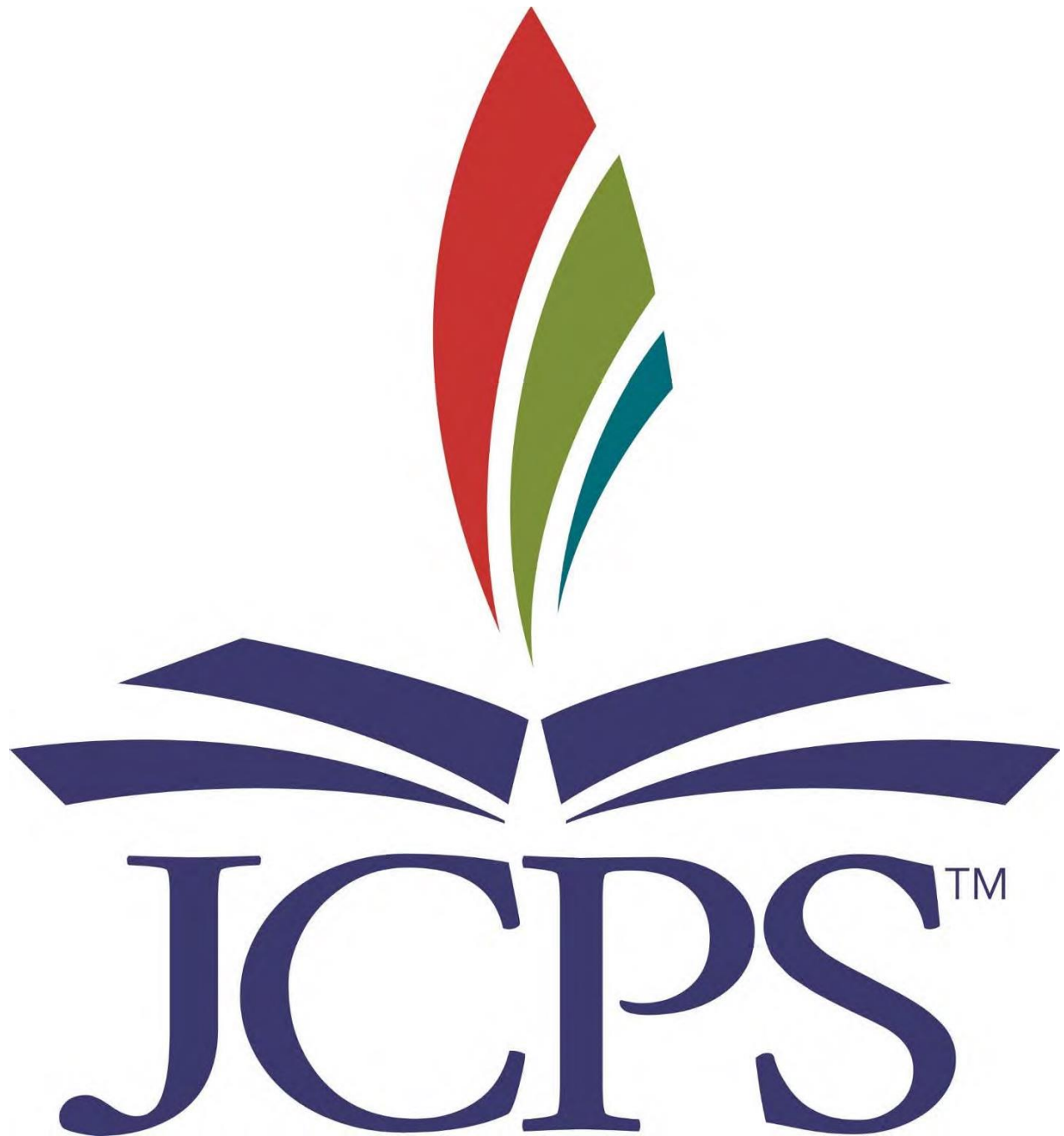


State Mandated Fixed Asset Guidelines



~~Accounting Services~~ Operations Services and ~~Supply Services~~ – August 2017 November 2024



State Mandated Fixed Asset Guidelines

Quick Overview

- State and Federal Law mandate that fixed assets be controlled and accounted for throughout their useful life.
- Fixed Assets are the responsibility of the Principal, Cost Center Head, or Location Supervisor.
- Disposing of fixed assets requires authorization by the Director of Supply Services.
- Notify the Property Records Auditors of donated fixed assets. These donations must follow Board approval rules. (*List of locations by property auditor included in this document*).
- The Property Records Auditors **must be notified** of damaged, lost, stolen, and transferred fixed assets.
- Inventorying of fixed assets occurs biennially. Any item that is not located by the Property Record Auditor will be noted. The Principal or Cost Center Head must respond in writing within two weeks of the whereabouts of missing items.

The information below will assist Principals and Cost Center Heads with guidelines, definitions, and examples of fixed assets. Information on how to accept donations of fixed assets and the disposal of fixed assets is also provided. The names, phone numbers, and assigned locations of each Property Record Auditor is provided within this booklet. Any specific questions should be directed to Auditor for your location. Copies of all forms mentioned are included in the back of this document.

Guidelines

As of January 1, 2002, Federal Regulations required schools to adhere to new criteria for tracking Fixed Assets (GASB34). The Kentucky Department of Education issued guidelines for Kentucky schools to use as they developed and adopted a new capitalization policy.

