appraisal Company

Many districts choose to hire an appraisal company to do the initial inventory and generate a tape which can be loaded into the EIS system. An appraisal company can do a variety of things for a district depending on their needs, and how much they wish to spend. The options are: doing an inventory, an appraisal, tagging, or a mixture of these. An inventory/appraisal should be taken 12-18 months before starting the first GAAP fiscal year since it will take 6 - 8 months to get the tape.

It is *CRITICAL* that the district have their local codes in place so that the appraisal company will provide the data in a format that can easily be entered on the system. It is recommended that representatives of the district and the appraisal company meet before the inventory is taken to agree on coding schemes. A program called EISIX will automatically enter data from an appraisal tape into many of the fields on an item record on the system or will create new item records. The appraisal company needs to be provided with file specifications in order for EISIX to work properly. *New districts need to work closely with an appraisal company in setting up the locally defined codes. Failure to do so will only result in frustration and additional work for the district.*

There is still considerable work the district must do to start up on EIS even with the use of an appraisal company. Some of the codes, such as asset class, fund, and function/activity may have to be entered manually for each item on the system.

Some districts will want to continue a relationship with an appraisal company where every year or so they send a tape to the company. The company will make updates on such fields as life expectancy, salvage value, replacement cost, insurable value, and send the tape back. The data from this tape can automatically be entered into the desired fields of current records on the system and/or new records will be added. Other districts prefer to make all the updates themselves and if necessary consult with an insurance company to obtain new insurable values and replacement costs for categories of items.

Getting Started with EIS

The following is a summary of the steps to be followed in using an appraisal company:

- 1 School district contracts with appraisal firm to perform requested services.
- 2 School district establishes all user defined codes.
- 3 Representatives of the school district and the appraisal firm meet to discuss details of the inventory and agree on the codes to be used.
- 4 Appraisal firm conducts inventory/appraisal.
- 5 Appraisal firm supplies a computer tape to the Data Acquisition Site as well as a hard copy report to the school district.
- 6 The Data Acquisition Site reads the magnetic tape and loads the inventory information into the district's inventory files.
- 7 (Optional) The Data Acquisition Site supplies a tape to the appraisal firm, on a regular basis, containing additions/changes/deletions made to a district's inventory files.
- 8 (Optional) Appraisal firm supplies to the Data Acquisition Site a tape with updated information for a district's inventory files.

Note: If a district already has inventory on file, it is critical that an appraisal company use any tag numbers that already exist for these items.

Location Worksheets

In order to facilitate the work of an appraisal company if items are already on the system, or to assist in verification of items at a given location, you may want to use location worksheets. These are generated as a report listing all items at each location.

To obtain these worksheets either type:

```
$ RUN OECN$EIS:EISRPT
```

at the \$ prompt and select option EIS302 or from the menu system type:

```
Menu>EIS  
Menu>EISRPT
```

and select option EIS302.

1.2.3 Tagging

In most cases districts will choose to use some kind of physical tag for fixed assets maintained on the EIS system. This is very useful for locating items for inventory purposes as well as for maintaining control of smaller items which are more susceptible to loss or theft. It is critical that the tags are sturdy and not easily removed. Insurance companies are very receptive to the idea of tagging and maintaining inventory lists. So much so that this practice should lower the district's insurance costs.

One of the Board policies should address the issue of who should do the tagging and when. Should the district start tagging before an inventory is taken, have the appraisal company do it as they take the inventory, or wait until after the inventory? Policies should be established to determine where the tags should be placed. Failure to do this can cause multiple tags to be placed on a single item. It will also reduce the amount of time required for physical inventories. Having the appraisal company do the physical tagging is very convenient, but will add to the cost. Also, the policy needs to state who will issue the tag numbers and who will do the physical tagging as new items are entered on the system.

For some items you will need to use fictitious tags. Examples are: buildings, certain types of construction, possibly textbooks and library materials if the district wishes to track them. This permits the items to be maintained on the system even though a physical tag makes no sense.

In some cases it makes sense to consider a group of similar items as a unit or "lot" and to use one tag for the entire lot. This should be addressed ahead of time, possibly in Board policies. An example might be all of the student desks or chairs in a given classroom. The EIS software allows you to keep lots by simply using one tag number and entering the actual number of items in the lot. The software also allows you to split a lot into two or more sub-lots in order to move some of the items to a different location or to dispose of part of a lot. The individual items in the lot generally do not have physical tags attached. If they did, they would all have the same tag number.

Generally you would maintain a set of items as a lot if the items:

- are not individually identifiable
- are maintained together or in the same general area

Generally you would maintain a set of items as individually tagged items if the items:

- can be identified by manufacturer, model & serial number
- are identifiable from other similar items

1.3 Overview of the EIS System

For those just beginning with the EIS software it is helpful to have a view of the entire system. You need to be aware of the function of each of the following parts:

- EIS/USAS interface
- Creating locally defined codes
- Using the item screen functions
- Producing EIS reports.

See the EIS Reference manual for more detail on using the programs to perform the following functions and procedures.

EIS/USAS INTERFACE

By setting a flag in the USAS program USASDAT, purchase order information for fixed assets can automatically be transferred from the USAS invoice file to an EIS pending file. This file will continue to grow as purchase orders are processed using either of the USAS programs INPROC or APE. Then it is easy to add new fixed assets to the EIS files by using EIS programs which go directly to the pending file and bring over needed purchase order information. See Section 2.3, Interfacing with the Uniform School Accounting System (USAS), for more detail.

LOCALLY DEFINED CODES

Before any assets can be added to the item file it is necessary to have a set of locally defined codes in place. These are normally set up once by using the programs contained in EISMNT. These programs must be used to define the local codes and to modify them as required.

ITEM SCREEN FUNCTIONS

The programs contained in the collection EISSCN are the main working programs. These programs enable you to add items to the inventory file, to update information on these records, and to add and maintain transaction records which track when acquisitions are made, when items are disposed of, and when items are transferred from one class to another. These programs also allow you to browse the pending file or to split a collection (lot) of items with one tag number into subcollections.

EIS REPORTS

The EIS software can produce a wide variety of reports by using the programs continued in EISRPT. These will produce the schedules needed for the GAAP reporting, location worksheets, brief or full asset listings, pending file listing, insurance values report, lease asset listing, maintenance listing, book value report, etc.

GAAP AND PRE-GAAP PERIODS

The User's Guide will frequently refer to "GAAP reporting", a district being on "GAAP", or the "Pre-GAAP" period. The definitions of these terms follows:

Term	Meaning
GAAP	Generally Accepted Accounting Principles
GAAP Reporting	Producing an annual general purpose financial statement which contains a balance sheet or producing a Comprehensive Annual Financial Report (CAFR)
Being on GAAP	This means that the district has started the period of GAAP reporting and the GAAP flag on the EISMNT/DATSCN record has been set to "Yes". Please see Section 2.1, Configuration Information, for more details.
Pre-GAAP Period	The period of time when the GAAP flag on the EISMNT/DATSCN record is set to "No"

2 Initial Start-up Procedures

The purpose of this chapter is to introduce you to the steps that need to be completed in order to start using the EIS system. It will show you the screens and data fields that are associated with the locally defined codes and will discuss setting up the pending file.

The topics discussed in the next two sections are options found on the main EIS maintenance menu (EISMNT).

To execute the EISMNT program either type:

```
$ RUN OECN$EIS:EISMNT
```

at the \$ prompt or from the menu system type:

```
Menu>EIS  
Menu>EISMNT
```

The following EISMNT menu will appear.

```
EISMNT - Local Code Maintenance Main Menu  
-----  
1. CATSCN      - Maintain Local Item Categories  
2. CLSSCN      - Maintain Local Asset Classes  
3. CNDSCN      - Maintain Local Item Condition Codes  
4. DATSCN      - Maintain Local Configuration Data  
5. DSPSCN      - Maintain Local Disposition Codes  
6. FNCSCN      - Maintain Local Functions  
7. FNDSCN      - Maintain Local Funds  
8. LOCSCN      - Maintain Local Locations  
9. ORGSCN      - Maintain Local Organizational/Department Units  
10. EXIT       - Exit program  
  
Menu: EISMNT Option>  
  
XX Accept      XX Help      XX Exit      XX Next
```

2.1 Configuration Information

Configuration data consists of information that controls some of the basic operations of the EIS system. The data is entered using the DATSCN option in EISMNT. The values which are entered are set by Board policy decisions. The following display shows the configuration screen with a description of the data fields.

Initial Start-up Procedures

```
Capitalization Criteria
-----
Dollar Limit      : 300.00
Life Limit       : 1

Foundations      : 2.00%
GAAP Flag        : N
Fiscal Year Closed: 1991           Month to Close Fiscal Year: 6

District Name    : SAMPLE CITY SCHOOLS
District IRN     : 123456
Highest Tag No   : _____
Using USAS Function Codes? Y
Using Received date? _

DATSCN - Maintain Configuration Data Program
```

This data should be entered when the district first starts up on the EIS software. Changes can be made at a later point if necessary.

- **District Name** (appears in report headings)
- **Capitalization Criteria**—an item must meet both of the following criteria in order to be included as a capitalized asset on the GAAP reporting schedules. Note that if a life limit threshold is used, it is necessary to enter a value for the useful life of an item on the item screen record using EISSCN/ITMSCN.

Dollar Limit—an amount set by Board policy which defines the lowest dollar amount for assets to be capitalized.

Life Limit—lowest useful life for assets to be capitalized. It is a threshold based on the number of years of useful life. Set by Board policy.

If the district is on GAAP reporting, it is necessary to use the program EISCAP to change the capitalization criteria.

- **Percentage for Foundations**—is used on the Insurance Values Report to determine the percentage of building value to exclude as foundations. Consult your insurance provider to determine if they want a reduction for the foundations and if so, what percentage to use. See the EIS401 - Insurance Values Report Chapter in the EIS Reference Manual for more information.
- ***GAAP Flag**—is set to 'Y' by the system manager at the beginning of the first year the district goes on GAAP. Set to 'N' for the pre-GAAP period. This flag has significant effect on the EIS software. Once the flag is set to 'Y', there are restrictions on the user. At this point you cannot directly modify many of the fields. You must post transaction records to track changes that are made. See Specific Changes in the EIS System, for more details.
- ***Fiscal Year Closed**—is the date of the last fiscal year closed. You must have a value in this field in order to access the item records. This value is initially set by the system manager when first starting up on EIS. Thereafter, it is updated annually by running the fiscal year closing program EISCLS. See the EISCLS chapter of the EIS Reference Manual for more details.

- ***Month to Close Fiscal Year**—is the month in which you wish to close your fiscal year processing. If this field is left blank, all programs associated with this field will assume June.
- **Highest Tag No**—stores the highest tag number currently in use on the EIS system. This field is automatically updated when adding a new item through EISSCN. **Please note: if this field is not initially set through EISMNT/DATSCN, the highest tag number will appear as '00000000001' in EISSCN. Once a new item is added, the field will be automatically updated.**
- **Using USAS Function Codes**—enter 'Y' if you intend to use the standard USAS codes for the EIS function/activity codes. Enter 'N' if you will be using different codes. It is not mandatory to use USAS codes for EIS reporting but most districts do.
- **Using Received date**—determines what date will be used as the acquisition date when adding items from the pending file. Either the invoice date or the received date can be pulled onto the pending file to be used as the acquisition date. Enter "Y" if the received date is to be used as the acquisition date. Enter "N" or leave the prompt blank if the invoice date is to be used as the acquisition date.

Note: * You do not have direct control over the GAAP Flag or the Fiscal Year Closed fields.

2.2 Establishing Locally Defined Codes

There are certain codes used in some of the EIS records that are pre-defined by the Ohio Department of Education (ODE). To get a list of these codes run the program EISRPT and select the option EIS001 Code Listing Report. Then choose the option for State Codes. However, there are a number of codes that must be defined by each local district before any items can be entered on the system. Not all of these are necessary for GAAP reporting, but it is recommended that they all be defined in order to make the most efficient use of the EIS software. The non-GAAP required fields are especially useful in breaking out reports.

ASSET CLASS CODES

Asset Class Codes are four digit numeric codes which are used to define broad classes of fixed assets. The first two digits of these codes are defined by the State of Ohio. The second two digits may be used at the option of the district to further break down the asset classes if desired. The GAAP schedules require that each item be assigned to an asset class. Historical items which are on the system before the GAAP flag is set to 'Yes' are not required to have an asset class assignment. However, if no asset class is assigned, these items will appear under an undefined class grouping on the GAAP schedules. It is recommended that all items entered on the system be assigned to an asset class. Use the program EISMNT/CLSSCN to define or to update these codes.

Initial Start-up Procedures

The following screen shows a typical set of asset classes.

```
Find: _____
Local
Class      Description
-----
0100      LAND AND IMPROVEMENTS
0200      BUILDINGS AND BUILDING IMPROVEMENTS
0300      FURNITURE, FIXTURES AND EQUIPMENT
0400      VEHICLES
0500      INFRASTRUCTURE
0600      BOOKS
0800      CONSTRUCTION IN PROGRESS

End of file reached

CLSSCN - Maintain Local Asset Class Program
```

An example of dividing an asset class might be to subdivide the "Land and Improvements" class into two subclasses as follows:

- 0100—Land and Improvements
- 0101—Land
- 0102—Improvements

ITEM CATEGORY CODES

The Item Category Codes are four character codes consisting of letters and/or digits. They further subdivide asset classes into finer units. These codes are not required for GAAP reporting, but they are extremely useful in generating reports and possibly for updating replacement cost/insurable values. It is important to define a sufficient number of categories so that insurance values and inflation rates can be readily assigned to a particular category. There may be considerable discussion with an appraisal company over the definition of these codes. Please note that these codes are not used to locate items, but rather to define categories of assets for insurance and depreciation purposes and also for reporting purposes. Use the program EISMNT/CATSCN to define or to update these codes.

One screen from a possible set of item categories is displayed below.

```
-----
Find: _____
Item
Cat      Description      Ins      Inflation Asset      Useful
Class    Class              Rate     Class      Life
-----
AUTO     Van                  V         _____ 0400      _____
BLDG     Buildings            B         _____ 0200      _____
BOOK     Books                C         _____ 0600      _____
BUS      Bus                  V         _____ 0400      _____
COMP     Equipment-Computer  C         _____ 0351      _____
COPY     Equipment-Copier    C         _____ 0331      _____
EQAT     Equipment-Athletic  C         _____ 0300      _____
EQAV     Equipment-AV        C         _____ 0300      _____
EQBD     Equipment-Band      C         _____ 0361      _____
EQBM     Boiler & machinery  C         _____ 0300      _____

CATSCN - Maintain Local Item Categories Program
-----
```

- Insurance Class - use the following codes to identify the class.

B = Buildings
E = Excluded
P = Property in the Open

C = Contents
IM = Inland Marine
V = Vehicles

- **Inflation Rate**—percentage to use to increase or decrease replacement cost and/or insurable values. Obtain these rates from an insurance company or appraisal firm.

If the item categories are defined in sufficient detail to meet the needs of an insurance company and the current inflation rates are entered for each category, then by using a mass change program it is easy to automatically change the replacement cost and/or the insurable value, by the inflation rate, for every item in a particular item category. You would run the mass change program EISCHG and select the "Update Replacement Cost" option.

CATSCN also allows you to assign each item category to the appropriate asset class as well as assign a useful life value. When defined, the asset class and useful life will automatically be pulled into the associated item screen fields when adding items to the inventory.

In order to get a report of the current replacement costs and insurance values, you would run the program EISRPT/EIS401 - Insurance Values Report.

