A. Introduction

The legislature mandates through **RCW 43.19.1917** (Appendix 1) that every state agency be held accountable for its personal property. Personal property is the term used for the agency's capital assets other than real estate.

The WSDOT Minor Capital Inventory System has been designed to meet this legislative requirement. It also allows the user to make special inquiries and write his own reports.

B. Foundation

The **Commodity Code Catalog** and the **Facility Control Record** (Appendix 2), form the foundation on which the Minor Capital Inventory System rests. Every minor capital item has to be assigned a commodity code (using the Commodity Code Catalog) and a physical location code (using the Facility Control Record).

A **complete physical inventory** of all Minor Capital equipment within your organization is required every two years. All the necessary information to successfully conduct the Minor Capital Physical Inventory is contained in Appendix 2.

Once this task is accomplished, maintaining the inventory is a relatively simple process if procedures in this manual are followed.

C. Programming for Procurement

I am sure you know as well as I do that nothing happens within state government without a plan. Minor Capital equipment purchases are no exception to this rule. You just don't run out and buy a camera whenever the mood strikes you. Instead, you make your supervisor aware of your need. If he feels your request has merit and is justifiable, he will see to it that the camera you want is included in the expenditure plan.

Before going through the ordering process, your supervisor may request you inquire if another region or agency has surplused the type of camera that would fill your need. If this turns out to be the case, it is a relatively simple matter to arrange a transfer.

One source that can assist you in locating surplus items is the Washington State Department of Transportation (WSDOT) **Surplus Intranet System**. The procedures for using this system is in Appendix 3.

All requisitions for Minor Capital equipment will be checked against the Surplus Inquiry. This will prevent the department from purchasing equipment which is surplus somewhere else within the agency.

D. Ordering

For the sake of this discussion, let's assume that the Surplus Intranet Inquiry did not list a camera that would fulfill your requirements. Consequently, it will be necessary to order the camera through the appropriate procurement process as outlined in the *Purchasing Manual* (M 72-80).

D.1 Purchase Requisition and Field Order

Your supervisor, in conjunction with the program manager, will confirm that sufficient funds are available for the proposed purchase. Then either a **Purchase Requisition** or a **Field Order** is initiated.

Note: You may sometimes be able to use the WSDOT Purchasing Card for the purchase of Minor Capital items.

If you experience any difficulty in filling in the fields, contact your Supply Officer for assistance. Your office (the originating office) should retain a copy of the requisition.

FORM A15 Rev. 9/88 DOT EF 7/94

STATE OF WASHINGTON
PURCHASE REQUISITION

DEPARTMENT OF GENERAL ADMINISTRATION
OFFICE OF STATE PROCUREMENT
Room 210 General Administration Building AX22
Olympia, Washington 98504

ORDERING AGENCY NAME	AGENCY NO.	LOCATION	MAIL STOP	DATE ORDERED MO. DAY YR.	DATE NEEDED MO. DAY YR.	REQUISITION NO.
Washington State Department of Transportation	405	000	47415	1-7-2003	1-15-2003	0R1234

SHIP GOODS TO:	AGENCY NO.	LOCATION	MAIL STOP
Linda Smith, DOT Bldg, Rm 141 Point Plaza West 6639 Capital Blvd Tumwater WA 98501	405	000	47415

MAIL INVOICES TO:	NO. REQ.	AGENCY NO.	LOCATION	MAIL STOP
Dept of Transportation Purchasing & Materials Mgmt PO Box 47415 Olympia WA 98504-7415		405	000	47415

REQ. ITEM NO.	COMMODITY CODE	DESCRIPTION	QUANTITY	UNIT	ESTIMATED UNIT PRICE	ESTIMATED TOTAL COST
1	6720-002	CAMERA, AERIAL E - X - A - M - P - L - E	1	EA	11,000.00	11,000.00
					TOTAL	$11,000.00

IDENTIFY PREVIOUS REQUISITIONS FOR ITEMS ABOVE
1. DATE
REQ. NO.
2. DATE
REQ. NO.
3. DATE
REQ. NO.

NAME OF AUTHORIZING OFFICIAL: Dave Davis
TITLE: Manager, Purchasing & Materials

I hereby certify that the goods or services requested are necessary for the work and transaction of business of this agency.
(SIGNATURE) Dave Davis

SCAN NO.
OFF NET NO.

ACCOUNT CODE

TRAN CODE	PARCEL	JOB NUMBER WORK ORD.	JOB NUMBER GROUP	WORK OP	ACCOUNT OBJ	ACCOUNT SUB	CONTROL SECTION EQUIPMENT NO. ORDER NO.	ORG. NO.	FEDERAL NON-PART.	ENCUMBRANCE AMOUNT
		AD 0204	02	6950	JC	01		316640		11,000.00
									TOTAL	$11,000.00

The five copies of the Field Order are distributed according to the following schedule:

Vendor's Copy	— To Camera World	
Accounting Copy	— File Copy	
Agency Copy	— File Copy	These copies are returned to you — the originating office.
Receiving Report Copy 1	— Becomes Pay Document	
Receiving Report Copy 2	— File Copy	

Note: If an item is acquired with federal funds, you must have prior approval of the appropriate federal agency to purchase/acquire the item(s), i.e., Federal Highway Administration, Federal Aviation Administration, etc.

Washington State Department of Transportation

Field Order

Order Number **H007869**

From: Requester	Phone	Agency	Location	Date Ordered
Linda Smith	360-570-6720	0405	000	1-7-2003

Department of Transportation
Linda Smith
PO Box 2405
Olympia WA 98504-7415

Ship To: Agency	ICP	Location
0405		000

Department of Transportation
WA State Dept of Transportation
Point Plaza West - DOT Building, Rm 141
6639 Capital Blvd
Tumwater WA 98501

To:
ABOLINS
3502 S. 12TH STREET
TACOMA WA 98405

Agency	Location
0405	000

Mail two copies of Invoice to:
Department of Transportation
Dept of Transportation
Purchasing and Materials Mgmt
PO Box 47415
Olympia WA 98504-7415

Vendor Phone	Vendor Fax	Vendor / TIN	Account Number
800 562-2200	253 756-8985 (2)	911414568	

Authorization Number	Ship From	Price FOB	Terms	Promised Delivery Date

Item	Commodity Code	Description	Quant.	Unit	Unit Price	Amount	Units Rec'd
1	6720-004	Camera, 35 mm	1	EA	375.00	375.00	375.00
		E-X-A-M-P-L-E					

Special Instructions

Freight		Sub Total	375.00
Tax Rate	8	Tax	30.00
		Total	405.00

INSTRUCTIONS TO VENDOR: DELIVER THE ARTICLES ORDERED ABOVE IN ACCORDANCE WITH THE FOLLOWING:
1. Process NO orders without Purchase Authorization signature in lower left corner. 2. Show Order Number on all invoices, packages, and shipping documents.
3. Wash. sales tax applies to this order. 4. Mail two copies of invoice at time of shipment 5. This order is subject to terms / conditions included with the Field Order.

Accounting Classification

TRAN CODE	PARCEL	JOB NUMBER WORK ORDER	JOB NUMBER GROUP	WORK OP	ACCOUNT OBJ	ACCOUNT SUB	CONTROL SECTION EQUIPMENT NUMBER ORDER NUMBER	ORG. NO.	FEDERAL NON-PARTICIPATING	NET AMOUNT
		AD 0204	02	6950				316640		

Purchase Authorization Signature	Date	Receiving Verification	Date Received
Dave Davis	1-7-03		
Checked And Approved For Processing By	Date	Warrant Register No.	Voucher No.

DOT Form 721-015 EF
Revised 5/00

E. Receiving

Hopefully, you will receive your camera in the not too distant future. In any event, your Administrative Officer or Supply Officer will call your office and notify you that the camera has been received and is ready for pick up.

Note: To determine if your purchased item(s) is minor capital equipment, see **Minor Capital Property Definition** (Appendix 4).

Once the camera is in your possession, your first brush with the Minor Capital Inventory System is over. Now that wasn't all that bad, was it? Naturally, it is your responsibility as the user, to safeguard the camera as well as all Minor Capital Equipment under your control. As a matter of fact, this safeguarding is a **Property Management Function** (Appendix 5) visible at all levels of management.

Upon close examination, you will notice that your camera has been given a **tag number** (Appendix 6) and permanently stamped with Washington State identifier. **Tag number placement** (Appendix 7) should be in the vicinity of the left side toward the back of the camera.

The steps involved in receiving your camera are as follows. These steps are usually performed by the Regional Supply Officer. However, the responsibility may be delegated to the Organization Code Supervisor.

1. The camera is received from the vendor along with the accompanying documentation (packing slip, receiving report, and invoice).
2. The camera is unpacked and a comparison made as to what was received against what was ordered.
3. The Washington State marking is applied and a tag number is assigned to the camera and entered into the region's log. A Bar Code Tag is applied to the camera.

E.1 Minor Capital Add/Change Form

4. **The Minor Capital Add/Change Form (DOT 721-001)** is to be completed. It is a two-part form, and the white is sent to the Organization Code Supervisor to which the camera is assigned. The yellow copy is sent to Regional Accounting with the Vendor Payment document.

   This form is available in electronic forms under window application FileMaker Pro.

   The completed form shown below is sent by the Supply Officer to their Regional Accounting. The Accounting Office completes the voucher, warrant register, and date paid fields (circled on sample), and initiates payment.

Washington State Department of Transportation

MINOR CAPITAL ADD/CHANGE

TAG NUMBER	
AGENCY PREFIX	NUMBER
DOH	123456

"Washington State" Engraved and Inventory Tag Attached
Date _____
Signed _____

DESCRIPTION	COMMODITY CODE GROUP	COMMODITY CODE ITEM	Useful Life	EQUIPMENT NUMBER	DIST	CNTY CODE	TYPE	BLDG	FLOOR/ WING	ON LOAN TO
CAMERA, 35 MM EXAMPLE	6720	004	6.0		0	34	GH	01		

ON LOAN FROM	ORG. CODE	AGENCY	FUND	PROG	REQUISITION	ORDER	DATE RECEIVED MO / DAY / YR	VOUCHER	WARRANT REGISTER
	316640	405	108	M5		H007869	1-15-2003	123456	C456

DATE PAID MO / DAY / YR	STATUS	*PERCENT OF FEDERAL PARTICIPATION	VENDOR	MAKE	COST
1-17-2003		[redacted] 0% [redacted]	ABOLINS	MINOLTA	405.00

*IF PURCHASED WITH STATE FUNDS ENTER ZEROS (000)
IF FEDERAL FUNDS ARE INVOLVED ENTER THE PERCENT OF PARTICIPATION (090 = 90%)

RESIDUAL VALUE	MODEL	SERIAL	REPAIR COST	USAGE HRS	COND	SRPLS
	MAXXUM 8000 i	1234567890				

ACTION CODE

A = ADD
C = CHANGE
D = DELETE

DELETE		
REASON	AGENCY AUTHORITY NO.	G.A. AUTHORITY NO.

LINDA SMITH — SUBMITTED BY

1.16.03 — DATE

DOT 721-001EF Revised 4/94

At this point, the item **may** be entered into the system via the terminal **if** you take steps to ensure the voucher number, warrant register, and date paid are entered into the system as soon as they are received from the Accounting Office.

5. Regional Accounting processes the vendor billing documents for payment and completes the accounting fields (voucher, warrant register, and date paid) on the Minor Capital Add/Change Form.

   IF THE ITEM IS OVER $5,000 AND WAS PURCHASED WITH FEDERAL DOLLARS, the percent of federal participation must be entered in the participation field which is in the square. Additional accompanying documents your Supply Office sends to Accounting are:

   a. The Vendor's Invoice, and

   b. Receiving Report Copy 1 (one of the Field Order copies).

   Upon receipt of the form, your Supply Officer will add the item to the inventory file via the terminal.

   Note: The voucher, warrant register numbers, and date paid **are required** on the form before Supply Officer enters item.

   Note: If the WSDOT Purchasing Card was used for the purchase, insert "PURCARD" in the field labeled Order on the Minor Capital Add/Change Form.

6. Once payment is initiated, the Regional Accounting Office sends the completed form back to the Supply Officer.

E.2 Adding New Items to the Master File

7. The completed Minor Capital Add/Change Form is received and **the new item is added to the Master File** via the terminal.

   If the item has been entered earlier, then the voucher number, warrant register number, and date paid are to be entered into the system now.

   A copy of the report shown below will be your confirmation that the camera has been added to your inventory. The report is self-explanatory. Should you discover any errors, contact your Supply Officer immediately, so that he can make the necessary corrections.

```
*****************************************      DISTRICT C    ORGANIZATION  306010                          HWY-R23020-BA
*          WASHINGTON STATE             *
*     DEPARTMENT OF TRANSPORTATION      *
*     MINOR CAPITAL PROPERTY SYSTEM     *
*       INVENTORY AND MONITORING        *                                                                  PAGE   2
*        PERIOD ENDING 07/20/98         *
*****************************************

 TAG      COMMODITY        VENDOR                                  ACCOUNTING                        EQUIPMENT/STATUS
NUMBER    CODE/DESC                                                INFORMATION                          INFORMATION
    LOCATION

*-----------------------------------------------------------------------------------------------------------------------*
DOH-023191  6720-C04   TALLS CAMERA        * REQUISITION          * % PARTICIPATION          * REPAIR COST              0.00
                                           * ORDER #      F856206 * COST              611.14 * ACCUM USE HRS          000000
  CAMERA, 35MM,                            * VOUCHER #    09530H  * DATE REC.      03-10-88  * SURPLUS
                                           * WARRANT REG.    2229 * MAKE          NIKON     * ON LOAN TO
 34AF01-2D                                 * FUND             109 * MODEL #       N2000-7B   * ON LOAN FROM
                                           * PROGRAM               * SERIAL #   B2791853     * DATE LAST UPDATED      -  -
            TRANSPORTATION BUILDING        * PURCHASE STAT.        * CONDITION                * DATE LAST INV.      06-01-93
*-----------------------------------------------------------------------------------------------------------------------*
DOH-025036  5815-0C1   592606737           * REQUISITION          * % PARTICIPATION      000 * REPAIR COST              0.00
                                           * ORDER #      F915747 * COST            2,527.55 * ACCUM USE HRS          000000
  FACSIMILE MACHINE                        * VOUCHER #    000239  * DATE REC.      06-13-94  * SURPLUS
                                           * WARRANT REG.    C078 * MAKE          LANIER    * ON LOAN TO
 34AF01-2D                                 * FUND             109 * MODEL #       3800W/PFU  * ON LOAN FROM
                                           * PROGRAM           A4  * SERIAL #   1623142      * DATE LAST UPDATED      -  -
            TRANSPORTATION BUILDING        * PURCHASE STAT.        * CONDITION                * DATE LAST INV.         -  -
*-----------------------------------------------------------------------------------------------------------------------*
```

PLEASE VERIFY REPORTS FOR ACCURACY AND RETAIN FOR YOUR FILE

   When your region needs to know what Minor Capital items they purchased with federal dollars and the percent of federal participation, call Headquarters Purchasing and Materias (570-6720) and the report will be sent to you the following day (see Reports Section).

8. The inventory system will automatically issue an Additions and Inventory Action Costs (R23040-BA) activity report that lists all the additions to inventory that were processed during the previous week. **THE REPORT IS TO BE VERIFIED THAT NO KEYPUNCH ERRORS HAVE TAKEN PLACE.**

E.3 Changing and Correcting Items on the Master File

If the Additions and Inventory Action Costs activity report reveals that a keypunch error has crept in, it will be necessary to **change or correct items on the inventory file**.

If you discover that some of the information regarding the camera is in error or that some information needs updating, notify your Supply Officer immediately. More than likely, he will require that you fill out a Minor Capital Add/Change Form (shown below).

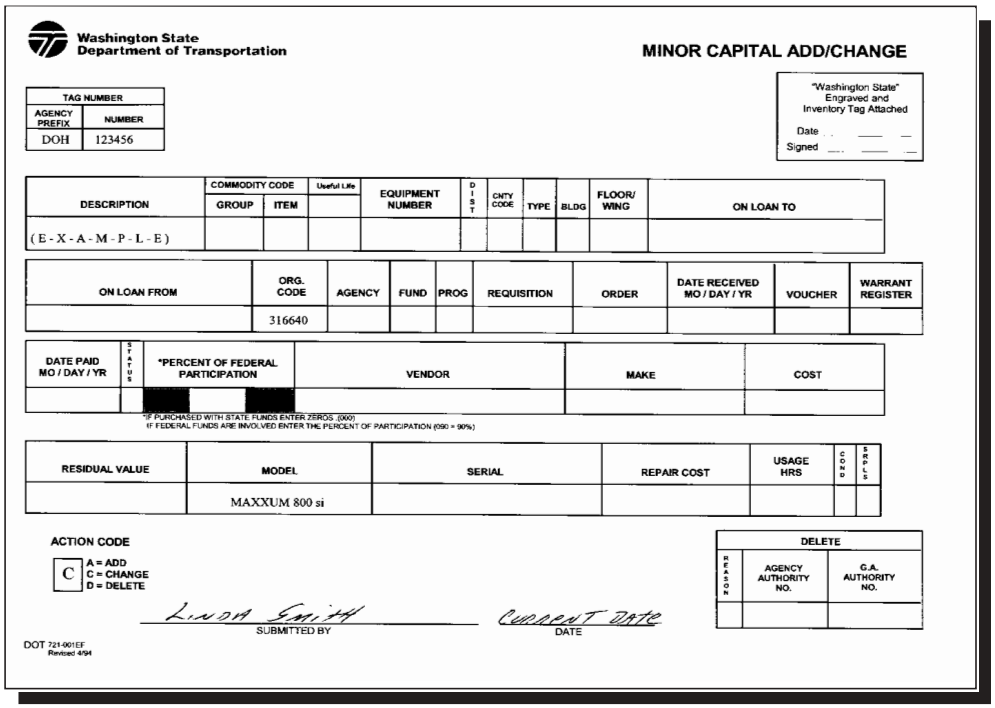
The fields you will have to code are as follows:

1. The tag number field,
2. The field or fields that required the updating, and
3. The Action Code field (Enter “C”).

Sign or have the form signed and submit to your Supply Officer, he will see to it that the indicated corrections are made.

Note: The Supply Officer must use the transfer screen to change the following:

- organization code
- agency
- fund
- program
- site
- equipment number



Washington State Department of Transportation

MINOR CAPITAL ADD/CHANGE

TAG NUMBER	
AGENCY PREFIX	NUMBER
DOH	123456

"Washington State" Engraved and Inventory Tag Attached
Date
Signed

DESCRIPTION	COMMODITY CODE GROUP	COMMODITY CODE ITEM	Useful Life	EQUIPMENT NUMBER	DIST	CNTY CODE	TYPE	BLDG	FLOOR/ WING	ON LOAN TO
(E - X - A - M - P - L - E)										

ON LOAN FROM	ORG. CODE	AGENCY	FUND	PROG	REQUISITION	ORDER	DATE RECEIVED MO / DAY / YR	VOUCHER	WARRANT REGISTER
	316640								

DATE PAID MO / DAY / YR	STATUS	*PERCENT OF FEDERAL PARTICIPATION	VENDOR	MAKE	COST

*IF PURCHASED WITH STATE FUNDS ENTER ZEROS (0000)
IF FEDERAL FUNDS ARE INVOLVED ENTER THE PERCENT OF PARTICIPATION (090 = 90%)

RESIDUAL VALUE	MODEL	SERIAL	REPAIR COST	USAGE HRS	COND	SPELS
	MAXXUM 800 si					

ACTION CODE

C — A = ADD, C = CHANGE, D = DELETE

DELETE		
REASON	AGENCY AUTHORITY NO.	G.A. AUTHORITY NO.

LINDA SMITH — SUBMITTED BY

CURRENT DATE — DATE

DOT 721-001EF Revised 4/94

F. Repairs

Your camera takes beautiful pictures. Such an improvement over trying to sketch. However, the film advance is faulty. At least two or more attempts must be made before the film will advance. Something is wrong and the camera should be repaired.

To make the repair arrangments, you should contact the Supply Officer in your region. They can advise you as to vendor selection and if there is a contract for repair for your camera. They can also make repair arrangements for you, if desired.

When the item has been repaired and returned to you, notify the Regional Supply Officer of the repair cost amount. They will enter this amount into the Minor Capital Inventory System as repair cost for that item.

G. Biennial Physical Inventory

Every two years, the department is required to conduct a physical inventory of all its Minor Capital equipment.

The steps for conducting the physical Inventory are quite simple and straightforward.

1. The Minor Capital Equipment Manager, in conjunction with Headquarters, will set the dates when the inventory count is to be conducted.

   All the necessary information to successfully conduct the Minor Capital Physical Inventory is contained in Appendix 2).

2. A listing of equipment assigned to your area will be made available to your supervisor. He or she will designate one or more disinterested individuals to conduct the Minor Capital Equipment Inventory for your organization code, sections, or unit.

   A disinterested individual is a person who is neither directly responsible for the assets nor supervised by the person responsible.

G.1 Compiling Physical Inventory Data

3. The required information is not difficult to obtain and consists of the inventory taker's name, organization code, region, site number to which the items are assigned, and the date that the inventory was taken.

   Naturally, your repaired camera was inventoried and found to be in good condition.

4. Once the counted items have been entered into Minor Capital Inventory System, you and your supervisor will be made aware of any discrepancies such as missing items (you forgot to count the camera in Mr. Jones' car) or items new to your location (you "borrowed" Charlie's typewriter and forgot to fill out the transfer form) that will have to be resolved.

G.2 Found Items During Physical Inventory

Items "found" during inventory that are not on your list are to be added to the system via the **Minor Capital Add/Change Form** during physical inventory. If you encounter any difficulties with the Physical Inventory, contact your Supply Officer immediately. He or she can give you direction and clear up any problems.

This is the completed form used to add an item to the system that was "found" during the physical inventory. The Voucher, Warrant Register, Acquisition Cost, and Date Received fields must be filled in:

a. PHY in the Voucher field.

b. INV in the Warrant Register field.

c. The Acquisition Cost is to be the average acquisition cost of like items already in the system. If no others exist in the system, an estimated fair market value is to be entered.

d. The Receipt Date and the Date Paid is the date the item was inventoried.

e. Supply Officer will assign tag number.

Washington State Department of Transportation

MINOR CAPITAL ADD/CHANGE

TAG NUMBER	
AGENCY PREFIX	NUMBER

"Washington State" Engraved and Inventory Tag Attached

Date _____

Signed _____

DESCRIPTION	COMMODITY CODE GROUP	COMMODITY CODE ITEM	Useful Life	EQUIPMENT NUMBER	DIST	CNTY CODE	TYPE	BLDG	FLOOR/ WING	ON LOAN TO
TYPEWRITER, ELECTRONIC	7435	000	5.0		0	34	GH	01		

ON LOAN FROM	ORG. CODE	AGENCY	FUND	PROG	REQUISITION	ORDER	DATE RECEIVED MO / DAY / YR	VOUCHER	WARRANT REGISTER
	316640	405	108	M5			1-10-2003	PHY	INV

DATE PAID MO / DAY / YR	STATUS	*PERCENT OF FEDERAL PARTICIPATION	VENDOR	MAKE	COST
1-10-2003		0%			550.00

*IF PURCHASED WITH STATE FUNDS ENTER ZEROS .(000)
*IF FEDERAL FUNDS ARE INVOLVED ENTER THE PERCENT OF PARTICIPATION (090 = 90%)

RESIDUAL VALUE	MODEL	SERIAL	REPAIR COST	USAGE HRS	COND	SRPLS
	STARR	123456789				

ACTION CODE

A = ADD
C = CHANGE
D = DELETE

DELETE		
REASON	AGENCY AUTHORITY NO.	G.A. AUTHORITY NO.