KDE's definition of Capital Assets (Fixed Assets) is as follows:

For implementation purposes of GASB 34 in 2003:

State Mandated Fixed Asset Guidelines



The following are for implementation purposes and are effective November 13, 2024.

NEW: Tagging and Capitalization Threshold for JCPS Assets:

The criteria stated below were determined after consideration of the combined policies of JCPS, the Kentucky Department of Education, and GASB34.

- The adjustment in the capitalization threshold policy exclusively applies to new assets starting from November 13, 2024. The item must cost \$5,000 or more and be expected to last more than one year.
- Existing capitalized assets will remain subject to their established tracking, treatment, and depreciation schedules without alteration.

Assets valued at \$1,000 or more must be tagged appropriately to ensure their correct utilization, safeguarding, transfer, and disposal, in accordance with the JCPS financial accounting and reporting protocols.

In summary, any stand-alone property with an estimated life of greater than one year is categorized as a fixed asset if it satisfies the following guidelines:

Fixed Assets are all real or personal, a stand alone property that has an estimated life of greater than one year and an original cost equal to or great than \$1,000. ~~Fixed Assets are all real or personal, a stand-alone property that has an estimated life of greater than one year and an original cost equal to or greater than \$1,000. Technology is an exception to this rule: all workstations were to be recorded as a fixed asset during the implementation.~~

After initial GASB 34 asset valuation:

~~Fixed Assets are all real or personal, a stand alone property that has an estimated life of greater than one year and an original cost equal to or greater than \$5,000.~~

~~***Workstations/Laptops are no longer required to be capitalized, unless they meet the threshold, but should be tracked for control purposes.***~~

~~JCPS uses the original implementation guidelines and has added to this definition by including all cameras, musical instruments, and televisions with a purchase value of \$300 or~~



State Mandated Fixed Asset Guidelines

~~greater. Therefore, all stand-alone property with an estimated life of greater than one year is recorded as a fixed asset if it meets the following guidelines:~~

Land Improvements	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Buildings	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Portable Buildings	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Building Improvements	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Carpet/Tile Replacement	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Computers and laptops	All, no matter the cost <u>Cost equal to or greater than \$1,000</u>
Copiers	Cost equal to or greater than \$1,000 <u>\$1,000</u>
School Buses	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Other Vehicles	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Rolling Stock	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Food Service Equipment	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Furniture and Fixtures	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Audio-Visual Equipment	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Except for Cameras & TVs	Cost equal to or greater than \$300
Other General Equipment	Cost equal to or greater than \$1,000 <u>\$1,000</u>
Musical Instruments	Cost equal to or greater than \$300 <u>\$1,000</u>



State Mandated Fixed Asset Guidelines

Definitions and Examples

Land Improvements: any non-building improvement built, installed or established to make land ready, enhance the quality of, or facilitate the use of the land for its intended purpose.

Flag pole	Outside Sign	Outside Lighting	Stadium Bleachers	Paving
Fencing	Goal Posts	Outside Scoreboard	Playground Equip.	Track

Building: a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls and is not intended to be transportable or moveable.

Shed	Garage	Press Box	Concession Stand	School
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Building Improvements: events that materially extend the useful life, or increase the value of a building, or both.

Sound System	Phone System	Stage Curtains	Gym Bleachers	Elevator
Security System	Water Heater	Replace Roof	Renovations	HVAC

Carpet/Tile replacement: event of an original installation or upgrade of floor covering should be placed in a separate category.

Other Vehicles: road-worthy car, truck, and van purchased for administrative and educational purposes.

Rolling Stock: non-licensed equipment with wheels used for maintenance.

Floor Scrubber	Tractor	Lawnmower	Golf Cart	Fork Lift
Trailer	Gator	Pallet Jack		

Food Service Equipment: equipment used in the kitchen area for food preparation & serving.

Sink	Oven	Refrigerator	Serving Line	Freezer
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Furniture & Fixtures: standalone items used for school or office use.

Desk	Bookcase	Credenza	Computer Cart	Cabinet
Couch	Conference Table	Work Station	Cubicles	

Audio-Visual Equipment: equipment such as TVs, VCRs, & cameras.

Camcorder	Scanner	Door Phone	Projector	Flash Drive
Laminator	CD Player	CD Recorder		

Other General Equipment: any equipment that does not fit in any other category.

Compressor	ECE Reader	Braille Writer	Poster Printer	Ice Machine
Test Scorer	Generator	Sewing Machine	Incubator	Treadmill



State Mandated Fixed Asset Guidelines

Donations

When an item is donated to a school/location, it becomes the property of that school/location. If the item is taking up space at the school/location, it is considered the property of the school/location. If it meets the requirements of a fixed asset, it must be recorded as a fixed asset for that location. When a donated item is received, the Property Record Auditor must be contacted so they can come to the school and tag the item. The item is recorded at its current value if known or an estimated value if not known. **It is the location's responsibility to notify the Property Auditor of any donations or gifts valued over \$999.**

REMINDER: Computers may not be accepted as a donation or gift without written permission from the JCPS Information Technology Unit 485-3524.

REMINDER: As required by state law, all donations and gifts valued at \$500 or more must be approved by the Board (JCBE). Complete the "Procedures for Accepting Donations and Gifts" form and fax to the Resource Development Department at 485-8986. The form can be found on page 56 of the Activity Fund Accounting Manual or in the Forms section of this booklet

Disposal of Fixed Assets

All Fixed Assets must be accounted for at all times. If an asset is damaged, lost, transferred, stolen, or has outlived its usefulness, it must be reported. **Absolutely NO ~~item~~ fixed asset may be given away to a person, group, organization, church, or company (Exception: Distribution of Surplus Technology Equipment-see requirements). NO ~~item~~ fixed asset may be thrown away.** See below for details on ways to dispose of fixed assets. Corresponding forms are located in the Forms Section of this book.

