FY 2021 Real Property Inventory Observation

The attached forms should be completed for any documents that need to be entered as a result of the FY 2021 Real Property Inventory Observation. They will be completed when the fixed asset type is L (Land), B (Buildings or Building Improvements), I (Improvements other than buildings), or M (Easements).

Fixed asset documents related to all other fixed asset types (E,V,S,G,H) should be entered in eMARS by agency personnel with the document referenced on the Inventory Observation Log Sheet.

FIXED ASSET FA

Department Name: _____1_____

Department Number: _____2_____

Department Unit, Function &
Sub Function _____ _____ 3 _____

PR# _____ _____ 4 _____

Fixed Asset Number or Site ID: _____5_____

Fixed asset type: _____6_____

Fixed Asset Group _____7_____

Component number: _____8_____

Description: _____9_____

Asset cost: _____10_____

Sub Location code _____11_____

Commodity Code _____12_____

Manufacturer _____13_____

Plat Number _____14_____

Tag Number _____15_____

Acquisition method: _____16_____

Acquisition date: _____17_____

Purchasing authority _____18_____

Useful life: _____19_____

Event Type **FA01**

Funding Source Information:

Fund: (1) _____20_____		Fund: (2) _____20_____
Funding Dept: (1) _____		Funding Dept: (2) _____
Funding Unit: (1) _____		Funding Unit: (2) _____
Funding Function: (1) _____		Funding Function: (2) _____
Funding Sub Function: (1) _____		Funding Sub Function: (2)_____
Amount Funded _____		Amount Funded _____

Donated (yes or no) _____21_____

Capital Project Fund _____22_____

Note: enclose a copy of the deed if purchased.

General Instructions
Form FA

The FA form is used to record all newly acquired fixed assets or previously acquired fixed assets that have not been recorded. Complete for changes to Real Property (when the Fixed Asset Type is "B", "I", "L" or "M").

1 Enter the department name.

2 Enter the three character department number.

3 Enter the department unit, function and sub function if these are required for the processing of fixed asset documents in eMARS for your agency. (Responsibility Center)

4 Enter the PR# (payment request document) number if the asset was purchased. The format is document prefix, three-character transaction department, document number.

5 Enter the fixed asset number including prefix assigned to your agency. If you're not sure of the FA number to assign, enter the Site ID assigned by Real Property.

6 Enter the asset type. (Land = "L", Building (Or Building Improvements) = "B", Improvements to Land = "I", Easements = "M").

7 Enter the fixed asset group (insurance code). (See eMARS FAGRP table for a complete listing).

8 Enter the four character component number. (Ranges from 0001-9999)

9 Enter the description for the real property. If land please include acreage.

10 Enter the historical cost of the asset.

11 Enter the sublocation code assigned to this asset. The sublocation code must be shown on the SLOC table in eMARS.

12 Enter the commodity code for this asset. (See the COMM table for a complete listing).

13 Enter the vendor or if donated enter the name of the donor.

14 Enter the deed book and page number in the Plat Number field if asset acquired by deed.

15 Enter any internal tracking number in the tag number field.

16 Enter the method used to acquire the fixed asset. (See the eMARS FADM table for a complete listing).

17 Enter the date the fixed asset was acquired. This is the date the asset was received and put into use.

18 Enter the purchasing authority. This should be a PR# or Capital Project number

19 Enter the useful life of the asset. A range of useful lives is shown on page 110 of the eMARS Fixed Asset Training Manual - Appendix C.

20 If this asset was constructed enter the fund, department, unit, function, and sub function, as well as the amount funded. If purchased enter the fund, department, unit, function, subfunction that was used to pay. (Chart of Account elements used to purchase the asset).

21 Enter "Y" if the asset was donated otherwise enter "N".

22 Enter the capital project fund.

Note: Enclose a copy of the deed if purchased.

FIXED ASSET FA

Department Name: _____

Department Number: _____

Fund, Department, Unit,
Function & Sub Function _____ _____ _____

Purchase Document Number _____ _____ _____

Fixed Asset Number or Site ID: _____

Fixed asset type: _____

Fixed Asset Group _____

Component number: _____

Description: _____

Asset cost: _____

Sub Location code _____

Commodity Code _____

Manufacturer\Vendor _____

Plat Number _____

Tag Number _____

Acquisition method: _____

Acquisition date: _____

Purchasing Authority _____

Useful life: _____

Event Type   **FA01**

Funding Source Information:

Fund: (1) _____	Fund: (2) _____
Funding Dept: (1) _____	Funding Dept: (2) _____
Funding Unit: (1) _____	Funding Unit: (2) _____
Funding Function: (1) _____	Funding Function: (2) _____
Funding Sub Function: (1) _____	Funding Sub Function: (2) _____
Amount Funded _____	Amount Funded _____

Donated (yes or no) _____

Capital Project Fund _____

Note: enclose a copy of the deed if purchased.