Linda Smith (example) — SUBMITTED BY

1-10-03 — DATE

DOT 721-001EF
Revised 4/94

G.3 Possible Reasons for Missing Items (Appendix 9)

5. Finding out what happened to a missing item may not be as simple as this part may lead you to believe. In fact, it can be downright frustrating and time consuming. It will require the active involvement of the Supply Officer and the affected Organization Code Supervisor to either find the item, come up with a valid **reason why the item is missing**, or after all the nooks and crannies have been searched, presume the item lost or stolen.

   Lost or stolen items and what to do about them is discussed in Part I, Section I, of this manual.

G.4 Equipment By Organization By Location Report

6. Once the status of all missing items has been resolved, each six-digit Organization Code Supervisor will receive a listing of all Minor Capital equipment under his or her control. Actually, the Organization Code Supervisor will receive three copies of the **Equipment By Organization By Location Report**. The Organization Code Supervisor signs all three copies of the report; retains one copy for his or her records, the second copy is routed to the Regional Supply Officer; the signed original is returned to Headquarters Purchasing and Materials.

   When a change of six-digit Organization Code Supervisor occurs, the Regional Administrative Officer is to request an **Equipment By Organization By Location Report** for that organization code from Headquarters Purchasing and Materials.The report is then sent to the departing Organization Code Supervisor advising him to certify the listing is correct. He should be made aware this may involve taking an inventory.

   The Regional Administrative Officer will notify the incoming Organization Code Supervisor of his responsibility and to verify the report by signing below the departing supervisor's signature.

   If Headquarters Purchasing and Materials has not received the signed report within 30 days of the incoming supervisor's starting date, the last signed copy of the report will be considered correct and the incoming supervisor will assume responsibility for items listed.

G.5 Summary of Lost and Missing Items Report

7. Headquarters Materials Management will also review this listing and if a trend is noted, will ask Regional Administrator/Assistant Secretary for an explanation. If their response is not satisfactory, Internal Audit will be requested to investigate.

H. Transfers

Well, the inventory is behind you; at least for this year, and your supervisor has given you a new temporary job assignment.

Looks like you won't be needing your camera for a month or two. The fellow across the hall has expressed an interest in using it until you need it again.

H.1 Minor Capital Property Transfer (Within Region)

In order to accommodate him, you must go through your Supply Officer. Your Supply Officer will have both parties involved complete a **Minor Capital Property Transfer Form** shown below.

Fill out all the fields that you have information for. Both Organization Code Supervisors must sign the responsible supervisor fields; otherwise, the transfer will not be made. Route the completed form to your Supply Officer; he will update the master file on the computer. In addition, he will send a transfer report to the respective "Responsible Supervisors." All parties involved should keep a copy of the transfer form for their records.

Washington State Department of Transportation — **Minor Capital Property Transfer**

Tag Number	
Agency Prefix	Number
DOH	123456

Item Description: CAMERA, 35 MM (E - X - A - M - P - L - E)

Serial No. 1234567890

Commodity Code 6720-004

Sender LINDA SMITH

Address PO BOX 41745

OLYMPIA WA 98504-7415

Date 1-11-2003

Responsible Supervisor

Transfer From:

Organization Code	Agency	Fund	Prog.	Site				Floor/ Wing	Equipment Number
				Reg	Qty Code	Type	Bldg		
316640	405	108	M5	0	34	GH	01		

Region (Reg) Codes	
Olympia Service Center =	0
Northwest =	1
North Central =	2
Olympic =	3
Southwest =	4
South Central =	5
Eastern =	6
Wash. State Ferries =	9
Aviation =	0

Transfer To:

Organization Code	Agency	Fund	Prog.	Site				Floor/ Wing	Equipment Number
				Reg	Qty Code	Type	Bldg		
316610	405	108	S2	0	34	AF	01	3B	

Recipient ADMINISTRATIVE SERVICES

Address PO BOX 47408

OLYMPIA WA 98504-7408

Date 1-11-2003 ADMIN SV MGR

Responsible Supervisor

DOT Form 721-007 EF Revised 12/94

Once this is accomplished, your Supply Officer will initiate the necessary computer changes that will relieve you from being accountable and place the accountability burden on the camera recipient. To make sure the transfer has actually taken place, both your supervisor and his supervisor will receive a **Transfer Report** showing that the transfer has been completed.

If you had wanted to transfer your camera to another region or agency, the same procedure would apply with only minor differences.

3/5/98

WASHINGTON STATE
DEPARTMENT OF TRANSPORTATION
MINOR CAPITAL PROPERTY SYSTEM
TRANSFERS
WEEK ENDING 3/5/88

DISTRICT 1
ORG. CODE 316641

HWY-R23040-EA
PAGE 48

TAG NUMBER	COMMODITY CODE	DESCRIPTION		DIST	ORG CODE	FUND	PROC.	LOCATION
DOH 101234	7420-020	Calculator, Programmable	FROM	1	316641	108	S3	117BA00 112 Main Street, Seattle, WA
			TO	1	316642	108	S3	117BA01 112 Main Street, Seattle, WA

3/5/98

WASHINGTON STATE
DEPARTMENT OF TRANSPORTATION
MINOR CAPITAL PROPERTY SYSTEM
TRANSFERS
WEEK ENDING 3/5/88

DISTRICT 1
ORG. CODE 316642

HWY-R23040-EA
PAGE 50

TAG NUMBER	COMMODITY CODE	DESCRIPTION		DIST	ORG CODE	FUND	PROC.	LOCATION
DOH 101234	7420-020	Calculator, Programmable	TO	1	316642	108	S3	117BA01 112 Main Street, Seattle, WA
			FROM	1	316641	108	S3	117BA00 112 Main Street, Seattle, WA

H.2 Minor Capital Property Transfer (to Different Region)

1. Notify your Supply Officer that you are contemplating transferring the camera from your region, Northwest Region to North Central Region.
2. Your Supply Officer will contact his counterpart in the North Central Region and make the necessary arrangements.
3. The sending region or agency would fill out the "Transfer Form" fields on the **Minor Capital Property Transfer Form** shown below. The "Responsible Supervisor" field would be signed by the Supply Officer and the camera could be shipped to the receiving region or agency.
4. The receiving region would complete the "Transfer To" portion of the transfer form and would be responsible for changing and updating the inventory file. All parties involved should keep a copy for their records.
5. Once again, a **Transfer Report** would be issued to both parties showing that the transfer has taken place. The receiving region is responsible for changing the master file.

Washington State Department of Transportation — **Minor Capital Property Transfer**

Tag Number	
Agency Prefix	Number
DOH	123456

Item Description: CAMERA, 35 MM (E - X - A - M - P - L - E)
Serial No. 1234567890
Commodity Code 6720-004

Sender LINDA SMITH
Address PO BOX 41745
OLYMPIA WA 98504-7415
Date 1/20/2003
Responsible Supervisor

Transfer From:

Organization Code	Agency	Fund	Prog.	Site				Floor/ Wing	Equipment Number
				Reg	Qty Code	Type	Bldg		
316640	405	108	M5	0	34	GH	01		

Region (Reg) Codes	
Olympia Service Center =	0
Northwest =	1
North Central =	2
Olympic =	3
Southwest =	4
South Central =	5
Eastern =	6
Wash. State Ferries =	9
Aviation =	0

Transfer To:

Organization Code	Agency	Fund	Prog.	Site				Floor/ Wing	Equipment Number
				Reg	Qty Code	Type	Bldg		
438401	405	108	M5	3	34	BA	04		

Recipient OLYMPIC REGION STORES
Address PO BOX 47440
OLYMPIA WA 98504-7440
Date 1-20-2003 Region Supply Officer
Responsible Supervisor

DOT Form 721-007 EF Revised 12/94

All transfers between funds requires the completion of an S.F. 267-A and the approval/signature of the Approving Authority for each fund involved.

I. Lost or Stolen Property

As time progresses, the camera is transferred back to you; following the procedures outlined earlier. Once it is again in your possession, you are, of course, accountable for its safekeeping. Consequently, when it turns up missing, you are concerned. Naturally, you would first ask your coworkers if they had borrowed it. If their answer is negative, you are required to take the following course of action:

1. Notify your supervisor that the camera is missing and presumed stolen.
2. Notify the Audit Office, Headquarters (705-7003), and report the camera stolen as stated in **Instructional Letter IL 18-10**, Loss of Public Funds or Property — Notification Requirements (Appendix 10). Complete the paperwork required and send copies to:
   a. WSDOT Headquarters Materials Manager.
   b. Your Regional Administrative Officer or Agency Minor Capital Equipment Manager.
   c. Your immediate supervisor.

Note: All Property Disposal Request Forms, S.F. 267-A, submitted as a direct result of the annual physical inventory, must be signed by the Regional Administrator/Assistant Secretary.

4. At this point, your involvement with the stolen item ends.

J. Disposal of Surplus Equipment

Of course, this scenario could have ended differently. More than likely, the camera would, eventually, become surplus to your needs. Once you determine that you don't need the camera anymore, proceed as follows in order to be relieved from accountability.

1. Submit a completed **Minor Capital Add/Change Form** to your Supply Officer.
2. Submit a completed **Property Disposal Request Form S.F. 267-A** to your Supply Officer. The item will be disposed of properly by your Supply Officer.

Note: For complete disposal procedures, consult *Disposal of Personal Property Manual*, M 72-91.

Washington State Department of Transportation

MINOR CAPITAL ADD/CHANGE

TAG NUMBER	
AGENCY PREFIX	NUMBER
DOH	123456

"Washington State" Engraved and Inventory Tag Attached
Date _____
Signed _____

DESCRIPTION	COMMODITY CODE GROUP	COMMODITY CODE ITEM	Useful Life	EQUIPMENT NUMBER	DIST	CNTY CODE	TYPE	BLDG	FLOOR/ WING	ON LOAN TO
CAMERA, 35 MM EXAMPLE										

ON LOAN FROM	ORG. CODE	AGENCY	FUND	PROG	REQUISITION	ORDER	DATE RECEIVED MO / DAY / YR	VOUCHER	WARRANT REGISTER
				\		\			

DATE PAID MO / DAY / YR	STATUS	*PERCENT OF FEDERAL PARTICIPATION	VENDOR	MAKE	COST
		[redacted]			

*IF PURCHASED WITH STATE FUNDS ENTER ZEROS .(000)
IF FEDERAL FUNDS ARE INVOLVED ENTER THE PERCENT OF PARTICIPATION (090 = 90%)

RESIDUAL VALUE	MODEL	SERIAL	REPAIR COST	USAGE HRS	COND	SRPLS
						S

ACTION CODE

D — A = ADD, C = CHANGE, D = DELETE

DELETE		
REASON	AGENCY AUTHORITY NO.	G.A. AUTHORITY NO.

Linda Smith — SUBMITTED BY
Current Date — DATE

DOT 721-001EF Revised 4/94

FORM
S.F. 267-A
(DOT EF 5/94)

STATE OF WASHINGTON
PROPERTY DISPOSAL REQUEST

Agency Authority No.	G.A. Authority No.
Date Prepared 1-24-2003	

TO: Surplus Property Office

FROM:
Dept of Transportation
Purchasing & Materials Mgmt
PO Box 47415
Olympia WA 98504-7415

Location of Property
if Not Same as Above:

See Instructions

To be Completed when Property Disposal is Requested						To be Completed after Disposal/Disposition of Property	
Item No.	Quantity	Description	Estimated Value	Fund	Federal Partic.	Disposition	Amount Realized
1	1	CAMERA, 35 MM Commodity Number 6720-004 Serial Number 1234567890 Tag Number DOH123456 E - X - A - M - P - L - E	405.00	108	0		

Disposal / Disposition Request

- ☒ Surplus or excess
- ☐ Scrap or salvage
- ☐ To be used for parts
- ☐ Trade In (Submit with Requisition To Surplus Property)
- ☐ Installed Equipment (In Line)
- ☐ Direct Transfer
- ☐ Does not meet inventory criteria
- ☐ Lost or stolen (Local Authorities Contacted)
- ☐ Other (Specify) _____

Signature of Requester	Title	Phone No.	Date

Surplus Property Approval

Surplus Property

- ☐ Will inspect
- ☐ Will not inspect
- ☐ Will pick up and sell
- ☐ Will sell at agency location
- ☐ Will allow trade in
- ☐ Will reimburse
- ☐ Requests agency ship to surplus
- ☐ Requests agency scrap
- ☐ Requests agency sell
- ☐ Other (Specify) _____

Signature of Surplus Property Official	Title	Phone No.	Date

Agency Disposal Certification

Complete Only After Surplus Property has Approved Disposal/Disposition Request

The items above have been disposed of in the following manner ☐ Burned ☐ Buried ☐ Smashed ☐ Abandoned ☐ Other (Specify) _____

Signature of Agency Official	Date	Signature of Witness to Disposal	Date

Action by Inventory Control

Requested Inventory Disposition	Signature	Title	Date
☐ Approved ☐ Disapproved			

WSDOT's Minor Capital non-expendable property will be managed with the following authorities:

RCW 43.19.1917

Records of equipment owned by state — Inspection — "State equipment" defined.All state agencies, including educational institutions, shall maintain a perpetual record of ownership of state owned equipment, which shall be available for the inspection and check of those officers who are charged by law with the responsibility for auditing the records and accounts of the state organizations owning the equipment, or to such other special investigators and others as the governor may direct. In addition, these records shall be made available to members of the legislature, the legislative committees, and legislative staff on request. All state agencies, including educational institutions, shall account to the office of financial management upon request for state equipment owned by, assigned to, or otherwise possessed by them and maintain such records as the office of financial management deems necessary for proper accountability therefore. The office of financial management shall publish a procedural directive for compliance by all state agencies, including educational institutions, which establishes a standard method of maintaining records for state owned equipment, including the use of standard state forms. This published directive also shall include instructions for reporting to the division of purchasing all state equipment which is excess to the needs of state organizations owning such equipment. The term "state equipment" means all items of machines, tools, furniture, or furnishings other than expendable supplies and materials as defined by the office of financial management.

OFM 30.10.20.a

The Office of Financial Management (OFM) is required by the Budget and Accounting Act (RCW 43.88.160 (1) to establish a Generally Accepted Accounting Principles (GAAP) based accounting system and procedures to ensure the state's assets, including capital assets, are properly accounted for.

OFM 30.10.20.b

RCW 43.19.1917 requires OFM to develop a standard method of maintaining records for state owned equipment that state agencies must follow.

OFM 30.10.20.c

RCW 43.41.150 requires OFM to provide for the maintenance of an inventory of state owned or controlled land resources by state agencie***s.***

OFM 30.40.20

Each agency should perform a risk assessment (both financial and operational) on the agency's assets to identify those assets that are particularly at risk or vulnerable to loss. Assets so identified that fall below the state's capitalization policy are considered small and attractive assets. Each agency should develop written internal policies for managing small and attractive assets.The agency should implement specific measures to control small and attractive assets in order to minimize identified risks. Periodically, the agency should perform a follow up risk

assessment to determine if the additional controls implemented are effective in managing the identified risks.Agencies must include as small and attractive assets all items in the commodity class code major group 10XX – Weapons, Firearms, Signal Guns, and Accessories. Otherwise, agencies have discretion in setting their definition of small and attractive assets.

OFM 30.40.40

Upon receipt and acceptance of an inventoriable asset, the agency inventory officer is responsible for supervising the addition of the asset to the inventory system. This includes assigning tagging responsibilities to specific individuals as well as developing and implementing procedures to ensure that the necessary information is entered into the agency's capital asset inventory system.

WSDOT's Risk Assessment of Non-Capitalized Assets Vulnerable to Loss (Appendix 4)

Informs WSDOT employees of the requirements to identify and protect assets that are particularly vulnerable to loss in accordance with the OFM's State Administrative and Accounting Manual 30.40.20.

Minor Capital Physical Inventory Procedures (Self-Contained)

This section is self-contained. It includes all the necessary information to successfully conduct the Minor Capital Equipment Inventory.

Prior to actually taking the inventory count, call your Regional Inventory Manager/Supply Officer to arrange for a training session for your inventory takers.

Introduction

Every two years, the department is required by OFM to conduct a physical inventory of all its Minor Capital equipment. Also, it gives the department an opportunity to validate and update files, by revealing any loss of control.

The minor capital physical inventory will take place in the winter or spring of the second year of the biennium. The inventory is to be completed and all discrepancies reconciled prior to the end of the biennium.

Each six-digit Organization Code Supervisor is responsible for Minor Capital equipment assigned to him/her. The Regional Supply Officer/Inventory Manager will act as coordinator of the physical inventory. He/she will supply Organization Code Supervisors with instructions and reports. It will also be their responsibility to see that the inventory is completed within the time allotted for MVF (DOH) minor capital. For TEF minor capital, this is the responsibility of the Regional TEF Accountant.

There are two options for taking Minor Capital physical inventory. The first option is to complete form 721-006 Minor Capital Property Physical Inventory and manually key in the collected data into the Minor Capital mainframe system.

The second option is to use a bar code reader (scanner). On December 1, 1986, the Minor Capital Inventory System converted to Bar Coding. This made the biennial physical count easier, quicker, and more accurate.

Bar code readers are available for each region, Washington State Ferries, Aviation Division, and Headquarters.

> ***Note:*** The on-line system is only a way of accounting for and keeping track of items. People make the decisions and people make the system a useful tool or an expensive set of useless procedures and pieces of equipment.
>
> Anytime anything happens to a piece of equipment — if it is purchased, repaired, loaned, becomes obsolete, stolen, or transferred, **notify the system**. If this is done, data will be current and correct — and the physical inventory will be smooth, with a minimum of problems. However, if the system is not notified, your reports and data will be outdated and incorrect and physical inventory will be difficult and time consuming.

The following is preliminary information needed before starting the physical count.

1. Definition: Items acquired by the department through donation, gift, purchase, or self-construction with a life expectancy of one year or more, a unit cost of $5,000 or more, and not permanently attached to a structure (see Appendix 4.)

   Exceptions: Attractive items costing less than $5,000 and $300 or more are considered sensitive and require control.

   The quickest and easiest way to determine if an item is Minor Capital property is to check the Minor Capital Property Commodity Code Catalog. This listing is available upon request in either alpha or numeric sequence.

2. Commodity Codes: Commodity codes are seven-digit numbers assigned to Minor Capital equipment to identify it. The first four digits are based on the Federal Supply System's numbering scheme. These four digits are called the group and class of the item. For instance, 7435 designates word processing equipment.

   The trailing three digits are called the identifier. Thus, 6730-000 identifies a 35mm projector, 6730-002 is an overhead projector.

   The commodity codes are assigned by Headquarters Purchasing and Inventory. A list (catalog) of those commodity code numbers is available upon request.

3. Tag Numbers: Tag numbers are simply equipment identification numbers that the various agencies within WSDOT assign to their Minor Capital property. The numbers are printed on bar code tags and consist of two parts:

   a. The agency prefix consists of three alpha characters indicating the fund from which the item was purchased. They are:

DOH	— Motor Vehicle Fund	(108)
TEF	— Transportation Equipment Fund	(410)
WSF	— Washington State Ferries	(519)
AER	— Aviation Division	(039)

      Note: Items with an X in the prefix indicate it is a capital leased item.

   b. A six-digit number.

      (For example, DOH 201534 identifies the agency as being the Department of Transportation, i.e., the Motor Vehicle Fund. The "2" designates the North Central Region — the region where the item was originally purchased and tagged. The 01534 portion simply indicates that the equipment in question was the 1534th item to be numbered.

   If an item is transferred from one region to another, the tag number **is not changed**. Consequently, it is entirely possible that the equipment bearing tag number DOH 201534 is properly located in the Eastern Region.

Although the tags are bar coded, the number is written in script as well. This is in case the reader is unable to register a number.

Note: Items with yellow tags were purchased with federal funds.

Same equipment should be tagged in like places (see Appendix 7).

For example: **Office Machines, Appliances, Power Hand Tools, etc.**, near manufacturer's name plate.

However, this is not always the case. The bar code tag number can be located anywhere on an item. Also, due to their configuration, it is not feasible to attach a bar code tag to some items. In this case, the bar code tag is attached to a picture of the item. **THE LOCATION AND CONDITION OF THESE ITEMS MUST BE VERIFIED BEFORE THEY ARE INVENTORIED.**

4. Reports and forms that will be used.

   a. Reports:

      (1) R23065 and R23063 — Commodity Code Catalog (TAB A)
      A listing of minor capital commodity codes (alpha and numeric) and their description.

      (2) R23066MF — Facility Control Record (TAB B)
      A listing of sites and their description.

      (3) R23020BA — Inventory Monitoring Report (TAB C)
      A detailed list of all items assigned to a particular organization code.

      (4) R23040FA — Items New to Location (TAB D)
      This report is generated after the physical inventory has been entered into the system. It lists the tag numbers that are in error, either not in the system or in the "wrong" location.

      (5) R23020CA — Missing Items (TAB E)
      A listing of items that are in the system, but not found during inventory.

      (6) R23070 — Equipment By Organization By Location (TAB F)
      This report lists by commodity code and site all items assigned to an organization code. It is generated after Missing Items report has been reconciled and is the signed acknowledgment of the Organization Code Supervisor that the items listed are under his/her control.

   b. Forms:

      (1) 721-006 — Minor Capital Property Physical Inventory (TAB G)
      This is the form used when a bar code reader is unavailable. It is used primarily when "inventorying" after errors on Items New to Location Report have been corrected.

      (2) 721-001 — Minor Capital Add/Change (TAB H)
      Use this form to add a new or 'found' item to the system, and to change information, such as commodity code (an item listed as a bookcase is actually a chair) or when an item is loaned, fill in the 'on loan to' area.

      (3) 721-007 — Minor Capital Property Transfer (TAB I)
      This form is used when an item is transferred from one organization to another. It is the recipient's responsibility to see the transfer is entered into the system.

(4) S.F. 267-A — Property Disposal Request (TAB J)
This form is used when an item is to be deleted from the system. If the item is missing and can't be found, it's assumed lost or stolen. If the item is obsolete, broken, or surplus to your needs, the appropriate box is checked. Also, this form is the vehicle used to transfer between funds — DOH to TEF, DOH, etc.

The basic steps for conducting the inventory are:

1. Training.
2. Taking physical inventory and transmitting count to system.
3. Items new to location report generated.
4. Make corrections.
5. Enter physical count for corrected items.
6. Missing Items Report generated.
7. Search for missing items: submit forms.
8. Equipment By Organization By Location Report generated.

Inventory Taking Procedures

The following steps and procedures will be observed in taking the Annual Minor Capital Inventory Count:

Approximately two weeks before the inventory, the Minor Capital Equipment Manager will provide training for the Inventory Takers in their region. The definition of Minor Capital equipment is found in Appendix 4.

Note: Although no position is specifically designated as Minor Capital Equipment Manager, the term identifies that individual which has been given the responsibility to manage the Minor Capital Equipment Inventory System within a region.

The Inventory Taker will need to choose which method or option he/she wishes to use to conduct physical inventory. The first option is to complete Form 721-006 and manually key in the collected data into the Minor Capital system. The second options is to use a bar code reader and up load the collected data to the mainframe. The latter requires appropriate computer access and software.

After the training, the Minor Capital Equipment Manager will supply the Inventory Taker for each organization code in their region a listing of equipment assigned to their section/area and a schedule of when they are to have a bar code reader. The Inventory Taker should also be provided a Commodity Code Catalog and a Facility Control Record.

Option 1 — Procedures for Form 721-006 Minor Capital Property Physical Inventory

1. Form 721-006 Minor Capital Property Physical Inventory is an alternative to using a bar code reader. Obtain a supply of this form or use the electronic form version. In the appropriate fields, enter the site and floor/wing location, org code location, tag prefix, date, tag number, description, location, and name of the inventory taker.
2. Log onto the mainframe Minor Capital Property system.
3. At the Minor Capital Property Main Menu, select Option 4-Physical Inventory Update.
4. Input the data from the Form 721-006 into the system. Press the Enter key to continue or "E" to end.
5. Log off mainframe when done.