State Mandated Fixed Asset Guidelines



Transfer:

There are two different forms used to document a transfer of a fixed asset from one JCPS location to another JCPS location. School and Community Nutrition Services has a form, “Equipment Transfer Request Form,” that is used for the transfer of any food service equipment. The equipment transfer is located at the end of this document. Please contact School and Community Nutrition Services at 485-3191 to request the four-part form.

An “Equipment Transfer Form” is used for the transfer of any item that is not food service. The Property Auditors must be informed about any fixed asset item that is transferred to another location so the JCPS fixed asset record can be updated. Locations should always make copies of this form for their records. This form is located in the Forms Section of this book.

Stolen:

Contact JCPS Security and Investigations Department at 485-3111 to complete a police report. To list a fixed asset as stolen, a copy of a police report must be obtained and presented to the Property Record Auditor. JCPS will retire the asset in Munis.

Damaged:

~~If a fixed asset has been damaged beyond repair and needs to be removed from the building, follow the directions below under “Remove from Building”. If a fixed asset is damaged and needs to be repaired at a different location, such as Information Technology or the manufacturer, document the item’s Tag Number, date item was taken, name of person taking the item and the department or company the person works for should be recorded and kept on file for the Property Auditor. The “Removed for Repair” form is located in the Forms Section of this book. When the item is returned, review the form and ensure that the Tag Number is the same as on the item that was taken. If it is not, inform the Property Auditor.~~



State Mandated Fixed Asset Guidelines

Borrow, Lost, or Missing:

Our Internal Auditors advise each location to have a sign-out log for items that individuals borrow, such as cameras, camcorders, laptops, etc. These items should be secured (lock and key) at all times with someone responsible for signing items out and in. Individuals checking out items should sign their name, list the description of the item, Tag Number, and date borrowed. By signing their name, they are accepting responsibility for the item until they return it. When the item is returned, the date should be recorded. The “Sign-Out Log” form is located in the Forms Section of this book. Individuals should not keep items for an extended period of time. This procedure should help eliminate lost and missing items.

Property Auditors inform the Principal or Cost Center Head in advance that they are coming to conduct an inventory at their location. All people need to be informed and asked to bring in any items that may be out of the building. After the Property Auditors conduct an inventory at a location, they will send a report of missing items to the Principal or Cost Center Head. If the Property Auditors cannot locate a fixed asset that has previously been listed at that location, a written explanation by the Cost Center Head must be provided. In some cases, the item may have been unavailable when the Property Auditor was there. If that is the case, arrangements must be made with the Property Auditor so that the asset is not listed as missing.

If a fixed asset is lost, a detailed explanation should be written, signed, dated, and held at the school for the Property Auditor. The Principal or Cost Center Head should also sign the explanation to document so that they are aware of the loss. The Property Auditor needs written documentation for their files to record the asset as Retired on the JCPS fixed asset records.

Removal of Asset from Building:

If a fixed asset that is damaged beyond repair, out of date, being replaced, or has outlived its usefulness, contact Supply Services at 485-3157 to schedule a surplus pick up. This includes items that you want to discard or donate. Complete the “Surplus Pick-up Form” to document what is removed from your location. This form is located in the Forms Section of this book. All items must go to the JCPS auction (Surplus Warehouse). The Property



State Mandated Fixed Asset Guidelines

Auditors will remove the Tag before the item is ~~sold~~ disposed of and the item will be recorded as Retired on the JCPS fixed asset records.

Distribution of Surplus Technology Equipment:

Jefferson County Public Schools may distribute fully depreciated surplus technology equipment to School-to-Career and low-income students for the purpose of educational enrichment. This policy shall include the following requirements:

1. Written determination that the property no longer meets the Kentucky Education Technology System standards established by the Kentucky Department of Education. This is to be prepared by a JCPS administrative-level employee who works in or with the JCPS technology department.
2. Written documentation that the student is currently an at-risk student (on free or reduced lunch).
3. Written documentation of the technology property that is being distributed to the student. This will include the JCPS tag number, serial number, and a description of the property.
4. Written documentation that a Property Auditor has received this information so that the property can be removed from the JCPS fixed asset system.

The “Distribution of Surplus Technology Equipment Form,” should be distributed to the appropriate personnel. A copy of the completed form will be kept on file at the location where the product was removed, and a copy will be maintained in the Property Auditor’s files for that location. All forms will be subject to audit. This form is located in the Forms Section of this book.

JCPS shall be subject to KRS 45A.425 (1) to (4) for any surplus technology not distributed in accordance with the above policy and procedures.

Reference: KRS 45A425 (1) to (4),
KRS 160.335 Board may distribute refurbished surplus technology equipment to low-income students.