CONDITION CODES

Item Condition Codes are two character codes consisting of letters and/or digits used to define the condition of an item. These are for optional use by a district and are not required for GAAP reporting. Use the program EISMNT/CNDSCN to define or to update these codes.

The following screen gives an example of these codes.

```
Find:___
Condition
Code           Description
-----
E             Excellent
G             Good
S             Satisfactory
P             Poor

End of File Reached

CNDSCN - Maintain Local Item Condition Codes Program
```

DISPOSITION CODES

The Item Disposition Codes are two character codes consisting of letters and/or digits and are used to define the disposition method of an item whose status is "Disposed of". They are utilized when posting a transaction which tracks the disposing of an asset. Use the program EISMNT/DSPSCN to define or to update these codes.

The following screen displays a typical set of disposition codes.

```
Find: __
Disposition
Code           Description
-----
D             DESTROYED
GS           GARAGE SALE
L            EQUIPMENT LOST
S            SOLD
ST           STOLEN
TI           TRADE-IN
O            OTHER

End of file reached

DSPSCN - Maintain Local Disposition Codes Program
```

Fund Codes

The Fund Codes are four character codes consisting of letters and/or digits used to define the current fund for which the asset is being used. The fund code is not necessarily the source from which the item was purchased. Begin by looking at the location of the item for a clue as to its use. For example, any item located in the cafeteria would be fund 006. Then look for any exceptions. It is recommended that USAS codes be used for these EIS codes, but possibly not to the same degree of detail.

The GAAP schedules require that each item be assigned a fund code. Historical items which are on the system before the GAAP flag is set to 'Yes' are not required to have a fund code assignment. However, if no fund code is assigned, these items will appear under an undefined grouping on the GAAP schedules. It is recommended that all items entered on the system be assigned a fund code. Use the program EISMNT/FNDSCN to define or to update these codes.

The following screen displays an example of fund codes.

```

Find:_____
Local
Fund      Description      Fund
-----
001      GENERAL FUND      G
002      BOND RETIREMENT   G
003      PERMANENT IMPROVEMENT G
006      FOOD SERVICE      P
007      SPECIAL TRUST FUND F
200      STUDENT ACTIVITY  F
300      DRAMA              G
422      LOTTERY            G
572      CHAPTER I         G
573      CHAPTER II        G

End of file reached

FNDESCN - Maintain Local Funds Program
  
```

There are three types of funds employed in governmental accounting. These codes are required for printing the GAAP schedules.

- Governmental (G)—those funds through which most governmental functions typically are financed.
- Proprietary (P)—"commercial type" funds which are used for business type activities that are similar to those found in the private sector. Also known as enterprise funds.
- Fiduciary (F)—those funds which are held in a trustee capacity for other governmental units or funds.

FUNCTION/ACTIVITY CODES

The Function/Activity Codes are four character codes consisting of letters and/or digits used to define the current function or activity for which the asset is being used. The function code is not necessarily the source from which the item was purchased. For example, an asset might be purchased from the general fund, but used in the cafeteria. In this case, the function (and fund) code would reflect the cafeteria use.

Usually, a district chooses to use USAS function codes for these EIS codes. However, you might not want to use the same degree of detail as for USAS. If less detail is used, more items will be lumped together on some of the GAAP schedules.

The GAAP schedules require that each item be assigned a function/activity code. Historical items which are on the system before the GAAP flag is set to 'Yes' are not required to have a function code assignment. However, if no function code is assigned, these items will appear under an undefined grouping on the GAAP schedules. It is recommended that all items entered on the system be assigned a function/activity code. Use the program EISMNT/FNCSCN to define or to update these codes.

The following screen displays an example of function codes.

Initial Start-up Procedures

```
Find:_____
Local
Function      Description
-----
1100    REGULAR INSTRUCTION
1200    SPECIAL INSTRUCTION
1300    VOCATIONAL INSTRUCTION
2100    SUPPORT SERVICES
2200    EDUCATIONAL MEDIA
2222    LIBRARY
2223    AUDIO - VISUAL SERVICES
2400    SUPPORT SERVICES - ADM.
2500    FISCAL SERVICES
2700    OPERATION OF PLANT
2800    TRANSPORTATION
2960    DATA PROCESSING SERVICES
3100    FOOD SERVICE
4100    EXTRA CURRICULAR
5200    SITE IMPROVEMENT SERVICES
5500    BLDG. ACQUISITION & CONSTRUCTION

End of file reached

FNCSCN - Maintain Local Functions Program
```

LOCATION CODES

The location code consists of two parts - category and number. Each consists of four characters which can be either alphabetic or numeric. Generally the category code identifies the building or center where the item is located, while the number code identifies a specific location or room within the building. Location codes are not required for GAAP reporting; however, they must be defined in order to add an item to the inventory file. Use the program EISMNT/LOCSCN to define or to update these codes.

The location codes will vary widely from district to district reflecting the approach of the district. Most districts want to locate items by buildings and then rooms within a building. This approach will allow reports to be generated which list all of the items in individual rooms. These lists can then be sent to the person(s) in charge of the room and used for updating an inventory of the items at that location. The following screen displays a portion of a sample set of location codes.

```

Find: _____
Location Location
Category Number Description
-----
ELEM      217      THIRD GRADE - SMITH
ELEM      217A     STOREROOM ELEMENTARY SECOND FLOOR
ELEM      218      LD - KENNEDY
ELEM      219      THIRD GRADE - BAKER
ELEM      220      DH - BUSH
ELEM      221      THIRD GRADE - REAGAN
ELEM      222      ELEMENTARY FACULTY LOUNGE/WORKROOM
H.S.      0000     HIGH SCHOOL BUILDING
H.S.      0001     HALL FIRST FLOOR N-S
H.S.      0002     HALL SECOND FLOOR N-S
H.S.      0527     THROUGHOUT
J.H.      0000     JUNIOR HIGH BUILDING
J.H.      0001     HALL FIRST FLOOR E-W
J.H.      0002     HALL - SECOND FLOOR E-W
J.H.      200      STUDY HALL- JUNIOR HIGH
J.H.      201      HISTORY - MCCORD
J.H.      202      GYMNASIUM - JUNIOR HIGH
J.H.      203      MAIN OFFICE - JUNIOR HIGH
J.H.      203A     DEAN OF STUDENTS OFFICE
J.H.      205A     SUPERINTENDENT OFFICE

LOCSCN - Maintain Local Location Codes Program
  
```

In order to get a listing of all items at a particular location you would run the report EISRPT/EIS302. This report generates a worksheet which can be given to the person responsible for the items in order to do an inventory of the location.

ORGANIZATIONAL/DEPARTMENT UNIT CODES

The Organizational/Department Unit Codes are four character codes consisting of letters and/or digits used to identify which department, building, person, or office is responsible for an item. While these codes are not required for GAAP, they can be very useful in producing lists of items and reports which can be broken out by organizational unit. Thus, the person in charge can be given information about assets under his(her) jurisdiction. Use the program EISMNT/ORGSCN to define or to update these codes.

Again, these codes will vary widely from district to district. The following screen displays one example of a set of organizational unit codes.

Initial Start-up Procedures

```
Find:_____
Organizational
Code          Description
-----
0010          ADMINISTRATIVE BUILDING
0011          BUS GARAGE
0020          XXXX ADM OFFICE
0021          XXXX ELEMENTARY SCHOOL
0022          XXXX MIDDLE SCHOOL
0030          YYYY ADM OFFICE
0031          YYYY ELEMENTARY SCHOOL
0032          YYYY MIDDLE SCHOOL
0040          ZZZZ HIGH SCHOOL
0050          ZZZZ STADIUM
0051          ZZZZ STADIUM STORAGE
0052          ZZZZ TRACK STORAGE
9998          MUSICAL INST. DISTRICT WIDE
9999          VEHICLES DISTRICT WIDE

End of file reached

ORGSCN - Maintain Local Organizational/Department Codes Program.
```

GENERATING A CODE LISTING REPORT

A report listing all of the current data maintained on the State defined code file, the locally defined code file, and the configuration data file can be generated at any time by running the EIS report program EIS001.

To execute this program either type:

```
$ RUN OECN$EIS:EISRPT
```

at the \$ prompt and select the EIS001 option or from the menu system type:

```
Menu>EIS
Menu>EISRPT
```

and select the EIS001 option.

2.3 Interfacing with the Uniform School Accounting System (USAS)

The EIS software provides the opportunity for you to easily extract items from the USAS invoice file and add them to an EIS pending file. This interface reduces the work in obtaining the p.o. information needed on the item and acquisition transaction records. In order to make efficient use of the EIS pending file, a flag needs to be set in the USAS program USASDAT. This flag allows transactions in the USAS programs INPROC and APE to be posted directly to the EIS pending file. The three options for this flag are:

Y = Yes, INPROC/APE will ask whether to add 500/600/700 object codes.

N = No, not accessing EIS or no interface desired.

A = Yes, INPROC/APE will automatically add 600/700 object codes to pending file.

However, some users may prefer not to have items entered on the pending file unless their dollar value meets a certain threshold. In order to accomplish this, a threshold value needs to be entered in the USASDAT field "EIS Pending Threshold". In this case an item will be accepted for the pending file if its "extended" cost meets or exceeds the threshold value. The extended cost is the total cost of the p.o. item. For example, if p.o. # xxxxxx, item # 1 lists 2 desks at \$75 each, then the extended cost is 2 times \$75 or \$150. And if the threshold were set at \$100, then this item would be added to the pending file even though each desk separately did not meet the threshold.

The information that is automatically pulled onto the pending file consists of the purchase order and corresponding item number and the invoice number. Upon adding an item to the inventory from the pending file, this information along with the quantity and dollar amount are automatically pulled onto the item and acquisition records. Either the invoice date or the received date of the item will also be pulled over as the acquisition date (EISMNT/DATSCN contains a flag that determines which date will be used). The associated check number will also be pulled over if CKPROC has been run prior to adding the items to the inventory. However if the items are added to the inventory files prior to the check being created on the USAS side, the check number will not be available at that time.

There are also other ways of adding items to the pending file, and to view or print the contents of this file. These are described in the following sections.

Initial Start-up Procedures

SETTING THE PENDING FILE FLAG

In order to set the EIS pending file flag, you must run the USAS program USASDAT. A sample run is displayed below.

To execute the program either type:

```
$ RUN OECN$BUD:USASDAT
```

at the \$ prompt or from the menu system type:

```
Menu>USASDAT
```

Select the USACON option at the USASDAT Main Menu and the program will bring up a screen similar to the following:

```
District Information:
District name   : SAMPLE CITY SCHOOLS           IRN           : 012345
Attention line  : Supt. Joe Smith                Federal ID    : 341234567
Street address  : 555 Test St.                  State Ven#    : 52123456
City State Zip : Sample ,Ohio 43555 -
Phone number   : ( ) -
County name    : SAMPLE

Current Information:
SM2/ADJUST Monthly Access Codes:   Highest receipt # on file   : 95169
Jul:2 Aug:2 Sep:2 Oct:2 Nov:2 Dec:2 Highest ACTMOD transaction # :
Jan:0 Feb:0 Mar:0 Apr:0 May:0 Jun:0 Highest vendor # on file    : 5430
                                      Highest memo vendor # on file: 999123
Current Fiscal Year      :           Highest purchase order #   : 981003
Month to Close Fiscal Year:         Highest check # on file    : 1234
Comment line for USAS checks:

USACON - USAS Configuration Data                               Screen 1 of 2
XX Help                XX Next Screen
XX Exit
XX Modify
```

Press the **Next Screen** key and set the cursor on the line, "Equipment Inventory System". Then press the **Help** key to see the options. A help window will appear as shown in the following display.

```

USAS Accounts:                                Optional programs:
  Approp./Budget accts linked : Y             Uniform Staff Payroll System : Y
  X-reference accounts       : N             Uses OINQ                    : Y
  Negative cash balances     : Y

POs RQs and Checks:                            Miscellaneous:
  Print accounts on requis.  : Y             Track accounts payable      : N
  Purchase Order format     : D             Use receipts in ACTMOD      : Y
  Modify/Delete Requisitions : N             Always create AUDFRM report : Y
  Many POs on one Requisition : N         LA120 printer               : Y
  Negative checks permitted  : Y             USAS version                 : V61
  Collapse accts on check stub : N         Invoice Amount Warning       : N
  Check future year balances : Y             Require Vendor TIN in APE   : WA
  Is district heading on check?: Y         BRDRET create accounts     : N
EIS/VIS:                                       Update Username in VERINV   : Y
  Equipment Inventory System : N             Last Purge Date:           __/__/____
  EIS pending threshold      :
  VIS part inventory         : N
  VIS fuel inventory         : N

+-----Help Window-----+
Will you access the Equipment Inventory System (EIS) (Y,N,A)?
Y - Yes, INPROC/APE will ask whether to add 500/600/700 object codes.
N - No, not accessing EIS or no interface desired.
A - Yes, INPROC/APE will automatically add 600/700 object codes to the
    pending file.
+---XX Return    XX Top      XX Exit    XX Last    XX Prev    XX Next---+

```

Press the Return key to return to the USASDAT record.

Enter the desired value for the line, "Equipment Inventory System". Then move to the "EIS Pending Threshold" line and enter a value if a threshold is desired. Note that if the threshold is zero or all blanks, then every item with the accepted object code will be placed on the pending file. Suppose, however, you wish to have the invoice program automatically transfer items with object codes of 600/700 to the EIS pending file provided the item's extended cost is \$100 or greater. Enter the value "A" for the "Equipment Inventory" flag and "100" for the "EIS Pending Threshold" value. The resulting screen is shown next.

Initial Start-up Procedures

USAS Accounts:		Optional programs:	
Approp./Budget accts linked	: Y	Uniform Staff Payroll System	: Y
X-reference accounts	: N	Uses OINQ	: Y
Negative cash balances	: Y		
POs RQs and Checks:		Miscellaneous:	
Print accounts on requis.	: Y	Track accounts payable	: N
Purchase Order format	: D	Use receipts in ACTMOD	: Y
Modify/Delete Requisitions	: Y	Always create AUDFRM report	: Y
Many POs on one Requisition	: Y	LA120 printer	: Y
Negative checks permitted	: N	USAS version	: V61
Collapse accts on check stub	: N	Invoice Amount Warning	: N
Check future year balances	: Y	Require Vendor TIN in APE	: WA
Is district heading on check?:	Y	BRDRET create accounts	: N
EIS/VIS:		Update Username in VERINV	: Y
Equipment Inventory System	: A	Last Purge Date:	__/__/____
EIS pending threshold	: 100.00		
VIS part inventory	: N		
VIS fuel inventory	: N		
USACON - USAS Configuration Data		Screen 2 of 2	
XX Modify	XX Prev Screen		
XX Help			
XX Do not modify			

Now press the key to update the record with the new values for the EIS fields.

USING THE EISPND PROGRAM

A second way of getting items from the USAS invoice file to the EIS pending file is to run the EIS program EISPND. This program will add to the pending file the p.o. information for all items which contain an account object code of 6xx or 7xx and which fall within a range of dates. The program will check to see if items are already on the pending file, and will not add duplicate.

However, if an item was actually added to the inventory and in the process removed from the pending file, the EISPND program has no way of knowing this, and will re-add the item to the pending file.

The program will indicate the number of records added. To produce a report which includes these added items, use the program EISRPT and select the report EIS501.

The EISPND program is normally used to start up the pending file.

PRINTING THE PENDNG FILE

To print a report of all of the items currently on the pending items file, use the program EISRPT and select the report EIS501, Pending Items List. You will be given the option to sort on a number of fields, including: Fund, Function, Object, PO Number, PO Item Number, Invoice Date, and others.