MINOR CAPITAL PROPERTY PHYSICAL INVENTORY

SITE (Dist / CNTY CODE / TYPE / BLDG)	FLOOR/ WING	ORG CODE	PREFIX	DATE (MO / DAY / YR)
117BA01		413411	DOH	CURRENT DATE

TAG NUMBER	COND	DESCRIPTION	LOCATION
101324	G	CHAIN SAW	ATTIC
101901	G	TYPEWRITER	#12
101839	G	CAMERA	#4

TAG NUMBER	COND	DESCRIPTION	LOCATION

DOT FORM 721-006 REVISED 1 83 548-

Horace Grant
INVENTORY TAKER

Option 2 — Procedures for Bar Code Reader (Model Symbol PDT 3100)

Before an inventory taker uses a bar code reader to take physical inventory, the OSC Minor Capital Manager will verify that the reader's memory is empty before loaning it to them.

When the inventory taker receives the bar code reader(s), he/she may start the inventory process. If the Inventory Taker has collected practice data before beginning their physical inventory, contact the OSC Minor Capital Manager for instructions on how to clear these items from the reader's memory. The term "practice data" refers to a tag number that was read but is not in the org code location for which physical inventory is being taken. A tag number that was read but already deleted in the Minor Capital system will have no impact on the physical inventory. However, it will show up on the Inventory Monitoring Report as deleted (still, no impact to you).

Step 1 through 6 should be completed before beginning physical inventory.

1. To turn the reader on: Press the Power key or, either side key on the reader. ***Note:*** The readers require a 9-volt battery.
2. At the Main Menu, press the down arrow to Option 3-Administration and press the Enter key.
3. To test if the reader is working: At the Administration Menu, select Option 1-Scan Test and press the Enter key. Choose a bar code tag number and scan it with the reader by pressing the side button. The reader will give a "beep" sound and a green light will come on indicating the reader has accepted the tag number. Press the Enter key when done. ***Note:*** The top portion of the reader may be lifted and turned 180 degrees for left handed users.
4. To set the Time and Date: At the Administration Menu, arrow down to Option 4-Set Time and press the Enter key. At the Set Date/Time prompt, select "Y" for Yes or "N" for No. Press the Enter key when done. ***Note:*** If a mistake is keyed in, press the backspace key to clear the mistake and then key in the correct data.
5. To set the Reader Number: At the Administration Menu, arrow down to Option 5-Set Reader# and press the Enter key. Key in the appropriate Reader Number and press the Enter key when done. The Reader Number is the serial number on the back of the reader (example, s/n: 497024).
6. Press the Clear key to go back to the Main Menu.
7. To start collecting physical inventory data:
   - At the Main Menu, select Option 1-Collect Data and press the Enter key. The reader will beep a few times. You may have a message that says "Data transferred but not erased ERASE NOW? Yes/No. Select "Y" for Yes or "N" for No. ***Note:*** If yes is selected, all collected data in the memory will be erased. If no is selected, the data to be collected will be added to the data already in stored in the memory, up to the memory capacity of 36K or 1,500 tag numbers for one org code location. The reader will accommodate TEF, DOH, and MIS equipment tag numbers for those org code locations that may have items of all three types.

- Press the Alpha key and key in the operator name (this is the Inventory Taker's name) and press the Enter key. The date will automatically display on the reader screen.
- Press the Enter key to bring up the Reader Number's serial number. Press the Enter key again.
- Key in the Region, County, Site Type, Building, Floor/Wing (see the Facility Control Record). Press the Enter key after each entry. The "region" field is already programmed numeric and the "site" field is programmed alpha.
- Key in the appropriate org code location number and press the Enter key.
- Read (scan) the bar code tag number to be inventoried. If the reader won't accept the tag number after a few tries, enter the number manually. You must enter the complete number, including the prefix and six numbers. If a number is read more than once, the last reading will override the previous one. ***Note:*** A tag number not in the org code location that inventory is being taken for will need to be reconciled on the error report, Items New to Location (i.e., you will need to add/transfer the tag number in the Minor Capital system or, returned the item to the correct location).
- The scanner will automatically enter in a "G" for the Condition Code. ***Note:*** The "condition" code is always "G" (for Good). The pretense here being, if the item was in fair or poor condition it would have surplused.
- *Press the Enter key each time a bar code tag number is read.*
- Go on to read the next tag number.

8. When done collecting physical inventory data, press the Clear key twice to go back to the Main Menu.

Steps 9 through 10 assumes the inventory taker is logged onto the LAN (Local Area Network), has appropriate mainframe access, and has the Krmit application loaded on their personal computer (PC).

9. To transmit collected data to the PC:
    - On the PC, under the Krmit /Minor Capital Bar Code application, select the Reader to PC option.
    - At the Main Menu on the reader, down arrow to Option 2-Transfer to PC. Place the reader in the docking station and press the Enter key.
    - The message on the reader will say "Do you want to transfer inv. data to PC? Yes/No". If ready, select "Y" for Yes. This action transfers the data from the reader to the PC. The message on the reader should now say "data transferred items: __ Press Any Key". Press the Enter key.
    - The dialogue box on the PC screen will indicate the "Number of Packets and Packet Length" that updated. ***Note:*** A second upload to the PC will overwrite the previous data.
    - The message on the reader will say "delete file ? Yes/No". Make your selection and the reader will return to the Main Menu.

10. To transmit data from the PC to the Mainframe:
    - On the PC, under the Krmit /Minor Capital Bar Code application, select the PC to Mainframe option. This action transfers the data from the computer to the mainframe. A screen will pop up and then disappear. ***Note:*** The Mainframe will update when the Minor Capital Manager generates the Weekly/Monthly Activity Reports and indicates "yes" there is a bar code date for physical inventory. During physical inventory, this report may be generated more often than once a week.
11. To turn the reader off: Press the Power key. Leaving the reader in the docking station recharges it. Take the battery out of the reader when storing.

Procedures for Report Reconciliation

1. The **Items New to Location Report** is one of the "Weekly Activity Reports" printed at the regions each Monday. It is an "error" report and lists the tag numbers that the system would not accept. There are two reasons a tag number would not be accepted. They are:
    a. The tag number does not exist in the system. This is probably a new piece of equipment and the tag number has not been added as yet.
    b. The location or organization is incorrect. The item has "moved" and the system has not been notified. The report will list the location and organization code, according to the system.

```
*****************************************      DISTRICT 0     COUNTY:   34                                HWY-R23040-FA
*          WASHINGTON STATE             *      SITE TYPE: AF  BUILDING: 01  FLOOR/WING: 1C                    PAGE    5
*     DEPARTMENT OF TRANSPORTATION      *      FOR ORG CODE: 316650
*     MINOR CAPITAL PROPERTY SYSTEM     *
*        ITEMS NEW TO LOCATION          *
*          WEEK ENDING 01/25/99         *
*****************************************

 TAG          COMMODITY              DESCRIPTION                  -------------------- PREVIOUSLY RECORDED LOCATION -----------
NUMBER          CODE                                              ORG CODE

DOH-025101   3611-034    COPIER, W/SORTER                          316650     034AF01-1D  -         TRANSPORTATION BUILDING
```

To correct items listed on Items New to Location Report:

a. Tag Number Doesn't Exist. In this instance, prepare and submit Minor Capital Add/Change Form, DOT 721-001, to add item to the system. If you have previously submitted a form, check with Supply personnel to verify they received it and entered it.

b. Item is in Different Location. A Transfer Form, DOT 721-007, is prepared and submitted.

c. Reinstate item as per instructions in Appendix 12.

It is important to enter into the system as "inventoried" the corrected tag numbers. If this is not done, the tag numbers will appear on the Missing Items Report.

If a reader is not available, list tag numbers on Physical Inventory Form, DOT 721-006, and process via the terminal.

As soon as the count has been entered for the corrected items, notify Regional Supply personnel. Regional Supply personnel will run a Missing Items Report. As soon as the items on the Missing Items Report have been reconciled, Regional Supply Personnel will notify OSC Materials Management.

2. The **Missing Items Report** can be run at any time, but usually is not run until the inventory is complete for the whole region, including corrections of Items New to Location reports. The report lists all items by organization code that are in the system but not found during inventory. The Supply Officer sends the reports to the Organization Code Supervisor to find the items or prepare and submit a Property Disposal Request.

```
*****************************************      DISTRICT 0    ORGANIZATION  314413                          HWY-R23020-CA
*          WASHINGTON STATE             *
*     DEPARTMENT OF TRANSPORTATION      *                                                                    PAGE   1
*     MINOR CAPITAL PROPERTY SYSTEM     *
*            MISSING ITEMS              *
*        PERIOD ENDING 01/26/99         *
*****************************************

 TAG       COMMODITY        VENDOR                              ACCOUNTING                        EQUIPMENT/STATUS
NUMBER     CODE/DESC                                            INFORMATION                         INFORMATION
    LOCATION
*-----------------------------------------------------------------------------------------------------------------------*
DOH-024206  5815-001   OMNIFAX              * REQUISITION          * % PARTICIPATION        000 * REPAIR-COST                0.00
                                            * ORDER #      F857972 * COST              1,790.06 * ACCUM USE HRS          000000
   FACSIMILE MACHINE                        * VOUCHER #    34476H  * DATE REC.         07-19-91 * SURPLUS
                                            * WARRANT REG.    6355 * MAKE           OMNIFAX      * ON LOAN TO      ENG PUBLICATION
034AF01-SLC -                               * FUND             108 * MODEL #                   * ON LOAN FROM    RAY K
                                            * PROGRAM           52 * SERIAL #                  * DATE LAST INV.        04-09-97
*-----------------------------------------------------------------------------------------------------------------------*
```

Every effort should be made to locate the items listed. If the items are found and a reader is unavailable, prepare a Physical Inventory Form and enter tag numbers into system. If the item cannot be found, a Property Disposal Request, SF267-A, is prepared and submitted. **AN EXPLANATION OF WHAT HAPPENED TO THE ITEM(S) IS TO BE MADE — WHO, WHEN, AND WHERE ITEM WAS LAST SEEN.** The Lost or Stolen box is checked and the Regional Administrator/Assistant Secretary's signature is required.

Regional Supply personnel are to accumulate the Disposal Requests for their region and forward to Headquarters Inventory in one package. This ensures a quick turnaround, thereby enabling the deletions to be made before Equipment By Organization Code By Location Report is run.

3. The **Equipment By Organization By Location Report** is generated and lists all the items by commodity code and site assigned to a six-digit organization. The six-digit Organization Code Supervisor signs this three-part report, acknowledging the items are under his/her control. The original is returned to Headquarters Purchasing and Materials The six-digit Organization Code Supervisor keeps a copy for his/her file and the third copy goes to the individual maintaining Minor Capital property records for that region or section.

```
*****************************************
*          WASHINGTON STATE             *        ORG CODE   316611                    HWY-R23070
*   DEPARTMENT OF TRANSPORTATION        *        SITE       034AF01                   PAGE     1
*   MINOR CAPITAL PROPERTY SYSTEM       *
*    EQUIPMENT BY ORG BY LOCATION       *
*          DATE  07/31/98               *      FLOOR / WING  SLC
*****************************************

COMMODITY CODE      DESCRIPTION                                                      COMMODITY TOTAL
              TAG NUMBER        MAKE          MODEL      ON LOAN TO      ACQUISITION COST  ACQUISITION COST

5815-001    FACSIMILE MACHINE
                DOH024206     OMNIFAX       SA59                                 1,790.05
                                                                                              1,790.06

6671-000    SCALE, POSTAL
                DOH021700     ELECTRIC MIC  1071B                                1,485.00
                DOH025166     ASCOM         HASLER                               2,104.86
                                                                                              3,589.86

7490-010    LETTER OPENER, ELECTRIC
                DOH018079     PITNEY BOWES  1225                                   724.46
                                                                                                724.46

                                    TOTAL NUMBER ITEMS ASSIGNED TO BUILDING NO. 01                  4

                                        TOTAL NUMBER OF ITEMS ASSIGNED TO ORG CODE                  4

                                             TOTAL ACQUISITION COST FOR ORG CODE            6,104.38
*****************************************************************************************************
                                                                I HAVE EXAMINED THIS REPORT
                                                                AND CERTIFY THAT TO THE BEST
                                                                OF MY KNOWLEDGE IT IS TRUE AND
                                                                CORRECT.
                                                                SIGNED  Six Digit Org Code
                                                                TITLE   Supervisor
                                                                DATE    July 14, 1998
```

The physical inventory of Minor Capital equipment has now been completed until next biennium.

Remember, if you notify the system of **everything** that happens to a piece of Minor Capital equipment during the year, the physical inventory will be easy, with very few problems.

Also, the Commodity Code Catalog, the Inventory Monitoring report, and Equipment By Organization Code By Location Report are not sent automatically. However, they will be sent upon request.

If you want a report or have a question, call Headquarters Purchasing and Materials: at (360) 570-6720 or write:

Transportation Building
Olympia, WA 98504-7415

Tab A Commodity Code Catalog — Report R23065UD-AA and Report R23063UD-AA

The Commodity Code Catalog is issued when requested. It lists the minor capital commodity codes and their descriptions.

There are two versions of the Commodity Code Catalog available to you:

1. The alphabetical version which lists all items by alphabetical sequence, and
2. The numeric sequence which lists all items in commodity code sequence.

Furthermore, you will notice that both versions contain a “Useful Life” column. This column was added to meet an Office of Financial Management (OFM) requirement and does not require any action on your part. The useful life of an item is tied to the commodity code and the computer will track and make any necessary adjustments.

However, a word should be said about the commodity codes themselves:

> The first four digits of the code number are based on the Federal Supply System’s numbering scheme.
>
> Thus, 6730 designates **Photographic Projection Equipment**.
>
> The first four digits are called the group and class of an item. The trailing three digits are called the identifier. Thus, 7730-000 identifies a black-and-white television, whereas 7730-002 identifies a color television.

Alphabetic

```
*****************************************          HWY-R23065UD-AA
*           WASHINGTON STATE            *
*     DEPARTMENT OF TRANSPORTATION      *
*     MINOR CAPITAL PROPERTY SYSTEM     *          PAGE          1
*        COMMODITY CODE CATALOG         *
*        PERIOD ENDING  06/02/98        *
*****************************************
```

COMMODITY CODE	DESCRIPTION	USEFUL LIFE
7430-008	ACOUSTINET	5.0
4460-010	AIR PURIFICATION SYSTEM	13.0
1510-000	AIRPLANE, SINGLE ENGINE	15.0
1510-001	AIRPLANE, TWO ENGINES	15.0
6310-010	ANALYZER, CONFLICT MONITOR	10.0
4910-083	ANALYZER, ENGINE, AUTOMOTIVE	5.0
4910-074	ANALYZER, EXHAUST, DIESEL, OPACITY METER	5.0
4910-073	ANALYZER, EXHAUST, GAS, AUTOMOTIVE	5.0
3895-014	APPLICATOR, BITUMINOUS ADHESIVE	10.0
1910-250	ARMATURE, MOTOR, LONG SHAFT	40.0
3895-042	ASPHALT CRACK SEALER	10.0
4910-038	BALANCER, WHEEL, AUTOMOTIVE	5.0
1935-001	BARGE, CRANE, 100 TONS	40.0

Numeric

```
****************************************          HWY-R23063UD-AA
*          WASHINGTON STATE            *
*     DEPARTMENT OF TRANSPORTATION     *
*     MINOR CAPITAL PROPERTY SYSTEM    *          PAGE          1
*        COMMODITY CODE CATALOG        *
*        PERIOD ENDING  06/02/98       *
****************************************
```

COMMODITY CODE	DESCRIPTION	USEFUL LIFE
1095-000	CANNON, AVALANCH, PNEUMATIC	5.0
1375-001	BLASTING MACHINE	5.0
1375-003	BLASTING MACHINE	5.0
1510-000	AIRPLANE, SINGLE ENGINE	15.0
1510-001	AIRPLANE, TWO ENGINES	15.0
1520-000	HELICOPTER	15.0
1830-003	RAILROAD CAR, GRAIN HOPPER	20.0
1910-250	ARMATURE, MOTOR, LONG SHAFT	40.0
1910-264	PROPELLER NUT	40.0
1910-272	REFRIGERATOR, EXPRESS	40.0
1925-000	BOAT, OUTBOARD	40.0
1935-001	BARGE, CRANE, 100 TONS	40.0
1945-100	PONTOONS, HD.CANAL BR.-NEVER BILL FEDS.	40.0

Tab B Facility Control Record — Report R23066-MF

This is a list of site descriptions. It supplies site information needed to prepare the Minor Capital Property Physical Inventory Form.

The site code consisting of region, county, site type, and building is used throughout the Minor Capital Inventory System. Consequently, any errors, omissions, or discrepancies in the aforementioned fields or the address field must be brought to the attention of the Minor Capital Equipment Manager (Administrative Officer) immediately.

HWY-R23066-MF

WASHINGTON STATE
DEPARTMENT OF TRANSPORTATION
FACILITY CONTROL RECORD

A	CO	SITE TYPE	BLDG	RENT NO	LOCATION DESCRIPTION AND ADDRESS	SUB PRG	FACILITY CODE
5	4 02	DA	00		CLARKSTON MTCE. YARD SR 12, MP 432.6 SOUTHSIDE, SP-AN-5409-009B I.C.5-02-00018 FORMERLY SP-AN-5406-019B		SITESF
5	4 02	DA	01		CLARKSTON MAINTENANCE BLDG SR 12, MP 432.6 SOUTHSIDE,		SF
5	4 02	DA	02		CLARKSTON STORAGE BUILDING SR 12, MP 432.6 SOUTHSIDE,		STORVEH
5	4 02	DA	04		CLARKSTON CREW ROOM & OFFI (28 FT X 64 FT MOBILE HOME) SR 12, MP 432.6, SOUTHSIDE		OFFICE
5	4 02	DB	00		ANATONE MTCE. YARD SR 129, MP 17.4, WESTSIDE SP-AN-5426-026B I.C. 5-02-00006 FORMERLY ICP # 071B		SITESF
5	4 02	DB	01		ANATONE MAINTENANCE BUILDI SR 129, MP 17.4, WESTSIDE		SF
5	4 02	DB	02		ANATONE SAND/SALT STORAGE SR 129, MP 17.4, WESTSIDE		
5	4 02	RA	00		LEWISTON RIDGE RADIO SITE WSP BUILDING NORTH OF CLARKSTON PRIVATE DRIVE OFF SR 195, MP 0		SITERAD
5	4 02	RA	01	UK	LEWISTON RIDGE BASE STATIO WSP BUILDING NORTH OF CLARKSTON (ONE RACK SPACE ONLY)		BLDRAD

PAGE 178

Tab C Inventory and Monitoring — Report R23020-BA

This is a detailed list of items, in tag number sequence, assigned to an organization code. It is run when requested and during a physical inventory.

```
*****************************************
*          WASHINGTON STATE             *
*     DEPARTMENT OF TRANSPORTATION      *
*     MINOR CAPITAL PROPERTY SYSTEM     *
*       INVENTORY AND MONITORING        *
*        PERIOD ENDING 07/13/98         *
*****************************************

DISTRICT 3    ORGANIZATION  435100                    HWY-R23020-BA

                                                      PAGE . 38

 TAG      COMMODITY        VENDOR                      ACCOUNTING                    EQUIPMENT/STATUS
NUMBER    CODE/DESC                                    INFORMATION                     INFORMATION
     LOCATION

*-------------------------------------------------------------------------------------------------------*
DOH-312093  6730-002   ABOLINS          * REQUISITION          * % PARTICIPATION        000 * REPAIR COST          0.00
                                        * ORDER #      C500891 * COST                490.80 * ACCUM USE HRS   000000
   PROJECTOR, OVERHEAD                  * VOUCHER #     027966 * DATE REC.         03-30-95 * SURPLUS
                                        * WARRANT REG.    0000 * MAKE                 3M    * ON LOAN TO
27CA01-                                 * FUND             108 * MODEL #            9550    * ON LOAN FROM
                                        * PROGRAM           M2 * SERIAL #    621844         * DATE LAST UPDATED   - -
            LAKEVIEW MAINT OFFICE/SHOP  * PURCHASE STAT.       * CONDITION                  * DATE LAST INV.   03-20-97
*-------------------------------------------------------------------------------------------------------*
DOH-312137  7730-002   VIDEOLAND         * REQUISITION          * % PARTICIPATION        000 * REPAIR COST          0.00
                                        * ORDER #      F914356 * COST              1,099.50 * ACCUM USE HRS   000000
   TELEVISION, COLOR, HOUSEHOLD         * VOUCHER #             * DATE REC.         08-17-96 * SURPLUS
                                        * WARRANT REG.          * MAKE           PANASONIC   * ON LOAN TO
27CA01-                                 * FUND             108 * MODEL #         CT-315F10  * ON LOAN FROM
                                        * PROGRAM           M2 * SERIAL #   AS40730312       * DATE LAST UPDATED   - -
            LAKEVIEW MAINT OFFICE/SHOP  * PURCHASE STAT.       * CONDITION                  * DATE LAST INV.   03-20-97
*-------------------------------------------------------------------------------------------------------*
DOH-312138  9999-999   VIDEOLAND         * REQUISITION          * % PARTICIPATION        000 * REPAIR COST          0.00
                                        * ORDER #      846211  * COST              1,716.98 * ACCUM USE HRS   000000
   ZZZ - DO NOT USE - NONINVENTORIABLE ITEM * VOUCHER #         * DATE REC.         08-17-96 * SURPLUS
                                        * WARRANT REG.          * MAKE           PANASONIC   * ON LOAN TO
27CA01-                                 * FUND             108 * MODEL #          PV-430    * ON LOAN FROM
                                        * PROGRAM           M2 * SERIAL #   K8WA12159        * DATE LAST UPDATED   - -
            LAKEVIEW MAINT OFFICE/SHOP  * PURCHASE STAT.       * CONDITION                  * DATE LAST INV.   03-20-97
*-------------------------------------------------------------------------------------------------------*
```

Tab D Items New to Location — Report R23040-FA

This report lists all items found at a location during the physical inventory, but shown on the Master as being in different location or not on Master File at all. The report is generated automatically each Friday night. It is received in the Olympia Service Center and regions the following Monday. Action required: transfer to correct location or add tag number to Master File. Then inventory again in the corrected location.

```
*****************************************      DISTRICT 0     COUNTY:   34                                HWY-R23040-FA
*          WASHINGTON STATE             *      SITE TYPE: AF  BUILDING: 01  FLOOR/WING: SLB                   PAGE   23
*     DEPARTMENT OF TRANSPORTATION      *      FOR ORG CODE: 344031
*     MINOR CAPITAL PROPERTY SYSTEM     *
*         ITEMS NEW TO LOCATION         *
*          WEEK ENDING 04/09/98         *
*****************************************

 TAG          COMMODITY            DESCRIPTION                    -------------------- PREVIOUSLY RECORDED LOCATION -----------
NUMBER          CODE                                              ORG CODE

DOH-024651   3610-006    REGISTRY SYSTEM                            344031     034AF01-    -         TRANSPORTATION BUILDING
```