State Mandated Fixed Asset Guidelines



Property Auditor Locations and Phone Number Kathy Kannapel: 400-3712

HIGH SCHOOL

- ~~1. Fairdale High~~
- ~~2. Fern Creek High~~
- ~~3. Iroquois High~~
- ~~4. Liberty High~~
- ~~5. Male High~~
- ~~6. Southern High~~

MIDDLE SCHOOL

- ~~1. Thomas Jefferson Middle~~
- ~~2. Knight Middle~~
- ~~3. Olmsted North Middle~~
- ~~4. Olmsted South Middle~~
- ~~5. Ramsey Middle~~

ELEMENTARY SCHOOL

- ~~1. Bates Elementary~~
- ~~2. Blake Elementary~~
- ~~3. Blue Lick Elementary~~
- ~~4. Camp Taylor Elementary~~
- ~~5. Coral Ridge Elementary~~
- ~~6. Fairdale Elementary~~
- ~~7. Farmer Elementary~~
- ~~8. Fern Creek Elementary~~
- ~~9. Frayser Elementary~~

- ~~10. Gilmore Lane Elementary~~
- ~~11. Hartstern Elementary~~
- ~~12. Hazelwood Elementary~~
- ~~13. Indian Trail Elementary~~
- ~~14. Laukhuf Elementary~~
- ~~15. Luhr Elementary~~
- ~~16. Minors Lane Elementary~~
- ~~17. Okolona Elementary~~
- ~~18. Rangeland Elementary~~
- ~~19. Rutherford Elementary~~
- ~~20. Semple Elementary~~
- ~~21. Slaughter Elementary~~
- ~~22. Wilt Elementary~~

ADDITIONAL LOCATIONS

- ~~1. Blue Lick Bus Compound~~
- ~~2. Dawson Garage~~
- ~~3. Gheens Academy~~
- ~~4. Mary Ryan~~
- ~~5. Minor Daniels Academy~~
- ~~6. South Park Tapp~~
- ~~7. Unseld PreSchool~~
- ~~8. Lam Building~~
- ~~9. VanHoose Ed. Center~~



State Mandated Fixed Asset Guidelines

Property Auditor Locations and Phone Number
Willeke McFarlan: 400 3643

HIGH SCHOOL

- ~~1. Butler High~~
- ~~2. Doss High~~
- ~~3. Pleasure Ridge Park High~~
- ~~4. Valley High~~
- ~~5. Western High~~

MIDDLE SCHOOL

- ~~1. Conway Middle~~
- ~~2. Farnsley Middle~~
- ~~3. Frost Middle~~
- ~~4. Lassiter Middle~~
- ~~5. Stuart Middle~~

ELEMENTARY SCHOOL

- ~~1. Auburndale Elementary~~
- ~~2. Crums Lane Elementary~~
- ~~3. Dixie Elementary~~
- ~~4. Eisenhower Elementary~~
- ~~5. Greenwood Elementary~~
- ~~6. Gutermuth Elementary~~
- ~~7. Jacob Elementary~~
- ~~8. Johnsonstown Elementary~~
- ~~9. Kenwood Elementary~~
- ~~10. Kerrick Elementary~~

- ~~11. Layne Elementary~~
- ~~12. McFerran Elementary~~
- ~~13. Medora Elementary~~
- ~~14. Mill Creek Elementary~~
- ~~15. Sanders Elementary~~
- ~~16. Schaffner Elementary~~
- ~~17. Shacklette Elementary~~
- ~~18. Stonestreet Elementary~~
- ~~19. Trunnell Elementary~~
- ~~20. Watson Lane Elementary~~
- ~~21. Wellington Elementary~~
- ~~22. Wilkerson Elementary~~

ADDITIONAL LOCATIONS

- ~~1. Americana~~
- ~~2. Burks Compound~~
- ~~3. Detrick Bus Compound~~
- ~~4. Early Childhood~~
- ~~5. Flaget Center~~
- ~~6. Hoke Bus Compound~~
- ~~7. Jacob Bus Compound~~
- ~~8. Lees Lane Bus Compound~~
- ~~9. Nichols Compound/Garage~~
- ~~10. Riverport PreSchool~~
- ~~11. Waller Williams~~
- ~~12. C. B. Young~~

State Mandated Fixed Asset Guidelines



Property Auditor Locations and Phone Number **Julie Villwock: 400-3074**

HIGH SCHOOL

- ~~1. Atherton High~~
- ~~2. Breekinridge Metro High~~
- ~~3. Central High~~
- ~~4. DuPont Manual High~~
- ~~5. Jefferson County High~~
- ~~6. Shawnee High~~

MIDDLE SCHOOL

- ~~1. Barret Middle~~
- ~~2. Highland Middle~~
- ~~3. Jefferson County Traditional Middle~~
- ~~4. Johnson Traditional Middle~~
- ~~5. Meyzeek Middle~~
- ~~6. Noe Middle~~
- ~~7. Western Middle~~

ELEMENTARY SCHOOL

- ~~1. Atkinson Elementary~~
- ~~2. Audubon Elementary~~
- ~~3. Bloom Elementary~~
- ~~4. Brandeis Elementary~~
- ~~5. Breekinridge/Franklin Elementary~~
- ~~6. Byck Elementary~~
- ~~7. Cane Run Elementary~~
- ~~8. Carter Elementary~~
- ~~9. Cochran Elementary~~
- ~~10. Coleridge Taylor Elementary~~

- ~~11. Engelhard Elementary~~
- ~~12. Foster Elementary~~
- ~~13. Kennedy Elementary~~
- ~~14. King Elementary~~
- ~~15. Lincoln Elementary~~
- ~~16. Maupin Elementary~~
- ~~17. Portland Elementary~~
- ~~18. Roosevelt Perry Elementary~~
- ~~19. Shelby Elementary~~
- ~~20. Wheatley Elementary~~
- ~~21. Young Elementary~~

