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Capital Asset Accounting System

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Capital Asset Accounting System

Prepared by
Alan Major
Finance and Accounting Consultant
The Municipal Technical Advisory Service (MTAS) was created in 1949 by the state legislature to enhance the quality of government in Tennessee municipalities. An agency of The University of Tennessee Institute for Public Service, MTAS works in cooperation with the Tennessee Municipal League and affiliated organizations to assist municipal officials.

By sharing information, responding to client requests, and anticipating the ever-changing municipal government environment, MTAS promotes better local government and helps cities develop and sustain effective management and leadership.

MTAS offers assistance in areas such as accounting and finance, administration and personnel, fire, public works, law, ordinance codification, communications, and wastewater management. MTAS houses a comprehensive library and publishes scores of documents annually.

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Capital Asset Accounting System

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March 2003
## TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Summary</td>
<td>1</td>
</tr>
<tr>
<td>History of Governmental Accounting</td>
<td>2</td>
</tr>
<tr>
<td>Governmental Funds Measurement Focus</td>
<td>3</td>
</tr>
<tr>
<td>Basis of Accounting</td>
<td>5</td>
</tr>
<tr>
<td>Purpose And Benefits of a Capital Asset Accounting System</td>
<td>5</td>
</tr>
<tr>
<td>Classifying Capital Assets</td>
<td>6</td>
</tr>
<tr>
<td>Establishing a Capital Asset Accounting System</td>
<td>7</td>
</tr>
<tr>
<td>Designating a Responsible Official</td>
<td>8</td>
</tr>
<tr>
<td>Initial Inventory</td>
<td>8</td>
</tr>
<tr>
<td>Valuing Capital Assets</td>
<td>9</td>
</tr>
<tr>
<td>Individual Property Records And Filing System</td>
<td>9</td>
</tr>
<tr>
<td>Proper Marking Of Fixed Assets</td>
<td>10</td>
</tr>
<tr>
<td>Maintaining Your Capital Asset Accounting System</td>
<td>11</td>
</tr>
<tr>
<td>Sources Of Cost Information</td>
<td>11</td>
</tr>
<tr>
<td>Physical Inventory</td>
<td>12</td>
</tr>
<tr>
<td>Disposing Of Capital Assets</td>
<td>12</td>
</tr>
<tr>
<td>Cost Subsequent To Acquisition</td>
<td>13</td>
</tr>
<tr>
<td>Appendices</td>
<td></td>
</tr>
<tr>
<td>A: Capital Asset Accounting Record (Ledger Card)</td>
<td>14</td>
</tr>
<tr>
<td>B: Capital Asset Disposal Record</td>
<td>15</td>
</tr>
<tr>
<td>C: Helpful Terms</td>
<td>16</td>
</tr>
<tr>
<td>D: Sample Resolution to Set Threshold for Capitalization</td>
<td>17</td>
</tr>
</tbody>
</table>
EXECUTIVE SUMMARY

This publication provides direction in accounting for and properly reporting assets in governmental funds. Governmental – or fund – accounting had been evolving slowly until the Governmental Accounting Standards Board (GASB) issued Statement No. 34, Basis Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments. Statement No. 34 (GASB 34) had been in development for 15 years before its 1999 release. It is not only quite comprehensive but potentially burdensome for small governments.

One of the new requirements for Tennessee local governments is to provide disclosures of all of their assets, both current and capital (long term). Governments will now be required to capitalize general infrastructure assets, both prospectively and in many cases retroactively, and report these assets in the new governmentwide Statement of Net Assets. The annual cost of using general infrastructure assets also must be reported in the Statement of Activities as an operating expense. Many cities will literally have to keep two sets of books.

Prior to GASB 34 local governments were required to maintain a fixed asset accounting system (FAAS). Many cities still do not adequately maintain an FAAS, which usually results in a “finding” in the annual audit. Under GASB 34, those findings will result in either an adverse or a qualified auditor’s opinion.