Tab E Missing Items — Report R23020-CA

This report is run annually after the inventory for a region has been entered. It lists all the items not found during the physical inventory, but shown on Master File. Action required: thorough search for item, but if unable to locate, prepare Property Disposal Request. See Exhibit K. Property Disposal Requests for missing items as a result of the physical inventory must be signed by the Regional Administrator/ Assistant Secretary.

```
*****************************************      DISTRICT 0    ORGANIZATION  346011                          HWY-R23020-CA
*          WASHINGTON STATE             *                                                                   PAGE  38
*     DEPARTMENT OF TRANSPORTATION      *
*     MINOR CAPITAL PROPERTY SYSTEM     *
*          MISSING ITEMS                *
*        PERIOD ENDING 03/29/98         *
*****************************************

 TAG      COMMODITY        VENDOR                                ACCOUNTING                        EQUIPMENT/STATUS
NUMBER    CODE/DESC                                              INFORMATION                         INFORMATION
    LOCATION
*-----------------------------------------------------------------------------------------------------------------------*
DOH-024554  6720-004   KITS CAMERA          * REQUISITION          * % PARTICIPATION         000 * REPAIR-COST                0.00
                                             * ORDER #              * COST                 248.15 * ACCUM USE HRS            000000
   CAMERA, 35MM, $200.00 OR MORE             * VOUCHER #     002210 * DATE REC.          06-29-92 * SURPLUS
                                             * WARRANT REG.    4178 * MAKE            PENTAX      * ON LOAN TO
034AE01-    -                                * FUND             108 * MODEL #                   * ON LOAN FROM
                                             * PROGRAM              * SERIAL #   07862227601      * DATE LAST INV.          -  -
*-----------------------------------------------------------------------------------------------------------------------*
DOH-115481  1925-004   RECORD BOATS          * REQUISITION  FED.AID * % PARTICIPATION         000 * REPAIR-COST                0.00
                                             * ORDER #      C-2271  * COST               1,955.00 * ACCUM USE HRS            000000
   BOAT, ROW, 14 FT., ALUMINUM               * VOUCHER #     000000 * DATE REC.          02-10-84 * SURPLUS
                                             * WARRANT REG.    0000 * MAKE        RECORD MFG.    * ON LOAN TO
034AE01-    -                                * FUND             108 * MODEL #                   * ON LOAN FROM    F.H.W.A.
                                             * PROGRAM           81 * SERIAL #                  * DATE LAST INV.          02-14-91
*-----------------------------------------------------------------------------------------------------------------------*
```

Tab F Equipment By Organization By Location — Report R23070

This report is run annually, at the conclusion of the minor capital physical inventory. It is run for each site within each organization code and in commodity code sequence. It is the signed acknowledgment by the Organization Code Supervisor that the items listed are under his/her control.

```
*****************************************
*          WASHINGTON STATE             *
*    DEPARTMENT OF TRANSPORTATION       *
*    MINOR CAPITAL PROPERTY SYSTEM      *
*     EQUIPMENT BY ORG BY LOCATION      *
*            DATE  07/13/98             *
*****************************************
```

ORG CODE 304040 — HWY-R23070

SITE 334UL04 — PAGE 1

FLOOR / WING

COMMODITY CODE	DESCRIPTION / TAG NUMBER	MAKE	MODEL	ON LOAN TO	ACQUISITION COST	COMMODITY TOTAL ACQUISITION COST
1925-000	BOAT, OUTBOARD					
	DOH025182	KYICHAK			10,798.36	10,798.36
2806-000	MOTOR, OUTBOARD, GAS					
	DOH025181	HONDA	BF 40		6,261.40	6,261.40
5815-001	FACSIMILE MACHINE					
	DOH024152	FAXWRITER	5400AL		2,692.02	2,692.02
5922-029	CAMCORDER					
	DOH025191	SONY	CCD-FX630		877.30	
	DOH025192	SONY	CCD-FX630		877.30	
	DOH025197	SONY	CCD-FX630		877.30	
	DOH025198	SONY	CCD-FX630		877.30	3,509.20
6605-010	GLOBAL POSITIONAL SYSTEM (NAV)					
	DOH024842	MEGELLAN	5000D		904.44	
	DOH024843	MEGELLAN	5000D		904.45	1,808.89
6635-134	TESTER, ULTRASONIC					
	DOH020672	KB	USK-7	CHUCK MAYHAN	5,154.91	
	DOH025248	PANAMETRICS	EPOCH3		8,877.95	
	DOH025249	PANAMETRICS	EPOCH32300		8,877.94	22,910.80
6730-004	PROJECTOR, SLIDE, 35MM					
	DOH024430	KODAK	AV341AX		478.77	478.77

5:P65:DP/FAIM

Tab G Minor Capital Property Physical Inventory — Form DOT 721-006

MINOR CAPITAL PROPERTY PHYSICAL INVENTORY

1 SITE: Dist | CNTY CODE | TYPE | BLDG

2 FLOOR/WING

3 ORG CODE

4 PREFIX

5 DATE: MO | DAY | YR

6 TAG NUMBER | 7 COND | 8 DESCRIPTION | 9 LOCATION

TAG NUMBER | COND | DESCRIPTION | LOCATION

10 INVENTORY TAKER

DOT FORM 721-006 REVISED: 1/83 -548-

1. Site

Consists of region, county code, building type, building number, i.e., 0 34 AF 01 is Olympia Service Center Transportation Building. The site designation number is obtained from the Facility Control Record (R340066MF).

2. Floor/Wing

This pertains to buildings that have this entered as part of their site. The Transportation Building primarily, and Eastern Region main building.

3. Org. Code

This is the six-digit organization code of section/area taking the inventory.

4. Prefix

This is the three-digit alpha agency prefix indicating which fund item was purchased from. They are:

DOH	— Motor Vehicle Fund	(108)
TEF	— Transportation Equipment Fund	(410)
WSF	— Washington State Ferries	(108 — Constructions)
WSF	— Washington State Ferries	(109 — Maintenance)
AER	— Aviation Division	(039)

5. Date

This is the date the inventory is taken.

6. Tag Number

Consists of six-digit **number** on the item. No alpha characters or dashes allowed.

7. Condition Code

The condition of the item is noted here. The Condition Codes are:

G — Good
P — Poor
U — Unserviceable or obsolete

8. Description

A short description of item is entered.

9. Location

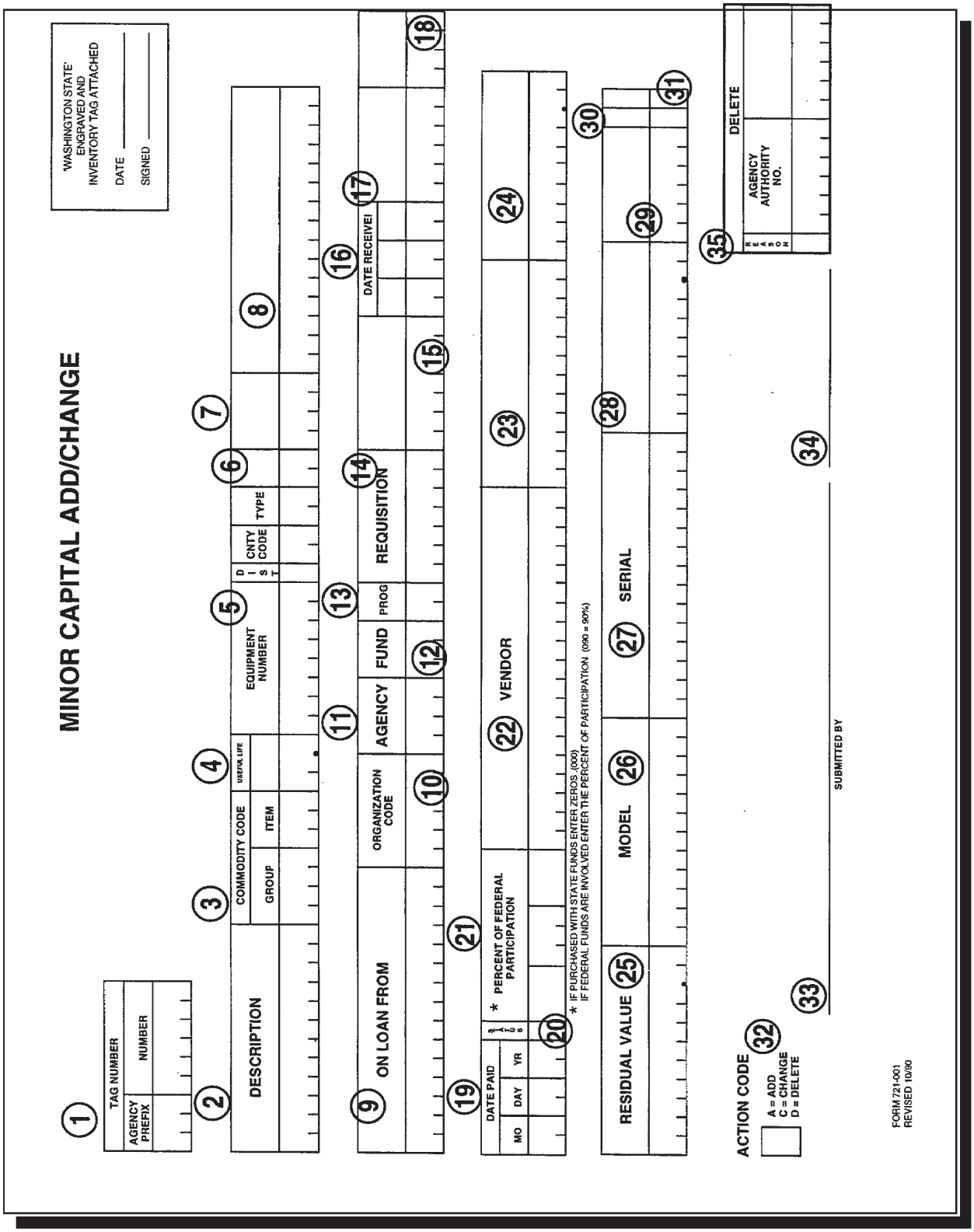
This can be a room number, initials, or name of person using item, or other way of identifying where within the building item is located.

Note: Description and location are shaded, indicating this information does not go into system.

10. Inventory Taker

Individual taking the inventory signs here when form is completed.

Tab H Minor Capital Add/Change — Form DOT 721-001



1. Tag Number

Consists of prefix **DOH**, **TEF** AER, or WSF and six-digit number. First digit indicates region who purchased and tagged the item. The Tag Number Prefix for leased equipment includes an "X" (example, DOX _____). The number is assigned by regional Supply personnel. TEF numbers are assigned by regional TEF Accountants.

2. Description

Record a brief description, i.e., wood side chair.

3. Commodity Code

Enter seven-digit number identifying item. Found in Commodity Code Catalog.

4. Useful Life

Leave blank when adding new tag number. This is computed by the system from a table. Proprietary fund (410) can do a "change" if required.

5. Equipment Number

Used when item is "assigned" to a piece of equipment, i.e., odometer to a car or pickup.

6. Site

Must be entered. Identifies location (building) of item. Consists of region, county code number, type of building (Alpha), and building number. Found in Facility Control Record.

7. Floor/Wing

Enter if applicable. Used primarily in Transportation Building. Identifies floor and wing of building (no room numbers) where item is located.

8. On Loan To

Enter if applicable. Used when item is loaned to another. Can be a person's name, or name of section or org. code, or location or combination as long as kept within 15 spaces.

9. On Loan From

Enter if applicable. Used when item is loaned. Identifies individual lending item. Can be name of section or person or building or org. code or combination.

10. Organization Code

Must be entered. Identifies area to which item is assigned.

11. Agency

Enter the Agency number. WSDOT is agency 405. (See Chart of Accounts.)

12. Fund

Enter Fund from which item was paid. DOH-108, TEF-410, WSF-109.

13. Prog.

Enter subprogram from which dollars are expended.

14. Requisition

Enter number of requisition item was requested on, if requisition was used.

15. Order

Enter purchase order or field order number. If item is leased, the purchase contract or lease agreement is to be entered here. If the WSDOT Purchasing Card was used, insert “PURCARD” in this field.

16. Date Received

Enter date item was received.

17. Voucher

Enter voucher number used to initiate payment for the item. Assigned by Regional Accounting. If item is “found” during inventory, PHY is entered here. However, system will not accept unless the warrant register number and date paid are entered as well.

18. Warrant Register

Enter warrant register number assigned by Olympia Service Center Accounting when warrant is issued. If item is “found” during inventory, INV is entered here. If item is a Lease, Purchase LSE is entered here. However, the system will not accept the warrant register number unless the voucher number and date paid are entered as well. Using “LSE” in the Warrant Register field, when applicable, provides the capability to run a report of all leased equipment, so it must be filled in.

19. Date Paid

Enter the date paid assigned by Olympia Service Center Accounting when warrant is issued. This is the date the depreciation is computed from. However, the system will reject unless voucher and warrant register are entered as well.

20. Status

Enter purchase status. G = Gift or donation. L = Loan from government agency. E = Error, originally not thought to be Minor Capital equipment. Blank = Normal purchase.

21. Participation

Enter percent of funding participation if other than WSDOT funds are involved. This will be used to reimburse said agency should item be deemed surplus and sold. Primarily for items purchased with federal funds.

22. Vendor

Enter name of vendor from whom the item was purchased.

23. Make

Enter manufacturer’s name. If not known, enter “unknown.”

24. Cost

Enter how much item cost. Includes tax and freight. If unknown, the average of like items in the system is to be used. A cost **must** be entered when adding new tag number.

25. Residual Value

OFM no longer makes a distinction between governmental and proprietary funds when it comes to residual value of assets because they are now both reported on the full accrual basis at the statewide level. What this means is that we can set a policy that is not dependant on fund type. If we rarely get any income from the sale of salvage capital assets then we can say in the manual to set the residual value to zero for everything. On the other hand if we do routinely get some income from the sale of salvage then we may want to sell it at 5% or 10% of the purchase amount.

26. Model

Enter model number, if applicable.

27. Serial

Enter serial number, if applicable.

28. Repair Cost

Enter amount paid when item is repaired.

29. Usage Hrs.

Not applicable for new purchase. Used in conjunction with repair costs to justify purchase of certain brand or type of equipment.

30. Cond.

Not applicable for new purchase. Condition Code of an item. G = good, F = fair, P = poor, O = obsolete or unserviceable. This field is updated during physical inventory.

31. Srpls.

“S” entered when item is deemed to be surplus to your needs.

32. Action Code

Enter “A” for add, “C” for change, or “D” for delete.

33. Submitted By

Signed by six-digit Organization Code Supervisor or their designee.

34. Date

Date form is prepared.

35. Delete

Reason code/agency authority number/G. A. authority number are entered from previously approved Property Disposal Request.

Tab I Minor Capital Property Transfer — Form DOT 721-007

WASHINGTON STATE DEPARTMENT OF TRANSPORTATION

MINOR CAPITAL PROPERTY TRANSFER

1 TAG NUMBER
AGENCY PREFIX | NUMBER

ITEM DESCRIPTION: 2

SENDER: 3

SERIAL NO.:

ADDRESS:

COMMODITY CODE:

4 RESPONSIBLE SUPERVISOR

DATE

TRANSFER FROM: 5

ORGANIZATION CODE	AGENCY	FUND	PROG.	SITE: DIST.	SITE: QTY. CODE	SITE: TYPE	SITE: BLDG.	FLOOR/ WING	EQUIPMENT NUMBER

TRANSFER TO: 6

NEW ORG. CODE	AGENCY	FUND	PROG.	SITE: DIST.	SITE: QTY. CODE	SITE: TYPE	SITE: BLDG.	FLOOR/ WING	EQUIPMENT NUMBER

7 RECIPIENT:

ADDRESS:

8 RESPONSIBLE SUPERVISOR

DATE

DOT FORM 721-007 REVISED 3/87 -1269-

1. Tag Number

This is the tag number of item being transferred. Be sure the prefix is correct and all six digits of the number is entered.

2. Item Description

This should be a short description of the item. Enter serial number if applicable or if it is known. Also, commodity code if known. This is informational only — not mandatory.

3. Sender

This is a name of section the item is being transferred from, i.e., Purchasing and Materials Management. Address: is address of section, i.e., Transportation Building, Olympia.

4. Responsible Supervisor

The six-digit Organization Code Supervisor or his designee that is transferring the item signs here.

5. Transfer From

These fields should be filled out with the information that pertained to where the item is being transferred from. If just one field of information is being changed, you should still fill out these fields, as it gives the person entering this information in the Master File a means to double check.*

*It is the responsibility of the recipient to enter transfer into system.

6. Transfer To

The receiving region should complete these fields with the new information and route it to have the information updated on the Master File.

7. Recipient

Name of section and address (building or street address) receiving the item.

8. Responsible Supervisor

The six-digit Organization Code Supervisor or his designee that is receiving the item signs here.

Tab J Property Disposal Request — Form S.F. 267-A

FORM
S.F. 267-A
(Rev. 1/86)

STATE OF WASHINGTON
PROPERTY DISPOSAL REQUEST

AGENCY AUTHORITY NO.	G.A. AUTHORITY NO.
1	
DATE PREPARED 2	

TO: SURPLUS PROPERTY OFFICE FROM: 3

See Instructions on Reverse

LOCATION OF PROPERTY IF NOT SAME AS ABOVE 4

TO BE COMPLETED WHEN PROPERTY DISPOSAL IS REQUESTED						TO BE COMPLETED AFTER DISPOSAL/DISPOSITION OF PROPERTY	
ITEM NO	QUANTITY	DESCRIPTION	ESTIMATED VALUE	FUND	FEDERAL PARTIC	DISPOSITION	AMOUNT REALIZED
5	6	7	8	9	10		

DISPOSAL/DISPOSITION REQUEST

11

- ☐ SURPLUS OR EXCESS
- ☐ TRADE IN (Submit With Requisition To Surplus Property)
- ☐ DOES NOT MEET INVENTORY CRITERIA
- ☐ SCRAP OR SALVAGE
- ☐ INSTALLED EQUIPMENT (In Line)
- ☐ LOST OR STOLEN (Local Authorities Contacted)
- ☐ TO BE USED FOR PARTS
- ☐ DIRECT TRANSFER
- ☐ OTHER (Specify) _____

SIGNATURE OF REQUESTER 12	TITLE	PHONE NO	DATE

SURPLUS PROPERTY APPROVAL

SURPLUS PROPERTY
- ☐ WILL INSPECT
- ☐ WILL NOT INSPECT
- ☐ WILL PICK UP AND SELL
- ☐ WILL SELL AT AGENCY LOCATION
- ☐ WILL ALLOW TRADE IN
- ☐ WILL REIMBURSE
- ☐ REQUESTS AGENCY SHIP TO SURPLUS
- ☐ REQUESTS AGENCY SCRAP
- ☐ REQUESTS AGENCY SELL
- ☐ OTHER (Specify) _____

SIGNATURE OF SURPLUS PROPERTY OFFICIAL	TITLE	PHONE NO	DATE

AGENCY DISPOSAL CERTIFICATION

COMPLETE ONLY AFTER SURPLUS PROPERTY HAS APPROVED DISPOSAL DISPOSITION REQUEST

THE ITEMS ABOVE HAVE BEEN DISPOSED OF IN THE FOLLOWING MANNER ☐ BURNED ☐ BURIED ☐ SMASHED ☐ ABANDONED ☐ OTHER (Specify) _____

SIGNATURE OF AGENCY OFFICIAL 13	DATE	SIGNATURE OF WITNESS TO DISPOSAL	DATE

ACTION BY INVENTORY CONTROL

REQUESTED INVENTORY DISPOSITION ☐ APPROVED ☐ DISAPPROVED	SIGNATURE 14	TITLE	DATE

***The Regional Administrator/Assistant Secretary must sign all Disposal Requests that are submitted as a result of the physical inventory.

The areas of the form not numbered or explained are filled in by Surplus Property or by WSDOT Purchasing and Materials Management. The areas that are numbered are filled in by the Requester.

1. Agency Authority No.

This is a six-digit number assigned by regions (usually accounting ofc.). The first digit indicates the region; second is Alpha letter A; the other four numbers are assigned sequentially.

2. Date Prepared

Date requester prepares form.

3. From

Name and address of requester.

4. Location of Property

If property is stored someplace other than address above enter here, i.e., Warehouse No. 2.

5. Item No.

Items are sequentially numbered. First item listed is 1, second is 2, etc.

6. Quantity

Quantity of items.

7. Description

Describe item, include tag number and condition.

8. Estimated Value

Estimate what the item is worth. This figure is not binding. It is to give Surplus Property a guideline.

9. Fund

This is the fund that owns the item. This is very important and must be filled in.

10. Federal Participating

Enter “yes” if item was purchased with federal funds. Otherwise enter “no.”

11. Disposal/Disposition

Put an X in the appropriate box that states how you want to dispose of the items. If item is missing during physical inventory, the LOST of STOLEN box is checked. The DIRECT TRANSFER box is checked if the item is being transferred between funds, i.e., DOH (108) to TEF (410).

12. Signature of Requester

The Regional Administrator/Assistant Secretary’s signature is required if the item is Minor Capital property missing during inventory. Otherwise, the six-digit Organization Code Supervisor or his/her designee should sign.

13. Agency Disposal Certification

This area of the form is used when authority has been given to the requester to scrap an item. The appropriate box is checked as to which manner was used to dispose of item. The requester signs before a witness. Then the form is returned to Olympia Service Center Purchasing and Materials Management.

14. Action by Inventory Control

The Regional Supply Officer or the Inventory Manager for the region is to sign here.

Exception: If the disposition designated on the form is Direct Transfer, does not meet inventory criteria or other, the Olympia Service Center Inventory Manager is to sign.

The Surplus Excess Items listed on the WSDOT's Intranet Purchasing and Materials Management Homepage are available on a first come first serve basis and are free to the requester. The transportation costs, if any, are the responsibility of the receiving office. These items are state property and as such are to be used for official state business and when necessary disposed of appropriately. Regions may reserve any of the posted items by contacting Dan Castro at (360) 570-6722.

Available too at the Purchasing and Materials Management Homepage is a Surplus Furniture Want List. The contact person listed has identified a "need" for a particular surplus furniture item(s). Transportation costs and arrangements are the responsibility of the office with the "need." Items requested will remain the property of the state and will, when necessary, be properly disposed of. Until such time when regions have the capacity to establish their own "homepage," they are invited to post their available items on this list. To post items, fax them to Dan Castro at (360) 570-6722 or e-mail him a brief description, quantity, contact person, and telephone number and the information will be placed on this page.

A. Definition

Minor Capital equipment, as defined by OFM Chapter 30 and WSDOT's Instructional Letter 4045.00, is equipment acquired by the state through purchase, self-construction, donation, or capital lease.

A.1 Mandatory Tracking

It is mandatory that items in commodity class code major group 10XX – Weapons, Firearms, Signal Guns, and Accessories be tracked in the Minor Capital inventory system regardless of cost.

A.2 Capitalized Assets

Capitalized assets should have an initial acquisition cost of $5,000 or more, including all ancillary charges necessary to place the asset in its intended location and condition for use.Note: Items purchased with Federal Participating funds with a cost of $5,000 or more will have yellow tags to identify them as such

A.3 Non-Capitalized, Small and Attractive Assets

Non-capitalized, small and attractive assets should have an initial acquisition cost of less than $5,000.and have a life expectancy of one year or more.*Note*: An item permanently attached to a building or structure is not considered Minor Capital equipment, i.e., furnace, drinking fountain, water heater, etc.

B. Valuing

Minor Capital equipment is to be valued according to the following criteria:

B.1 Purchased Assets

Valuation of purchased assets is to be made on the basis of the historical costs plus all appropriate ancillary costs. If the historical cost is not practicably determinable, then estimated costs are to be used.

B.2 Self-constructed Assets

When an agency constructs an asset for its own use, the following policy is to govern the asset's valuation: 1.All direct costs associated with the construction are to be included in the asset's value. 2.Indirect costs are to be excluded unless they are increased by the construction. 3.Interest costs are excluded from the determination of the asset's value.

B.3 Ancillary Costs

Normally, ancillary costs should be included in the cost of a capital asset. However, minor ancillary costs, not measurable at the time a capital asset is recorded, are not required to be capitalized but may be capitalized if the information becomes readily available.

B.4 Donated Assets

For those assets acquired by gift, donation, or payment of a nominal sum which is not reflective of the asset's true market value, the cost assigned is to be the fair market value at the time of acquisition plus all appropriate ancillary costs. If the fair market value is not practicably determinable due to lack of sufficient records, estimated costs are to be used.