ADDITIONAL LOCATIONS

- ~~1. Ahrens Ed. Resource Center~~
- ~~2. Bingham/Ackerly~~
- ~~3. Brown School~~
- ~~4. Churchill Park~~
- ~~5. Dawson Orman Ed. Center~~
- ~~6. DuValle Education Center~~
- ~~7. Edwards Education Center~~
- ~~8. Heuser Hearing & Language Academy~~
- ~~9. Home of The Innocents~~
- ~~10. JCYC/Youth Jail~~
- ~~11. Nutrition Center~~
- ~~12. St Joseph Children Home~~
- ~~13. Vehieles~~
- ~~14. YPAS~~

State Mandated Fixed Asset Guidelines



Property Auditor Locations and Phone Number Tammy Williams: 400-3660

HIGH SCHOOL

1. ~~Ballard High~~
2. ~~Eastern High~~
3. ~~Jeffersontown High~~
4. ~~Moore High~~
5. ~~Seneca High~~
6. ~~Waggener High~~

MIDDLE SCHOOL

1. ~~Carrithers Middle~~
2. ~~Crosby Middle~~
3. ~~Kammerer Middle~~
4. ~~Moore Middle~~
5. ~~Newburg Middle~~
6. ~~Westport Middle~~

ELEMENTARY SCHOOL

1. ~~Alex Kennedy Elementary~~
2. ~~Bowen Elementary~~
3. ~~Chancey Elementary~~
4. ~~Chenoweth Elementary~~
5. ~~Cochrane Elementary~~
6. ~~Dunn Elementary~~
7. ~~Field Elementary~~
8. ~~Goldsmith Elementary~~
9. ~~Greathouse Shryock Elementary~~
10. ~~Hawthorne Elementary~~
11. ~~Hite Elementary~~
12. ~~Jeffersontown Elementary~~
13. ~~Klondike Elementary~~
14. ~~Lowe Elementary~~

15. ~~Middletown Elementary~~
16. ~~Norton Elementary~~
17. ~~Norton Commons Elementary~~
18. ~~Price Elementary~~
19. ~~Smyrna Elementary~~
20. ~~St Matthews Elementary~~
21. ~~Stopher Elementary~~
22. ~~Tully Elementary~~
23. ~~Watterson Elementary~~
24. ~~Wheeler Elementary~~
25. ~~Wilder Elementary~~
26. ~~Zachery Taylor Elementary~~

ADDITIONAL LOCATIONS

1. ~~Audubon Youth Development Center~~
2. ~~Bellewood Home~~
3. ~~Binet School~~
4. ~~Blankenbaker Bus Compound~~
5. ~~Boys Haven~~
6. ~~Brooklawn~~
7. ~~Cardinal Treatment~~
8. ~~Jaeger~~
9. ~~Jeffersontown Bus Compound~~
10. ~~Louisville Day Treatment~~
11. ~~Maryhurst~~
12. ~~Phoenix School of Discovery~~
13. ~~Rice Audubon~~
14. ~~State Agency Schools~~
15. ~~Ten Broeck~~
16. ~~Westport TAPP~~
17. ~~Wilhoit Bus Compound~~

State Mandated Fixed Asset Guidelines



Property Auditor Name and Phone Number Willeke McFarlan 400-3643

HIGH SCHOOLS

1. Butler
2. Breckenridge Metro
3. Doss
4. Fairdale High
5. Iroquois
6. Manual
7. Pleasure Ridge Park
8. Valley
9. Western High
10. YPAS

MIDDLE SCHOOLS

1. Conway
2. Farnsley
3. JCTMS
4. Highland
5. Lassiter
6. Meyzeek
7. Noe
8. Olmsted South
9. Stuart

ELEMENTARY SCHOOLS

1. Aududon
2. Auburndale
3. Bloom
4. Breckenridge--Franklin
5. Cochran
6. Coral Ridge
7. Cane Run
8. Crums Lane
9. Dixie
10. Eisenhower
11. Engelhard
12. Fairdale
13. Greenwood
14. Gutermuth
15. Jacob
16. Johnstontown Road
17. Kenwood

18. Kerrick
19. Layne
20. Lincoln
21. Medora
22. Perry
23. Sanders
24. Schaffner
25. Shacklette
26. Shelby
27. Stonestreet
28. Trunnell
29. Wellington
30. Wilkerson

ADDITIONAL SPECIAL LOCATIONS

1. Americana
2. Burks Bus Compound
3. Cane Run Neighborhood Place
4. Churchill Park
5. Detrick Bus Compound
6. Fairdale TECH
7. Farmington Warehouse
8. Flaget
9. Heuser Hearing
10. Hoke Bus Compound
11. Home of the Innocents
12. Jacob Bus Compound
13. Lees Lane Bus Compound
14. Nichols Bus Compound
15. Nichols Garage
16. Riverport Center
17. U of L Pact
18. Valley Athletics
19. Waller Williams/Riverview
20. CB Young
21. TAPP
22. South Jefferson Neighborhood Place
23. Farnsley Neighborhood Place
24. Special Needs East
25. Special Needs West

State Mandated Fixed Asset Guidelines



Property Auditor Name and Phone Number

Kim Kessel 400-3074

HIGH SCHOOLS

1. Atherton
2. Ballard
3. Central
4. Eastern
5. Jeffersontown
6. Pathfinder
7. Seneca
8. Waggener

MIDDLE SCHOOLS

1. Barret
2. Carrithers
3. Crosby
4. Echo Trail
5. Grace James
6. Hudson
7. Johnson
8. Kammerer
9. Ramsey
10. Westport

ELEMENTARY SCHOOLS

1. Alex Kennedy
2. Bowen
3. Brandeis
4. Byck
5. Chancey
6. Chenoweth
7. Coleridge-Taylor
8. Cochrane (J-town)
9. Dunn
10. Farmer
11. Field
12. Goldsmith
13. Greathouse/Shryrock
14. Hawthorne
15. Hite
16. Jeffersontown
17. Klondike
18. Lowe