A municipality’s fixed assets are the tangible assets purchased or obtained through past transactions or events. Fixed assets are classified as buildings, equipment, improvements other than buildings, construction in progress, or land. In the private sector, these assets generally are referred to as property, plant, and equipment.

GASB 34 introduced the concept of tracking infrastructure as a new class of assets. Infrastructure includes items such as roads, tunnels, and bridges. Infrastructure assets generally last much longer than other assets. To differentiate this system from the old FAAS, a new name was assigned: Capital Asset Accounting System (CAAS). The CAAS should track an asset from acquisition through disposal.
## HISTORY OF GOVERNMENTAL ACCOUNTING

Governmental accounting has evolved formally for many years. The Governmental Finance Officers Association (GFOA) was founded in 1906 to actively support the advancement of governmental accounting, auditing, and financial reporting. However, it was not until 1934 that GFOA established the National Committee on Municipal Accounting (NCMA), which began to promulgate accounting standards for governments.

In 1951, the National Committee on Governmental Accounting (NCGA), the successor body to the NCMA, issued Bulletin No. 14, *Municipal Accounting and Auditing*. This statement of governmental accounting standards found widespread acceptance and gave rise to the publication in 1968 by the GFOA of the first “blue book,” which provided authoritative guidance in governmental generally accepted accounting principles.

Accounting standards for private industry are set by the Financial Accounting Standards Board (FASB) and embraced by the American Institute of Certified Public Accountants (AICPA). When the AICPA issued its industry audit guide for governments in 1974, users found that some provisions were contrary to those set out by the GFOA’s blue book. In order to resolve these differences, in 1979 the NCGA issued its Statement 1 entitled *Governmental Accounting and Financial Reporting Principles*, which led to the uniform acceptance of Statement 1 as authoritative guidance for governmental accounting.

The current authoritative body of governmental accounting is the Governmental Accounting Standards Board (GASB). This accounting and financial reporting standard-setting body was established in June 1984.

The “blue book” has been revised several times and reissued by the GFOA. It is now considered a nonauthoritative guide for practitioners. The most recent revision, *Governmental Accounting, Auditing, and Financial Reporting*, was issued in 2001.
GOVERNMENTAL FUNDS MEASUREMENT FOCUS

To understand the procedures for accounting for capital assets in government, one should first understand the model used for the General Fund and the different model used for Enterprise Funds.

The traditional model of governmental accounting is based on two concepts: the measurement focus and the basis of accounting. Notes to financial statements in all governmental audits detail these two concepts as they apply to the government unit being audited.

The General Fund operating statement measures the flow of the government’s current financial resources. Revenues in the form of taxes, fees, and charges for services are recognized because they increase resources available for the budget year. Expenditure transactions are recognized on the operating statement because they decrease current financial resources available for spending in the budget year.

In the General Fund, the focus is on current year revenues (resources) used to provide services through current year expenditures. This measurement focus is called the “current financial flow” focus simply because it recognizes transactions that increase or decrease the resources available for spending during the budget year. The General Fund budget is based on this model. A city must still prepare these fund-based financial statements after implementing GASB 34.

In contrast to the limited current measurement focus, there is an economic resource measurement focus model that is used with Enterprise Funds. It is similar to the model used in private sector businesses. Examples of Enterprise Fund include Water and Sewer Funds, Natural Gas Funds and Solid Waste Funds. These governmental funds are not as concerned with available resources as they are with changes in net assets (total assets minus total liabilities). Operating statements for these funds recognize transactions that increase or decrease the funds’ total economic resources during the budget year.

This boils down to some significant accounting differences between the annual operating statements (income statements) produced by the two measurement focus models. The economic resource measurement focus model for Enterprise Funds does not report the issuance of debt in its operating statement. When debt (liability) is issued, an offsetting cash (asset) amount is received resulting in no change to net assets. With the current financial resource focus of the General Fund, the issuance of debt increases current resources available and, therefore, is recorded on the operating statement as a revenue.