B.5 Capital Lease

Accounting Procedures for Capital Lease Acquisitions

Items acquired via a capital lease with a net present value or fair value (whichever is less) of $10,000 or more are to be tagged and entered into the Minor Capital Inventory System.

Capital leases with a present value of less than $10,000 are to be treated as operating leases (expensed). However, if title to these items is transferred to the state at the conclusion of the operating lease, these items are to be tagged and entered into the Minor Capital Inventory System.

A lease must meet one or more of the following four criteria to qualify as a capital lease:

1. By the end of the lease term, ownership of the item is transferred to the state.
2. The lease contains a bargain purchase option.
3. The lease term is equal to 75 percent or more of the estimated useful life of the leased property.
4. If at the inception of the lease the present value of the minimum lease payments is 90 percent or more of the fair value of the leased property.

Leased

Minor Capital equipment will be identified by using an 'X' in the tag number prefix as indicated below:

DOX — Motor Vehicle Fund
TEX — Transportation Equipment Fund
WSX — Washington State Ferries
AEX — Aviation Division

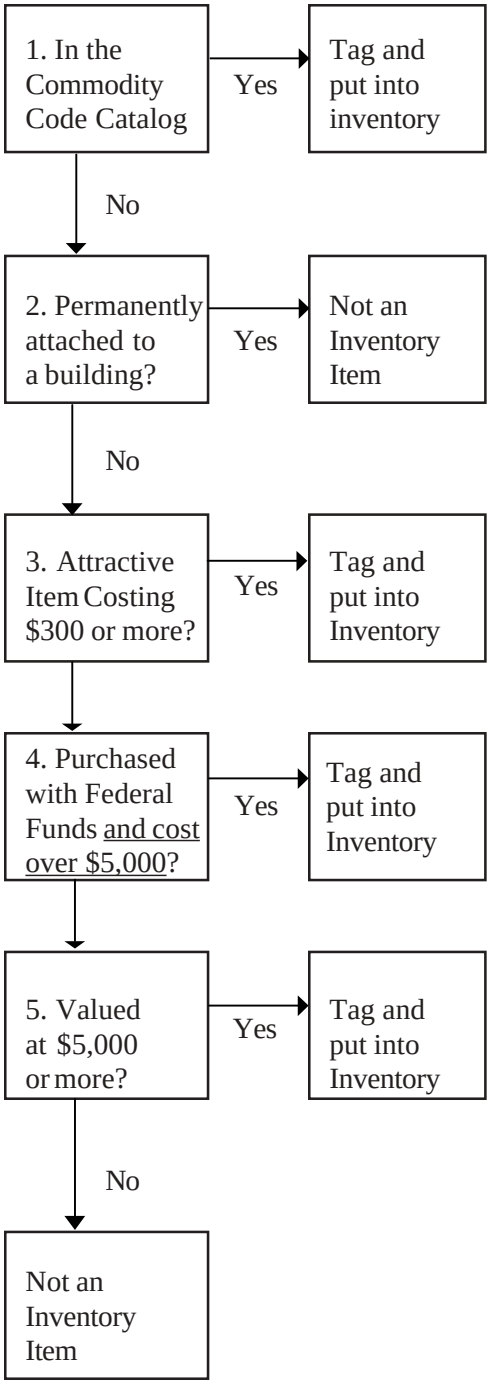
Note: Although leased Minor Capital equipment that meets the criteria above is to be tagged, it **IS NOT** to be marked with Washington State identifier, unless the purchase option is exercised. Then the "Washington State" identifier is to be applied **after** the last payment has been made and the equipment officially becomes the property of WSDOT.

C. Decision Flow Chart

As an aid to help you identify Minor Capital equipment, the deptartment has prepared the following flow chart:

To determine if an item is Minor Capital equipment requiring tagging, ask if this EQUIPMENT is . . .

EQUIPMENT = An item with a life expectancy of one year or more and not permanently attached to a building or structure.



An example of Commodity Code Catalog can be found in Appendix 2. Call the Inventory office at (360) 570-6720 to obtain catalog.

EXAMPLE = Drinking fountain, furnace, water heater, shelving.

ATTRACTIVE = An item that is *considered by inventory* to be particularly vulnerable to loss, i.e., cameras, projectors, radios, tape recorders, binoculars, electronic device.

VALUE = Replacement cost of new equivalent item.

If there is still a question, call Inventory at (360) 570-6720.

D. Information Technology Inventory Guidelines

IT Equipment Inventory Guidelines

Per TEF IT *Equipment Management System Procedures Manual*, effective November 1995, WSDOT's inventory system, NETMAN, will track the following items in bold print, while all of the peripherals (listed and not in bold print) are to be managed by individual organizations.

Workstation: Includes central processing unit (CPU), monitor, and may also include digitizer (CAE), speakers (CAE), software under $5,000, and external modems.

Router/Vitalink: May include CSU/DSU(s), modem(s), rack mount enclosure, interface, transceiver, and an expansion cabinet.

Bridge: May include CSU/DSU(s), modem(s), rack mount enclosure, interface, transceiver, and/or an expansion cabinet.

IBM Communication Controller: May include CSU/DSU(s), modem(s), MUX (multiplexor), MAU (multiple access unit) and/or a MAU 3.

Servers: Includes server control processor (CPU), monitor, keyboard, and may include tape or disc backup unit(s), network interface card(s), (NICs), CD-ROM(s), sofware, cabling, uninterruptible power supply (UPS), cabinets, and other internal/ external components physically attached to the frame.

Timeplex/link1/chassis, MMAC8/repeater/chassis, printers over $5,000, scanners, bar code readers, patch panels, video projection systems, diagnostic equipment, hubs, mainframe, and mainframe peripherals.

Property of WSDOT tags will be placed on all peripheral equipment not tracked in NETMAN.

As items are requested for purchase, which are currently not on this list, the NETMAN System Administrator will review and decide how it will be managed.

Note: All items purchase for use with an existing "system" with a unit value over $5,000 are to be capitalized as part of that system, and included in the monthly payment for that system.

All components purchased for an existing "system" with a unit value under $5,000, are to be paid for in one lump sum, unless a special arrangement has been made with IT Accounting for a payment plan.

E. Inventory Tracking

Appendix 4

Inventory Accounting and Tracking of Capital Assets Table
(Includes capitalized and non-capitalized small and attractive assets)

Note 1: Equipment in (TEF's) FEMS will either be purchased by, or donated to, fund 410. Use object EQ02 or JC02 for the purchase of equipment donated to TEF.

Note 2: Due to the cost recovery nature of TEF operations, even items that don't meet the inventory requirements listed in Appendix B of IL 4045.00 will be placed in TEF's FEMS.

Note 3: For Minor Capital and NETMAN items that don't meet the inventory requirements, organization managers have the option of using the systems to account for the equipment (IL 4045.00 section 8.1). For reconciliation purposes, if an item under $5,000 is placed in a system that is not listed on this table then an EQ04 (Minor Capital) or EQ06 (NETMAN) object should be used.

All non-inventoriable assets under $300 should be coded to object EA01.
All non-inventoriable assets from $300.00 to $4,999.99 use object EQ01.

Group	Group & Class	Item Description (List from Office of Financial Mgmt., 30.50.10)	Useful Life (Years)	Small and attractive?	Inventory System	*Inventoriable:* Object / intitial cost $300 - $4,999.99	*Inventoriable:* Object (B/S Acct in fund 410) / intitial cost $5000 & Above
				Inventory System ID: M=Minor Capital, N=Netman (IT), F=Fleet and Equipment Mgmt. System (FEMS) WSF = Washington State Ferries			
*** 10 ***		*** MUST INVENTORY REGARDLESS OF COST * Weapons, Firearms, Signal Guns, & Accessories**	**5**				
	1005	Firearms & Accessories		Y	**M**	EQ04	JC01
	1040	Chemical Weapons & Equipment		Y	**M**	EQ04	JC01
	1095	Weapons, Miscellaneous (Signal Guns, Line-Throwing Equipment, Animal Control Devices, etc.)		Y	**M**	EQ04	JC01
*** 13 ***		*** MUST INVENTORY REGARDLESS OF COST * Ammunition & Explosives Equipment**	**5**				
	1305	Ammunition Reloading & Gunsmithing Equipment		Y	**M**	EQ04	JC01
	1350	Bomb H&ling & Cryogenic Equipment		Y	**M**	EQ04	JC01
	1375	Detonating Equipment		Y	**M**	EQ04	JC01
15		**Aircraft, Fixed & Rotary Winged**	**6**				
	1510	Aircraft, Fixed Wing			**F**	EQ02/EQ04	JC01(E220)/JC02
	1520	Aircraft, Rotary Winged			**F**	EQ04	JC01
16		**Aircraft Components & Accessories**	**5**				
	1680	Miscellaneous Aircraft Accessories & Components			**M**	EQ04	JC01
17		**Aircraft Support Equipment**	**5**				
	1730	Aircraft Ground Servicing Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	1740	Airfield Specialized Trucks, Trailers, & Lighting Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02

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(Includes capitalized and non-capitalized small and attractive assets)

Note 1: Equipment in (TEF's) FEMS will either be purchased by, or donated to, fund 410. Use object EQ02 or JC02 for the purchase of equipment donated to TEF.

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All non-inventoriable assets from $300.00 to $4,999.99 use object EQ01.

Inventory System ID: M=Minor Capital, N=Netman (IT), F=Fleet and Equipment Mgmt. System (FEMS)
WSF = Washington State Ferries

Group	Group & Class	Item Description (List from Office of Financial Mgmt., 30.50.10)	Useful Life (Years)	Small and attractive?	Inventory System	*Inventoriable:* Object / intitial cost $300 - $4,999.99	*Inventoriable:* Object (B/S Acct in fund 410) / intitial cost $5000 & Above
19		**Marine Vessels, Barges, & Docks (All, except otherwise indicated)**	**40**				
	1901	Passenger Only Vessels (Ferry Boats)	25		**WSF**		various construction objects
	1902	Passenger Vessel Components	20		**WSF**		various construction objects
	1903	Passenger Vessel Components	15		**WSF**		various construction objects
	1904	Passenger Vessel Components	10		**WSF**		various construction objects
	1905	Passenger Vessel Components	5		**WSF**		various construction objects
	1906	Passenger Vessel Components	3		**WSF**		various construction objects
	1910	Vehicle/Passenger Vessels (Ferry Boats)	40		**WSF**		various construction objects
	1911	Vehicle/Passenger Vessel Components	30		**WSF**		various construction objects
	1912	Vehicle/Passenger Vessel Components	25		**WSF**		various construction objects
	1913	Vehicle/Passenger Vessel Components	20		**WSF**		various construction objects
	1914	Vehicle/Passenger Vessel Components	15		**WSF**		various construction objects
	1915	Vehicle/Passenger Vessel Components	12		**WSF**		various construction objects
	1916	Vehicle/Passenger Vessel Components	10		**WSF**		various construction objects
	1917	Vehicle/Passenger Vessel Components	5		**WSF**		various construction objects
	1920	Fishing Vessels	6				
	1925	Vessels, Special Service (Tugs, Fire Boats, Tenders)	6		**F**	EQ02 / EQ04	JC01 (E220) / JC02
	1930	Barges, Cargo	6				
	1935	Barges & Lighters, Special Purpose	6				
	1940	Small Craft, Powered & Unpowered	6		**F**	EQ02 / EQ04	JC01 (E220) / JC02
	1945	Pontoons & Floating Docks	6		**M/WSF**		various construction objects
	1950	Floating Dry docks	6		**WSF**		various construction objects
	1990	Miscellaneous Vessels	6		**WSF**		various construction objects

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			Inventory System ID: M=Minor Capital, N=Netman (IT), F=Fleet and Equipment Mgmt. System (FEMS) WSF = Washington State Ferries				
20		**Marine & Ship Equipment**	**5**				
	2010	Ship & Boat Propulsion Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2030	Deck Winches, Hoists, etc.			**M**		JC01
	2050	Buoys			**M**		JC01
	2060	Commercial Fishing Equipment			**M**		JC01
	2090	Marine & Ship Furnishings, Equipment, & Misc.			**M**		JC01
22		**Railroad Equipment**	**40**				
	2240	Railroad Boxcars - Grain			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2245	Railroad Passenger & Power Cars			**F**	EQ02 / EQ04	JC01 (E220) / JC02
23		**Motor Vehicles, Trailers, & Cycles**	**5**				
	2310	Vehicles (Autos,Vans,Light Trucks) Up To 10,000 lbs. GVW			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2320	Vehicles, Medium & Heavy Duty (Trucks, Buses, & Special Purpose Vehicles) 10,000 lbs. GVW & Over			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2330	Trailers, Cargo & Utility Including Semitrailers		Y	**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2331	Trailers, Boat		Y	**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2332	Trailers, Camp, Office, Mobile Home, etc.			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2340	Motorcycles & Scooters			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2350	Combat Vehicles, Tracked			**F**	EQ02 / EQ04	JC01 (E220) / JC02
24		**Tractors: Crawler, Wheeled, & Track-Laying**	**10**				
	2410	Tractors, Crawler			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2420	Tractors, Wheeled, Industrial			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2421	Tractors, Wheeled, Farm-Type			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2430	Tractors, Track-Laying (Snowcat,Snowmobile,Weasel, etc.)			**F**	EQ02 / EQ04	JC01 (E220) / JC02

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25		**Vehicular Equipment & Components**	**10**				
	2510	Cab, Body, & Frame Components			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2530	Brake, Steering, Axle, & Wheel Assemblies			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2540	Accessories (Canopies, Tool Boxes, Light Bars, etc.)			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2590	Modifications (Cranes, Lifts, etc.)			**F**	EQ02 / EQ04	JC01 (E220) / JC02
28		**Engines, Turbines, & Components**	**5**				
	2805	Engines, Gas, Automotive			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2806	Engines, Gas, Marine			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2807	Engines, Gas, Small Implement			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2810	Engines, Aircraft			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2815	Engines, Diesel, Automotive			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2816	Engines, Diesel, Marine			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2817	Engines, Diesel, Industrial			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2830	Water Turbines/Water Wheels & Components			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2835	Turbines, Jet Engines, Nonaircraft			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2840	Turbines, Jet Engines, Aircraft			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2850	Engines, Rotary, Gas & Components			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2895	Engines, Miscellaneous & Components			**F**	EQ02 / EQ04	JC01 (E220) / JC02
29		**Engine Components & Accessories**	**5**				
	2910	Fuel System Components, Gas			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2940	Cleaners, Filters, & Strainers			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2960	Engine Accessories, Diesel Heavy Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2990	Engine Accessories, Nonaircraft Miscellaneous			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	2995	Engine Accessories, Aircraft Miscellaneous			**F**	EQ02 / EQ04	JC01 (E220) / JC02

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30		**Mechanically Powered Transmission Equip.**	**5**				
	3010	Torque Converters			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3020	Gears, Pulleys, & Sprockets			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3040	Power Transmission Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3050	Hydraulic System Components			**F**	EQ02 / EQ04	JC01 (E220) / JC02
32		**Woodworking Machinery & Equipment**	**5**				
	3210	Sawmill & Planing Mill Equipment			**M**		JC01
	3220	Woodworking Machines			**M**		JC01
	3230	Tools & Attachments for Woodworking Machinery			**M**		JC01
34		**Metalworking Machinery & Welding Equip.**	**10**				
	3405	Saw & Filing Machines			**M**		JC01
	3408	Machining Centers & Way-Type Machines			**M**		JC01
	3410	Electrical & Ultrasonic Erosion Machines			**M**		JC01
	3411	Boring & Broaching Machines			**M**		JC01
	3413	Drilling & Tapping Machines			**M**		JC01
	3414	Gear Cutting & Finishing Machines			**M**		JC01
	3415	Grinding & Finishing Machines			**M**		JC01
	3416	Lathes, Metalworking			**M**		JC01
	3417	Milling Machines			**M**		JC01
	3418	Planers & Shapers			**M**		JC01
	3419	Miscellaneous Machine Tools & Accessories			**M**		JC01
	3422	Rolling Mills & Drawing Machines			**M**		JC01
	3424	Metal Heat Treating & Nonthermal Treating Equipment			**M**		JC01
	3426	Metal Finishing Equipment			**M**		JC01
	3431	Electric Welding Equipment & Accessories			**M**		JC01
	3432	Welding Equipment, Engine Driven			**M**		JC01
	3433	Gas Welding, Heat Cutting, & Metalizing Equipment			**M**		JC01

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	3438	Miscellaneous Welding Equipment & Accessories			M		JC01
	3439	Miscellaneous Welding, Soldering, & Brazing Equipment			M		JC01
	3441	Bending & Forming Machines			M		JC01
	3442	Hydraulic, Pneumatic, & Mechanical Presses - Power & Manual			M		JC01
	3445	Punching & Shearing Machines			M		JC01
	3446	Forging Machinery & Hammers			M		JC01
	3447	Wire & Metal Ribbon Forming Machines			M		JC01
	3448	Riveting Machines, Power Operated			M		JC01
	3450	Machine Tools, Portable & Secondary			M		JC01
	3455	Cutting Tools, for Machine Tools			M		JC01
	3460	Machine Tool Accessories			M		JC01
	3465	Production Jigs, Fixtures, & Templates			M		JC01
	3470	Machine Shop Sets, Kits & Outfits			M		JC01

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(Includes capitalized and non-capitalized small and attractive assets)

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35		**Services & Trade Equipment - Laundry, Shoe, Sewing, Packaging**	**5**				
	3510	Laundry & Dry Cleaning Equipment			**M**		JC01
	3520	Shoe Repair Equipment			**M**		JC01
	3530	Industrial Sewing Machine			**M**		JC01
	3540	Wrapping & Packaging Machinery			**M**		JC01
	3550	Vending Machines			**M**		JC01
	3551	Parking Meters, Turnstiles, & Fare Recording Devices			**M**		JC01
	3590	Beauty & Barber Shop Equipment			**M**		JC01
	3591	Plastic Laminating Presses			**M**		JC01
	3595	Specialized Plastic Working Machines			**M**		JC01

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36		**Special Industrial Machinery - Food, Printing, Logging, & Textile**	**6**				
	3605	Food Cannery Machinery & Equipment			**M**		JC01
	3610	Printing Equipment			**M/F**	EQ02 / EQ04 (F only)	JC01 / JC01 (E220) / JC02
	3610-024	Engraver, Panagraph			M		
	3611	Duplicating Equipment/Copy Equipment			**M/N/F**	EQ02 / EQ04 / EQ06	JC01 / JC01 (E220) / JC02 / JC03
	3611-006	Copier		Y	M		
	3611-007	Copier, Blueprint Machine			M		
	3611-034	Copier, W/Sorter			M		
	3611-042	Copier, Color			M		
	3612	Stitcher, Electric			**M/F**	EQ02 / EQ04 (F only)	JC01 / JC01 (E220) / JC02
	3612-001	Binding Equipment			M/F		
	3625	Textile Industries Machinery			**M**		JC01
	3655	Gas Generating Aero Dispensing Systems, Fixed or Mobile			**M**		JC01
	3680	Foundry Machinery & Related Equipment			**M**		JC01
	3694	Clean Work Station, Controlled Environment Equipment			**M**		JC01
	3695	Specialized Logging Equipment			**M**		JC01

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37		**Agricultural Machinery & Equipment - Farm, Fishery, Pest Control, Garden, & Irrigation**	**12**				
	3710	Soil Preparation Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3720	Harvesting Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3730	Dairy & Livestock Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3731	Poultry Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3732	Fish Hatchery Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3740	Pest, Disease, & Frost Control Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3750	Garden Implements (Mowers, Hedgers, etc.)			**M/F**	EQ02 / EQ04 (F only)	JC01 / JC01 (E220) / JC02
	3751	Gardening Tools			**M**		JC01
	3752	Irrigation Equipment - Sprinklers, Pipe, & Accessories			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3755	Forestry Planting Tools			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3770	Animal Furnishings & Equipment - Saddles, etc.			**F**	EQ02 / EQ04	JC01 (E220) / JC02
38		**Construction, Mining, & Highway Maintenance Equipment**	**6**				
	3805	Earth Moving & Excavating Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3810	Cranes & Crane Shovels			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3815	Crane & Crane Shovel Attachments			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3820	Mining, Quarrying, & Rock Drilling Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3821	Rock Crushing Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3825	Road Clearing & Cleaning Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3826	Traffic Safety Devices			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3827	Pavement Marking Equipment & Accessories			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3828	Weed Burners & Brush Control Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3830	Construction & Maintenance Equipment Attachments			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3895	Miscellaneous Construction Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02

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39		**Materials H&ling Equipment**	**5**				
	3910	Conveyors			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	3920	Materials H&ling Equipment, Not self-propelled			**M**		JC01
	3930	Materials H&ling Equipment, Warehouse Type, Self-Propelled			**M/F**	EQ02 / EQ04 (F only)	JC01 / JC01 (E220) / JC02
	3940	Blocks, Tackle, Rigging, & Slings			**M**		JC01
	3950	Winches, Hoists, Cranes, & Derricks			**M/F**	EQ02 / EQ04 (F only)	JC01 / JC01 (E220) / JC02
	3960	Elevators & Escalators			**M**		JC01
	3990	Miscellaneous Materials H&ling Equipment			**M**		JC01
41		**Refrigeration & Air Conditioning Equipment, Components & Accessories**	**13**				
	4110	Refrigeration Units & Accessories, Commercial			**M**		JC01
	4111	Refrigeration Units & Accessories, Scientific			**M**		JC01
	4112	Refrigeration Units & Accessories, Household			**M**		JC01
	4119	Air Conditioning, Heating,&Ventilation Systems, Commercial			**M**		JC01
	4120	Air Conditioning Units&Accessories, Commercial& Industrial			**M**		JC01
	4121	Air Conditioning Units & Accessories, Household			**M**		JC01
	4123	Air Conditioning Units & Accessories, Marine			**M**		JC01
	4130	Refrigeration & Air Conditioning Plants & Components			**M**		JC01
	4140	Fans & Air Circulators, Nonindustrial			**M**		JC01
	4141	Industrial Fan & Blower Equipment			**M**		JC01

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42		**Fire Fighting Tools & Equipment**	**5**				
	4210	Fire Fighting Tools & Equipment			**M**		JC01
	4211	Fire Extinguishers & Accessories			**M**		JC01
	4220	Marine Life Saving Equipment			**M**		JC01
	4221	Marine Diving & Salvage Apparatus & Equipment			**M**		JC01
	4240	Safety & Rescue Equipment (Excluding Eye & Face Protection & Clothing)			**M**		JC01
	4241	Safety & Rescue Equipment - Breathing Apparatus			**M**		JC01
	4242	Safety & Rescue Equipment, Eye & Face Protectors			**M**		JC01
43		**Pumps & Compressors**	**5**				
	4310	Compressors, Mounted & Unmounted		Y	**M/F**	EQ02 / EQ04	JC01 / JC01 (E220) / JC02
	4320	Power & H& Pumps		Y	**M**	EQ04	JC01
	4330	Centrifugals, Separators, & Pressure & Vacuum Filters (Nonlaboratory)			**M**		JC01
44		**Furnaces, Steam Plants, Driers, & Air Purification Equipment**	**13**				
	4410	Industrial Boilers			**M**		JC01
	4420	Heat Exchangers & Steam Condensers			**M**		JC01
	4430	Industrial Furnaces, Kilns, Lehrs, & Ovens			**M**		JC01
	4440	Driers, Dehydrators, & Anhydrators			**M**		JC01
	4460	Air Purification Equipment			**M**		JC01
	4465	Industrial Controls			**M**		JC01