19. Maupin

20. Middletown

21. Norton

22. Norton Commons

23. Price

24. St. Matthews

25. Stopher

26. Tully

27. Watterson

28. Wheeler

29. Wilder

30. Young

31. Zachary Taylor

ADDITIONAL SPECIAL LOCATIONS

1. Bellwood

2. Binet

3. Blankenbaker Garage

4. Blankenbaker Compound

5. Boys/Girls Haven

6. Brooklawn

7. California Community Center

8. Central Stadium

9. Dawson Orman Education Center

10. Elevate8 Broadway

11. Jeffersontown Bus Compound

12. JRJDC

13. Maryhurst

14. Nutrition Center

15. Peace

16. Phoenix School of Discovery

17. Kentucky School for the Blind

18. St Joseph

19. State Agency Schools

20. Brook KMI

21. Brook Dupont

22. Wilhoit Bus Compound

23. Westport Early Childhood



State Mandated Fixed Asset Guidelines

Property Auditor Name and Phone Number

Chaquita Smith 400-3712

HIGH SCHOOLS

1. Brown
2. Fern Creek High
3. Liberty
4. Male
5. Moore High
6. Newcomer
7. Shawnee
8. Southern
9. WEB Dubois High

MIDDLE SCHOOLS

1. Elevate 8 Newburg
2. Knight
3. Moore Middle
4. Newburg
5. Olmstead North
6. Thomas Jefferson
7. WEB Dubois Middle
8. Western Middle

ELEMENTARY SCHOOLS

1. Atkinson
2. Bates
3. Blake
4. Blue Lick
5. Camp Taylor
6. Carter
7. Fern Creek Elem
8. Foster
9. Frayser
10. Hartstern
11. Hazelwood
12. Indian Trail
13. John Kennedy
14. King
15. Laukhuf
16. Luhr

17. McFerran
18. Mill Creek
19. Minors Lane
20. Okolona
21. Portland
22. Price
23. Rangeland
24. Rutherford
25. Semple
26. Slaughter
27. Smyrna
28. Wilt

ADDITIONAL SPECIAL LOCATIONS

1. Ackerly-Bingham
2. Ahrens
3. Atkinson Square
4. Blue Lick Bus Compound
5. Dawson Garage
6. Detrick (McFerran) Early Childhood
7. Duvalle Center
8. First Neighborhood Place
9. Gheens Early Childhood
10. Hazelwood Neighborhood Place
11. Lam Building
12. Mary Ryan
13. Minor Daniels Academy
14. Moore Bus Compound
15. Shawnee Satellite
16. Shawnee Neighborhood
17. Stober
18. TJ Early Childhood
19. Unseld Early Childhood
20. Ujima Neighborhood Place
21. Western Day
22. VanHoose
23. Vehicles



State Mandated Fixed Asset Guidelines

Below are directions for viewing Fixed Assets in MUNIS. On the following pages, there are screen shots of MUNIS to assist you in going through the process.

Sign on to MUNIS and click on JCPS Departmental Functions tab on the left hand side, then Asset Inquiry. Click on the Magnifying Glass or use ctrl + F. Locate the word Status. Use the down arrow to select Active. This will search through all active assets. Selecting Retired will pull only retired assets. Next, locate the word Type and use the down arrow button to select Government. Proprietary represents lunchroom assets and the Blank space will pull up both.

You need to decide if you would like to include missing assets into you search. Locate the word Location and click the down arrow button. If you are looking for all your assets, excluding missing assets, enter your Location number (or choose the number from the drop-down menu). If you are looking for your Missing assets, enter MISS in the Location space (or choose MISS from the drop-down menu) and enter or choose your Location number from the Custodian space drop-down menu to the right of the Location space. You will ONLY use the Custodian space IF you enter MISS in the Location space.

After you have entered all the information above, press Enter or click the green check mark in the upper left hand corner. After a few seconds, all your assets are compiled, and the number is displayed at the bottom of the screen as 1 of #. At this point, you can go through each asset one at a time by clicking on the right arrow button.

However, if you would like to see all the assets on one report, you have two options. You can click the Browse button to the right of the magnifying glass and see information on all the assets. You can also click the Excel button located in the top menu bar (green X inside a green box), and an Excel spreadsheet will be prepared. The Excel spreadsheet offers the most information on the assets and allows the user to sort the detail as needed.