The principal portion of debt repayment does not change net assets because the reduction in the amount of outstanding debt (liability) is offset by a reduction in cash (asset). Principal debt repayment is not shown on the operating statement of the Enterprise Fund. In the General Fund, a principal repayment is a decrease in current financial resources (decrease in assets) and is shown as an expenditure on the operating statement.

Spending for capital outlay items does not change net assets because cash is reduced (or debt is incurred) while another asset is increased by an offsetting amount. Hence, there is no recognition in the Enterprise Fund operating statement for acquiring assets. However, the same expenditure in the General Fund is a reduction in cash (current resource) and is recognized in the General Fund operating statement as an expenditure.
Depreciation is used to measure the degree an asset is used up over time and is shown on the operating statement of the Enterprise Fund. It is a non-cash expense derived by dividing the cost of an asset by its anticipated length of service. Depreciation does not affect the current financial resources of the General Fund and therefore is not shown on its operating statement.

Under GASB 34, there are now two financial presentations of the General Fund in the comprehensive annual financial report (CAFR). The difference in the two methods is reflected in the method of accounting for long-term assets and liabilities. Prior to GASB 34, under the General Fund model all long-term assets were maintained “off the books” in something called a “general fixed asset account group.” Likewise, long-term liabilities were recorded in a separate account group called “general long-term debt account group.” These account groups were custodial in nature and not part of the audited financial statements.

Under GASB 34, a new governmentwide financial report has been created to convert the General Fund current financial measurement flow to the economic resources measurement flow. Basically, this means adding the long-term assets and liabilities of the local government to the current items, thereby creating new financial reports.

Since the traditional General Fund current financial flow focus records only current revenues and expenditures, the balance sheet for these government funds does not include a provision for long-term assets or liabilities.

General Fund expenditures for land, equipment, roads, buildings and infrastructure are recorded simply as “capital outlay” expenditures. This is in agreement with the budget process. Conversely, payments for these items in an Enterprise Fund would be capitalized as land, equipment, or other capital asset.

Under GASB 34, local governments now will capture capital outlays in the Capital Asset Accounting System (CAAS). This is not a fund, nor is it the old and very limited General Fixed Asset Account Group. It is a permanent addition to the financial records that enables tracking of capital assets. This long-term data is used in the new governmentwide perspective financial reports.

Having two completely different financial statements for the General Fund is confusing. A reconciliation will be included in the new financial statements that will show how the governmental funds are related to the governmentwide Statements of Net Assets and Statement of Activities.
## BASIS OF ACCOUNTING

There are only two types, or bases, of accounting: cash and accrual. The cash basis is used by individuals and small businesses. Cash accounting records only cash in and cash out. It is limited in that some financial events, such as buying a car on installments, would not show up under cash basis accounting. Corporations, including Tennessee cities and utilities, use accrual accounting of which there are two types: accrual and modified accrual.

At the fund level of reporting, the General Fund uses the modified accrual basis method of accounting. The “modification” is primarily in the recognition of revenue. It’s all about the budget at the General Fund level, and only money available during the budget year can be booked as revenue. This matching of annual revenues and expenditures is a key concept in governmental accounting.

General Fund revenues are recognized only when they are available to liquidate liabilities of the budget period. Expenditures should be recognized in the accounting period in which the liability is incurred. The main reason for this is that most city budgets are balanced with property taxes. It is very important to tie the property tax rate to the service being provided during the budget year.

The private sector, Enterprise Funds, and the new governmentwide financial report use the accrual basis of accounting. Revenues are recognized when they are earned and available, and expenses are recognized when a liability is incurred. Because Enterprise Fund revenue is generated from users (not taxes) there is an implicit understanding that rates will increase as necessary.

## PURPOSE AND BENEFITS OF A CAPITAL ASSET ACCOUNTING SYSTEM

Adequate capital asset records must provide for:

1. A simple method of positively identifying each piece of equipment;
2. A method of accounting for each piece (or group) of property.

The records system should be simple and flexible, yet it also must provide essential information to protect city property. The Capital Asset Accounting System (CAAS) should place responsibility for custody and proper use of a distinct fixed asset with a specific individual.