VIEWING THE PENDING FILE

In order to view some or all of the items currently on the pending items file use the program EISSCN and select the PENDING option. A sample run is displayed below.

To execute the program either type:

```
$ RUN OECN$EIS:EISSCN
```

at the \$ prompt or from the menu system type:

```
Menu>EIS
Menu>EISSCN
```

The main EISSCN menu is displayed below.

```

EISSCN - EIS Maintenance Main Menu
-----
 1. ITMSCN      - Maintain Inventory Item
 2. ACQTRN      - Post Acquisition/Payment Transactions
 3. DSPTRN      - Post Disposition Transactions
 4. TRNTRN      - Post Transfer/Adjustment Transactions
 5. PENDING     - Review pending file/Delete pending items
 6. SPLIT       - Split Lot Item into Multiple Tag Items
 7. EXIT        - Exit program

Menu: EISSCN Option> _____

XX Accept      XX Help      XX Exit      XX Next
    
```

Select the PENDING option. The first screen of the pending file will appear as displayed below.

```

Find:
-----
P.O. #   item   inv. #
Number No   Number   Check   Qnt      Vendor
                Number   Description
-----
0301607 0001  NBNW7153  039371  2      2387.50 001210 CISCO CATALYST 2950
0301607 0002  NBNW7153  039371  1      4680.00 001210 CISCO CATALYST 2950
0301607 0003  NBNW7153  039371  1      234.32  001210 MISC. CABLING SUPPL
0301743 0001  Escrow-1  038875  1      401.04  004082 ELECTRICAL CONTRACT
0301743 0001  Payment 1  038874  1      5177.68 004082 ELECTRICAL CONTRACT
0301744 0001  Escrow 2  039376  1      42.92   004083 GENERAL CONTRACT-ST
0301744 0001  PMNT 2    039375  1      17273.08 004083 GENERAL CONTRACT-ST
0301744 0002  PMNT 2    039375  1      1073.00 004083 CHANGE ORDER #1 ADD
0400165 0001  0042984   039039  1      1083.50 003527 7168L VITO BASS CLA
0400212 0001  0104407   039072  30     705.00  008057 00605-75327 MODEL B
0400212 0002  0104407   039072  8     1039.60 008057 75351-HUSHY TABLE 3
0400212 0003  0104407   039072  1      149.95  008057 28018-CHAIR

Review pending items from USAS
XX Top          XX Find
XX Help         XX Delete
XX Exit         XX Lockmode
XX Next        XX Switch
    
```

Initial Start-up Procedures

Note the functions which are available for your use. You can search for a particular p.o., go to the beginning (top) of the file, move to the next record on the file, delete a particular p.o. from the file, or exit the program. If you had a number of items to remove from the pending items file, you could make use of the `Lockmode` key before you start deleting.

3

Maintaining Item Information

This chapter will show you the EIS item screens which are used for maintaining items on the system. It will also show you the three types of transaction screens which are used for tracking changes in acquisition, disposition, or transfer information. Also included is information about using the pending file and the function for splitting the items in a lot.

All of the topics discussed in this chapter are options found on the main EIS screen (EISSCN) menu. The EISSCN program is the main workhorse of the EIS fixed asset system. The various sections in this chapter are organized according to the order of the options on the EISSCN main menu.

To execute the EISSCN program either type:

```
$ RUN OECN$EIS:EISSCN
```

at the \$ prompt or from the menu system type:

```
Menu>EIS  
Menu>EISSCN
```

The following EISSCN main menu will appear.

```
EISSCN - EIS Maintenance Main Menu  
-----  
1. ITMSCN      - Maintain Inventory Item  
2. ACQTRN      - Post Acquisition/Payment Transactions  
3. DSPTRN      - Post Disposition Transactions  
4. TRNTRN      - Post Transfer/Adjustment Transactions  
5. PENDING     - Review pending file/Delete pending items  
6. SPLIT       - Split Lot Item into Multiple Tag Items  
7. EXIT        - Exit program  
  
Menu: EISSCN Option> _____  
XX Accept      XX Help      XX Exit      XX Next
```

3.1 ITMSCN - Item Screens

Three screens of information are maintained for each item on the inventory file. What follows is a display of each screen and a description of each of the data fields. The ITMSCN program must be used to add new items to the item inventory file. It is also used to modify the data on these records or to delete item records. Use the EISSCN option ITMSCN to access the records on the item inventory file.

Please see the ITMSCN chapter of the EIS Reference Manual for details and sample runs.

Maintaining Item Information

ITMSCN - SCREEN 1 of 3

```

Find:_____

Identification Information:
Tag Number   :          Serial Number:
Secondary Tag:          Model Number :
Appraisal Tag:          Accessories  :
Composite ID  :          Item Category:
Entity ID    :          No. of Items  :
Description 1:
Description 2:

Current Information:
Replacement Cost :          Location   :          Status   :
Insurable Value  :          Org. Unit  :          Condition:
Phys. Inv. Date  : / /          Asset Class:          Function  :
Phys. Inv. Comment:          Fund      :

Enter the tag number of the inventory item you wish to find.

ITMSCN - Item Maintenance Program          Screen 1 of 3
  
```

Field Name	Explanation	Values
Tag No.	A 12 character locally defined tag ID number. Each item on the item record file must have a tag number whether or not there is a corresponding physical tag on the item.	Alpha or numeric
Secondary Tag No.	Similar to tag number but used primarily to record tags supplied by the State of Ohio or the Federal Government to identify items purchased with matching state or federal dollars.	Alpha or numeric
Appraisal Tag	Supplied by an appraisal company. Not user modifiable.	
Composite ID	An 8 character code used if the item is a component of a larger asset. This identifier should be the same for all members of the composite item.	Alpha or numeric
Entity ID	An 8 character code used to identify different entities within the same reporting entity. This ID can be used to exclude all items belonging to a particular entity from the GAAP schedules or to generate schedules for specific entities.	Alpha or numeric
Description 1 & 2	Brief description of the asset. Two fields.	
Serial No.	The asset's serial number if applicable.	
Model No.	The asset's model number if applicable.	
Accessories	A listing of accessories or enhancements.	

Maintaining Item Information

Field Name	Explanation	Values
Item Category	Item's category code as defined in EISMNT/CATSCN.	Alpha or numeric
No. of Items	Used to indicate the number of items with the same tag number.	Numeric
Replacement Cost	Estimated replacement cost. May be different from the original cost.	
Insurable Value	Estimated value for insurance purposes.	
Phys. Inv. Date	Date of the last physical inventory.	MM/DD/YYYY
Phys. Inv. Comment	Any notes on the inventory.	
Location	Item's location category/number as defined in EISMNT/LOCSCN.	Alpha or numeric
Org. Unit	Item's organizational/department unit as defined in EISMNT/ORGSCN.	Alpha or numeric
Asset Class *	Item's asset class as defined in EISMNT/CLSSCN.	Alpha or numeric
Status *	Item's status code as given by one of the following state defined codes. Only items coded as A, N, EH, or EN will be considered for GAAP reports.	A-active I-inactive D-disposed of N-new item O-old tag item EH-excess asset-hold for sale EN-excess asset-not in use
Condition	Item's condition code as defined in EISMNT/CNDSCN.	Alpha or numeric
Function *	Item's function/activity code as defined in EISMNT/FNCSCN.	Alpha or numeric
Fund *	Item's fund code as defined in EISMNT/FNDSCN.	

* Indicates that this is a GAAP required field

Maintaining Item Information

ITMSCN - SCREEN 2 of 3

Find: _____	Tag Number:	
Acquisition Information:		
Date :	Original Cost:	
Method:	Discount Amt.:	
Depreciation Information:		
Method:	Beginning Date : /	Salvage Value :
Factor:	Life Expectancy:	LTD Depreciation:
Maintenance Information:		
Vendor No. :	Inception Date :	/ /
Contract ID:	Expiration Date:	/ /
Maint. Cost:	Renewal Date :	/ /
ITMSCN - Item Maintenance Program		Screen 2 of 3

Field Name	Explanation	Value
Acquisition Date	Date the item was received, not the invoice or p.o. date.	MM/DD/YYYY
Original Cost *	Original cost of the item as given on the p.o.(s) or the sum of all acquisition amounts for this tag no. Original cost includes shipping and fees, but excludes any discounts or interest charges. Original cost for donated items is the fair market value.	Numeric
Discount Amt.	Any discount excluded from the original cost. For informational purposes only.	Numeric
Acq. Method *	Item's acquisition method as given by one of the state defined codes. Required field.	D-donated L-leased O-other P-purchased
Dep. Method *	Item's depreciation method as given by one of the state defined codes. Required field.	D-declining balance S-straight line N-no depreciation taken
Beginning Date	Date to begin depreciation.	MM/YYYY
Salvage Value	Estimated value of the asset at the end of the depreciation period.	
Factor	A factor used in the declining balance method of depreciation.	Number between 1 and 2

* Indicates that this is a GAAP required field

Field Name	Explanation	Value
Life Expectancy	The number of years the item is to be depreciated. This value is also used to determine whether or not an item has met the capitalization life threshold if this threshold has been set in EISMNT/DATSCN.	No. of years
LTD Depreciation	Life-to-date depreciation. Total amount of depreciation for the item from the beginning depreciation date until the last fiscal year closed as determined by the flag on the EISMNT/DATSCN record. This value is updated annually by running the fiscal year closing program EISCLS.	Numeric
Vendor No.	USAS vendor number for the vendor who is contracted to maintain the asset.	Numeric
Contract ID	A vendor or user supplied identifier for the maintenance contract.	Alpha or numeric
Maint.Cost	The yearly maintenance contract cost.	
Inception Date	Date for the beginning of the maintenance contract.	MM/DD/YYYY
Expiration Date	Ending date of the contract.	MM/DD/YYYY
Renewal Date	Renewal date for the contract.	MM/DD/YYYY

ITMSCN - SCREEN 3 of 3

```

Find: _____          Tag Number:
Lease Information:
Type :      Inception Date:  /  /      Payment Amt. :
Period:      Ending Date   :  /  /      Interest Rate:
Vendor:
User Defined Information:
Amount:      Date:  /  /      Code 1:   Code 2:   Code 3:
Desc. :

ITMSCN - Item Maintenance Program          Screen 3 of 3
    
```

Maintaining Item Information

Field Name	Explanation	Values
Lease Type	Item's lease type as given by the state defined codes. Only capitalized leases appear on the GAAP schedules provided their original cost meets the capitalization threshold. Operating leases are recorded for informational purposes only if desired.	C-capitalized O-operating
Inception Date	Date for the beginning of the lease.	MM/DD/YYYY
Payment Amt.	Amount of the periodic lease payment.	
Period	Period of the lease.	A-annually S-semi-annually Q-quarterly M-monthly W-weekly D-daily
Ending Date	Date the lease expires or the date the district takes full ownership of the asset.	MM/DD/YYYY
Interest Rate	Rate of interest charged by the vendor.	Numeric
Vendor	USAS vendor number from whom the asset is leased.	
User Defined Amount	User defined dollar amount.	Numeric
User Defined Date	User definable date.	MM/DD/YYYY
User Defined Code	User defined code.	Alpha or numeric
User Description	User defined description.	

TYPES OF LEASES

There are two types of leases, capital and operating. According to Robert L. Snyder, CPA in the paper: "Fixed Asset Accounting and Control System" a lease is considered a capital lease if it meets one or more of the following criteria, otherwise it is an operating lease.

- The lease transfers ownership of the property to the lessee.
- The lease contains a bargain purchase option.
- The lease term is equal to 75% or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments (excluding executory costs) equals or exceeds 90% of the fair value of the leased property.

Capital leases are included on the GAAP schedules, while operating leases may optionally be kept on the system for the district's use if desired. For a capital lease, the original cost is the total present value at the time of inception. The total present value is the total of all lease payments LESS interest. Thus, the lease is capitalized once, not as payments are being made.

The important field for a lease is the lease type field. The state defined codes are C = Capital and O = Operating.

3.2 **Types of Transactions**

There are three types of transactions that can be posted on the EIS system to record information for the acquisition of an item, the disposing of an item, or in changing the asset class, fund, or function of an item. If the district is not on GAAP reporting, then only disposition transactions are required. However, when the district is on GAAP reporting, all three types of transactions are necessary.

3.2.1 **ACQTRN - Acquisition Transaction Screen and Fields**

Acquisition transaction information is primarily the p.o. information about the initial purchase or the updating of purchase information about an item. When an item is first entered on the inventory file an acquisition transaction should be posted. (This is optional during the pre-GAAP period but mandatory during GAAP reporting.) This is done by using the "Add" operation in the program EISSCN/ITMSCN. If the district is on GAAP reporting, the original cost is reflected in the "acquisitions" column on the GAAP Change Schedule (EIS103 report)

However, there are times when you will need to enter additional acquisition transactions after an item already exists on your inventory. This is done by using the "Add" operation in the program EISSCN/ACQTRN. Some reasons for posting additional acquisition transactions are:

- The item has been improved.
- To record historical acquisition information.
- To record a lease payment or other periodic payment.
- To correct an error from a prior fiscal year.

These functions are all performed in a similar manner; only the data you enter varies from reason to reason. See the ACQTRN chapter of the EIS Reference Manual for more details. To execute the acquisition transaction program select the ACQTRN option from the EISSCN menu.

What follows is a display of the acquisition screen and a description of each of the data fields.

Maintaining Item Information

ACQTRN - SCREEN 1 of 1

```

Find: _____ / /          Get Pending:
      tag         type  date   cnt          po#   item  inv#

Tag Number:                Type:      Date:                Count:

                                TI fnd func obj scc  subj   opu il job
USAS Account Code  :

USAS Vendor Number :
Acquisition Amount :
Should the original cost of the item be updated by this amount?
Purchase Order No. :                Grant ID  :                Function:
                                Item #:      Grant Year:            Fund      :
                                Date   :      Check No:            Class    :
Error Adjustment?

ACQTRN - Acquisition Transaction Program
  
```

Field Name	Explanation	Values
Get Pending	When executing the program the user can enter the p.o. #, item #, and invoice # of an item, and then press the <input type="button" value="Get Pending"/> key to bring up this item on the pending file.	
+ Type *	Is a code for the type of acquisition record. Type 'A' affects the GAAP schedules if the item is capitalized. Type 'P' is used to record payments. For this type the acquisition value does not appear on the GAAP schedules.	A-acquisition P-payment
Date *	Date the acquisition record is posted. Date must be in the current fiscal year as determined by the fiscal year closed flag on the EISMNT/DATSCN record.	MM/DD/YYYY
Count	Counts the number of acquisition transaction records entered for a single item on the same day. (Note. Acquisition transactions for a single item are stored in increasing order by date.)	
USAS Account Code	The USAS source account to which the item is charged.	
USAS Vendor Number	USAS Vendor no. from which the item was purchased.	
Acquisition Amount *	Is the dollar amount expended.	

* Indicates that this is a GAAP required field

Field Name	Explanation	Values
+ Original Cost Update Flag *	Enter 'Y' to have the original cost updated by the amount of this transaction. Enter 'N' for a historical transaction where the amount is already a part of the original cost. This question is only meaningful for acquisition type transactions (ie type = A).	
Purchase Order No.	USAS p.o. number.	
Item Number	USAS p.o. item number.	
Date	P.O. date.	
Grant ID	The CFDA (Catalog of Federal Domestic Assistance number as found on the grant papers) or user supplied code to identify federal, state, or other grants.	
Grant Year	The project year for the associated grant code.	YYYY
Check No:	USAS check number	
# Function	Item's function code from the ITMSCN record.	
# Fund	Item's fund code from the ITMSCN record.	
# Class	Item's asset class code from the ITMSCN record.	
+ Error Adjustment *	Enter 'Y' if this is an adjustment for an error made in a prior fiscal year, otherwise enter 'N'.	

