ODE EMIS MANUAL

Section 6.6:
Capital Assets (QC)

Ohio | Department of Education

Version 1.0
September 8, 2012

REVISION HISTORY

The revision history provides a means for the readers to easily navigate to the places in the manual where updates have occurred. Where there has been a significant change or update it will be highlighted. Minor changes, such as typos, formatting, and grammar are not highlighted.

Version	Date	Effective Date (FY & Reporting Period)	Change #	Description

6.6 CAPITAL ASSETS

Required Reporting Periods

Capital Assets are to be reported for the July (H) reporting period.

GENERAL GUIDELINES

Schedule of Capital Assets

This schedule is a capital asset summary. It shows beginning balances, additions, and reductions. It is to be submitted in the H reporting period.

Name	
Capital Assets Code (QC971)	Three character code as defined below
Capital Assets Code Old Balance (QC972)	Starting balance, June 30 prior fiscal year, for this particular Capital Assets Code
Capital Assets Code Additions (QC973)	Amounts to be added for the current fiscal year to the starting balance
Capital Assets Code Deduction (QC974)s	Amounts to be subtracted for the current fiscal year from the starting balance

☼ *Capital Assets Code*

Record Field Number	QC971
Definition	An acronym indicating the Capital Asset related to each reported balance, addition, or deduction

Valid Options

DBI Depreciable Capital Assets, Buildings and Building Improvements
DBK Depreciable Capital Assets, Books
DFE Depreciable Capital Assets, Furniture, Fixtures and Equipment
DIN Depreciable Capital Assets, Infrastructure
DLI Depreciable Capital Assets, Land Improvements
DVE Depreciable Capital Assets, Vehicles
LBI Accumulated Depreciation, Buildings and Building Improvements
LBK Accumulated Depreciation, Books
LFE Accumulated Depreciation, Furniture, Fixtures and Equipment
LIN Accumulated Depreciation, Infrastructure
LLI Accumulated Depreciation, Land Improvements
LVE Accumulated Depreciation, Vehicles
NDC Capital Assets not being depreciated, Construction in Progress
NDL Capital Assets not being depreciated, Land

Reporting Instructions. The following definitions determine the category in which an amount should be included.

Land. A fixed asset account which reflects the acquisition value of the land owned by the school district. This account includes the purchase price and costs such as legal fees, filing and excavation costs,

and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.

Land Improvements. A fixed asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at the time of acquisition.

Buildings and Building Improvements. A fixed asset account which reflects the acquisition value of permanent structures, used to house persons and property owned by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

Furniture, Fixtures, and Equipment. Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, furniture and furnishings.

Vehicles. Examples are trucks, cars, and buses.

Infrastructure. Example is sewage treatment plant.

Books. Examples are textbooks and library books.

Construction in Progress. The cost of construction work undertaken but not yet completed.

Defining a Unique Record

Each EMIS record has specific fields that must be unique on each row of data reported to ODE. For the Capital Assets, the following field must be unique.

Record Name	Record	Required Fields	Number
Schedule of Capital Assets		Capital Assets Code	QC971

6.6 CAPITAL ASSETS RECORD FILE LAYOUT

Number	Position	Name	PIC/Size
	1-35	Filler	PIC X(35)
QC971	36-38	Capital Assets Code	PIC X(3)
QC972	39-50	Capital Assets Code Prior Balance	PIC 9(10)V99
QC973	51-62	Capital Assets Code Additions	PIC 9(10)V99
QC974	63-74	Capital Assets Code Deductions	PIC 9(10)V99
	75-300	Filler	PIC X(226)