Another benefit derived from a CAAS includes providing a centralized source of information, such as price, source of supply, maintenance costs (optional), useful life, annual depreciation, assigned department, location, and anything else necessary for accountability.

This information helps determine the amount of property insurance needed and warranty information, and it forms the basis of cost accounting records. The CAAS must provide detailed and summarized information for inclusion in the city’s financial report by department and by fund.
To be classified as a capital asset, a specific item must have a life longer than the current year and have significant value.

What constitutes significant value varies depending on the size of the city and the class of fixed asset. The threshold for capitalization can vary among types of capital asset. A city may classify equipment costing more than $1000 as capital while using a $5000 minimum limit for buildings. Your threshold could be set at the limit at which bids are required before purchase. Cities may exercise the option to include as a capital asset any borderline items over which it wishes to maintain accounting control. Groups of items that may not qualify individually can be capitalized when the total purchase exceeds your threshold.

The municipal governing body should set the capitalization threshold for all classes of capital assets via resolution or ordinance.

A cost test may be applied to aggregates of units of similar type or purpose rather than to the unit itself. Whether an expenditure is classified as an operating expense or capitalized often is determined by its relationship to some existing asset. The amounts specified above are rather arbitrary. Your city could establish threshold values for capital asset accounting different than those suggested.

The following classifications for capital assets are recommended for purposes of accounting and financial statement presentation:

1. **Land** includes investment in real estate other than structures, improvements, and land acquired and used for street and road purposes. All land, as defined above, should be capitalized without regard to significant value. Include legal and surveying fees, damage payments, and site preparation costs, including removal of old buildings, etc. Receipts from the sale of salvage should be credited against the land cost;

2. **Building** includes costs incurred directly to put the building into its intended state of use, including construction or purchase price, architects’ fees, accident or injury costs, payments for damage, and insurance during construction. The costs should be reduced for discounts, insurance recoveries, and other credits;

3. **Improvements Other Than Buildings** includes costs incurred directly to place the improvement into its intended state of use. It includes storage tanks, parking areas, landscaping, connector driveways, traffic lights, parking meters, and other improvements;

4. **Equipment** includes moveable personal property such as furniture, machines, tools, and vehicles. The price should include the total purchase cost before any trade-in allowance minus any discounts. It also should include other costs required to place the equipment in its intended state of operation, such as dealer add-ons or modifications;

5. **Construction Work In Progress** represents a temporary accumulation of labor, materials, equipment, and overhead costs (excluding administrative overhead) of a construction project. Upon completion of the work, the total cost is transferred to one or more of the above classes of capital assets.
6. **Infrastructure Assets** include roads, bridges, and tunnels. Before GASB 34, these items were not considered fixed assets. During implementation of GASB 34, many cities will be required to capitalize major infrastructure items acquired since 1980. Other cities will be required to pick up infrastructure assets prospectively. Infrastructure assets are classified into networks and subsystems of networks. For example, city streets may be classed as a network, while bridges would be a subsystem.

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**ESTABLISHING A CAPITAL ASSET ACCOUNTING SYSTEM**

In most small- and medium-size cities, establishing a CAAS is not a major undertaking. However, planning, direction, and cooperation are needed to achieve satisfactory results. The following steps are suggested to establish the initial fixed asset record:

1. Assign one responsible individual the task and authority for establishing capital asset records;
2. Take an initial physical inventory to collect all essential information. Description, assigned department, location, model number, serial number, manufacturer, size, and capacity are a few of the suggested identifying characteristics of each asset. A detailed example is in the appendix;
3. Establish a value for all capital assets. Use historical cost records if available, or estimate value;
4. Complete and file an individual property record card or computer file on each capital asset;
5. Label or tag capital assets. Adhesive metal tags or labels are convenient for marking each asset.
**DESIGNATING A RESPONSIBLE OFFICIAL**

We recommend that the office of the chief fiscal officer be responsible for the property accounting system because this office keeps general ledger control accounts and many of the source documents used to process and file property information. The chief fiscal officer, or deputy, acting as property accounting officer, should control the identification of equipment, detailed records, physical inventory planning, entries in the books of account, and report preparation. Centralizing this responsibility results in a more efficient and accurate system than does maintaining it in individual departments. The official assigned to establish the CAAS will need the cooperation and assistance of all department heads during system establishment, annual inventories, and on other occasions.