Class and Subclass are how assets are categorized. You can enter the class/subclass during your original selection or sort by class/subclass on the Excel spreadsheet. See class/subclass below:

Class	Subclass	Description	Class	Subclass	Description
10	110	Land	40	410	School Buses
10	120	Land Improvements	40	420	Other Vehicles
20	210	Buildings	50	510	Rolling Stock
20	220	Portable Buildings	50	520	Food Service
20	230	Building Improvements	50	530	Furniture & Fixtures
20	240	Carpet/Tile Replacement	50	540	Audio-Visual Equipment
30	310	KETS Technology	50	550	Other General Equipment
30	320	Non-KETS Technology	50	551	Musical Instruments
30	330	Copiers	50	553	General Supplies

State Mandated Fixed Asset Guidelines

Munis Application Menu

- > Favorites
- > Financials
- > Help
- ▼ JCPS Departmental Functions
 - ▶ A. G/L Account Inquiry
 - B. Asset Inquiry**
 - > C. Vendor Inquiry/Invoice Lists
 - > D. YTD Reports
 - > E. Journal Inquiry
 - F. Purchase Order Inquiry
 - G. Requisition Entry
 - H. Requisition Approvals
 - I. Budget Transfers and Amendments
 - J. Budget Transfer Approvals
 - K. Commodity Codes
 - L. PO Receiving File Maintenance
 - M. Bill Inquiry
 - N. Receipt Inquiry
 - O. Invoice Inquiry
 - > P. Work Orders, Fleet and Facilities
 - Q. Saved Reports
 - R. My Saved Reports
 - ▶ S. Menu Personal Preferences
 - T. Workflow Assistant

The splash screen for the Munis application, a Tyler ERP solution, features a light green and blue background with a grid pattern. The "munis" logo is in the top left, and the "tyler" logo is in the bottom right.

munis
a tyler erp solution

tyler
erp solutions

State Mandated Fixed Asset Guidelines

Asset Inquiry - Munis [JEFFERSON COUNTY PUBLIC SCHOOLS]

My File Edit Tools Help

First Step:
Find and enter selections

Active or Retired

Government or Proprietary (Lunchroom)

Use buttons to view drop-down menus

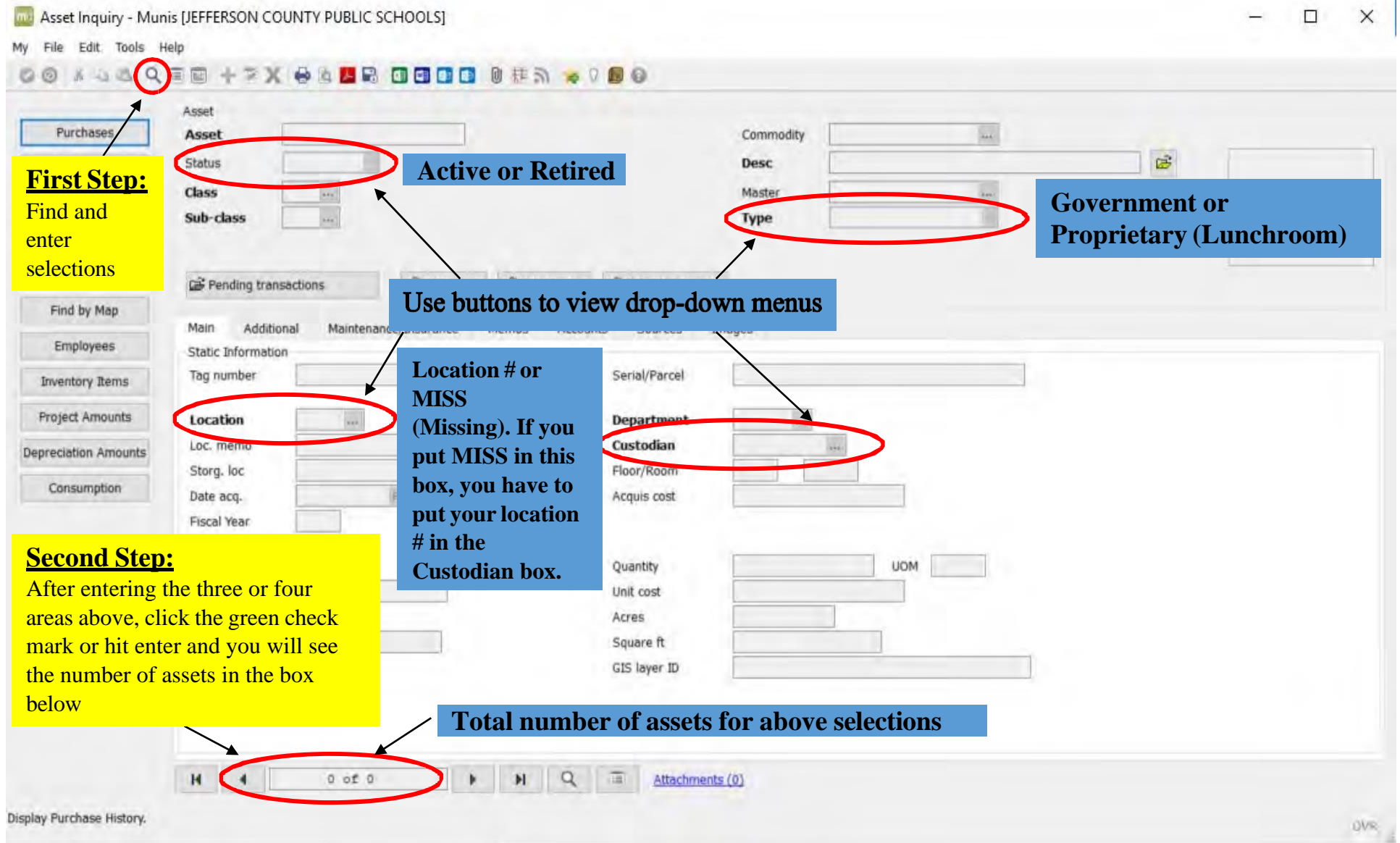
Location # or MISS (Missing). If you put MISS in this box, you have to put your location # in the Custodian box.

Second Step:
After entering the three or four areas above, click the green check mark or hit enter and you will see the number of assets in the box below

Total number of assets for above selections

0 of 0

Display Purchase History.