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45		**Plumbing, Heating, & Sanitation Equipment**	**5**				
	4510	Plumbing Fixtures & Accessories			**M**		JC01
	4515	Dispensers, All Types			**M**		JC01
	4520	Space Heaters, Nonportable			**M**		JC01
	4521	Space Heaters, Portable			**M**		JC01
	4525	Water Heaters			**M**		JC01
	4530	Fuel Burning Units & Accessories			**M**		JC01
	4540	Miscellaneous Plumbing, Heating, & Sanitation Equipment			**M**		JC01
46		**Water Purification & Sewage Treatment Equipment**	**5**				
	4610	Water Purification Equipment					
	4620	Water Distillation Equipment					
	4630	Sewage Treatment Equipment					
49		**Specialized Maintenance & Repair Shop Equipment**	**5**				
	4910	Motor Vehicle Maintenance & Repair Shop Equipment		Y	**M/F**	EQ02 / EQ04	JC01 / JC01 (E220) / JC02
	4920	Aircraft Maintenance & Repair Shop Equipment		Y	**M**	EQ04	JC01
	4925	Marine Maintenance & Repair Shop Specialized Equip.		Y	**M**	EQ04	JC01
	4930	Lubrication Equipment & Accessories			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	4931	Fuel Dispensing Equipment & Accessories			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	4940	Miscellaneous Maintenance & Repair Shop Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02

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51		**Hand Tools, Powered & Nonpowered**	**5**				
	5110	Hand Tools, Edged, Nonpowered		Y	**M**	EQ04	JC01
	5120	Hand Tools, Nonedged, Nonpowered,		Y	**M**	EQ04	JC01
	5130	Hand Tools, Power Driven, Attachments		Y	**M**	EQ04	JC01
	5136	Taps, Dies, & Collets - H& & Machine		Y	**M**	EQ04	JC01
	5140	Tool & Hardware Boxes		Y	**M**	EQ04	JC01
	5180	Sets, Kits, & Outfits of H& Tools		Y	**M**	EQ04	JC01
52		**Measuring Tools & Gauges**	**5**				
	5210	Measuring Tools, Craftsmen's		Y	**M/F**	EQ02 / EQ04	JC01 / JC01 (E220) / JC02
	5220	Inspection Gauges & Precision Layout Tools			**M**		JC01
53		**Hardware, Abrasives, Locks & Packing**	**5**				
	5335	Screening, metal			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	5340	Key-Duplicating Machines		Y	**M/F**	EQ02 / EQ04	JC01 / JC01 (E220) / JC02
54		**Prefabricated, Portable Structures, Buildings & Scaffolding**	**50**				
	5410	Prefabricated, Portable Structures, & Buildings			**M**		JC01
	5420	Bridges, Fixed & Floating			**M**		JC01
	5430	Storage Tanks			**M**		JC01
	5440	Scaffolding Equipment & Ladders			**M**		JC01
	5445	Prefabricated Tower Structures			**M**		JC01
	5450	Miscellaneous Prefabricated Structures			**M**		JC01

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58		**Communication, Recording, Reproducing, & Detection Equipment**	**7**				
	5805	Telephone & Telegraph Equipment, & Cell Phones			**N/M**		JC01 / JC03
	5810	Communications Security Equipment & Components		Y	**M**	EQ04	JC01
	5815	Teletype & Facsimile Equipment		Y	**M**	EQ04	JC01
	5820	Communications Equipment, Industrial & Commercial			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	5821	Radio & Television Communications Equipment, Airborne			**N**		JC03
	5822	Communications Equipment, Public Safety: Audio & Video		Y	**M/F**	EQ02 / EQ04	JC01 / JC01 (E220) / JC02
	5825	Radio Navigation Equipment, Nonairborne			**N/M**		JC01 / JC03
	5826	Radio Navigation Equipment, Airborne			**N/M**		JC01 / JC03
	5830	Intercommunications&Public Address Sys,Nonairborne			**N/M**		JC01 / JC03
	5831	Intercommunications & Public Address Systems, Airborne			**N/M**		JC01 / JC03
	5835	Sound Recording & Reproduction Equipment, Industrial & Professional (includes BETA & VHS Recorders; Video Cameras)			**M**		JC01
	5840	Radar Equipment		Y	**M**	EQ04	JC01
	5845	Underwater Sound Equipment & Accessories			**M**		JC01
	5850	Audio Tape, Industrial & Professional			**M**		JC01
	5851	Video Tape, Industrial & Professional			**M**		JC01
	5855	Night Vision Equipment		Y	**M**	EQ04	JC01
	5860	Stimulated Coherent Radiation Devices (Laser & Taser)			**M/F**		JC01 / JC01 (E220) / JC02
	5865	Headsets, H&sets, Microphones, Speakers, etc.			**M/F**		JC01 / JC01 (E220) / JC02
	5895	Miscellaneous Communication Equipment			**N/M/F**		JC01 / JC01 (E220) / JC02 / JC03

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59		**Electrical & Electronic Components**	**5**				
	5940	Lugs, Terminals, & Terminal Strips, Electrical			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	5941	Boards, Terminal, Multi-application, Electronic			**F**	EQ02 / EQ04	JC01 (E220) / JC02
60		**Fiber Optics Materials, Components, Assemblies, & Accessories**	**5**				
	6010	Fiber Optic Conductors			**N/F**	-	JC01 (E220) / JC02 / JC03
	6030	Fiber Optic Devices			**N/F**	-	JC01 (E220) / JC02 / JC03
	6070	Fiber Optic Accessories			**N/F**	-	JC01 (E220) / JC02 / JC03
	6099	Miscellaneous Fiber Optic Components (Items which are not classifiable in a more specific class)			**N/F**	-	JC01 (E220) / JC02 / JC03
61		**Electric Wire, Power, & Distribution Equipment, Batteries, & Generators**	**5**				
	6105	Motors, Electrical			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	6110	Electrical Control Equip. Switchgear,Servomechanisms, etc.			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	6115 6115-020	Generators & Generator Sets, Electrical Below 5 KW Minor Capital Above 5 KW FEMS		Y	**M/F**	EQ02 / EQ04	JC01 / JC01 (E220) / JC02
	6118	Solar, Thermal, & Nuclear Power Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	6120	Transformers, Distribution & Power Station			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	6125	Converters, Electrical, Rotating			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	6130	Converters, Electrical, Nonrotating			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	6135	Batteries, Dry Cell			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	6141	Batteries, Wet Cell, Industrial & Electric Vehicles			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	6150	Miscellaneous Electric Power & Distribution Equipment			**F**	EQ02 / EQ04	JC01 (E220) / JC02

Appendix 4

Inventory Accounting and Tracking of Capital Assets Table
(Includes capitalized and non-capitalized small and attractive assets)

Note 1: Equipment in (TEF's) FEMS will either be purchased by, or donated to, fund 410. Use object EQ02 or JC02 for the purchase of equipment donated to TEF.

Note 2: Due to the cost recovery nature of TEF operations, even items that don't meet the inventory requirements listed in Appendix B of IL 4045.00 will be placed in TEF's FEMS.

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All non-inventoriable assets under $300 should be coded to object EA01.
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Group	Group & Class	Item Description (List from Office of Financial Mgmt., 30.50.10)	Useful Life (Years)	Small and attractive?	Inventory System	*Inventoriable:* Object / intitial cost $300 - $4,999.99	*Inventoriable:* Object (B/S Acct in fund 410) / intitial cost $5000 & Above
			Inventory System ID: M=Minor Capital, N=Netman (IT), F=Fleet and Equipment Mgmt. System (FEMS) WSF = Washington State Ferries				
62		**Lighting Fixtures & Lamps**	**5**				
	6210	Lighting Fixtures, Indoor			**M**		JC01
	6211	Lighting Fixtures, Outdoor			**M**		JC01
	6230	Portable Electric Lighting Equipment			**M**		JC01
	6290	Flying Insect Control			**M**		JC01
63		**Alarm & Signal Systems**	**10**				
	6310	Traffic & Transit Signal Systems			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	6350	Alarm & Signal Systems, Commercial			**F**	EQ02 / EQ04	JC01 (E220) / JC02
65		**Medical, Dental, & Veterinary Equipment**	**12**				
	6515	Medical & Surgical Instruments & Equipment			**M**		JC01
	6516	Orthopedic Equipment			**M**		JC01
	6517	Ophthalmological, Refraction, & Audiometry Equipment			**M**		JC01
	6518	Veterinary Equipment			**M**		JC01
	6520	Dental Instruments & Equipment			**M**		JC01
	6525	X-ray Equipment, Medical, Dental, & Veterinary			**M**		JC01
	6530	Hospital Equipment			**M**		JC01
	6533	Patient Mobilization Aids			**M**		JC01
	6534	Stretchers & Litters			**M**		JC01
	6535	Sterilizing Equipment & Accessories			**M**		JC01
	6540	Opticians Instruments & Equipment			**M**		JC01
	6545	Medical Sets, Kits, & Outfits			**M**		JC01

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(Includes capitalized and non-capitalized small and attractive assets)

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66		**Instruments & Laboratory Equipment**	**5**				
	6605	Navigational Instruments			**M**		JC01
	6610	Flight Instruments			**M**		JC01
	6615	Automatic Pilot Mechanisms & Airborne Gyro Components			**M**		JC01
	6620	Engine Instruments			**M**		JC01
	6625	Electrical Measuring & Testing Instruments (Ammeters, Voltmeters, etc.)			**M**		JC01
	6626	Electronic Measuring & Testing Instruments			**M**		JC01
	6630	Equipment, Instruments, & Devices, Laboratory			**M/F**	EQ02 / EQ04 (F only)	JC01 / JC01 (E220) / JC02
	6635	Physical Properties Testing Equipment			**M**		JC01
	6636	Environmental Chambers & Related Equipment			**M**		JC01
	6640	Laboratory Supplies			**M**		JC01
	6641	Laboratory Furniture			**M**		JC01
	6643	Agriculture Laboratory & Field Testing Equipment			**M**		JC01
	6645	Time Measuring Instruments (Clocks, Watches, & Movements)			**M**		JC01
	6650	Optical Instruments, Laboratory			**M**		JC01
	6651	Optical Devices, Binoculars, Telescopes, Infrared Viewers, & Rangefinders		Y	**M**	EQ04	JC01
	6655	Geophysical & Astronomical Instruments			**M**		JC01
	6660	Meteorological Instruments & Apparatus			**M**		JC01
	6665	Hazard Detecting Instruments & Apparatus			**M**		JC01
	6670	Scales & Balances, Commercial & Household			**M**		JC01
	6671	Scales, Postal			**M**		JC01
	6672	Scales & Balances, Laboratory		Y	**M/F**	EQ02 / EQ04	JC01 / JC01 (E220) / JC02
	6675	Drafting, Surveying, & Mapping Instruments		Y	**M/F**	EQ02 / EQ04	JC01 / JC01 (E220) / JC02

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	6680	Liquid & Gas Flow, Liquid Level, & Mechanical Motion Measuring Instruments			**M**		JC01
	6681	Speedometers & Tachometers			**M**		JC01
	6682	Regulators & Gauges, Medical			**M**		JC01
	6685	Pressure, Temperature, & Humidity Measuring & Controlling Instruments			**M**		JC01
	6695	Combination & Miscellaneous Instruments			**M**		JC01

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			Inventory System ID: M=Minor Capital, N=Netman (IT), F=Fleet and Equipment Mgmt. System (FEMS) WSF = Washington State Ferries				
67		**Photographic, Projecting, & Microfilm Equip.**	**6**				
	6710	Cameras, Motion Picture		Y	**M**	EQ04	JC01
	6720	Cameras, Still Picture		Y	**M**	EQ04	JC01
	6730	Photographic Projection Equipment		Y	**M**	EQ04	JC01
	6740	Photographic Developing & Finishing Equipment			**M**		JC01
	6750	Photographic Supplies		Y	**M**	EQ04	JC01
	6760	Photographic Equipment & Accessories			**M**		JC01
	6770	Films Processed for Commercial & Industrial Use			**M**		JC01
	6780	Film Processing			**M**		JC01
	6790	Micrographic Equipment			**M**		JC01
	6791	Micrographic Supplies			**M**		JC01
	6793	Micrographic Unitizing Equipment & Accessories			**M**		JC01
69		**Training Aids & Devices**	**5**				
	6905	Multimedia Systems			**M**		JC01
	6910	Training Aids, Medical			**M**		JC01
	6911	Audiotape, Training			**M**		JC01
	6914	Slides, Training			**M**		JC01
	6918	Flight Training Aids & Devices			**M**		JC01
	6920	Overhead Transparencies, Training			**M**		JC01
	6921	Videotapes, Training			**M**		JC01
	6925	Targets			**M**		JC01
	6930	Vehicle Training Aids & Devices			**M**		JC01
	6935	Robots for Training			**M**		JC01
	6940	Communications Training Devices, For The H&icapped			**M**		JC01
	6950	Miscellaneous Training Aids & Devices			**M**		JC01

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70		**Information Technology (IT) Equipment & Software**	**4**				
	7010	Main Frame Computer Systems			**N**		JC03
	7011	Minicomputer Systems & Servers		Y	**N**	EQ06	JC03
	7012	Nonportable Microcomputer Systems, including desktop personal computers (PC's)		Y	**N**	EQ06	JC03
	7013	Portable Microcomputer Systems (handheld, such as, a PDA)		Y	M	EQ04	JC03
		Laptop and Notebook Computers		Y	**N**	EQ04	JC03
	7015	Front End Communications Processors			**N**		JC03
	7016	Data Processing Terminals			**N**		JC03
	7017	Data Communications Equipment (Multiplexors, Modems, Routers, Hubs, & Switches)			**N**		JC03
	7025	Input/Output & Storage Devices - Tape			**N**		JC03
	7026	Input/Output & Storage Devices - Disk (Laser & Magnetic)			**N**		JC03
	7027	Input/Output & Storage Devices - Other			**N**		JC03
	7030	Software, Main Frame & Minicomputer			**N**		JC03
	7031	Software, Microcomputer			**N**		JC03
	7034	Plotters		Y	**N**	EQ06	JC03
	7035	Other IT Accessorial Equipment & Components (Scanners, Data Displays, etc.)		Y	**N**	EQ06	JC03
	7037	Monitors			**N**		JC03
	7038	Laser Printers		Y	**N**	EQ06	JC03
	7039	Impact & Other Printers		Y	**N**	EQ06	JC03
	7040	Punched Card Equipment			**N**		JC03
	7042	Mini/Microcomputer Systems (Used primarily to control larger systems such as heating, A/C, etc.)			**N**		JC03
	7060	Test & Monitor Equipment			**N/F**	EQ02 / EQ04 (F only)	JC01 (E220) / JC02 / JC03

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71		**Furniture, Fixtures, & Accessories**	**10**				
	7105	Household Furniture			**M**		JC01
	7110	Office Furniture, Desk, Chairs, etc.			**M**		JC01
	7111	Mail Room Furniture & Equipment			**M**		JC01
	7112	School Furniture			**M**		JC01
	7115	Hospital Furniture			**M**		JC01
	7116	Furniture, Critical Environment (Prisons, etc.)			**M**		JC01
	7120	Furniture Fabrication & Repair Supplies			**M**		JC01
	7125	Cabinets, Lockers, Bins, & Shelving			**M**		JC01
	7126	Auditorium & Theater Furniture			**M**		JC01
	7127	Library Furniture			**M**		JC01
	7195	Miscellaneous Furniture & Fixtures			**M**		JC01
72		**Household & Commercial Furnishings & Appliances**	**7**				
	7231	Awnings			**M**		JC01
	7240	Containers, Utility, Commercial			**M**		JC01
	7241	Containers, Utility, Household			**M**		JC01
	7290	Miscellaneous Household & Commercial Furnishings & Appliances (Fireplace Sets, Hair Dryers, Washers Dryers, Compactors, Sewing Machines, Irons, etc.)			**M**		JC01

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73		**Food Preparation & Serving Equipment**	**5**				
	7310	Food Cooking, Baking, & Warming Equipment, Commercial			**M**		JC01
	7311	Food Cooking, Baking, & Warming Equipment, Household			**M**		JC01
	7320	Kitchen Equipment & Appliances, Commercial			**M**		JC01
	7321	Kitchen Equipment & Appliances, Household			**M**		JC01
	7330	Kitchen Utensils			**M**		JC01
	7352	Vacuum Containers & Chests			**M**		JC01
74		**Office, Visible Record, & Word Processing Equipment**	**5**				
	7420	Accounting & Calculating Machines		Y	**M**	EQ04	JC01
	7430	Typewriters & Office Type Composing Machines			**M**		JC01
	7435	Word Processing Equipment & Accessories (Includes mini & micro computers specifically designed for Word Processing purposes)			**M**		JC01
	7450	Office Type Sound Recording & Reproducing Machines			**M**		JC01
	7460	Visible Records Equipment			**M**		JC01
	7490	Miscellaneous Office Machines (Coin Counters, Collators, Cash Registers, etc.)			**M**		JC01

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77		**Musical Instruments, Phonographs, Radios, Televisions, & Household Recordings**	**5**				
	7710	Musical Instruments			**M**		JC01
	7720	Musical Instrument Parts & Accessories			**M**		JC01
	7730	Record Players, Radios, Television Sets, Tape Recorders, VCRs, & Video Cameras, Home Type		Y	**M**	EQ04	JC01
	7740	Recordings, Entertainment			**M**		JC01
	7742	Video Tapes, Entertainment			**M**		JC01
78		**Recreational & Athletic Equipment & Toys**	**5**				
	7810	Athletic & Sporting Equipment			**M**		JC01
	7820	Games, Toys, & Wheeled Goods			**M**		JC01
	7830	Gymnastic Equipment			**M**		JC01
	7831	Playground Equipment			**M**		JC01
	7832	Gameroom Equipment, Pool & Billiard Tables, & Bowling Equipment			**M**		JC01
79		**Cleaning Equipment**	**5**				
	7910	Floor Polishers, Scrubbers, & Accessories			**M**		JC01
	7912	Vacuum Cleaners, Carpet Sweepers, & Accessories			**M**		JC01
83		**Textile, Leather, Tents, & Flags**	**10**				
	8340	Tents, Tarpaulins, & Canvases			**M**		JC01

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99		**Signs, Arts & Crafts, & Church Equipment**	**5**				
	9905	Advertising Signs & Identification Plates			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	9906	Highway Signs			**F**	EQ02 / EQ04	JC01 (E220) / JC02
	9909	Sign Making Machines & Accessories			**M**		JC01
	9910	Arts & Crafts Supplies			**M**		JC01
	9915	Collectors' Items			**M**		JC01
	9925	Ecclesiastical Equipment			**M**		JC01
	9930	Cemetery Equipment			**M**		JC01
	9999	Miscellaneous Items - those items which cannot conceivably be classified in any existing classes.			**M**		JC01

F. Risk Assessment of Non-capitalized Assets Vulnerable to Loss

F.1 Purpose of Inventory Control of Small and Attractive Assets

The purpose of this assessment is to inform Washington State Department of Transportation (WSDOT) employees of the requirements to identify and protect assets that are particularly vulnerable to loss in accordance with the Office of Financial Management's State Administrative and Accounting Manual 30.40.20.

This risk assessment is intended to identify assets, owned by the Washington State Department of Transportation, that are particularly vulnerable to loss in accordance with the Office of Financial Management's State Administrative & Accounting Manual (30.40.20).

Assets with a unit cost (including sales tax, transportation charges, installation, and other ancillary costs) of less than $5000 that are identified as small and attractive must be carried on agency property records (OFM 30.40.10).

Determining vulnerability to loss is a subjective judgment that balances absolute control with the cost of achieving that control. It would be prohibitively expensive to establish inventory control over every department owned asset, yet public accountability dictates that the department exercise some reasonable level of control over the equipment and materials it buys to accomplish its core mission.

This assessment is made with those considerations in mind. We trust that managers will be vigilant of how resources are used and will do their utmost to safeguard department property. For those items over which formal inventory control is established, we will provide the best tools and training possible to make inventories both efficient and effective so that valuable resources are not diverted from the core mission.

G. Supersession

This Appendix of the Capital Assets Inventory Manual 72-89 supersedes and replaces those sections of the following department Directional Documents that include information about the inventory process for small and attractive assets, including:

- Information Processing Technology Procurement and Use. Directive D 17-84, dated November 21, 1995
- Accounting Manual M 13-82
- Office of Information Technology inventory information
- Transportation Equipment Fund (TEF) Administrative Manual (Draft)
- Inventory Control of Small and Attractive Assets Instructional Letter 4045.00

H. Rules and Procedures

H.1 Identification

WSDOT determines that non-capitalized assets identified at Paragraph P are vulnerable to loss and subject to inventory control as small and attractive assets.

H.2 Responsibilities of Managers

Organization managers are responsible for accounting for small and attractive assets within their organization and will implement the internal controls described at Paragraph O.

I. References

I.1 RCW 43.19.1917 – Records of equipment owned by state –Inspection – "State equipment" defined.

All state agencies, including educational institutions, shall maintain a perpetual record of ownership of state owned equipment, which shall be available for the inspection and check of those officers who are charged by law with the responsibility for auditing the records and accounts of the state organizations owning the equipment, or . . .

All state agencies, including educational institutions, shall account to the office of financial management upon request for state equipment owned by, assigned to, or otherwise possessed by them and maintain such records as the office of financial management deems necessary for proper accountability therefore. . . . The term "state equipment" means all items of machines, tools, furniture, or furnishings other than expendable supplies and materials as defined by the office of financial management.

I.2 State Administrative and Accounting Manual (SAAM)

- **30.10.20.b** – RCW 43.19.1917 requires OFM to develop a standard method of maintaining records for state owned equipment that state agencies must follow.
- **30.40.20** – Each agency should perform a risk assessment (both financial and operational) on the agency's assets to identify those assets that are particularly at risk or vulnerable to loss. Assets so identified that fall below the state's capitalization policy are considered small and attractive assets. Each agency should develop written internal policies for managing small and attractive assets.

  The agency should implement specific measures to control small and attractive assets in order to minimize identified risks. Periodically, the agency should perform a follow up risk assessment to determine if the additional controls implemented are effective in managing the identified risks.

  Agencies must include as small and attractive assets all items in the commodity class code major group 10XX – Weapons, Firearms, Signal Guns, and Accessories.

Otherwise, agencies have discretion in setting their definition of small and attractive assets. *However, absent a risk assessment and development of written policies for identifying and controlling small and attractive assets, agencies must include, at a minimum, the following assets with unit costs of $300 or more as small and attractive:*

5822 Communications Equipment, Public Safety: Audio and Video

6651 Optical Devises, Binoculars, Telescopes, Infrared Viewers, and Rangefinders

6710-6730 Cameras and Photographic Projection Equipment

7012-7013 Microcomputer Systems, Laptop and Notebook Computers

7034-7039 Other IT Accessorial Equipment and Components (Scanners, Data Displays, etc.)

7420-7450 Office Equipment

7730 Record Players, Radios, Television Sets, Tape Recorders, VCRs, Video Cameras, Home Type

- **OFM 30.40.40** – Upon receipt and acceptance of an inventoriable asset, the agency inventory officer is responsible for supervising the addition of the asset to the inventory system. This includes assigning tagging responsibilities to specific individuals as well as developing and implementing procedures to ensure that the necessary information is entered into the agency's capital asset inventory system.

I.3. WSDOT

- Accounting Manual M 13-82
- Chart of Accounts Manual M 13-02
- Directive 17-84 *Information Processing Technology Procurement and Use, dated November 21, 1995* – Information Processing Technology Procurement and Use Executives are responsible for standardization of microcomputer functions and configurations as deemed appropriate, as well as proper inventory, security, and disposal procedures. MIS staff will consult and advise executives regarding these areas.
- Capital Assets Inventory Manual M 72-89
- Office of Information Technology inventory information
- Transportation Equipment Fund (TEF) Administrative Manual (Draft)

J. Risk Assessment

The Washington State Department of Transportation determines that non-capitalized assets, costing between $300 and $4999 per unit in the commodity classes shown at Paragraph P, Inventory Requirement Table, are vulnerable to loss and are subject to inventory control as small and attractive assets.