**INITIAL INVENTORY**

The next step in establishing the CAAS is taking a physical inventory and preparing the initial database. Make every effort to obtain a complete record of all capital assets owned by the city. The chief administrative officer should inform all department heads and agencies that fixed asset controls have been established and announce the person who is responsible for them. Each department should designate a person to assist in taking inventory for that department. The city’s size should determine if a formal meeting of department heads is required.
VALUING CAPITAL ASSETS

After conducting and reducing to paper a complete physical inventory, the next step is to assign a dollar value to each capital asset identified. Where possible, capital assets should be recorded at historical cost. While this step can be time consuming, actual costs usually can be found through searching prior years’ financial records and source documents. The objective is to determine the initial investment, not the present market or replacement value. If you cannot determine cost, the following alternatives can be used, in this order, to determine the value of fixed assets:
1. Estimated market value at the time of purchase or construction;
2. Fair market value (or appraised value) at the time when establishing the capital asset records.

During GASB 34 implementation, Phase I and Phase II cities must go back to 1980 to pick up infrastructure assets. Phase III cities – those with less than $10 million in revenues recorded in their FY 1999 audit – may simply pick up new infrastructure from the date of implementation. If no historical records exist or fair market value cannot be determined, a city could take current replacement costs and de-inflate the amount using a pertinent index such as the Consumer Price Index. If no better records exist, a city may hire an expert to estimate cost. Finance personnel should consult an external auditor during this process to determine if their cost data are acceptable for financial statement presentation.

INDIVIDUAL PROPERTY RECORDS AND FILING SYSTEM

A subsidiary ledger card system should be adequate for small- and medium-size cities. Cities with computer capabilities probably will want to computerize their CAAS records. Appendix A presents a universal CAAS sample ledger card. A separate card should be prepared for each unit of property (any item that can be readily identified and accounted for individually or any group of items, such as chairs, purchased at the same time). This record of individual properties constitutes the subsidiary ledger. The total of the amounts shown on the subsidiary ledger cards corresponds to the control totals for the Capital Assets.

The following information should be on each individual property card:
1. Asset number, including the class code;
2. Sequence or payment voucher number;
3. Date of acquisition;
4. Name and address of vendor;
5. Abbreviated description;
6. Department, division, and unit charged with custody;
7. Location;
8. Cost;
9. Fund and account from which purchased;
10. Method of acquisition;
11. Estimated life;
12. Date, method, and authorization for disposition;
Once information has been entered on the asset ledger card, the next step is to develop a filing system to provide controls. Group the cards first by department. In the case of equipment, this usually amounts to grouping by location. Within each department or location, arrange the cards according to the classification of capital asset (i.e., land, building, infrastructure). Further subdivisions may be advisable if justified by the number of cards. For example, equipment could be divided into automotive, construction, office, etc.

Before completing the property card, assign and attach an individual asset number to each asset. This number should appear on the property card. Assigning each item a permanent number provides the necessary link between asset and property record card.

There are a number of adequate code numbering systems for recording capital assets. A simple, flexible system might be a numerical sequence code system, with an alpha prefix. The alpha prefix classifies the asset according to the six classes recommended for accounting and statement presentation purposes (L: land, B: building, I: infrastructure, O: improvements other than building, E: equipment, and C: construction in progress). This code numbering system might also identify the department and asset number.

**PROPER MARKING OF CAPITAL ASSETS**

Regardless of the code system you adopt, you should assign individual asset numbers and permanently affix them to each asset. You can attach the identification number to the asset through either labels, tags, decals, epoxy paint, or other appropriate method. Attach the number in a conspicuous place where it will not be worn or knocked off. Try to standardize the location.