Fixed Asset FD

Department Name: _____1_____

Department Number: _____2_____

Fixed Asset Number: _____3_____

Fixed Asset Type: _____4_____

Description: _____5_____

Disposal Method: _____6_____

Disposition Authority: _____7_____

Disposition Date: _____8_____

Asset Value: _____9_____

Disposal Reason: _____10_____

General Instructions
Form FD

The FD form is used to dispose of fixed assets that were previously recorded and are no longer in use by the department. Complete for changes to Real Property (when the Fixed Asset Type is "B", "I", "L" or "M").

1 Enter department name.

2 Enter the three-character department number.

3 Enter the fixed assset number to dispose of, be sure to include the tag number prefix.

4 Enter the fixed asset type. (Land = L, Building = B, Improvements to land = I, Easements = M).

5 Enter a description of the disposed asset. If it is a partial disposal please indicate such.

6 Enter the disposal method. (See the eMARS FADM table for a complete listing).

7 Enter the Secretary's Official Order Number authorizing this disposal.

8 Enter the date of the disposal.

9 Enter the asset cost/value shown on the eMARS FARHDR table for the disposed asset.

10 Enter the reason for the asset being disposed.

Fixed Asset FD

Department Name: _____

Department Number: _____

Fixed Asset Number: _____

Fixed Asset Type: _____

Description: _____

Disposal Method: _____

Disposition Authority: _____

Disposition Date: _____

Asset Value: _____

Disposal Reason: _____

FIXED ASSET FI

Department Name: _____1_____

Department Number: _____2_____

Fixed asset number: _____3_____

Fixed asset type: _____4_____

Description: _____5_____

Current recorded asset cost: _____6_____

Amount of increase/decrease: _____7_____

Correct asset cost: _____8_____

Explanation: _____

_____

Event Type   **FA07**

General Instructions
Form FI

Form FI is used to change/correct the fixed asset cost of an asset that has already been recorded. Complete for changes to Real Property (when the Fixed Asset Type is "B", "I", "L" or "M").

1 Enter Department name.

2 Enter the three-character department number.

3 Enter the fixed asset number to change, be sure to include the tag number prefix.

4 Enter the fixed asset type. (Land = L, Building = B, Improvements to land = I, Easements = M).

5 Enter a description of the asset.

6 Enter the current asset value shown on the eMARS report for the asset being changed.

7 Enter the amount of the change indicating whether it is an increase or (decrease).

8 Enter the correct cost of the asset.

9 Provide an explanation of the change.

FIXED ASSET FI

Department Name: _____

Department Number: _____

Fixed asset number: _____

Fixed asset type: _____

Description: _____

Current recorded asset cost: _____

Amount of increase/decrease: _____

Correct asset cost: _____

Explanation: _____
_____

Event Type   **FA07**

FIXED ASSET FM

Department Name: 1

Department Number: 2

Fixed asset number: 3

Fixed asset type: 4

Asset cost: 5

Acquisition date: 6

Current Description: 7

Changed Description: 8

New Sublocation: 9

New Custodian: 10

Additional Explanations: 11

Event Type   **FA05**

General Instructions
Form FM

Form FM is used to change descriptive fixed asset information of an asset that has already been recorded. Complete for changes to Real Property (when the Fixed Asset Type is "B", "I", "L" or "M").

1 Enter Department name.

2 Enter the three-charcter department number.

3 Enter the fixed asset number to change, be sure to include the tag number prefix.

4 Enter the fixed asset type. (Land = L, Building = B, Improvements to land = I, Easements = M).

5 Enter the asset cost/value shown on the eMARS report for the asset being changed.

6 Enter the acquisition date as shown on the eMARS report for the asset being changed.

7 Enter the description of the asset as it currently appears on the eMARS report.

8 Enter the description that should be reflected for the asset.

9 Enter the sublocation code that should be reflected for the asset.

10 Enter the custodian code that should be reflected for the asset.

11 Provide any additional information that will assist fixed asset personnel in making this change.

FIXED ASSET FM

Department Name: _____

Department Number: _____

Fixed asset number: _____

Fixed asset type: _____

Asset cost: _____

Acquisition date: _____

Current Description: _____

Changed Description: _____

New Sublocation: _____

New Custodian: _____

Additional Explanations: _____

Event Type   **FA05**

FIXED ASSET FT

	From Information	**To Information**
Department Name:	1	11
Department Number:	2	12
Department Unit, Function & Sub Function:	3	13
Fixed asset number:	4	
Fixed asset type:	5	
Transfer Date	6	
Reason Exec Order:	7	
Description:	8	
Asset cost:	9	
Acquisition date:	10	
Event Type	**FA06**	

General Instructions
Form FT
Revised (02/17)

Form FT is used when a fixed asset is transferred from one department to another department within the same fund type and cabinet or to correct the Responsibility Center for a fixed asset where one or more of the Chart of Accounts elements (e.g., Fund or Function) has become inactive in eMARS. Complete for changes to Real Property (when the Fixed Asset Type is "B", "I", "L" or "M").