K. Background

Rapid technological advances have generated a whole new category of non-capital assets that require special control procedures. Powerful computing devices that once cost thousands of dollars, now cost hundreds. As the cost has become smaller, so have the devices themselves making them highly portable and less obviously identifiable as state owned equipment.

Likewise, the functions performed by these items have changed to the point where they are considered to be not so much computers as common replacements for paper calendars, notebooks, and flip charts. The separate inventory systems that have been established to control fixed assets and information technology equipment are not well suited to this new generation of equipment.

As this equipment has become more available, less costly, and more widely used, the purchasing restrictions that once helped to enforce inventory accountability no longer apply. Many offices are able to purchase their desired product directly from the vendor and put it into immediate service. In some cases, for instance, DOT organizations are purchasing individual PC components and assembling them into complete workstations.

Individual organization managers are responsible for establishing inventory control of their purchases, but guidance is out-of-date and most managers have had no training in what is expected of them regarding inventory control. Even if they know of the various inventory systems, managers are not sure what qualifies as a small and attractive asset or in which system these items belong. Physical inventories, required only every two years, occur too infrequently to give organizations an appreciation of their responsibilities.

L. Risk Factors

The State Administrative and Accounting Manual (OFM 30.40.20) requires that a risk assessment of small and attractive assets consider both financial and operational aspects. It is vitally important to the mission of the Department of Transportation that we foster public trust by maintaining control of department owned assets. This risk assessment is based on consideration of the following factors that contribute to the vulnerability to loss of department owned assets.

L.1 Size of the Operation

The Department of Transportation is comprised of over 7000 employees tasked to keep people and business moving by operating and improving the state transportation systems vital to our taxpayers and communities. The department strives to provide its employees with the technological resources best suited to perform their jobs. This generates high demand for the types of assets covered in this assessment and drives a large financial investment.

Level of Vulnerability: High

L.2 Nature of Operations

Department employees operate statewide in a wide variety of conditions from offices to rugged field locations, often in harsh weather. They are required to transport valuable tools and equipment to remote job sites. Operations are decentralized to six regions, Washington State Ferries, and numerous autonomous entities that frequently reorganize to achieve improved service. Personnel turnover also occurs within the agency, making accountability difficult. All of these conditions create a high degree of susceptibility to damage, loss, theft, and misappropriation.

Level of Vulnerability: High

L.3 Cost

Drastically reduced prices have caused many items that once met the $5000 inventory threshold for fixed, capital assets to now fall into the category of non-capitalized, small and attractive assets. This does not, however, reduce the department's financial risks. Being easier to purchase and more affordable means that there are now many times more units, each still costing hundreds of dollars. The total financial investment by the department is probably higher than ever and is growing as technology items become more widely used for routine work functions.

Level of Vulnerability: High

L.4 Portability

As digital technology advances, equipment becomes more and more compact. Employees carry handheld computers, digital cameras, portable projectors, and other items to worksites throughout the state. Their size and portability are among the greatest advantages of the technology. Those advantages also make them highly susceptible to damage, loss, and theft. Unless organizations have stringently enforced procedures for checking equipment in and out of the office for each use, damaged or missing assets might not be reported until the time of the next physical inventory. By then, memories will fade and all accountability will be lost.

Level of Vulnerability: High

L.5 Compatibility/Desirability

The same equipment used at work is now also present in the homes of many employees. Hardware, software, and peripherals can be totally compatible. It is standard practice to exchange information between work and home scheduling systems using handheld computers and personal digital assistants. This compatibility and the constant movement between work and home, make it more likely that department owned equipment could be lost, damaged, misused, or commingled with personal property.

Level of Vulnerability: High

L.6 Information Security

In certain cases, the risk of losing an item is less important than losing the information that is contained in the item. Small devices can contain substantial amounts of personal or proprietary information the loss of which could represent significant legal exposure to the department. When combined with the higher chance of loss or theft resulting from their portability and compatibility characteristics, information security may be the most critical vulnerability factor.

Level of Vulnerability: High

M. Mitigating Factors

While the above risk factors indicate a high level of vulnerability, there are certain mitigating factors that have been considered that lessen the chances of equipment loss. Many assets are used as part of a system, which makes their absence highly noticeable. Computer monitors, for instance, are not individually inventoried because they comprise one component of a desktop system. Equipment installed on vehicles, aircraft, or watercraft is likewise considered to be part of a system, mitigating the need to maintain inventory accountability of the individual components.

N. Inventory Management Systems

There are three inventory systems used to account for small and attractive assets within the Department of Transportation. Each of these systems provides required capitalized asset data to the department's accounting systems, TRAINS and TARTS.

N.1 Minor Capital System

Administered by the Purchasing and Materials Management Office, this mainframe system contains the department's inventory of equipment acquired by the state through donation, gift, purchase, capital lease, or self-construction with a life expectancy of one year or more and an acquisition cost of $5000 or more. It is also used to account for non-expendable assets costing between $300 and $4999 per unit that are considered to be small and attractive, and items purchased with Federal Participating Funds.

N.2 Information Technology System

Maintained by the Office of Information Technology, this system is used to account for information technology equipment and software for all organizations in the Department of Transportation. Netman is the program currently being used for inventory of IT assets.

N.3 Fleet Equipment Management System (FEMS)

Managed by the department's Equipment Administration Office, this comprehensive, client-server based system performs asset management functions for a wide variety of vehicles and equipment that are replaced on a cyclic basis. More than 8000 units are managed by this system, with an inventory value exceeding $200 million. FEMS interfaces with the department's accounting system to report individual asset value and depreciation in order to keep the department's asset balance sheet current and accurate. FEMS is also an interactive, real-time system that provides the department with equipment assignment, utilization, cost distribution, and repair and services capability and tracking.

O. Internal Controls

The following internal controls will be used to reduce the risk of fraud, misuse, waste, abuse, loss, theft, and damage to department owned assets deemed to be small and attractive. These provisions will be included as written guidance in applicable department directional documents.

O.1 Inventory management system

All items identified as small and attractive (see Paragraph P. Inventory Requirement Table) with a unit cost of between $300 and $4999 will be entered into one of the designated inventory management systems at the time of receipt. It is the responsibility of the organization manager who initiated the purchase to ensure proper inventory control is established. The decision flow chart at Paragraph R. Inventory Decision Flow Chart will help you decide which items to place in inventory and into which system. Organization managers also have the option of accounting for equipment that does not specifically meet the required parameters through one of the automated inventory systems.

O.2 Physical inventories

Periodic physical inventories will be conducted on a biennial basis. Inventory system managers will establish procedures for conducting biennial physical inventories and will document the procedures in the related department manuals. More frequent physical inventories may be conducted by organization managers or by inventory system managers if they determine it to be necessary to verify accuracy or to improve accountability.

O.3 Physical security

Organization managers will establish sufficient controls to safeguard assets in designated, secure storage areas whenever they're not in use. There will also be procedures in place to sign out equipment to individuals who will be using the equipment at temporary locations or job sites away from the normal storage location.

O.4 Loss reporting

Any loss of department-owned assets will be reported to the WSDOT Audit Office as soon as discovered by any WSDOT employee. In the event of a suspected criminal act, immediately contact the Washington State Patrol or local law enforcement authorities. Organization managers will ensure that the required Crime/ Loss Report (WSDOT Form 134-210 EF) is properly completed and forwarded to the Audit Office.

O.5 Training

Inventory system managers will develop and present training for organization managers and system users to make them aware of inventory and internal control requirements. Organization managers will request training for themselves and for their employees as necessary to maintain clear understanding of inventory procedures and accurate asset accountability.

O.6 Property disposal

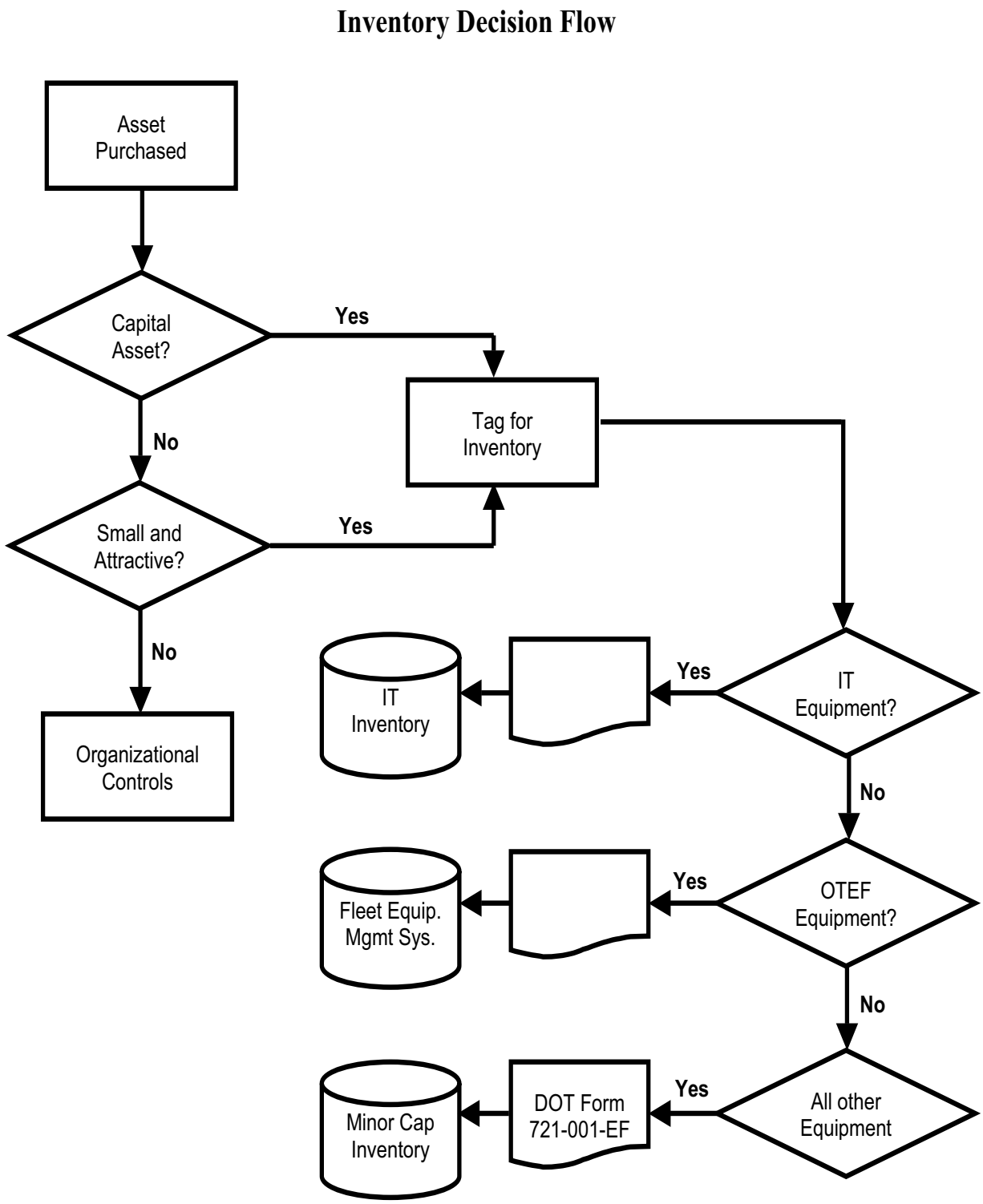
Whenever department owned property that is included in an inventory system is lost, damaged, destroyed, or is no longer needed by your organization, it should be properly disposed of according to the procedures in the Disposal of Personal Property Manual (M 72-91). Organization managers must also take action to remove the items from inventory records using DOT Form 721-001.

P. Inventory Requirement Table

Commodity Class Code	Item Description	Recommended Inventory System		
		Minor Cap	IT System	FEMS
10	**Weapons, firearms, signal guns, and accessories**			
1005	Firearms and accessories	X		
1040	Chemical weapons and equipment	X		
1095	Weapons, miscellaneous	X		
13	**Ammunition and explosives equipment**			
1305	Ammunition reloading and gunsmithing equip.	X		
1350	Bomb handling and cryogenic equipment	X		
1375	Detonating equipment	X		
23	**Motor vehicles, trailers, and cycles**			
2330	Trailers, cargo and utility including semi-trailers			X
2331	Trailers, boat			X
36	**Special Industrial Machinery – Food, Printing, Logging, and Textile**			
3611	Duplicating equipment/Copy equipment	X		
43	**Pumps and Compressors**			
4310 *	Compressors, mounted and unmounted	X		X
	**** Items scheduled for replacement through the Transportation Equipment Fund (TEF) will be accounted for in FEMS.***			
4320	Power and hand pumps	X		
49	**Specialized maintenance and repair shop equipment**			
4910 *	Motor vehicle maintenance and repair shop equipment	X		X
	**** Items scheduled for replacement through the Transportation Equipment Fund (TEF) will be accounted for in FEMS.***			
4920	Aircraft maintenance and repair shop equipment	X		
4925	Marine maintenance and repair shop equipment	X		
51	**Hand tools, powered and non-powered**			
5110	Hand tools, edged, non-powered	X		
5120	Hand tools, non-edged, non-powered	X		
5130	Hand tools, power driven, attachments	X		
5136	Taps, dies, and collets – hand and machine	X		
5140	Tool and hardware boxes	X		
5180	Sets, kits, and outfits of hand tools	X		
52	**Measuring tools and gauges**			
5210 *	Inspection gauges and precision layout tools	X		X
	**** Items scheduled for replacement through the Transportation Equipment Fund (TEF) will be accounted for in FEMS.***			

Commodity Class Code	Item Description	Recommended Inventory System		
		Minor Cap	IT System	FEMS
53	**Hardware, abrasives, locks and packing**			
5340	Key duplicating machines	X		
58	**Communications, recording, reproducing, and detection equipment**			
5810	Communications security equip. and component	X		
5815	Teletype and facsimile equipment	X		
5822 *	Communications equipment, public safety	X		X
	**** Items scheduled for replacement through the Transportation Equipment Fund (TEF) will be accounted for in FEMS. All equipment associated with 800 MHz wireless systems will be in FEMS.***			
5840	Radar equipment	X		
5855	Night vision equipment	X		
61	**Electric wire, power, and distribution equipment, batteries and generators**			
6115	Generators and generator sets, electrical	X		
66	**Instruments and laboratory equipment**			
6651	Optical devices, binoculars, telescopes, infrared viewers, and range finders	X		
6672 *	Scales and balances laboratory	X		X
6675 *	Drafting, surveying, and mapping instruments	X		X
	**** Items scheduled for replacement through the Transportation Equipment Fund (TEF) will be accounted for in FEMS.***			
67	**Photographic, projecting, and microfilm equipment**			
6710	Cameras, motion picture	X		
6720	Cameras, still picture (includes digital cameras)	X		
6730	Photographic projection equipment	X		
6750	Photographic equipment and accessories (miscellaneous)	X		
70	**Information Technology (IT) equipment and software**			
7011	Minicomputer systems and servers		X	
7012	Non-portable microcomputer systems, (incl. desktop PC)		X	
7013	Portable microcomputer systems, laptop and notebook		X	
???	Handheld computers, including personal digital assistants	X		
7034	Plotters		X	
7035	Other IT accessorial equip and components (only scanners)		X	
7038	Laser printers		X	
7039	Impact and other printers		X	
74	**Office, visible record, and word processing equipment**			
7420	Accounting and calculating machines	X		
77	**Musical instruments, phonographs, radios, televisions, and household recordings**			
7730	Record players, radios, television sets, taper recorders, VCRs, and video cameras, home type	X		

Q. Inventory Decision Flow



Appendix 5 Property Management Functional Guidelines

The management of WSDOT's Minor Capital Nonexpendable Property is a combined team effort. Procedures, to be effective, must be implemented through the user level. Managers of all levels must be aware of such procedures and play an active, supportive role. Managers need to be aware of, and in touch with, current property management activities.

The following presents a summary of the management activities at each level within the Minor Capital Nonexpendable Property management team.

Executives: Are responsible for policy implementation and overall line management of the Minor Capital Nonexpendable Property within their organization. They also ensure that furnished written system guidance material reaches the accountable personnel.

Manager, Purchasing and Materials Management: Exercises overall department-wide staff responsibility at the direction of the Manager, Administrative Services for the Minor Capital Nonexpendable Property Management System.

Administrative Officer (or other designee): Has responsibility within the region or major Headquarter organization for compliance with proper procedures.

Regional Supply Officer: Manages the operations portion of the Minor Capital Nonexpendable Property System within the region. The individual monitors the property to ensure proper documentation is maintained and that the items are identified and located in the system.

Organizational Unit Supervisor: Manages the Minor Capital Nonexpendable Property within the organization unit. This includes ensuring that the system is updated with transfer, addition, deletion, disposal, maintenance and repair costs, usage changes, and other similar information.

User: Any employee assigned an item will be responsible for its accountability, serviceability, and actual location. Changes in equipment status or transfers must be promptly reported to the Unit Supervisor. It is not intended that employees "sign" for property. However, this option is certainly open as deemed appropriate.

The foregoing are not present in all organizations. In small centralized offices, one individual may be assigned all duties related to Minor Capital management, to include custody, and use, of the property.

Tag numbers are simply equipment identification numbers that the various agencies within WSDOT assign to their Minor Capital property. The numbers are printed on bar code tags and consist of two parts:

1. The agency prefix, and
2. A six-digit number.

Agency prefixes which are in current use and are recognized by the computer are as follows:

For Purchased Equipment	For Leased Equipment
DOH — Motor Vehicle Fund	DOX — Motor Vehicle Fund
TEF — Transportation Equipment Fund	TEX — Transportation Equipment Fund
WSF — Washington State Ferries	WSX — Washington State Ferries
AER — Aviation Division	AEX — Aviation Division

The appropriate prefix is followed by a six-digit number (sorry, no alpha characters allowed — messes up the computer). For example: DOH 201534 identifies the agency as being the Department of Transportation, i.e., the Motor Vehicle Fund. The "2" designates North Central Region* — the region where the item was originally purchased and tagged. The 01534 portion simply indicates that the equipment in question was the 1534th item to be numbered.

*Under this scheme, DOH 001534 indicates WSDOT Headquarters; DOH 101534 indicates Northwest Region; DOH 201534 indicates North Central Region; DOH 301534 indicates Olympic Region; DOH 401534 indicates Southwest Region; DOH 501534 indicates South Central Region; and DOH 601534 indicates Eastern Region.

If an item is transferred from one region to another, the tag number **is not changed**. Consequently, it is entirely possible that the equipment bearing tag number DOH 201534 is properly located in the Eastern Region.

Ordering and Storing Tags

Authorized individuals may order Minor Capital inventory tags from Headquarters Purchasing and Materials Management or create them on site by using an acceptable printing device. Tags may be ordered from HQ in any quantity. Minor Capital Inventory forms, tags, and all related documentation must be stored in a locked location.

Log Book

Choose one or more of the methods listed below for maintaining a log which documents the tag number, make, model, serial number, and org code number. Logs must be kept current for auditing purposes.

Method A – A paper log
Method B – An electronic log
Method C – A Minor Capital Inventory form (721-001 EF)

All inventoried Minor Capital equipment is to be marked to identify it as state property for accountability purposes, to discourage theft, and to aid in its identification if it is lost or stolen.

A unique bar code tag is assigned to this equipment. It consists of three alpha letters (DOT) plus six numeric characters. This tag is located on the principal body of the item. Place the tag in plain view to facilitate physical inventory. Do not place the tag in an area subject to wear or on a removable part. Mark all items of equipment in like places. Bar tags that are currently in the system that begin with the alpha characters DOH, WSF, AER, or UCO will eventually meet their useful life expectancy, be surplused and eliminated from the system.

Equipment Prohibits Normal Marking

If a Minor Capital item is physically configured in a manner that prevents the attachment of a bar code tag, the preference is to engrave the tag number into the item. Due to configuration of some items, it may not be feasible to attach a bar code tag or engrave the tag number into the item. In this case, the inventory tag is attached to the Minor Capital Inventory form or to a picture of the item. Attach a picture of the item to the Minor Capital Inventory form and note the serial number on both documents.

Filing Inventory Forms and Documents

Minor Capital Inventory forms and pictures are to be kept in a notebook, folder, or box and stored in a secured location.

WSF/Processes for Identifying/Tagging/Recording

Please see Appendix 7A.

Capital Leased Equipment

Note: Capital leased equipment is marked with a unique bar code tag which consists of three alpha letters (DOX – the X designates leased equipment) and six numeric characters. If the purchase option is exercised at a later date, the "DOX" tag is removed and replaced with a "DOT" tag. The DOT tag is applied after the last payment has been made and the equipment officially becomes the property of WSDOT.

Procedure for Identification and Processing of Minor Capital/Small and Attractive Assets

The following procedure identifies processes and responsibilities for the identification, tagging and recording of newly purchased Minor Capital/Small and Attractive Assets

- The Purchasing Agent will be responsible for determining if an item meets the definition of either a small and attractive or minor capital asset. The Purchasing Agent will place a "To Be Tagged" note on the requisition prior to routing the procurement to the Buyer.
- The Buyer is responsible for putting an ASSET notation on the Purchase Order body when the procurement is processed. If an asset is shipped directly from a vendor to a job site, the Buyer will notify the Inventory Agent of all relevant information including: Purchase Order number, asset description and approximate arrival date. The Inventory Agent will then work with the order originator to ensure the asset is tagged on-site.
- A Receiving copy of the PO with ASSET noted is forwarded to the Inventory Agent and Accounting Services.
- The Inventory Agent completes the asset information available on DOT Form 721-001 EF and attaches a WSF property tag to the Receiving copy of the Purchase Order. A copy of Form 721-001 EF is forwarded to Accounting Services. The Receiving copy is forwarded to Central Receiving.
- Central Receiving personnel will identify that the item being received is to be tagged by the receiving paperwork forwarded to them. The asset will be received in MPET and a Receiving Report will be printed. The Inventory Agent is notified of the receipt and affixes the tag to the asset and will record the serial number and other pertinent information about the asset on DOT Form 721-001 EF.
- If a tag cannot be attached to the physical item because of its size, metal composition or other reasons, the tag number will be scribed onto the asset. The tag for items scribed will be attached to DOT Form 721-001 EF and will be filed. If an item cannot be scribed or otherwise identified with a property tag, the Inventory Agent will take a picture of the asset and attach it to the WSDOT Form 721-001 EF describing that item and its location.
- When the invoice for the asset is processed, Accounting Services applies the correct Object Code for the payment transaction and enters the payment information including tax and shipping on Form 721-001EF. The completed form is forwards it to the Inventory Agent.
- The Inventory Agent will complete the entry of all required information concerning the asset into the Minor Capital system record for that item.

1. For various reasons, many of the "missing" items are in fact not missing at all. For example, some items are in a storeroom, cabinet, or desk drawer and these areas have been overlooked in the inventory taking process. Another example would be lack of concern on the part of the inventory taker to properly count all items at a location.
2. An item was discarded without completion of the proper paper work and thus the item was not deleted from the inventory. For example, an item which was beyond repair was not properly surplused using a Property Disposal Request, S.F. 267-A; instead, it was thrown in a scrap pile or otherwise discarded.
3. An item was stolen and not noticed and/or not appropriately reported using a Property Disposal Request, S.F. 267-A. An example would be a piece of equipment which was only used in emergency situations. Since the emergency situation did not arise, its loss was not discovered until the physical inventory was taken.
4. A site containing various Minor Capital items was sold without removing the Minor Capital equipment. By default or design, these items became the property of the new owner.
5. An item was stolen, the police were notified, however, a S.F. 267-A was not completed and consequently the item was not removed from inventory. (Procedures have been changed so that this is no longer possible.) Apparently, it was not known that only the completion and processing of a S.F. 267-A removes the equipment from inventory.
6. A Motor Vehicle Fund (MVF) Minor Capital item was physically transferred to the Transportation Equipment Fund (TEF) without the completion of a S.F. 267-A. For example, a desk in the MVF inventory is physically transferred to a TEF organization. This action requires the receiving TEF organization to assign a new tag number to the desk and to load it into the inventory system. If the losing organization did not comply with proper interfund transfer procedures including the submission of a S.F. 267-A and did not verify that the transfer was entered into the computer, then the desk would not be removed from the MVF inventory.
7. An item could be transferred to another region or Headquarter organization and the new owner could improperly assign a **new** number to the item and load it into their organization's inventory under the **new** number. In addition, the previous owner would have to forget to delete the item from their inventory. This is possible when we recall that procedures prior to 1979 required that Minor Capital equipment be handled in this manner. For example, an electric drill is transferred from the Eastern Region to the Northwest Region and the new owner assigns a **new** number to the drill. In addition, the Eastern Region does not delete the drill from their inventory.