It may not be practical to place a number on some items. In these cases, assign numbers, and indicate on the cards that the number is not present.
MAINTAINING YOUR CAPITAL ASSET ACCOUNTING SYSTEM

Once you establish a CAAS, proper maintenance becomes imperative. All accounting systems require current and accurate information to be meaningful. The best capital asset records can quickly become outdated if they are not maintained. Conversely, the most elementary records will become more accurate if properly maintained.

In small cities it may be sufficient to update the capital asset records at the close of each fiscal year. Large cities may require monthly updates.

We suggest that the person paying or approving invoices prepare a preliminary list of all items to be accounted for in the CAAS. Establish definite accounting procedures to ensure proper recording of asset purchases, sales, transfers, and retirements.

SOURCES OF COST INFORMATION

The best obvious source to find information about capital assets is from vendors’ invoices or contracts. Another source of information is minutes from past governing body meetings. If historical records are unavailable, use a replacement value and de-inflate that amount to the original purchase date. In some cases, using an expert or appraiser may be acceptable to arrive at an estimated cost.

Close cooperation with the property accounting officer is required in cities where a purchasing agent handles surplus property sales, interdepartmental transfers of equipment, or retirements.

Where department heads control the purchase, movement, and disposal of assets, you should design procedures and reports to give the property accounting officer prompt notice of any changes affecting capital assets.
PHYSICAL INVENTORY

To ensure that the system is functioning as intended, the city should initially take a complete inventory of capital assets every three or four months. The inventory should agree with the records maintained in the CAAS.

After determining that the system is operating properly, an annual physical inventory (coinciding with the end of the city’s fiscal year) should be sufficient. In the interest of internal control, the property accounting officer should check inventories on a random, unannounced basis.

We recommend that you require strict accountability for the use and care of capital assets. Make an investigation of any shortages or overages in cooperation with the department involved.

Frequently such conditions are due to the lag in recording acquisitions, transfers, and dispositions. Report any unexplained shortage to the head administrative or chief fiscal officer. Make adequate written explanation of all items accounted for and be available for any administrative or legislative inquiry regarding discrepancies.

It will simplify taking inventories if the property accounting officer provides a current listing, in numerical order, of the equipment charged to each department. This list should provide space for checking each item present, noting exceptions, and certification.

DISPOSING OF CAPITAL ASSETS

Capital assets may be sold, lost, junked, or traded for new assets. Regardless of the manner of disposition or the amount of proceeds, remove the asset from the CAAS at its recorded value.

The capital asset card should show clearly the method of disposal and, if sold, the amount of money received.

In order to furnish necessary information on fixed asset changes, those responsible should fill out a form such as Appendix B, and transmit it immediately to the property officer.
COST SUBSEQUENT TO ACQUISITION

**Maintenance** is an expenditure that neither materially adds to the value of property nor appreciably prolongs its life. Maintenance keeps the property in ordinary efficient operating condition. Maintenance costs do not add value and should not be recorded in the CAAS. Paving or resurfacing roads is an expense while construction of new roads would be recorded as infrastructure.

**Betterment** is the replacement of a unit of an existing asset by an improved or superior unit, usually resulting in a more productive, efficient, or longer lived asset. Significant betterments are capital assets and should be added to the value of the property improved on the CAAS.

Before recording the cost of additions to fixed assets, determine that the expenditure has “bettered” the asset. Analyze expenditures and add the part that bettered the asset to the value of the asset. Treat the part that only restored the asset to its former operation as a current expense.
Appendix A: CAPITAL ASSET ACCOUNTING RECORD (Ledger Card)

<table>
<thead>
<tr>
<th>CITY OF</th>
<th></th>
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</table>

Assigned Property Number  
Description  
Department  
Manufacturer’s Serial #  
Location  
Tax Map Reference  Book No.  Map No.  
Kind of Deed  
Title Abstract  
Source of Funds  
Manufacturer  
Make & Model  
Color  
Purchase Order or Check Number  
How and From Whom Acquired  

Date of Purchase  
Date Placed in Service  
Date of Last Improvement  

Invoice Price $  
List Other Costs $  
Installation Costs $  
Estimated Salvage $  
Improvements or Betterments $  
Accumulated Capital Asset Amount $  