* Indicates that this is a GAAP required field

Note: + Not entered when adding a new item. These fields are only used when adding additional acquisition transaction records. When a new item is to be entered on the system you must enter it through EISSCN/ITMSCN and create the acquisition transaction record there.

Non-modifiable fields which are carried over for the item from the ITMSCN record.

3.2.2 DSPTRN - Disposition Transaction Screen and Fields

Disposition transactions contain information about the disposing of an item on the inventory file. It essentially is a record of what has happened to an asset that is no longer being used by the district. Disposition transactions should be posted for disposed of items whether or not the district is on GAAP reporting. Posting a disposition record will automatically change the items' status code on the EISSCN/ITMSCN record to "D" disposed of. If the district is on GAAP reporting, this change in status is reflected in the "dispositions" column on the GAAP Change Schedule (EIS103 report).

Maintaining Item Information

Disposition transactions are posted by using the "Add" operation in EISSCN/DSPTRN. Please see the DSPTRN chapter of the EIS Reference Manual for more details.

What follows is a display of the disposition screen and a description of each of the data fields.

DSPTRN - SCREEN 1 of 1

```
Find:
Tag Number      :                               Date   :   /   /
Description     :                               Method  :
Amount Received :                               Function:
Authorization   :                               Fund     :
Cost Disposed of:                               Class    :
Number of Items :
Error Adjustment?

Tag Number      :                               Date   :   /   /
Description     :                               Method  :
Amount Received :                               Function:
Authorization   :                               Fund     :
Cost Disposed of:                               Class    :
Number of Items :
Error Adjustment?

End of file reached

DSPTRN - Disposition Transaction Program
```

Field Name	Explanation	Values
Date	Must be a date in the current fiscal year as determined by the date in the fiscal year closed field on the EISMNT/DATSCN record.	MM/DD/YYYY
# Description	Item's description line 1 from the ITMSCN record.	
Amount Received	The amount the district received from a direct sale or from a trade in. Optional entry.	
Method	One of the local disposition codes as defined by the district. See your local code listing (EIS001) for list of valid codes. Required field.	
Authorization	The name of the person who is authorized to dispose of items. Optional entry.	
# Function	Item's function code from the ITMSCN record.	
# Cost Disposed Of	Current original cost of the item from the ITMSCN record.	
# Fund	Item's fund code from the ITMSCN record.	
# Number of Items	Number of items from the ITMSCN record.	
# Class	Item's asset class code from the ITMSCN record.	
Error Adjustment Flag	Enter 'Y' if this is an adjustment for an error made in a prior fiscal year, otherwise enter 'N'.	

Note: # Non-modifiable fields which are carried over for the item from the ITMSCN record.

3.2.3 TRNTRN - Transfer Transaction Screen and Fields

Transfer transactions are posted to record when an item changes its asset class, fund, or function codes. This might occur, for example, if an item purchased from a grant changed from the grant fund code to the general fund at the time when the grant period expired. Posting transfer transactions is not necessary if the district is not on GAAP reporting. For changes during the pre-GAAP period, simply use the "Modify" operation in the program EISSCN/ITMSCN and update the value in the appropriate field. If the district is on GAAP reporting, use the "Add" operation in the program EISSCN/TRNTRN to post the change. This change is reflected in the "transfers in" and "transfers out" columns on the GAAP Change Schedule (EIS103 report).

Transfer transactions are posted by using the "Add" operation in EISSCN/TRNTRN. Please see the TRNTRN chapter of the EIS Reference Manual for more details.

What follows is a display of the transfer transaction screen and a description of each of the data fields.

Maintaining Item Information

TRNTRN - SCREEN 1 of 1

Find:	_____	___	___/___/___	
	tag	type	date	
Tag Number:		Type:	Date: / /	
Error Adjustment?		Old :	New :	Amount:
Tag Number:		Type:	Date: / /	
Error Adjustment?		Old :	New :	Amount:
Tag Number:		Type:	Date: / /	
Error Adjustment?		Old :	New :	Amount:
Tag Number:		Type:	Date: / /	
Error Adjustment?		Old :	New :	Amount:
Tag Number:		Type:	Date: / /	
Error Adjustment?		Old :	New :	Amount:
End of file reached				
TRNTRN - Transfer Transaction Program				

Field Name	Explanation	Values
Type *	The code for the type of transfer	FD-fund transfer FC-function transfer CL-asset class transfer
Date *	Must be in the current fiscal year as determined by the date in the fiscal year closed field on the EISMNT/DATSCN record	MM/DD/YYYY
Error Adjustment *	This is a "Yes", "No" flag which is set to "Y" if the transfer is to correct a mistake. It is set to "N" if it is a true transfer.	Y=yes N=no
# Old	Is the current asset class, function, or fund code for the item	
New *	Is the new asset class, function, or fund code for the item	
# Amount	Is the original amount of the asset as given on the item record	

* Indicates that this is a GAAP required field

Note: # Indicates that the fields Old and Amount are protected. They will show values only after a record is posted. The Old field contains the current asset class, fund, or function code for the item.

3.3 EIS Pending File

The purpose of the EIS pending file is to make it easier to "catch" potential fixed asset items as they are acquired by a district and to place them on a holding file until it is convenient for the items to be entered into the EIS system. This can be accomplished in one of two ways.

Normally a district will set the "EIS" flag in the USAS program USASDAT. This will either enable a pending file prompt in the USAS program INPROC which will ask if the invoiced item whose charged account has an object code of 5xx, 6xx, or 7xx should be placed on the pending file, or will automatically place an invoiced item on the pending file if its charged account has an object code of 6xx or 7xx. (Note, the definitions of object codes: 500 - supplies & materials, 600 - capital outlay, 700 - capital outlay replacement).

A second way of adding items to the pending file is to run the program EISPND. This program will transfer all items on the USAS invoice file whose charged account has an object code of 6xx or 7xx to the EIS pending file. You have the option of specifying the range of dates when the items were invoiced or received. This second method is generally used to "start up" the pending file when a district first starts on EIS.

Once items are on the pending file, you will use the ITMSCN option of EISSCN to actually add them to the item inventory file. Please note that you can use ITMSCN to add items to the inventory file directly without using the pending file if you prefer. The pending file is simply a convenience for holding items as they are acquired, for later entry to the EIS system, and for gathering the p.o. information that is needed when adding items to the inventory file.

The PENDING option in EISSCN is used to view items that are currently on the pending file. It can also be used to delete items from the pending file.

Please see Section 2.3, Interfacing with the Uniform School Accounting System (USAS), for more details on setting up and accessing the pending file.

3.4 Splitting a Lot

A lot is a collection of like items which are recorded on the item inventory file with a single tag number, but with a value greater than 1 in the "number of items" field.

The splitting option is a very powerful and useful tool for splitting a lot into sublots or individually tagged items. The following paragraphs describe situations where the splitting function can be of great use.

SPLITTING A P.O. ITEM INTO MULTIPLE TAG ITEMS

It is fairly common for a purchase order to list a number of items as one entry on the p.o. with the total cost of the quantity. For example, listing 20 computers or 10 typewriters as one p.o. item. Since each of the items are individually identifiable with different serial numbers, the district will probably want to give each of these a separate tag number. In order to do this efficiently without having to enter the information for each item separately, you can enter one record on the system containing the original cost of the group and indicating the number of items in the group. Once this is done the splitting option can be used to split this lot into individually tagged items for which the original cost is prorated. The split option does this automatically, assigns separate tag numbers to each item, and enters new records on the inventory file. (Note, the split function will also create new acquisition transaction records if the original lot had an acquisition record.)

To execute the splitting function either use the SPLIT option in EISSCN/ITMSCN at the time the lot is entered, or use the SPLIT option of EISSCN at a later time.

Please see the SPLIT chapter of the EIS Reference Manual for more information and an example of this.

TRANSFER OR DISPOSE OF A PART OF A LOT

Another common situation is to move a part of a lot from one location to another or to dispose of a part of a lot.

Suppose a lot contains 30 chairs at one location and you wish to move 10 of these to another location. The SPLIT option of EISSCN will ask for the tag number of the group of 30 chairs. It will then allow you to create two new sublots with 20 chairs in one and 10 in the other. These two sublots will each have a tag number. The SPLIT operation allows you to enter new locations at the time the splitting is done. It will prorate the original cost between the two sublots and will automatically enter new item records on the inventory file. (Note, it will also automatically create new acquisition records if the original lot had any acquisition records.)

The problem of disposing of a part of a lot would be handled in a similar way. First split the lot into two sublots and then post a disposition transaction to dispose of one of the sublots.

A lot can be split into as many sublots as desired as long as the total number of items in the sublots is equal to the number of items in the original lot. Please see the SPLIT chapter of the EIS Reference Manual for more details on using this option.

4

EIS Screen-Formatted Guide

4.1

Screen-Formatted Maintenance and Processing Programs

The following functions are available in many of the screen-formatted programs.

Help Key

In most screen formatted programs you can get on-line information about a specific field shown on the screen by moving the cursor to that field and pressing the `[Help]` key.

Find Key

To locate a particular record in a file, move the cursor to the "Find" field at the top left of the screen, type in a key value and press the `[Find]` key.

Top and Next Keys

When there are a number of records in a file you can quickly go to the first record on the file by pressing the `[Top]` key. In order to step through the file one record at a time press the `[Next]` key to advance to the next record.

Next and Previous Screen Keys

Some of the programs use more than one screen of information for a single record. In order to move from one screen to another for the same record press the `[Next screen]` or the `[Previous screen]` key.

Add Key

Pressing the `[Add]` key will bring up an empty formatted screen into which you can enter data. Use the `[Tab]` key to move the cursor from field to field. When finished entering data, press the `[Accept]` key to actually add the record to the file. There is also an option to not add the record if you change your mind.

Modify Key

Pressing the `[Modify]` key while displaying a particular record will allow you to change the data in any of the modifiable fields on this record. (If there is more than one record on the screen, move the cursor to the desired record before pressing the `[Modify]` key.) The modifiable fields will be highlighted on the screen. Use the `[Tab]` key to move from field to field and either enter new data or tab to the next field. See the sections on Lockmode and Toggle Tab to aid in making modifications.

Delete Key

Find the particular record to be deleted. (If there is more than one record on the screen, move the cursor to the desired record.) Then press the `Delete` key. You will then have the opportunity to either complete the deletion by pressing the `Delete` key again, or to abort the deletion by pressing the `Do not delete` key.

Lockmode Key

If you wish to repeat the same operation on a set of records, it is useful to "lock into" the operation by use of the `Lockmode` key. Press the `Lockmode` key and then a function key such as `Modify`. (Notice that the `Lockmode` key changes name to the `Exit lockmode` key.) After you modify a particular record, you are given the options of accepting the modification, not accepting the modification, or exiting the modify mode. If you press the `Modify` or `Do not modify` key, the program will automatically step to the next record in the file remaining in the "modify" mode. This will continue until you press the `Exit modify` key. At this point you can press the `Exit lockmode` key to unlock lockmode. Lockmode will also work for the "Add" and the "Delete" modes.

Toggle Tab Key

When adding or modifying a group of records you may wish to skip over or ignore some of the fields and only enter data in certain fields. The `Toggle tab` key will allow you to do this. When adding or modifying records use the `Tab` or arrow keys to set the cursor on a particular field. Then press the `Toggle tab` key. Repeat this for those fields which are to be ignored. Notice that these fields are no longer highlighted on the screen. When the `Tab` key is pressed the cursor will skip over the "tabbed out" fields. These fields can be "tabbed back in" by using the arrow keys to set the cursor on the desired field and pressing the `Toggle tab` key again. When used in conjunction with lockmode, you can quickly enter data into a selected set of fields on a large set of records.

Set Defaults Key

Temporary defaults may be established by pressing the `Set defaults` key. At this point an empty formatted screen will appear. You then enter preset values for various fields so that when a new record is created these values will automatically be filled in. When the program is exited these defaults are removed.

4.2 Using the Keyboard for Screen-Formatted Programs

Programs with a full-screen interface use many of the function keys on the keyboard. This section will give you an introduction to the use of special function keys.

4.2.1 Locating the Function Keys

In order to begin using these programs, you will need to become familiar with some new keys on your keyboard. The keys along the top row of your keyboard are your function keys. These keys will be labeled in the program as "F6" through "F20" (the first five keys are not used). In certain portions of the programs, there will be options labeled "S6" through "S14". This means to press the **[Shift]** key and then the function key. PC users may see labels such as "(06)" or "(07)" rather than specific keys such as "F6" or "F7", or "S6" or "S7". To perform these functions you will need to press the **[Select]** key or hold down the **[Ctrl]** key while pressing the **[F]** key, then type in the number in parentheses using the numeric keys on the keyboard.

Note: How the keyboard functions keys coincide with the function keys displayed in the programs depends on the type of emulator your PC is using and the kind of PC you re using (i.e. IBM compatible vs. Mac). Please contact your DAS if you need further assistance in configuring your keyboard.

4.2.2 Moving Around the Screen

When beginning to use the programs, you will discover that you need to move the cursor within the screens. The **[Tab]** key will move you to the next modifiable field on the current screen. The arrow keys may also be used to move around the screen in the direction of the arrow.

4.2.3 Other Functions and Keys

A menu will be presented of special functions when using the <DO> key in any screen-formatted program. Use the arrow keys to highlight the option wanted and press **[Return]**.

Show Editing Keys Feature

The "Show Editing Keys" option will display a list of all the special editing keys that are available. This section will not go into detail about every editing key available but will provide the more popular editing features. To get a complete list of the keys that can be used, select the **[Do]** key and highlight "Show Editing Keys."

- **Clearing the Rest of a Field** **[Ctrl-U]** When entering information onto the screens, be sure that the information looks as desired. In many cases, this means spacing out the remainder of a field when making changes. While the space bar may be used to do this, it may be easier to hold down the **[Ctrl]** key while pressing the **[U]** key to clear the rest of the field.
- **Return to Previous Field** **[Ctrl-H]** There will be times when it is necessary to back up your cursor to a previous field due to tabbing one too many times or entering incorrect data in a previous field. In many cases, this means using the backspace key to get back to the previous field. While the backspace key may be used to do this, it may be easier

to hold down the **Ctrl** key while pressing the **H** key to move your cursor to the beginning of the previous field.

- **Re-displaying the Screen** **Ctrl-W** There will be times when it is necessary to re-display the screen in order to "clean it up". For instance, if the user receives a mail message while in a full-screen program, it will probably make the screen somewhat unreadable. When this happens, hold the **Ctrl** key down while pressing the **W** key, and the screen will be refreshed.

Using the Dump Screen to File Feature

The Dump Screen to File Feature will copy what is displayed on your screen to a text file. You may also copy more than one screen (they will all be copied to the same text file). Once you are finished copying screens, you may edit and/or print the text file.

Using the Print Feature

The Print Feature will prompt you for a file name to print. Enter a file that is located in your directory, and it will be printed. This feature is useful because you do not need to exit a program in order to print an existing file.

Using the Keyboard Macro Feature

The Keyboard Macro Feature provides a method of saving keystrokes and replaying them anytime you need them. This feature is useful for repetitive keying tasks. For example, if you frequently set the same default or toggle tab settings, you can use the Keyboard Macro Feature to save the keystrokes and play them back the next time you use the same program.

Features and Restrictions

- Up to 64 macros can be recorded for each screen.
- Macros are stored by the name of the screen where they are recorded. A macro recorded for a given screen is only available to be played from that particular screen.
- Once a recording is started, all keystrokes will be recorded until recording is stopped with the <DO> key or you leave the program completely.
- Macros are recorded and played from the current cursor position. It is important that the cursor be in the correct position when the macro is played.
- Macros are sensitive to the screen layout. If the screen is changed by SSDT, then the macros for that screen may no longer function. In this case, you must delete the macro and record it again.