FROM INFORMATION

1 Enter the department name that currently appears in the eMARS FARHDR table. (This should be the department that currently reports the asset).

2 Enter the three-character department number that currently appears in the eMARS FARHDR table. (This should be the department that currently reports the asset

3 Enter the unit, function and subfunction as it appears on the eMARS FARHDR table for the asset being transferred. (this should be the department making the transfer).

4 Enter the fixed asset number to be transferred, be sure to include the tag number prefix.

5 Enter the fixed asset type of the asset to be transferred. (Land = L, Building = B, Improvements to land = I, Easements = M).

6 Enter the date of the transfer.

7 Provide the reason for the transfer (Executive Order number).

8 Provide the description of the asset as shown on the eMARS report.

9 Provide the asset cost as shown on the eMARS report.

10 Provide the acquisition date that is reflected on the eMARS report.

TO INFORMATION

11 Enter the department name that the asset is being transferred to. (This should be the department that is receiving the asset).

12 Enter the three-character department number that the asset is being transferred to. (This should be the department that is receiving the asset).

13 Enter the unit, function and subfunction that the asset is being transferred to. (this should be the responsible center receiving the asset).

FIXED ASSET FT

	From Information	**To Information**
Department Name:	_____	_____
Department Number:	_____	_____
Department Unit, Function & Sub Function:	_____ _____ _____	_____ _____ _____
Fixed asset number:	_____	
Fixed asset type:	_____	
Transfer Date	_____	
Reason Exec Order:	_____	
Description:	_____	
Asset cost:	_____	
Acquisition date:	_____	
Event Type	**FA06**	

FIXED ASSET FC

Department Name: _____ 1 _____

Department Number: ____ 2 ____

Fixed asset number: _____ 3 _____

Fixed asset type: ___ 4 ___

Description: _____ 5 _____

Asset cost: _____ 6 _____

Acquisition date: ____ 7 ____

Reason   _____ 8 _____
    _____

Event Type   **FA11**

General Instructions
Form FC

Form FC is used when fixed assets have been submitted successfully into the system and the record contains errors that cannot be corrected using any other adjustment forms, such as, an incorrect fixed asset number. Complete for changes to Real Property (when the Fixed Asset Type is "B", "I", "L" or "M").

1 Enter department name.

2 Enter the three-character department number.

3 Enter the fixed asset number to be cancelled, be sure to include the tag number prefix.

4 Enter the fixed asset type of the asset to be cancelled. (Land = L, Building = B, Improvements to land = I, Easements = M).

5 Enter the description of the asset to be cancelled as it currently appears on the eMARS report.

6 Enter the asset cost/value shown on the eMARS report for the asset being cancelled.

7 Enter the acquisition date as shown on the eMARS for the asset being cancelled.

8 Provide an explanation for the asset cancellation.

FIXED ASSET FC

Department Name: _____

Department Number: _____

Fixed asset number: _____

Fixed asset type: _____

Description: _____

Asset cost: _____

Acquisition date: _____

Reason _____

_____

Event Type   **FA11**

Form 3313

CABINET   __**1**__

DEPARTMENT   __**2**__

CAPITAL PROJECT FUND   ____**3**____ BFY _____

TYPE OF IMPROVEMENT   ____**4**____

BLDG NUMBER OR SITE ID ____**5**____

BLDG OR SITE NAME   ____**6**____

Prepared by   ____**7**____

EXPLANATION   ____**8**____

General Instructions
Form 3313 Real Property
Improvements and Construction

Form 3313 needs to be completed for each qualifying capital project when fiscal year 2019 is the first year of expenditures or for qualifying capital projects that were not included in prior years, but should have been.

1 Enter the cabinet number.

2 Enter the department number.

3 Enter the capital project fund and the budget fiscal year of the project.

4 Enter the type of real property improvement. (B for improvements to buildings and I for improvements to land).

5 Enter the FA number, Building Number, or Site ID that the capital project applies to.

6 Enter the name of the building or site that the project in improving. (Name of building or site from Number 5)

7 Enter the name of the person preparing the form.

8 Give an explanation as to how the project will meet the capitalization criteria once it is complete.

Form 3313

COMMONWEALTH OF KENTUCKY
Finance and Administration Cabinet
Documentation Sheet
Real Property Improvements and Renovations
Capital Projects

CABINET _____

DEPARTMENT _____

CAPITAL PROJECT FUND _____ BFY _____

TYPE OF IMPROVEMENT _____

BLDG NUMBER OR SITE ID _____

BLDG OR SITE NAME _____

Prepared by _____

EXPLANATION _____

_____

_____