Depreciation Basis $  
Estimated Useful Life  
Depreciation Method  
Annual Depreciation $  

Method of Price Evaluation  
Authority and Date  

14
## Appendix B: CAPITAL ASSET DISPOSAL RECORD

<table>
<thead>
<tr>
<th>CITY OF ________________________________</th>
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- **Assigned Property Number**: ____________________________
- **Authority**: ________________________________________
- **Reference**: _________________________________________
- **Reason**: __________________________________________
- **Date of Disposition**: ________________________________
- **Item Description**: __________________________________

- **Removed From Department**: ___________________________

### Method of Disposal:

- **Trade-in (list new items acquired)**: __________________
- **How Sold (advertised, sealed bids, etc.)**: ______________
- **Transfer (list department receiving)**: _________________
- **Junked and/or salvaged for parts**: _____________________
- **Other (explanation)**: _________________________________

- **Location at Time of Final Disposal**: ____________________

- **Amount Received $**: _________________________________
- **Sold To Whom**: _____________________________________
- **Other Comments**: ___________________________________

- **Condition of Property**: ______________________________

- **Signature of Authority**: ______________________________

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Capital Asset Accounting System ▪ University of Tennessee Municipal Technical Advisory Service
Appendix C: HELPFUL TERMS

The following explanations are offered to assist with completion of ledger cards:

**Accumulated Capital Asset Amount:** Include in this amount the initial cost plus betterments to arrive at total investment cost.

**Authority:** Name of the person, board or council authorizing disposal of the asset.

**How and From Whom Acquired:** The “how” should indicate whether the asset was acquired through condemnation, as a gift, etc.

**Method of Price Evaluation:** Indicate how the price of the asset was determined. If other than cost, the name of the person making the evaluation should appear on the next line.

**Property Number:** This refers to the CAAS number assigned to this particular capital asset. It should be noted if this number has not been affixed to the asset.

**Reference:** This space should be used to indicate the source of the authority, such as minute book number and page number.

**Source of Funds:** This refers to the fund financing the asset, as well as whether by rental, purchase, etc.

**Tax Map Reference:** For counties in which the reappraisal program has been completed, this information can be obtained from the tax assessor.

**Other Comments:** Should be used to report anything unusual or unique about this asset.
Appendix D: SAMPLE RESOLUTION TO SET THRESHOLD FOR CAPITALIZATION

Whereas this Resolution establishes a threshold that dictates when expenditures may be capitalized in accordance with generally accepted accounting principles.

Whereas the City needs to establish a different threshold for each asset class in order to maintain effective managerial control.

Therefore the City resolves that these dollar levels set the thresholds that apply to these asset classes:

- Land .............................................................. $500
- Buildings ...................................................... $10,000
- Improvements Other Than Buildings .............. $5,000
- Equipment ..................................................... $2,500
- Infrastructure .............................................. $10,000
- Construction in Process ....................... Tied to asset class

This resolution will take effect immediately upon passage.

1st Reading ..........................................................

Mayor ......................................................................

City Recorder .....................................................
The University of Tennessee does not discriminate on the basis of race, sex, color, religion, national origin, age, disability, or veteran status in provision of educational programs and services or employment opportunities and benefits. This policy extends to both employment by and admission to The University.

The University does not discriminate on the basis of race, sex, or disability in its education programs and activities pursuant to the requirements of Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act (ADA) of 1990.

Inquiries and charges of violation concerning Title VI, Title IX, Section 504, ADA, or the Age Discrimination in Employment Act (ADEA) or any of the other above referenced policies should be directed to the Office of Diversity Resources (DRES), 2110 Terrace Avenue, Knoxville, Tennessee 37996-3560, telephone (865) 974-2498 (V/TTY available) or (865) 974-2440. Requests for accommodation of a disability should be directed to the ADA Coordinator at the Office of Human Resources, 600 Henley Street, Knoxville, Tennessee 37996-4125.