Accessing the Keyboard Macro Feature

To access the Keyboard Macro Feature, press the <DO> key at the top of the keyboard. Then select the "Keyboard Macros" option.

Record Macro

Use this option to record keystrokes. When you choose this option, you will be asked to enter a name for the macro. You will then be returned to the program where you will press the keys you want saved in the macro. Everything that is typed will be saved. While you are typing, the word "Recording" will appear periodically at the bottom of your screen.

When you are finished recording a series of key strokes, press the <DO> key again and recording stops.

Your keystrokes are now saved and are ready to be played when necessary.

Play Macro

After you have recorded one or more macros, use this option to play them. You will be presented with a list of macros to choose from. The keystrokes will be replayed just as you originally typed them using the record option.

Delete Macro

Use this option if you make a mistake while recording a macro or do not need it any longer. Simply select the macro you wish to delete.

Rename Macro

Attempt to give the macros meaningful names so they are easily recognized. Use this option if you wish to give an existing macro a new name. Select the macro and supply a new name.

Hints and Tips

- Give your macros meaningful names. You have up to 32 characters for the name. An example might be SET_ITMSCN_DEFAULTS.
- Be careful when recording macros that may cause harm to your data. Avoid creating macros that delete data or use the Lockmode feature.
- The Record feature stores everything you type, including errors or invalid keys. Plan your macro before you start. Be sure you know what you want the macro to accomplish, where it will start, and where it will end.
- Macros are recorded and played from the current cursor position. Play the macro from the same place it was recorded. If you play the macro from the wrong starting point, it is very possible that the keystrokes will not make sense from that point. For this reason you may want to establish a standard starting point for all macros. For instance, start recording and playing your macros from the first "Find:" field on the screen or from the "Option>" field of the initial main menu. This way you will always know the correct starting point for every Macro.

Viewing Text Files Feature

To view text files on screen, press the **[Do]** key, place the cursor on the View Text Files line, and press the **[Return]** key. The screen will display all files with a .TXT extension presently found in your directory. Place the cursor on the desired file and press the **[Select]** key. The report will be automatically sized for easy screen viewing. Press the **[Q]** key to quit.

5

EIS Reports

This chapter contains a list of all of the EIS reports with a brief description and some indication of the use of the report. Please see the individual report chapters in the EIS Reference Manual to see sample runs and sample reports of the reports.

Accessing the Program

To generate a report execute the program EISRPT by typing:

```
$ Run OECN$EIS:EISRPT
```

at the \$ prompt or from the menu system type:

```
Menu>EIS  
Menu>EISRPT
```

Main Menu

- ```
1. EIS001 - Code Listing
2. EIS101 - Schedule of Fixed Assets by Source
3. EIS102 - Schedule of Fixed Assets by Function and Class
4. EIS103 - Schedule of Changes in Fixed Assets
5. EIS104 - Schedule of Changes in Depreciation
6. EIS202 - Leased Asset Listing
7. EIS203 - Asset Listing by Grant/Source
8. EIS302 - Location Worksheet
9. EIS303 - Inventory Master Listing Report
10. EIS304 - Brief Asset Listing
11. EIS305 - Book Value Report
12. EIS306 - Maintenance Contract Listing Report
13. EIS401 - Insurance Values Report
14. EIS501 - Pending File Report
15. EIS601 - List Maker Program
16. EIS801 - Audit Report
17. Exit Program
```

```
Menu: EISRPT Option>
```

### EIS001 - CODE LISTING

This option generates a list of all data maintained on the State code file, the local code file, and the configuration file. You may select which portions of the report you want. All data maintained on file for a particular code type is included on the report.

After the local codes for a district have been entered through the program EISMNT you should run this program to give you a hard copy of these codes to keep on hand for reference and to include in a board policy manual. You would only need to re-run this report if any of the locally defined codes were changed.

### **EIS101 - SCHEDULE OF FIXED ASSETS BY SOURCE**

The next three reports - EIS101, EIS102, and EIS103 - are the so-called GAAP schedules which contain the fixed asset information needed for GAAP reporting. Please see Section 6.2, GAAP Reporting with the EIS System, for more details.

The GAAP schedules are produced according to fund type, i.e. governmental, fiduciary, proprietary. The EIS101 report will assist in the annual creation of a GAAP report, and can be run as needed (even during the pre-GAAP period). When the district is on GAAP this program would be run just prior to running the fiscal year closing program to give the sources of cash used for the purchase of assets. This report uses the source fund code as given on an acquisition transaction record for an asset. If no acquisition record exists, or if the "where used" fund code is missing, the original cost will appear on the line "prior to system startup", or as an "unknown" fund type.

### **EIS102 - SCHEDULE OF FIXED ASSETS BY FUNCTION AND CLASS**

EIS102 will create schedules of fixed assets by function and asset class, by asset class, or a summary by function and asset class. The schedules are produced according to fund type, i.e. fiduciary, governmental, proprietary and undefined. This report can be run annually for GAAP reporting, or for informational purposes during the pre-GAAP period.

### **EIS103 - SCHEDULE OF CHANGES IN FIXED ASSETS**

The EIS103 option of EISRPT creates three reports that are useful for GAAP reporting. The EIS103S report gives a summary schedule of changes in fixed assets. EIS103D is a detailed schedule of changes in fixed assets. EIS103E is an error and warning report.

The change schedule contains information by fund, function, or asset class on the beginning balances for the fiscal year, any additions, deletions, transfers, or error adjustments that occurred during the year, and the ending balances. This information is needed for preparing the GAAP report. This program is run at the end of the fiscal year before running the fiscal year closing program or as desired during the fiscal year. However, the district must have the GAAP flag on the EISMNT/DATSCN record set to "Yes" before this program will produce any meaningful results.

### **EIS104 - SCHEDULE OF CHANGES IN DEPRECIATION**

The EIS104 option creates two reports which give the changes in depreciation for all capitalized, active items. The report EIS104S gives a summary by fund of the beginning depreciation plus the depreciation for the current FY broken out for continuing items, acquisitions, dispositions, transfers (by fund), and net adjustments. The sum gives the total accumulated depreciation for the current year.

The detail report, EIS104D, gives a listing by tag number of the depreciation for all items that were acquired, disposed of, transferred, or had a change in capitalization status during the current FY. Old items with no activity in the current year are not included in the report.

You have the option of generating the report for all or for specific fund types. This report can be compared with the Bookvalue report, EIS305, for the total accumulated depreciation at the end of the current fiscal year.

### **EIS202 - LEASED ASSET LISTING**

If a district maintains information on leased assets, either capital or operating, then the EIS202 report will generate a listing of all leased items with the acquisition method "Leased" or with a "Lease vendor number".

This report would normally be generated at the end of each fiscal year, but could be produced at any time during the year (whether or not the district is on GAAP reporting) to obtain current lease information. The GAAP schedules will record the total original cost (present value) of any capital leases which meet the capitalization limit.

### **EIS203 - ASSET LISTING BY GRANT/SOURCE REPORT**

This module is designed to generate a report listing acquisition transactions by source account code and/or by a grant identifier ID. The report contains much of the information found on the acquisition transaction record plus the location of the asset. An item must have one or more acquisition transaction records to be included in this report.

The report can be run at any time to obtain acquisition transaction information. One use would be to produce a listing of all of the items purchased under a particular grant or set of grants.

### **EIS302 - LOCATION WORKSHEET**

This module generates a report listing inventory items by their location category and number. This is a one-line per inventory item worksheet which is designed to aid you in completing an inventory.

The location work sheets generated by EIS302 are very useful to check on what items at a given location are actually stored on the system or to see if any items have been removed from a location. These could be used prior to an inventory or just after an inventory to check on the accuracy of the appraisal company. Many districts send out current location worksheets one or two times a year to those in charge of a location to do an annual or semi-annual inventory update. The worksheets contain a blank space to enter a comment about each item on the list.

### **EIS303 - INVENTORY MASTER LISTING**

This module generates a master listing of all data relative to an inventory item. This includes any data existing on the Items files, Transaction files, Acquisition files, and Disposition files. You will be allowed to indicate which portions you want included on the report. Totals will be printed for all dollar amounts at the end of the report.

You can use the EIS303 program to produce information about a subset of the items on the inventory file or about all of the items. A district may wish to produce a complete report once a year for their records. Since the complete report could be very large it is recommended that the report be generated at night.

### **EIS304 - BRIEF ASSET LISTING**

This module generates a brief listing (one line per item) of all assets on the inventory file or a subset of these. The report may also be used to generate an "additions report" listing assets added since a specified date, by selecting an acquisition date.

This is a very convenient report which will give you some of the essential information about assets in a very condensed form as compared with the master inventory listing which gives all of the details. The report is used as a balancing report for GAAP schedules when run for capitalized items only. The listing includes the item's asset class, fund, and function codes. This could be useful to find items on the inventory file which are missing one or more of these values which are required for GAAP reporting.

### **EIS305 - BOOK VALUE REPORT**

This program will generate a book value depreciation report. This report lists, among other information, the original cost, salvage value, book value, percent of depreciation, and last year of useful life of the selected items. You are given many options to choose from to create a report best suited to your district's needs.

Normally a district would run this report at least once a year to determine the book value of its assets. Of course the report will only include items for which depreciation is being tracked. This must include all capitalized items for GAAP reporting and may include other items which the district has chosen to track.

### **EIS306 - MAINTENANCE CONTRACT REPORT**

This module generates a report listing those inventory items which have a maintenance contract (indicated by a non-zero maintenance vendor number). The program can be run at any time to provide information on a specific vendor or for all vendors. If a district has any maintenance contracts, they would probably want to run the program at least once a year to determine if any contracts would expire or be up for renewal during the year.

### **EIS401 - INSURANCE VALUES REPORT**

The purpose of this module is to generate a summary or detail report of values for insurance purposes. The summary report will print a summary table of insurable value/replacement cost by organizational unit and insurance classification. The detail report will print detail information with insurable value and replacement cost for each item on the file.

This report could be used to produce annual information for the district's insurance company. It is recommended that a district insure its fixed assets for replacement cost value. The insurance company will need an annual update reflecting inflation for various categories of assets. If the replacement costs kept on screen 1 on the EISSCN/ITMSCN record are updated annually, then the EIS401 report can produce the information needed by the insurance company.

### **EIS501 - PENDING ITEMS LIST**

This option generates a report of all items currently on the pending items file. The pending items report will contain all p.o. information available from USAS which applies to EIS, a blank space to enter the tag number, as well as the option to include blank lines for recording other information such as serial numbers and model numbers.

If tag numbers were being assigned by different organizational units, this report might be used to obtain the tag numbers for items which were waiting to be entered on the inventory file. The report could also be used to see if any of the items on the pending file should be deleted.

### **EIS601 - EIS LIST MAKER PROGRAM**

This module will extract data from the inventory item, acquisition and disposition files into a format compatible with the LSTPRC or RPTGNR utilities. This program does not generate the actual reports; it will create a file that can then be used in LSTPRC or RPTGNR to generate the report. The list makers can also be used to generate spreadsheet files as well as text files. (Please see the chapters on the report generator program (RPTGNR) and the list processor program (LSTPRC) in the OECN User Manual for more details, especially for generating spreadsheets.)

This is a standard list maker program which can be used to obtain customized reports which are not available from the current EIS report options. The following examples give an indication of the usefulness of this list maker.

- 1 Use the listmaker to get a list of all assets which are being depreciated. An alternative would be to get a list of all assets which are not being depreciated.
- 2 Use the list maker to get a list of all assets which are in lots. That is, all assets on the inventory file which have a value greater than 1 in the "number of items" field on the EISSCN/ITMSCN record.
- 3 Use the list maker to generate a list of all items which have a blank in the function code field (or a blank in the fund code or the asset class field). This could be used to find any items which need to have these codes added before the district goes on GAAP reporting.
- 4 Use the list maker to generate a brief asset listing of all items which have a specific description.

### **EIS801 - EIS AUDIT REPORT**

This module generates a report to track changes made to your EIS files. There are two types of reports that may be generated. The demand report allows sort and selection options and is basically for your use. The official report is used as the audit trail in your annual audit. Both of these reports could be used as soon as the district is up and running on the EIS system.

The demand report can be run any time you want to know what changes you have made to the files. You may select the range of dates you want included in the report.

The official report should be run at convenient periods; monthly, quarterly, semi-annually, or annually depending on the volume of activity on the system. This should be done even during the pre\_GAAP period. There are no sort or selection options available in the report. Each official report generated will be sequentially numbered and will contain all additions, deletions, and modifications made since the previous official report. An official report will not be generated if there are no records of any modifications on file.

**Note: This report should be reviewed and signed by the treasurer. It MUST be kept for examination purposes.**

### **EIS UDMS REPORT PROGRAMS**

The following EIS reports are only accessible from the Menu and are generated by the User Data Management System (UDMS). These reports differ in format from the previous EIS reports in that they are presented as screen formatted programs. In this format you will see all of the selection options on a screen and can use the cursor to move freely from field to field prior to generating the report.

It is possible for users to execute the following reports directly from the UDMS system. You need to select the EIS dictionary and then the Report Writer (RPW) option. You then need to find the appropriate view. If desired, you can customize these reports for your own needs. To do this you first bring up the UDMS report, and then do a "SAVEAS" command to rename and save the report. You can then customize this copy.

### **DSPLS2 - LIST OF DISPOSITIONS WITH ITEM DATA**

This report creates a list of dispositions with data from the item records. It contains information found on the normal disposition screen plus several fields from the item records, including description, location, organizational unit, and replacement cost. This report is particularly useful if a district wants a list of dispositions for a given fiscal year which will be sent to an appraisal company.

The report allows you to enter a range of dates and to have the option of setting a dollar threshold for the original cost. If you want just the capitalized items, as determined by a dollar amount, then enter the capitalization amount.

You also have the option to sort by disposition transaction date, and/or by location.

### **DSPLST - LIST OF DISPOSITIONS**

This report creates a list of dispositions by date. It contains much of the information found on the normal Disposition screen. It should be particularly useful if a district wants a list of dispositions for a given fiscal year.

The report allows you to enter a range of dates and to have the option of setting a dollar threshold for the original cost. If you want just the capitalized items, as determined by a dollar amount, you would enter the capitalization amount.

You also have the option to sort and subtotal by function or by asset class. This sort is actually a subsort, since the report will first sort by fund. Sorting first by fund is done in order to make it easier for you to find and separate the fund types of governmental, proprietary, and fiduciary.

### **EIS101D - DETAIL BREAKDOWN FOR EIS101 REPORT**

The EIS101D report is a companion to the EIS101 schedule by source. The EIS101 schedule is a summary report broken out by the acquisition methods of: P (purchased), D (donated), L (leased) and O (other).

For items with an acquisition method of P, there is one line on the EIS101 report for each USAS fund that was charged for purchases. For the other acquisition methods, there is just one line for each method regardless of the source.

The purpose of EIS101D is to list all of the items that contribute to the totals that appear on EIS101. You can use EIS101D to back up the values found on the EIS101 report up to a point. For purchased items, the reports will match as long as the total amount from all of the acquisition records for each item is less than or equal to the item's original cost.

However, for donated, leased, or other items, the reports will match only if the total amount on all acquisition records for each item is equal to the item's original cost. This might not be the case for some of the items. However, these items will be listed on the report as long as the item has at least one acquisition transaction record.