State Mandated Fixed Asset Guidelines



Asset Inquiry - Munis [JEFFERSON COUNTY PUBLIC SCHOOLS]

My File Edit Tools Help

Purchases
Repairs
Tran History
Maint History
PO/Inv Find
Find by Map
Employees
Inventory Items
Project Amounts
Depreciation Amounts
Consumption

Asset
Asset 001120323020000
Status ACTIVE
Class 50 GENERAL EQUIPMENT
Sub-class 540 AUDIO-VISUAL EQUIPMENT

Commodity
Desc AUDIO-VISUAL EQUIPMENT/TELEVISION
Master 0
Type GOVERNMENTAL

Pending transactions

SAMPLE SEARCH #1

Main Additional
Static Information
Tag number 88555
Location MISS MISSING ASSETS
Loc. memo W/VCR/7/09/179
Storg. loc
Date acq. 02/01/1993
Fiscal Year 2002
Manufact 29 PANASONIC
Model PVM2021A
Model year

Serial/Parcel L2AA15506
Department 1100 INSTRUCTIONAL
Custodian 179 CENTRAL HIGH SCHOOL
Floor/Room 213A
Acquis cost 508.00

Quantity
Unit cost
Acres
Square ft
GIS layer ID

The user has three option for looking at assets:
Option 1: Use the arrow button to view assets one at a time
Option 2: Use the browse button to view all of the assets at once
Option 3: Use the Excel button to export out all of the assets. This option allows more information to be seen and for the user to sort field accordingly.

Sample Search #1 found 202 Active Missing Governmental assets within JCPS.

1 of 202 Attachments (0)

Display Purchase History. OVR



State Mandated Fixed Asset Guidelines

Asset Inquiry - Munis [JEFFERSON COUNTY PUBLIC SCHOOLS]

My File Edit Tools Help

Purchases
Repairs
Tran History
Maint History
PO/Inv Find
Find by Map
Employees
Inventory Items
Project Amounts
Depreciation Amounts
Consumption

Asset
Asset: 001120323092293
Status: ACTIVE
Class: 50 GENERAL EQUIPMENT
Sub-class: 540 AUDIO-VISUAL EQUIPMENT
Commodity: ...
Desc: R C A JLR980WR
Master: 0
Type: GOVERNMENTAL

Pending transactions

SAMPLE SEARCH #2

Main Additional M

Static Information

Tag number: 001120323092293
Serial/Parcel: 605490227
Location: 000 JCPS DISTRICT WIDE
Department: 1100 INSTRUCTIONAL
Custodian: VH1 VANHOOSE EDUCATION CENTER
Floor/Room: 911
Date acq.: 01/01/2000
Acquis cost: .00
Fiscal Year: 2002
Manufact: ...
Quantity: 1 UOM
Unit cost: .00
Acres: ...
Square ft: ...
Model: JLR980WR
GIS layer ID: ...

1 of 62

Attachments (0)

Display Purchase History.

Sample Search #2 found 62 Active Governmental assets for Location 000-JCPS District Wide. The Custodian can be different depending on the funding source, such as Title 1, Adult Ed., VanHoose, a School, etc.



FORMS

Jefferson County Public Schools Procedures for Accepting Donations and Gifts

As required by state law, all donations and gifts, schools, departments, or the Jefferson County Public School District of \$500 or more must be accepted by the Jefferson County Board of Education. This includes nonmonetary donations and gifts where the fair-market value is \$500 or more. The Jefferson County Board of Education will accept and acknowledge these donations officially through the approval of a Board Report.

The Board Report will state the donor's name, the date of the donation, the dollar amount of the donation, the recipient, school or department, and how the donation will be used.

All Schools and departments that are recipients of donations and gifts of \$500 or more will reports to donation on the following Board Report Form to the Resource Development Department. The Resource Development Department will prepare the Board Report for approval of the Jefferson County Board of Education.

As in the past, the Resource Development Department also will be available to assist in the preparation of Board reports for the acceptance of grant funding.

Jefferson County Public Schools Board Report for Accepting Donations and Gifts

School/Department: _____

Donor's Name: _____

Date Donations/Gift Received: _____ Amount/Value of Donation/Gift: _____

(If the donation was a nonmonetary gift [i.e., computer, software, crayons], please list the fair-market value above.)

If the donation or gift is technology related (computers, etc.), the executive director of Educational Technology shall be consulted, by the school or department, before the donation is accepted.

Description of the nonmonetary gift: _____

How the donation/gift be used: _____

Contact Person for additional information: _____

Telephone Number: _____

Fax this form to the Resource Development Department at 485-8986



Jefferson County Public Schools Distribution of Surplus Equipment Form



Documentation for Distribution of Surplus Technology Equipment

DETERMINATION: Must be signed by a JCPS administrator working with Technology.

I, _____, determine that the property indicated below no longer meets the
PLEASE PRINT NAME

Kentucky Education Technology System standards established by the Kentucky Department of Education.

SIGNATURE

DATE SIGNED

EQUIPMENT INFORMATION: Asset must be fully depreciated and the above statement signed.

School: _____

Teacher: _____

Asset Description: _____

Asset Tag Number: _____

Serial Number: _____

STUDENT INFORMATION: Student must be on free or reduced lunch.

Name: _____

PLEASE PRINT FULL NAME

Student ID#: _____

FILE COPY FOR SCHOOL

FILE COPY FOR PROPERTY AUDITOR