---

# 6 EIS and GAAP Reporting

This chapter will give background information on GAAP reporting and will discuss the necessary steps as a district prepares for the first year on GAAP. It will include a discussion of the fields that need to be in order, a checklist of steps, changes in the EIS system when a district is on GAAP, some notes about depreciation, and a discussion of the GAAP schedules produced by EIS.

A useful reference is the "Management Advisory Service (MAS) Bulletin No. 91-12" , distributed from the Office of the Auditor of the State of Ohio.

---

## 6.1 Preparing for GAAP Reporting

### What is GAAP?

GAAP refers to generally accepted accounting principles or a system of modified accrual accounting. The Auditor of the State of Ohio has mandated that by the year 1996 all local school districts will produce an annual financial statement based on these principles. Part of the financial statement will involve cash assets using information obtained from USAS reports. Another part of the statement will involve fixed assets using information obtained from EIS reports. GAAP reporting means that the district has prepared and is submitting this annual financial statement.

### Becoming a GAAP User

Being on GAAP or being a GAAP user means that the system manager has run a special program on the district's files which will change the "GAAP flag" on the district's EISMNT/DATSCN record from "No" to "Yes". This program will also store the beginning balances for each asset which will be used at the end of the fiscal year in generating a report which gives a schedule of changes for capitalized assets. The program will be run (one time) at the beginning of the first fiscal year for which the GAAP report is due.

Prior to running the special program described above, the GAAP flag is set to "No", and this is referred to as the "Pre-GAAP Period".

### Fields Necessary for GAAP Reporting

The fields listed in the following table need to be completed on the item records before the GAAP flag on the configuration record in EISMNT/DATSCN has been set to "Y". That is, the district is still in the pre-GAAP period.

## EIS and GAAP Reporting

| Field                    | Notes                                                                                                                                                                                                                                                                                                                     |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fund                     | Classification of asset by fund.                                                                                                                                                                                                                                                                                          |
| Fund Type                | Stored on the local code file for each fund code defined. This defines the fund as Governmental, Proprietary, or Fiduciary.                                                                                                                                                                                               |
| Function/Activity        | Classification of asset by function/activity.                                                                                                                                                                                                                                                                             |
| Asset Class              | Classification of asset by class (type).                                                                                                                                                                                                                                                                                  |
| Status                   | Only items coded as Active, New Items, Excess Asset Not in Use, or Excess Asset Held for Sale will be considered as active for the GAAP reports. Items with a status of Disposed Of, Inactive, or Old Tag Item will not be included (although disposed of items are included as a decrease on the GAAP change schedules). |
| Original Cost            | Historical cost of the item is given on the GAAP reports.                                                                                                                                                                                                                                                                 |
| Acquisition Method       | Indicates if the item is purchased, donated, or leased. This is necessary for the GAAP schedule by source.                                                                                                                                                                                                                |
| Lease Type               | Capital or operating. Necessary for an item whose method is leased to determine whether it should be included on the GAAP reports (operating leases are excluded from GAAP reports).                                                                                                                                      |
| Depreciation Information | Depreciation is required for assets of proprietary funds. It is not necessary for General Fixed Assets.                                                                                                                                                                                                                   |

### Steps for Preparing for GAAP

#### Prior to Beginning of First Reporting Year

- 1 Run the USAS program USASDAT and set the EIS pending file flag if you wish to have the software transfer p.o. data from the invoice file directly to the EIS pending file. If an appraisal company will be doing an inventory, an appropriate time to set the pending file flag in USASDAT would be as soon as the inventory is finished so as to catch all new items which were acquired after the inventory. Then hold these items on the pending file, and enter them on the EIS system after the appraisal tape is returned and loaded. If no appraisal is being done, set the pending file flag and begin entering items on the system as soon as possible.
- 2 Contact the system manager to load an appraisal tape if you are starting up from scratch and/or to create the initial EIS files and set an initial value for the "Fiscal Year Closed" field on the configuration record in EISMNT/DATSCN.
- 3 The district needs to determine what they are going to use for capitalization limits, and enter this data in the EISMNT/DATSCN program.
- 4 All of the locally defined codes need to be in place in the EISMNT program.

- 5 If the district is utilizing the life limit field in the capitalization criteria, they should verify that an asset's life expectancy has been entered correctly on screen 2 of the item record. Use EISSCN/ITMSCN to make modifications.
- 6 The district should verify that the original cost has been entered for each item which is to be included on the GAAP reports, and update it if necessary using the EISSCN/ITMSCN program.

Items which will be excluded from the GAAP reports are those items which do not meet the capitalization limits, items with a status of "disposed of", "inactive", or "old tag item", and items coded as operating leases. In addition, items may be included/excluded from the GAAP reports based on the entity ID field.

- 7 The current fund, function, and asset class should be entered on the item record (screen 1) for each item which is to be included on the GAAP reports. Use the EISSCN/ITMSCN program for updates. It may be possible to enter the asset class by using the EISCHG program, but the fund and function will probably have to be entered on an item by item basis.
- 8 If the district has any leased assets, they should make sure that these assets are correctly coded with an acquisition method of "leased" and whether it is an operating or capital lease (lease type field). Use screen 3 in the EISSCN/ITMSCN program. Operating leases are excluded from the GAAP schedules.
- 9 Depreciation information must be entered and updated for proprietary fund assets. Use screen 2 in the EISSCN/ITMSCN program. The EISCHG program has an option to Mass Change to Full Depreciation which will update the depreciation information on the item records as well as calculate life to date depreciation. Valid original cost, acquisition date, and item category values must be in place for the items prior to running EISCHG. Useful life values must also be entered for the item categories in EISMNT/CATSCN as well. Life-to-date depreciation may also be updated using the EISDEPR program if changes are made to depreciation fields and it is necessary to recalculate the depreciation for the item from the beginning. The program EISCLS (fiscal year closing) will compute the actual depreciation at the end of the fiscal year.
- 10 The district should add any new items which have been acquired prior to going on GAAP by using the Add option in the EISSCN/ITMSCN program.
- 11 The district should post disposition transactions to dispose of any items which have been disposed of prior to going on GAAP. Use the Add option in the EISSCN/DSPTRN program.

**Note: If these steps aren't done prior to beginning the first fiscal year on GAAP, the GAAP schedules may still be generated, but the GAAP change schedule will not be accurate. These fields should ideally be updated prior to beginning on GAAP reporting so that the beginning balance information may be stored properly.**

- 12 At this point, the district should follow the "Fiscal Year Closing Procedure" to close out the fiscal year. See Chapter 7, Fiscal Year Closing Procedure, for details. The last step of this procedure is to contact the system manager if the district is beginning on GAAP reporting this year.

### During the First Reporting Year

The remainder of these steps may be done after the district has begun the fiscal year. These are things the district may want to update before the end of the first GAAP reporting year when the schedules will be run.

- 13 The district may desire to enter historical acquisition transactions for at least their larger assets. This is so that the GAAP Schedule by Source will be more accurate (the source is determined by the acquisition method and fund portion of the account code entered on the acquisition transaction(s)). Items without acquisition transactions will be reported on a line "Prior to System Startup" on the GAAP Schedule by Source.

Note that not all information need be entered on these historical acquisition transactions. All that is mandatory for the GAAP Schedule by Source to be generated is the tag number, acq. date, acq. type = A (Acquired), fund portion of the account code, and amount. The system will allow you to leave the remainder of the account code blank as well as the vendor and p.o. information.

- 14 The acquisition method should be verified and updated if necessary. Donated or leased assets may need the acquisition method updated so that they may be correctly reflected on the GAAP Schedule by Source. Use screen 2 in the EISSCN/ITMSCN program.
- 15 If the district has any entities they need to exclude from reporting or need to report separately, they should fill in the entity ID field for those items associated with that entity. Use screen 1 in the EISSCN/ITMSCN program. This field can be used when it is time to generate the GAAP schedules in order to generate the reports for specific entities or exclude specific entities from the GAAP reports.

---

## 6.2 GAAP Reporting with the EIS System

### Specific Changes in the EIS System

Once the system manager has run the GAAP program and the GAAP flag on the EISMNT/DATSCN record is set to "Y", you are now bound by certain constraints on the system. In general, you must post a transaction record for any acquisitions, dispositions, or transfers to assets. The following list gives the main constraints that are in effect.

- 1 You must add an acquisition transaction record for each new item entered on the system. Use the add option in EISSCN/ITMSCN.

- 2 You must add a disposition transaction record for each item to be disposed of. Use the add option in EISSCN/DSPTRN. (This is actually a restriction even for pre-GAAP users).
- 3 You must enter the fund, function/activity, and asset class on screen 1 of EISSCN/ITMSCN for all new items added.
- 4 You must add a transfer transaction record in order to change the fund, function/activity, or asset class of an item on the system. Use the add option in EISSCN/TRNTRN. Fund, function/activity, and asset class may no longer be changed using the modify option in EISSCN/ITMSCN.
- 5 The original cost of an item can not be modified unless the acquisition record associated with it was entered during the current fiscal year. The acquisition amount is modifiable on acquisitions records posted during the current fiscal year. However, in order to modify the original cost of items entered in a previous fiscal year an additional acquisition transaction must be posted with the Update Original Cost Flag set to "Y".
- 6 You must use the program EISCAP to change the capitalization criteria - dollar amount or life limit.
- 7 You cannot delete an item using the delete option of EISSCN/ITMSCN if it affected your GAAP statements the prior year (i.e., the item was added in a prior fiscal year and exceeded the capitalization limits).
- 8 Transaction dates must fall within the current fiscal year. One exception is that historical acquisitions may be posted using a date in a prior fiscal year, as long as the "update original cost flag" is set to "N".
- 9 You cannot delete a transaction dated in a prior fiscal year.

### Notes About Depreciation

Depreciation is a method of allocating the cost of a fixed asset over its estimated useful life. Only items with a fund type of proprietary need to be depreciated. However, the district may also want to depreciate other items for insurance purposes. Remember that the GAAP schedules (other than those for proprietary funds) are based on original cost and not current book value. In order to track depreciation, the information on EISSCN/ITMSCN screen 2 of an item record must be complete. This includes- depreciation method, beginning date, salvage value (if any),

## EIS and GAAP Reporting

and life expectancy. The factor is also needed for the declining-balance method.

### LIFE-TO-DATE DEPRECIATION

The life-to-date (LTD) depreciation field always equals the total depreciation for the item through June of the last fiscal year that has been closed. So, at Jan. 1, 1992, the LTD depreciation for an asset would be from the beginning date of depreciation through June 30, 1991. (Assuming the last fiscal year closed is 1991). Running the fiscal year closing program (EISCLS) will update the LTD depreciation by one year. When you run reports during the fiscal year, the depreciation reported is the LTD depreciation plus depreciation for the current fiscal year. The depreciation for the current fiscal year is calculated on a monthly basis as the report is generated.

### EISCHG MASS CHANGE OPTION

The EISCHG program has a Mass Change to Full Depreciation option. This option will update many of the depreciation fields on the item records as well as calculate the life to date depreciation for the items. The program contains several options used in determining what items will be updated as well as how the fields will be updated. It is necessary to have valid original cost, acquisition date, and item category values in place on the item records prior to running EISCHG. It is also necessary to have Useful Life values entered in EISMNT/CATSCN.

### THE EISDEPR PROGRAM

The EISDEPR program can be run at the end of a fiscal year as a part of the fiscal year closing process or any time during the year when changes have been made to the depreciation information. But please note the following.

**Note: If the depreciation data has been changed so that it is necessary to completely recalculate the depreciation from the beginning for a number of items, you may need to run the program EISDEPR. However, if you have been tracking depreciation for some time, then this program should not be used. Contact your system manager before using the EISDEPR program.**

The program does NOT calculate the depreciation for the current fiscal year. This is done by running a report during the year or by running the fiscal year closing program.

### EIS GAAP Reports

According to the Management Advisory Service (MAS) Bulletin # 91-12 a school district will need three types of reports to obtain the fixed asset information needed for the annual GAAP financial statement. One is a schedule of fixed assets by source. A second is a schedule of general fixed assets by function and class. While the third is a schedule of changes in general fixed assets by function/activity. The following sections describe the features of the three EIS reports (EIS101, EIS102, and EIS103) which match the requirements described in the MAS bulletin. A fourth report EIS104 which is a schedule of changes in depreciation has been added.

### **EIS101—SCHEDULE OF FIXED ASSETS BY SOURCE**

- Prints a summary of the original cost of fixed assets by their source.
- Separate page for each fund type (governmental,proprietary,fiduciary). Fund type is determined by looking up the fund type associated with the "current fund" on screen 1 of EISSCN/ITMSCN.
- Only items which meet capitalization limits and have a status of A,N,EH, or EN are included.
- Uses acquisition method and fund from the account code on the acquisition transaction to determine what line the item should fall on.
- Acquisition methods donated, leased, and other each have their own line.
- Purchased items are listed by the fund that they were purchased by (from the acquisition transaction).
- Also is line "Acquisitions Prior to System Start-up"—contains amounts for items with no acquisition records, or blank fund.

### **EIS102—SCHEDULE OF FIXED ASSETS BY FUNCTION AND CLASS**

- Prints summaries of the original cost and/or book value of fixed assets by their function/activity and/or class.
- Separate page for each fund type (governmental,proprietary,fiduciary). Fund type is determined by looking up the fund type associated with the "current fund" on screen 1 of EISSCN/ITMSCN.
- Only items which meet capitalization limits and have a status of A,N,EH, or EN are included.
- Determines the appropriate line/column on the report by looking at the function/activity code and the asset class code on the 1st screen of EISSCN/ITMSCN.
- Report options are detailed report by function and class (will list all asset classes, including sub-asset classes), summary report by function and class (lists all functions but only major asset classes), and report by class (gives summary by class only).
- Items with blank function/activity or asset class codes will be listed as "unclassified".

### **EIS103—SCHEDULE OF CHANGES IN FIXED ASSETS**

- Prints changes in fixed assets during the fiscal year, by fund, function/activity, or asset class.
- Separate page for each fund type (governmental,proprietary,fiduciary). Fund type is determined by looking up the fund type associated with the "current fund" on screen 1 of EISSCN/ITMSCN.
- Only items which meet capitalization limits and have a status of A,N,EH, or EN are included in the balances.

## EIS and GAAP Reporting

- Determines the appropriate line/column on the report by looking at the fund, function/activity, or asset class code on the 1st screen of EISSCN/ITMSCN, depending on which report is being run.
- Columns:
  - 1 Beginning Balance - Total original cost amount at the beginning of the year
  - 2 Acquisitions - Acquisitions during the fiscal year
  - 3 Dispositions - Dispositions during the fiscal year
  - 4 Transfers In - Amount for items transferred into this code
  - 5 Transfers Out - Amount for items transferred out of this code
  - 6 Adjustments - Includes net amount of any transactions which have the error adjustment flag equal to "Y". Also includes amounts for items which switched capitalization status (see below).
  - 7 Ending Balance - Total original cost amount at the end of the year
- Items which were not capitalized at the beginning of the year but now are will have their total original cost shown in the adjustments column.
- Items which were capitalized at the beginning of the year but now are not will have their total original cost shown as a negative amount in the adjustments column.
- Items with blank fund, function/activity or asset class codes will be listed as "unclassified".
- A detail report is also created showing all acquisitions, dispositions, transfers, and adjustments by tag number to back up the figures on the schedule.

### EIS104—SCHEDULE OF CHANGES IN DEPRECIATION

- Prints changes in depreciation for the current fiscal year by fund, function, or class.
- Gives both a summary and a detail report.
- Separate page for each fund type (governmental,proprietary,fiduciary). Fund type is determined by looking up the fund type associated with the "current fund" on screen 1 of EISSCN/ITMSCN.
- Only items which meet capitalization limits and have a status of A,N,EH, or EN are included in the balances.
- Columns:

|                  |   |                                                                                                |
|------------------|---|------------------------------------------------------------------------------------------------|
| Beg Depreciation | = | Value of life-to-date (LTD) depreciation for all items capitalized at the beginning of the FY. |
|------------------|---|------------------------------------------------------------------------------------------------|

|                        |   |                                                                                                                                                                                                                                                       |
|------------------------|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Dep - Continuing Items | = | Fiscal-to-date (FTD) depreciation for items that were capitalized at the beg of the FY. Any portion for improvements (ie. for acquisition records dated in the current FY) will be reported in the column for "Depreciation - Aquisitions".           |
| Dep - Acquisitions     | = | FTD depreciation for acquisitions received during the current FY. This is based on Acquisition records and not item records.                                                                                                                          |
| Dep - Dispositions     | = | Value of LTD + FTD depreciation for all capitalized items that were disposed of during the current FY.                                                                                                                                                |
| Dep - Transfers Out    | = | LTD depreciation for items that were transferred out of this fund during the current FY.                                                                                                                                                              |
| Dep - Transfers In     | = | LTD depreciation of items that were transferred into this fund during the current FY.                                                                                                                                                                 |
| Dep - Adjustments      | = | Net depreciation for acquisitions, dispositions, and transfer transactions coded with the error adjustment flag set to "Y". Also contains LTD and FTD depreciation (+ or -) for items which have changed capitalization status during the current FY. |
| Ending Depreciation    | = | (Beg Depreciation) + (Dep - Continuing Items) + (Dep - Acquisitions) - (Dep - Dispositions) - (Dep - Transfers Out) + (Dep - Transfers In) +/- (Dep - Adjustments)                                                                                    |

### FISCAL YEAR END REPORTS

If a district is on GAAP, these four reports should be run annually at the time of the fiscal year closing. The first two reports can be run any time as desired whether or not the district is on GAAP. The district should also run the following reports at this time (whether or not the district is on GAAP):

EIS303—Inventory Master Listing Report, to obtain an updated master list.

EIS304—Brief Asset Listing Report, to make available for the auditors. Run three times for fund, function, and class for capitalized items only. Use to balance with GAAP schedules.

EIS305—Book Value Report, to obtain depreciation information.

EIS401—Insurance Value Report, to be run if the district maintains current replacement cost and/or insurable value of the inventory item records.

EIS801—EIS Audit Report, to obtain an official audit report for the auditors.



# 7

---

## Fiscal Year Closing Procedure

The following sequence of steps should be completed at the end of each fiscal year whether the district is on GAAP or not. This procedure can be done at any time after June 30. You should continue to add items received prior to June 30 to the system before using this procedure. If items were ordered prior to June 30, but are not received until after that date, they may properly be posted in the next fiscal year. You can continue to add items to the pending file even though they may not be posted until later.

**Note: If the depreciation data has been changed so that it is necessary to completely recalculate the depreciation from the beginning for a number of items, you may need to run the program EISDEPR. However, if you have been tracking depreciation for some time, then this program should not be used. Contact your system manager before using the EISDEPR program.**

---

### 7.1 Steps For Fiscal Year Closing

- 1 Districts with a Life Limit specified for the capitalization criteria may choose to run an EIS304 Brief Asset Listing to verify all items meeting the dollar capitalization criteria also have a valid Life Limit and are on file as capitalized assets. Only non-capitalized items should be selected as well as selecting only items with an original cost higher than the capitalization threshold. Items not meeting both of the capitalization limits will not be capitalized; therefore, this will produce a listing of any items on file that currently are not capitalized that most likely should be.
- 2 Run any year-end reports desired. The following is a suggested list of reports to be run for fiscal-year closing:

**Note: If using Entity ID's to eliminate bulk items form the GAAP reports, be sure to select the option to exclude those entities when generating the GAAP schedules and any other reports for GAAP reporting.**

#### GAAP Schedules

- EIS101 Schedule of Fixed Assets By Source
- EIS102 Schedule of Fixed Assets By Function and Class
- EIS103 Change Schedule
- EIS104 Depreciation Change Schedule

The 103 and 104 reports have the option to be run by Fund, Function, or Class. It is recommended to run all three ways for auditing purposes.

## Fiscal Year Closing Procedure

**Note: The 101 and 102 can be run whether the GAAP flag is set to yes or no. If you are currently not on GAAP reporting and your GAAP flag is set to no, you will not be able to run the 103 and 104.**

### **Other Non-GAAP Reports**

- EIS303 Inventory Master Listing

Provides you with an updated master list of your fixed assets. This report is optional, depending on the wishes of the district.

- EIS304 Brief Asset Listing

It is suggested to run this report three separate times: first sorted by fund, second sorted by function, and finally sorted by class. You should select only the "Active" Item Status Codes of A, N, EH, and EN. You should also select both capitalized and non-capitalized items.

- EIS305 Book Value Report

Provides you with necessary depreciation information. Use the date 06/XXXX for the reporting date where XXXX is the fiscal year being closed. Also, select capitalized items only and use the "Active" Item Status Codes of A, N, EH, and EN. You should run the 305 twice, first sorted by function and then again sorted by asset class.

It is also recommended to run a 305 for all capitalized items disposed of during the current fiscal year. To do this, select capitalized items only, item status of "D", and choose the "Disposition Date Range" selection option entering 07/01/XXXX through 06/30/XXXX where XXXX is the fiscal year being closed. Run this version sorting by function and then again by asset class.

It is recommended to keep all four copies on file for auditing purposes.

- EIS401 Insurance Values Report

Should be run if the district maintains current replacement cost and/or insurable values on the inventory item records.

- EIS801 EIS Audit Report

Select the Official Audit Report to be kept on file for the auditors.

- 3 After checking the EIS103 and EIS104 reports for errors, run EISEMS (if on GAAP). EISEMS will ask to include/exclude entity IDs and will create a sequential file and report file. The sequential file is to be included with the EMIS financial reporting period.
- 4 Copy and save the EIS files to provide a means for accessing the data for future use. It may become necessary to generate reports and access the information for auditing purposes. Please contact your ITC for assistance with this step.

5 Run the fiscal year closing program EISCLS. Type

\$ RUN OECN\$EIS:EISCLS

at the \$ prompt or from the menu system

Menu>EIS  
Menu>EISCLS

This program will update the life-to-date depreciation for the current fiscal year being closed. A summary report of the current year's depreciation posted by fund will be generated (EISDEP.TXT).

The program will also update the fiscal year closed field on the EISMNT/DATSCN record. If the district is currently on GAAP, the program will also update the beginning balances for the new fiscal year and generate a report (EISCLS.TXT) giving the beginning balances by fund, function, and asset class.

The EISCLS program has the option to give just a projection report or to actually update the records.

- 6 If you are going to begin GAAP reporting for the coming fiscal year, contact your system manager. The system manager will run a one-time GAAP program which will set the GAAP flag to "Y" on the EISMNT/DATSCN record and set the beginning balances for the first GAAP year. Do NOT perform any additional processing until your system manager has instructed you to continue.

## 7.1.1 Fiscal Year Closing Report

### Projection Report - EISDEP.TXT

Running the EISCLS program will produce a summary depreciation report such as the following:

|                |              |                                          |               |                   |                  |
|----------------|--------------|------------------------------------------|---------------|-------------------|------------------|
| Date: 07/23/02 |              | SAMPLE CITY SCHOOLS                      |               |                   | Page: 1          |
| Time: 9:29 am  |              | Depreciation Posting Report - Projection |               |                   | (EISCLS)         |
|                |              | EIS GAAP Flag is OFF                     |               |                   |                  |
|                |              | Depreciation                             | Book Value    | Depreciation      | Book Value       |
|                |              | Posted for                               | After Posting | Posted for        | After Posting    |
| Fund           | Description  | All Items                                | All Items     | Capitalized Items | Capitalized Item |
|                | Undefined    | 0.00                                     | 18,132.36     | 0.00              | 14,445.46        |
| 001            | GENERAL FUND | 2,100.01                                 | 1,722,472.79  | 1,629.40          | 1,385,429.68     |
| 006            | FOOD SERVICE | 187.24                                   | 2,376.14      | 180.17            | 2,229.58         |
| 572            | CHAPTER 1    | 158.29                                   | 10,474.00     | 80.08             | 6,238.15         |
|                | Total:       | 2,445.54                                 | 1,753,455.29  | 1,889.65          | 1,408,342.87     |

Note that this report indicates how the GAAP flag is set and displays the total depreciation for the year being closed and the current book value for both capitalized items and for all items.



# 8

---

## EIS - Depreciation Methods

Depreciation is a method of allocating the cost of a fixed asset over its estimated useful life. Only items with a fund type of proprietary need to be depreciated. However, the district may also want to depreciate general fixed assets as well.

In order to track depreciation with the EIS system, the depreciation information on screen 2 of an item record must be complete. This includes:

- Depreciation Method (Straight-Line/Declining-Balance/None)
- Depreciation Beginning Date (month and year)
- Salvage Value (if any)
- Depreciation Factor (only needed if using declining-balance method)
- Life Expectancy (estimated useful life)
- LTD Depreciation (calculated by the system)

---

### 8.1 Life-to-Date Depreciation

The life-to-date (LTD) depreciation field always equals the total depreciation for the item through June of the last fiscal year that has been closed. So, at Jan. 1, 1992, the LTD depreciation for an asset would be from the beginning date of depreciation through June 30, 1991 (assuming the last fiscal year closed is 1991). Running the fiscal year closing program (EISCLS) will update the LTD depreciation by one year.

Depreciation is actually tracked monthly in the EIS system. The depreciation beginning date is entered as a month and year to begin depreciating the item. The first year, the depreciation posted to the LTD depreciation field will be the annual depreciation amount pro-rated based on the number of months the item is actually being depreciated. So, for example, if an item has a depreciation beginning month of January, only one-half (6 months worth) of the annual depreciation amount will be posted to the LTD depreciation. In subsequent years, the entire annual depreciation amount will be posted to the LTD depreciation field.

When you run the book value report during the fiscal year, the depreciation reported is the LTD depreciation plus depreciation for the current fiscal year. The depreciation for the current fiscal year is calculated on a monthly basis as the report is generated.

## 8.2 Sample Depreciation Methods

The depreciation method must be entered for each item on the equipment inventory system. The methods available in the Equipment Inventory System (EIS) are: N = None, S = Straight-Line, or D = Declining-Balance.

### STRAIGHT-LINE METHOD

The depreciation method most commonly used in the past has been the straight-line method, in which the cost, less estimated salvage value is spread proportionally over the estimated life of the asset. The basic formula for computing straight-line depreciation is as follows:

$$\frac{\text{Original Cost} - \text{Salvage Value}}{\text{Estimated Useful Life}} = \frac{10,000 - 1,000}{5} = 1800$$

This illustrates that an item of equipment acquired for \$10,000 has an estimated useful life of 5 years and an estimated salvage value of \$1,000. The annual depreciation would be computed as follows: (\$10,000 - \$1,000) divided by 5 = \$1800.

| Year | Cost     | Accumulated Depreciation at Beginning of Year | Book Value at Beginning of Year | Depreciation for Year | Book Value at End of Year |
|------|----------|-----------------------------------------------|---------------------------------|-----------------------|---------------------------|
| 1    | \$10,000 | —                                             | \$10,000                        | \$1,800               | \$8,200                   |
| 2    | 10,000   | \$1,800                                       | 8,200                           | 1,800                 | 6,400                     |
| 3    | 10,000   | 3,600                                         | 6,400                           | 1,800                 | 4,600                     |
| 4    | 10,000   | 5,400                                         | 4,600                           | 1,800                 | 2,800                     |
| 5    | 10,000   | 7,200                                         | 2,800                           | 1,800                 | 1,000                     |
| 6    | 10,000   | 9,000                                         | 1,000                           |                       | 1,000                     |

The EIS system actually utilizes a slightly different calculation than the one above. The total depreciation as of the end of the last fiscal year (called Life-to-date Depreciation) is stored for each item. The system then utilizes the following calculation for annual depreciation. The annual depreciation will be pro-rated based on the number of months being depreciated to come up with a monthly depreciation amount.

$$\frac{\text{Original Cost} - \text{LTD Depreciation} - \text{Salvage Value}}{\text{Life} - \text{Age(at the end of the last fiscal year)}}$$

or

$$\frac{\text{Book Value} - \text{Salvage Value}}{\text{Remaining Life}}$$

This formula protects the calculation from being sensitive to changes in original cost, life expectancy, etc. Thus, if an improvement is done to an item, or items are added or removed from a lot item, the amount of depreciation taken will be recalculated correctly. Depreciation already taken in prior years will not be affected.

### DECLINING-BALANCE METHOD

The declining-balance method of computing depreciation yields greater than pro rata deductions during the earlier years of life and less than pro rata deductions during the later years. The effect is to reduce the income tax payable in the earlier years and correspondingly increase the amount of funds available to pay for the asset or to increase working capital. Therefore this method of depreciation is not applicable to school districts.

The declining-balance method applies a uniform rate of not more than twice the straight-line rate to the unrecovered basis of the property. Estimated salvage value need not be considered in computing the rate or the base. For example, if the declining-balance method at twice the straight-line rate were applied to a \$10,000 asset with an estimated life of 5 years and estimated salvage of \$1000, the accelerated rate would be 40% and the initial base against which the rate would be applied would be \$10,000. However, an asset may not be depreciated below its estimated salvage value. This method is illustrated in the following table.

| Year | Cost     | Accumulated Depreciation at Beginning of Year | Book Value at Beginning of Year | Rate | Depreciation for Year | Book Value at End of Year |
|------|----------|-----------------------------------------------|---------------------------------|------|-----------------------|---------------------------|
| 1    | \$10,000 | —                                             | \$10,000                        | 40%  | \$4,000               | \$6,000                   |
| 2    | 10,000   | \$4,000                                       | 6,000                           | 40%  | 2,400                 | 3,600                     |
| 3    | 10,000   | 6,400                                         | 3,600                           | 40%  | 1,440                 | 2,160                     |
| 4    | 10,000   | 7,840                                         | 2,160                           | 40%  | 864                   | 1,296                     |
| 5    | 10,000   | 8,704                                         | 1,296                           | 40%  | 296                   | 1,000                     |
| 6    | 10,000   | 9,000                                         | 1,000                           |      |                       | 1,000                     |

The EIS system allows you to enter a "factor", which should be greater than 1 but not greater than 2 to use in calculating declining-balance depreciation. The example above is illustrated using a factor of 2, commonly referred to as the "double-declining balance" method. The formula utilized by EIS to calculate annual depreciation is:

$$\frac{1}{\text{Estimated Useful Life}} * \text{Factor} * \text{Book Value}$$

The annual depreciation will be pro-rated based on the number of months being depreciated to come up with a monthly depreciation amount.

---

### 8.3 The EISDEPR Program

The EISDEPR program is a "fix" type of program that will re-calculate the LTD depreciation field from scratch. This program should generally be run after making changes to the depreciation information for existing items. This usually occurs when a district is cleaning up their files in preparation for GAAP reporting. Once a district is actively tracking depreciation, this program should be used only with extreme caution. It is recommended that you always contact your system manager before using this program.

What the EISDEPR program does is to calculate the life-to-date depreciation for all items completely from scratch. It does NOT calculate the depreciation for the current fiscal year. Only items whose life-to-date depreciation has been changed by the program will be included on the report, thus if no changes to the depreciation information have occurred, no report will be created.

---

### 8.4 EISCHG - Mass Change to Full Depreciation

The EISCHG program has an option to Mass Change to Full Depreciation. This option will update many of the depreciation information fields on the item records as well as calculate the life to date depreciation for the items. The program offers several options to determine which items will be updated as well as how certain fields will be updated. Prior to running the program several values need to be in place for the life to date depreciation to be correctly calculated. All items to be mass changed need to have a valid original cost, acquisition date, and item category in EISSCN/ITMSCN. Also, useful life values need to be entered into EISMNT/CATSCN. These useful life values will be used by EISCHG to update the useful life of each item. The useful life, or life expectancy, of each item will be determined by the associated item category and the useful life specified for that category in EISMNT/CATSCN.

# 9

---

## Correcting Errors

---

### 9.1 Correcting Errors in Posting

Following are some of the common errors that can be made when entering information into EIS and methods of correcting them. The type of correction generally varies depending on whether you are a GAAP or a non-GAAP user. This document attempts to give you some guidance on the best correction method for different situations.

#### 1 ERROR IN AN ITEM RECORD

- a. Most fields can simply be changed using the "modify" option. If you are a GAAP user, then the fund, function, asset class, and original cost may not be changed using this option.
- b. For GAAP users with an error on one of the non-modifiable fields—if the item was added during the current fiscal year or does not meet the capitalization limits, simply delete the item record and re-add correctly.
- c. If the item cannot be deleted and there is an error in fund, function/activity, or asset class, then post a transfer transaction and set the "adjustment flag" to "Y".
- d. If the item cannot be deleted and there is an error in the original cost, then post an acquisition transaction for the difference between the current original cost on the files and the correct amount. This can be either a positive or a negative amount as necessary. Set the "adjustment flag" to "Y" and the "update original cost flag" to "Y".

#### 2 ERROR IN AN ACQUISITION, DISPOSITION, OR TRANSFER TRANSACTION

- a. Certain fields on transactions can be changed by simply using the modify option. The most important exceptions to this are the amount and the "adjust original cost" flag on the acquisition transaction, and the new code field on the transfer transactions. The acquisition amount can only be changed by the user if the transaction was posted in the current fiscal year. Otherwise, if the the type = "A" (Acquisition), the district is on GAAP and the transaction was entered in a prior fiscal year, the acquisition amount can not be modified. The "Adjust Original Cost" flag is always non-modifiable. If the field cannot be changed by using the modify option, then you must follow one of the following procedures.
- b. If the error occurred in the current fiscal year, the transaction can be deleted and re-posted correctly. The only exception is that if the item had any transfers posted to it during the current fiscal year, then care must be taken. Deleting and re-posting in this case may

## Correcting Errors

cause the fund, function, or asset class associated with the item to be incorrect, causing errors in the GAAP change schedules. In this case you would need to delete all transactions, starting with the most current, back to the improper transaction and re-post them all.

- c. If the error occurred in a prior fiscal year, then deleting transactions is not permitted. In this case it is necessary to post another appropriate type of transaction to correct the problem and set the Error Adjustment flag to "Y".

### **3 ITEM IS DOUBLE POSTED**

- a. If you are a non-GAAP user then simply delete the extra item.
- b. If you are a GAAP user and the item was posted in the current fiscal year or it does not meet the capitalization limits, then simply delete the extra item.
- c. If you are a GAAP user and the item cannot be deleted (it was added in a prior fiscal year and was capitalized) then you should dispose of one of the items and set the Error Adjustment flag to "Y" on the disposition transaction record.

### **4 ITEM MISTAKENLY DISPOSED OF**

- a. If you are a non-GAAP user, or a GAAP user and the disposition occurred in the current fiscal year, then just use the delete option to delete the disposition transaction. This sets the status to "Active" on the item record.
- b. If you are a GAAP user and the disposition occurred in a prior fiscal year, you will have to re-add the item as if it was a new item.

---

# 10 Solutions to Frequently Asked EIS Questions

---

## 10.1 How to Add an Item Acquired in a Prior Fiscal Year

The item would be added as usual through the EISSCN/ITMSCN screen using the add function. A date in the current processing year must be entered in ACQTRN when creating the acquisition transaction. You will want to modify the acquisition date that is found on the item screen to reflect the date from the previous fiscal year. Also, if depreciation is to be calculated on the item, you will want to enter a prior fiscal year date as the "begin date."

After the item has been added through ITMSCN, you will want to go into ACQTRN to modify the acquisition record. The error adjustment field should be set to "Y." This will cause the amount of the item to appear in the "adjustments" column, rather than the "acquisition" column of the EIS103 Change Schedule at the end of the current fiscal year.

---

## 10.2 How to Add an Item Purchased at a Discounted Price

The item should be added as any other item with the original cost equal to the discounted price.

---

## 10.3 How to Add an Item That Has Been Received as a Donation

The item should be added as any other item through the EISSCN/ITMSCN program with the following exceptions:

- On the acquisition transaction screen, no purchase order information is necessary other than a dollar amount. The amount used should be an estimate of the fair market value at the time the item was donated.
- The acquisition method should be set to D (Donated) on the item screen record (screen #2).

---

## 10.4 How to Retag an Item on the System That Has Lost It's Original Physical Tag

This situation could be handled in several ways. Following are two common suggestions.

- 1 The tag number can simply be modified to a new tag number by using the Modify Option in ITMSCN. Tag numbers can be modified at any time, on or off GAAP. If the tag number is modified, a note should be added referencing the old number. This reference can be put in the accessories, second description, or user information fields (all found in ITMSCN).

## Solutions to Frequently Asked EIS Questions

- 2 Another approach would be to dispose of the item using the DSPTRN program. To do this, a disposition code such as, "physical tag number removed," should be used. Once the item has been disposed, you can re-add it using the new tag number. You will want to set the "error adjustment" flag to "Y" on the acquisition and disposition transaction records. This will indicate the adjustment on the EIS103 report at the end of the fiscal year.

---

### 10.5 Tracking Textbooks/Library Books as an Asset on the System

Due to the numerous acquisitions and dispositions that can be associated with keeping textbooks and library books on the inventory system the following procedure has been suggested to simplify the matter. This suggestion is accepted by the State Auditor's Office as long as the district keeps an auxiliary list of the actual books and their original cost.

All textbooks or library books can be entered into the system under one tag number with the original cost set equal to the combined total of all the books. The "No. of Items:" field on the ITMSCN should be set to "1."

As new books are added, acquisition transaction records should be added for this tag number using the cost of the additions. Likewise, when books are disposed of, acquisition transactions should be added using a negative dollar amount to reflect the original cost of the books that are being disposed of. When adding these acquisition transactions, the "Update the original cost flag?" should be set to "Y." Setting this flag to yes will cause the original cost on the item screen to reflect the original cost of all the current books.

---

### 10.6 How To Enter an Item Consisting of Multiple Pieces Which Alone Do Not Meet the Capitalization Criteria; but, the Combined Total Does

For example: A district purchases a computer consisting of a CPU, keyboard, monitor, mouse, and printer and they want to physically tag each of the components. However, the original cost of each individual item does not meet the capitalization threshold; but, the total combined cost does.

Here are two suggestions on how this type of situation could be handled:

- 1 One suggestion would be to put the physical tags on each component but to only enter the CPU on the system setting the original cost equal to the total combined cost. On the item screen record, the "accessories" and/or "description" fields could be used to list the physical tag numbers of the other components.
- 2 Another suggestion might be to put the physical tags on each component and enter the CPU on the system once again setting the original cost equal to the total combined cost. The other components could each be added with an original cost of \$1.00 and a reference relating it back to the CPU and its tag number. You could also use the "Composite ID" field to enter a common component ID for all of the items. Using this method will cause the CPU to be capitalized and

appear on the GAAP schedules with the correct original cost; while the other \$1.00 items will not be capitalized.

---

### 10.7 A New Bus is Purchased With the Trade of an Old Bus

If in the purchase of a new bus, an old bus has been traded in, the original cost should be set equal to the total list cost of the bus. The value of the trade-in would not be subtracted from the original cost. In theory, the district has actually paid the full cost with cash plus the value of the old bus.

---

### 10.8 How to Change the Capitalization Criteria if on GAAP

The EISCAP program will need to be run to re-capitalize the current items. This program will allow you to reset the thresholds found on the DATSCN, as well as re-evaluating each of the items on the inventory.

By changing the dollar capitalization threshold, items that were capitalized at the beginning of the year may no longer be capitalized; or, items that were not, may now be capitalized. This will either increase or decrease the beginning year balances depending on whether the threshold is decreased or increased. The problem is that the prior fiscal year's ending balance and the current fiscal year's beginning balance will not be the same. By running the EISCAP program, a report is created showing exactly which items were changed and by how much. The ending balances, plus the amounts on the EISCAP report should equal the beginning balances of the current fiscal year. This practice has been accepted by the State Auditor's Office and the report should be printed and saved for auditing purposes.

---

### 10.9 Identifying Items Included in the "Adjustment" Column of the EIS103 Change Schedule and Why They May Be Included

The EIS103D report will list all of the tag numbers of the items with amounts appearing in the adjustment column on the EIS103 report. These items can appear in this column for the following reasons:

- The "error adjustment" flag on some corresponding transaction record has been set to "Y."
- An item that did not meet the capitalization criteria at the beginning of the year may have had an acquisition record posted to it. If this acquisition updated the original cost to the point of now meeting the capitalization threshold, the total original cost will now appear as a positive amount in the adjustment column.
- An item that was capitalized at the beginning of the fiscal year may have had a negative acquisition record posted to it. If the adjusted original cost no longer meets the capitalization threshold, the amount will show as a negative amount in the adjustment column.

- An asset that has been entered as a lot (more than one item) and is capitalized at the beginning of the year may have been split into two sublots. If the original cost of one, or both, of the sublots no longer meets the capitalization threshold the amount(s) will show as a negative amount in the adjustment column.

---

### 10.10 What Items Make Up the "Prior to System Startup" Amount On the EIS101 and How to Reduce It

There are several ways the original cost of an item can be included on the "prior to system startup" line. Following are examples for items with an acquisition method of P, purchased, and how they can be corrected:

**A. The item was entered without an acquisition record posted to it.**

Generally, if the amount on the "prior to system startup" line is large, there is a good chance that a number of items are missing acquisition records. To find these items:

- 1 First, run a Brief Asset Listing (EIS304) for capitalized items with a status equal to A, N, EH, and EN. You can also select to choose items by an original cost of \$5,000.00 or more, in an attempt to locate just the large items. You will want this report sorted by tag number.
- 2 Second, run the Grant/Source Report (EIS203) by selecting capitalized items with status codes equal to A and N. You will want this report sorted by tag number as well.
- 3 Next compare the two reports. Items will only appear on the EIS203 report if they have at least one acquisition record. You will want to look for items that appear on the EIS304 reports but not on the EIS203.
- 4 You can add historical acquisition records by using the ACQTRN program. The "update original cost?" flag should be set to "N," a fund dimension in the USAS source account should be entered, and the original cost should be entered as the acquisition amount. The date on this record can be set to the date on the item record if desired.

**B. The fund dimension of the USAS account code on the acquisition record is missing.**

To find items that are missing the fund dimension of the account code:

- 1 First, run the Grant/Source Report (EIS203) for capitalized items with the status equal to A and N. Simply scan the fund dimension of the account code to look for the items with a missing fund.
- 2 You can go into ACQTRN, bring up the acquisition record for the item, and through the modify option add a fund dimension to the USAS source account. Generally, this will be the same as the asset fund code which is located at the lower right on the acquisition record.

- C. **The sum of the amounts on all the acquisition records for an item is less than the item's original cost with the difference being what is included on the "prior to" line.**

These items can also be found by examining the EIS203, Grant/Source Report. In this instance you will first need to determine which is correct, the original cost or the sum of the acquisitions.

- If the original cost is determined to be correct, you will want to add an acquisition transaction for the item with the amount being equal to the difference between the original cost and the sum of the acquisitions. You will want to be sure to set the "update original cost?" flag to "N" and that the fund dimension of the USAS source account has a value.
- If the sum of the acquisition records is determined to be correct, you will need to contact your DAS for assistance.

---

### 10.11 What Items Make Up the "Unclassified" and "Unclassified Function" Totals That Appear on the GAAP Schedules and How Can They Be Eliminated

Items that have a missing asset class or asset function code on the item screen record will be calculated into the "unclassified" or "unclassified function" lines on the GAAP schedules.

To find these items you will want to run a Brief Asset Listing (EIS304) for the capitalized items with a status equal to A, N, EH, and EN. By scanning down the Asset Class and Function columns you will be able to find the tag numbers with the missing codes.

You will want to create transfer transaction records using the TRNTRN program to correct these items. Simply add a transaction record using the options of CL (class) or FN (function) and enter the new class or function code. The software will automatically change a blank code to a valid one.

---

### 10.12 What Items Make Up the "Unknown Fund Type" Page That Appears on the GAAP Schedules and How Can They Be Eliminated

Items will be calculated into this category if the item has no value in the "fund code" field on the item record; or, if the fund code for an item does not have a defined "fund type" in the FNDSCN record of EISMNT.

Items can be eliminated from this page by first going into the FNDSCN of EISMNT. You will want to scroll down the fund codes to ensure that all funds have a defined "fund type" of G, P, or F.

To find the items that are missing a fund code you will want to run the Brief Asset Listing (EIS304) choosing capitalized items and using the status' A, N, EH, EN. By scanning the Fund column of the report, you can find all items with a missing fund code.

## Solutions to Frequently Asked EIS Questions

You will want to add transfer transaction records using the TRNTRN program to correct those items missing a fund code. Add a transaction record using the FD (fund) option and enter a value for the new fund code. The software will change a blank fund code to a valid one.

---

# Index

---

## A

ACQTRN - Acquisition Transaction Screen and Fields • 3-7  
Asset Class Codes • 2-3

---

## C

Capital Leases • 3-6  
Condition Codes • 2-5  
Correcting Errors • 9-1

---

## D

Depreciation Methods • 8-1  
Disposition Codes • 2-6  
DSPTRN - Disposition Transaction Screen and Fields • 3-9

---

## E

EIS and GAAP Reporting • 6-1  
EIS Reports • 5-1  
EIS Screen Formatted Guide • 4-1  
    Screen-Formatted Function Keys • 4-1  
EIS\_GAAP Reports • 6-6  
Establishing Board Policies and Procedures • 1-3

---

## F

Fields Necessary for GAAP Reporting • 6-1  
Fiscal Year Closing Procedure • 7-1  
Frequently Asked Questions • 10-1  
Function/Activity Codes • 2-7  
Fund Codes • 2-6

---

## G

GAAP and Pre-GAAP Periods • 1-9  
Generating a Code Listing Report • 2-10  
Getting Started with EIS • 1-1

---

## I

Initial Start-up Procedures • 2-1  
Item Category Codes • 2-4  
Item Screens (ITMSCN) • 3-1

---

## L

Life-to-Date Depreciation • 8-1  
Location Codes • 2-8

---

## M

Maintaining Item Information • 3-1

---

## O

Organizational/Department Unit Codes • 2-9  
Overview of the EIS System • 1-8

---

## P

Pending File - Startup • 2-11

---

## S

Setting the Pending File Flag • 2-12

## Index

Steps for Preparing for GAAP • 6-2

---

## T

---

Tagging • 1-6

Transfer Transaction (TRNTRN) Screen and Fields •  
3-11

---

## U

---

USAS Screen Formatted Guide

Dump Screen to File Feature • 4-4

Keyboard Macro Feature • 4-4

Print Feature • 4-4

Show Editing Keys Feature • 4-3

Using the Keyboard • 4-2

Viewing Text Files Feature • 4-5

---

## W

---

What is GAAP? • 6-1

Working with an Appraisal Company • 1-5