8. An item is cannibalized and a S.F. 267-A is not completed regarding this action. For example, a chain saw is cannibalized to repair other chain saws and a S.F. 267-A legitimizing this action is not completed, resulting in a cannibalized and unrecognizable chain saw that remains on inventory.
9. Trade-ins can create a problem when the tag number from the old item is removed and placed on the new item. Instead, a S.F. 267-A should be completed on the trade-in item and a new tag number must be assigned to the new item. For example, an item is turned in to a vendor for repair; in lieu of actual repair, the vendor exchanges the old item for a "new" reconditioned one.
10. An item consisting of several component parts, each of which has a tag number, is surplused, sold, etc., but only one of the component part tag numbers is deleted from inventory.
11. An item may inadvertently have been assigned two tag numbers. Although the original tag number would show up on the missing item report, no search was conducted or S.F. 267-A action initiated to resolve the problem.
12. A tag number may have simply fallen off a piece of equipment. The inventory taker, not realizing this, retags the item. The item will show up on the missing item report under the old number.

MOST, IF NOT ALL, OF THE ABOVE ARE THE RESULT OF NONCOMPLIANCE WITH PROCEDURES CONTAINED ELSEWHERE IN THIS MANUAL. APPROPRIATE MANAGEMENT EMPHASIS MUST BE APPLIED TO PREVENT THE ABOVE FROM OCCURRING IN THE FUTURE.

Washington State Department of Transportation

Instructional Letter

Number: IL 18-10

/s/ Paula J. Hammond
Chief of Staff

Effective: April 18, 2002
Expires: April 17, 2003

Loss of Public Funds or Property Notification Requirements

I. Introduction

A. Purpose

The purpose of this Instructional Letter is to inform all Washington State Department of Transportation (WSDOT) employees of the requirements for reporting the loss of public funds or state property.

B. Supersession

This Instructional Letter supersedes Instructional Letter IL 18-10, *Notification of Loss of Public Funds or Property*, dated February 25, 2001.

C. Term

This Instructional Letter will either be renewed or replaced within one year. It remains in effect until rescinded in writing.

D. References and Basis of Authority

1. Office of Financial Management, *State Administrative and Accounting Manual* (SAAM) 20.30.20 and 30.40.80
2. RCW 43.09.185, Loss of Public Funds
3. *Disposal of Personal Property Manual* M 72-91
4. *Fixed Assets Inventory Manual* M 72-89
5. *Consumable Inventory System Manual* M 72-90
6. *Inventory Control of Small and Attractive Assets* Instructional Letter IL 4045.00

Any revisions to the above are automatically incorporated by this reference.

II. Rules

A. Employees Report to WSDOT Audit Office

Employees must report any suspected or known loss of public funds or assets to the WSDOT Audit Office as soon as discovered.

Employees must complete a follow-up Crime/Loss Report (WSDOT Form 134-210 EF), required by the Office of Financial Management (OFM), and send it to the WSDOT Audit Office.

B. WSDOT Audit Office Report to State Auditor

In compliance with RCW 43.09.185, the WSDOT Audit Office will act on behalf of the department by reporting any known or suspected losses of public funds or assets to the State Auditor's Office. The WSDOT Audit Office is the liaison between the department and other state agencies requiring notification.

C. WSDOT Audit Office Coordinates Responsive Action

In compliance with Office of Financial Management's SAAM 20.30.20, the Director of Audit, in conjunction with the Assistant Secretaries and Region Administrators, will coordinate responsive action with the Attorney General's Office and the State Auditor's Office.

III. Procedures

A. Loss of Public Funds or Assets

Report any loss of public funds or assets to the WSDOT Audit Office (360) 705-7003 as soon as discovered by any WSDOT employee.

In the event of a suspected criminal act**, immediately** contact the Washington State Patrol or Local Law Enforcement.

B. Crime/Loss Report Completed

The employee is required to follow up by completing a Crime/Loss Report WSDOT Form 134-210 EF, and forwarding it to the WSDOT Audit Office. **The instructions for completing the report are included with the form. For assistance, please contact the WSDOT Audit Office at (360) 705-7003.**

When applicable, attach a copy of the police report to the Crime/Loss Report WSDOT Form 134-210 EF.

C. Property Disposal, Minor Capital Add/Change

A property Disposal Request, (State Form 267-A), and/or a Minor Capital Add/Change (WSDOT Form 721-001 EF) may need to be completed. The 267-A is available electronically under State Forms, with brief instructions. The 721-001 is available electronically under WSDOT forms. Please refer to the following manuals to determine whether either form is required:

1. *Disposal of Personal Property Manual* M 72-91
2. *Fixed Assets Inventory Manual* M 72-89
3. *Consumable Inventory Manual* M 72-90
4. *Inventory Control of Small and Attractive Assets* Instructional Letter IL 4045.00

For more information: If you have questions about either the 267-A or the 721-001, contact the Finance and Administration Division, Administrative Services, Purchasing and Materials Management, Inventory Branch, at (360) 570-6720.

D. Audit Office Processes Crime/Loss Report

Upon receipt of the Crime/Loss Report, WSDOT Audit Office will complete necessary procedures required by the Office of Financial Management's SAAM 20.30.20 and 30.40.80, and determine whether further review will be necessary.

V. Appendix

A. WSDOT Form 134-210 EF, "Crime/Loss Report" and Instructions

Alternate Formats: Persons with disabilities may request this information be prepared and supplied in alternate formats by calling the WSDOT ADA Accommodation Hotline collect 206-389-2839. Persons with hearing impairments may access WA State Telecommunications Relay Service at TT 1-800-833-6388, Tele-Braille 1-800-833-6385, or Voice 1-800-833-6384, and ask for connection to 360-705-7097.

Loss of Public Funds or Property Notification Requirements Instructional Letter IL 18-10
April 18, 2002

Appendix A, Page One
Form 134-210, "Crime/Loss Report"

Washington State Department of Transportation

Crime/Loss Report
For State Resources Only

Report Information

☐ Initial Report ☐ Supplemental to Report No. _____

Reported to Law Enforcement? ☐ No ☐ Yes Report No. _____
If yes, fill in Report No. and attach a copy to this form.

Audit Control No. (Assigned by Audit Office)

Name and Location of Law Enforcement Office

Reporting Office Control No (WSF Use)

Reporting Office	Org Code (6-digit)	Address of the Reporting Office	Reporting Office Phone No. ( ) (INCLUDE AREA CODE)

Incident Information

Discovered By	Location of Incident / Org Code	Date	Time ○ AM ○ PM

Brief Summary of Incident

Description of Property (Stolen, Lost, Missing, Damaged)

Item No.	Qty.	Description and Commodity Code No.	Status*	Complete Information Below if Known: Inventory/ TEF No.	Serial No.	Org. Code	Value (Estimate Orig. Cost)
			☐ I ☐ N ☐ T ☐ M				
			☐ I ☐ N ☐ T ☐ M				
			☐ I ☐ N ☐ T ☐ M				
			☐ I ☐ N ☐ T ☐ M				

*Status Legend: I = Inventory N = Non-inventory T = TEF M = Minor Cap C = Consumable

Acknowledgement

Crime/Loss Report Prepared By (Print Name)		Crime/Loss Report Reviewed By
Office		Position
Signature	Date	Date

DOT Form 134-210 EF
Revised 1/2001

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Loss of Public Funds or Property Notification Requirements Instructional Letter IL 18-10
April 18, 2002

Appendix A, Page Two
Form 134-210, "Crime/Loss Report"

Instructions for Completing the Crime/Loss Report

Please note: This report should ***not*** be used for recording the loss of private property or rental equipment. In those cases, please call the WSDOT Risk Management Office, Claims Administration at 360-753-2101.

Please fill out the form as completely as possible. If you do not know specific information being requested, leave the section blank and submit the report to ensure timely reporting. If you need assistance please call the WSDOT Audit Office.

Report Information

Initial / Supplemental Report	Mark the appropriate box to indicate if this is an initial report or a supplemental report. Supplemental reports may be used to record any further developments or change in the status of the initial report (e.g., recovery, restitution, property found).
Law Enforcement Report No.	Mark the appropriate box to indicate if it was investigated by a police agency. If yes, then obtain the number of the police report and record that number in this block. Also, attach the report to this form.
Audit Control No.	Leave blank. This number will be assigned by the Audit Office.
Reporting Office Control No.	This is for WSF use only.
Reporting Office	Record your office name.
Org. Code	Record your 6-digit org. code.
Address	Record the street address of the reporting office.
Phone	Record the telephone number of the reporting office including area code. This is important so we may contact you for further details.

Incident Information

Discovered By	The person who discovered the loss or crime.
Location of Incident/Org. Code	Record the actual location of the incident and the org. code responsible for providing crime loss information. Also, indicate the time and date the loss was discovered, and who discovered it.
Description of Incident	Provide a brief description of what happened (and, if known, **when**.)

Description of Property (Stolen, Lost, Missing, Damaged)

Description of Property	Record the appropriate information in each block provided. It is very important that all blocks be completed. We need complete information for input.
Status	Record the status of the property, i.e., did it belong to **Inventory, Noninventory, TEF, Minor Cap. or Consumable**. Please mark the appropriate box with an "X". **Note:** a Property Disposal Form SF 267-A may be required.

Acknowledgement

Report Prepared By	The person who completes and fills in the report should sign it and record the location of the place where the report is being made.
Report Reviewed By	The person signing the approval should be the immediate supervisor of the person who completed and turned in the report.

Please send the original to the WSDOT Audit Office in Olympia. The approving authority should keep a copy for their file.

If there is a criminal act suspected in the loss, please phone the local law enforcement agency and the WSDOT Audit Office in Olympia **immediately** at 360-705-7003.

DOT Form 134-210 EF
Revised 1/2001

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To ensure this agency is reporting its assets accurately to OFM, it is required that:

1. The acquisition cost entered into the Minor Capital Inventory System is the same amount reflected on the expenditure file.
2. Items the agency no longer has in its possession (that is, items that have been surplused, scrapped, lost, etc.) are deleted from the Minor Capital Inventory System. The dollars in the General Capital Assets Group are adjusted quarterly based on the changes in the Minor Capital Inventory System.

The reconciliation process is to take place each month and all costs are to be verified.

The primary offices responsible for reconciling the Minor Capital Inventory System acquisition costs to the TRAINS expended amounts are:

1. Headquarters Accounting Services Office for capitalized (JC01) equipment purchased throughout the agency (excluding TEF Fund 410 items).
2. Purchasing and Materials Management office for non-capitalized Headquarters purchased equipment.
3. The Region Supply Officer for non-capitalized equipment purchased in the regions.

There are two reports used to verify the expended amount in TRAINS with the acquisition cost in the Minor Capital System.They are:

1. TRAINS/Minor Capital Reconciliation Report, DOT Ram 0164 (hereafter referred to as the Reconciliation Report)

   This report comes from TRAINS and summarizes the expenditures for the month for JC01 and EQ04 object codes (excluding TEF Fund 410 items). The data prints in Organization Code sequence and lists

   Voucher Number, Fund, Object, Vendor Code, Date of Payment, and Amount of Payment. The Reconciliation Report is run each month, two days after TRAINS month end. This means, for instance, the February report will be received about March 10th. This report prints three copies at Headquarters each month. Headquarters Accounting will forward two copies to Purchasing and Materials who will retain a copy and forward a copy to the Regional Supply Officers. See the Reports Section for a sample of the report.

2. Minor Capital Monthly Change in Acquisition Cost Report, R23112 (hereafter referred to as the Change Report)

   This report lists, in Tag Number sequence; Organization Code, Voucher Number, Date Paid and changes to the acquisition cost in the Minor Capital Inventory System (additions, changes in value and deletions). It is run at the end of each month as part of the month end process and prints three copies at Headquarters. Purchasing and Materials Office will retain a copy and distribute copies to Headquarters Accounting and to the Regional Supply Officers. See the Reports Section for a sample of the report

Procedures

Step 1

Using the Change Report, attempt to match the items with a positive difference to expenditures on the Reconciliation Report. Note the Tag Number from the Change Report on the Reconciliation Report. If the dollar amounts are not the same you may need further information. Other reports available to aid you in identifying the appropriate Tag Number are the Minor Capital Additions Report, Transfer Report, Change Report, and the Deletions Report. Another excellent source of information is the Minor Capital Tag Number Log, which is maintained in each regional supply office. Also, it may be required to physically examine the Payment Voucher, which is filed in the appropriate Accounting Office to find exactly what was purchased.

Note: Items entered into one system may not show up in the other system in the same month, so a review of preceding and succeeding months may be necessary.

REPORT: DOT-RAM0164
ORG: 303
FY/FM: 2001/10

WASHINGTON STATE DEPARTMENT OF TRANSPORTATION
TRAINS/MINOR CAPITAL RECONCILIATION REPORT
OBJECT EQ04 AND JC01, EXCLUDING FUND 410

RUN DATE: 05/09/2001
PAGE: 2

ORG CODE	DOC NUMBER	FUND	OBJECT	VENDOR CODE	LINE DESCRIPTION	EQUIPMENT WORKED ON	AMOUNT	
303011	PV 30C 001726-0011	108	JC01	911414568	120800 LCD PROJECTOR F		5,257.40	D0H025498
303080	PV 30C 002055-0071	108	EQ04	132768071	031901 F0335/MISC VIDEO EQ F		3,486.00	
303080	PV 30C 002055-0011	108	EQ04	132768071	031901 F0349/DIG. CAMERA F		1,849.95	
303080	PV 30C 002055-0031	108	EQ04	132768071	032501 F0351/DIG BAT PROPK F		1,734.00	
303080	PV 30C 002087-0011	108	EQ04	132768071	040401 F0335/SHURE MIXER F		1,235.44	
303080	PV 30C 002055-0041	108	JC01	132768071	031901 F0335/DVCAM COMCORD F		8,795.00	
303080	PV 30C 002055-0061	108	JC01	132768071	032601 F0335/SACHTLER SYS F		6,377.80	

```
*****************************************
*            WASHINGTON STATE           *      OLYMPIA SERVICE CENTER                                    HWY-R23112
*     DEPARTMENT OF TRANSPORTATION      *
*     MINOR CAPITAL PROPERTY SYSTEM     *                                                                PAGE   5
*   MONTHLY CHANGE IN ACQUISTION COST   *
*            MONTH OF 05/01             *
*****************************************
```

TAG NUMBER	ORG CODE	COMMODITY CODE	COMMODITY DESCRIPTION	VOUCHER NUMBER	DATE PAID	PRIOR ACQ COST	CURRENT COST	DIFFERENCE
DOH025390	316620	3611006	COPIER	000836	12/03/99	0.00	6,467.04	6,467.04
DOH025390	316650	3611006	COPIER		/ /	6,467.04	0.00	-6,467.04
DOH025410	452001	6730005	PROJECTOR, LCD (COMP		/ /	5,485.04	0.00	-5,485.04
DOH025498	303011	6730005	PROJECTOR, LCD (COMP	001726	04/09/01	0.00	5,257.40	5,257.40
DOH025499	303011	6720042	CAMERA, DIGITAL	002021	04/09/01	0.00	970.00	970.00
DOH025500	303014	6720042	CAMERA, DIGITAL	002021	04/09/01	0.00	970.00	970.00
DOH025501	303011	6720042	CAMERA, DIGITAL	002021	04/09/01	0.00	970.00	970.00
DOH025502	346250	6710008	MONITOR/VHS, PLAYER	004610	04/13/01	0.00	1,356.25	1,356.25
DOH025503	316620	3611006	COPIER	003405	04/17/01	0.00	15,562.00	15,562.00
DOH025515	316670	5815001	FACSIMILE MACHINE	003370	04/24/01	0.00	582.00	582.00
DOH025516	301110	3611006	COPIER	000260	04/24/01	0.00	1,745.28	1,745.28
DOH25410	452001	6730005	PROJECTOR, LCD (COMP		/ /	5,485.04	0.00	-5,485.04
DOH604445	346500	6533003	TRANSFER LIFTS, ADA	???	10/30/98	0.00	5,642.82	5,642.82
							TOTAL	22,085.67

Step 2

If the cost of the item on the Change Report is different than the cost reflected on the TRAINS Reconciliation Report, a change/correction to the acquisition cost in the Minor Capital Inventory System is required. To adjust the acquisition cost to coincide with TRAINS aMinor Capital Add/Change Form (EF721-001) is prepared and submitted to your region's approving authority (Supply Officer). They will enter the information into the Minor Capital Inventory System to adjust the cost to the correct amount.

Note: Excise (compensation) tax payments are made on equipment that did not have sales tax included on the original payment voucher. These charges will normally show up on the Reconciliation report a month after the original payment. In addition, Headquarters Accounting will forward a copy of the Compensating Tax Voucher to Purchasing and Materials each month. They will send copies of the Voucher to the Region Supply Officers. The excise tax amount needs to be included in the acquisition cost in the Minor Capital System. To do this a Minor Capital Add/ Change form (721-001EF) is to be prepared and processed. When entering the tax amount use Option 1, Additional Cost screen, which is listed on the Main Menu of the Minor Capital Inventory System. Then on the Sub Menu use the Change Option to change the Acquisition Cost.

Washington State Department of Transportation

MINOR CAPITAL ADD/CHANGE

"Washington State" Engraved and Inventory Tag Attached
Date _____
Signed _____

TAG NUMBER	
AGENCY PREFIX	NUMBER
DOH	025311

DESCRIPTION	COMMODITY CODE GROUP	COMMODITY CODE ITEM	Useful Life	EQUIPMENT NUMBER	DIST	CNTY CODE	TYPE	BLDG	FLOOR/ WING	ON LOAN TO
COPIER					0	34	AF	01	3D	

ON LOAN FROM	ORG. CODE	AGENCY	FUND	PROG	REQUISITION	ORDER	DATE RECEIVED MO / DAY / YR	VOUCHER	WARRANT REGISTER
	316640								

DATE PAID MO / DAY / YR	STATUS	*PERCENT OF FEDERAL PARTICIPATION	VENDOR	MAKE	COST
		0%			973.36

*IF PURCHASED WITH STATE FUNDS ENTER ZEROS .(000)
IF FEDERAL FUNDS ARE INVOLVED ENTER THE PERCENT OF PARTICIPATION (090 = 90%)

RESIDUAL VALUE	MODEL	SERIAL	REPAIR COST	USAGE HRS	COND	SRPLS

ACTION CODE

C — A = ADD, C = CHANGE, D = DELETE

Add EXCISE TAX

DELETE		
REASON	AGENCY AUTHORITY NO.	G.A. AUTHORITY NO.

Sue Inventory — SUBMITTED BY

12/27/00 — DATE

DOT 721-001EF
Revised 4/94

Compensating Tax and/or Deferred Sales Tax Liability for Vouchers Processed During March 2001

Page 1

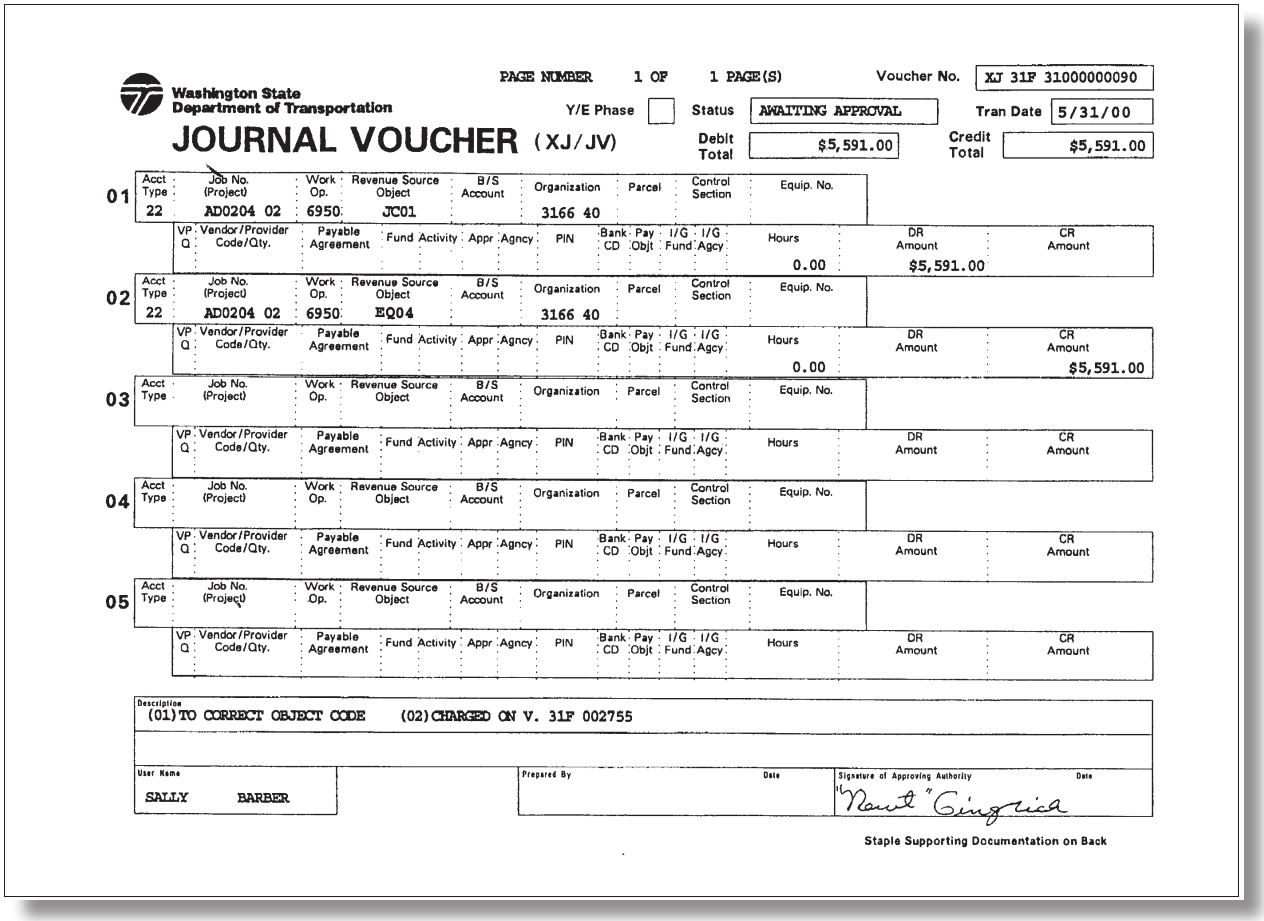
W/R and Voucher No.	Loc. Code	Vendor	%	Taxable Amount	Work Order Project	Work Order Group	Work Op.	Obj. Acct.	MEM F.O. No.	Agmt. No.	B/S Acct.	Control Sect. or Equip. No.	Org. No.	Non-Part.	Net Amount
07284-451-021009	0202	BITTERROOT BOLT & CHAIN CO	7.0	37.06	EQ0050	01	8127	ES71					455644	16.34	2.59
07402-451-021479	0202	TYLER & KELLY TRADEMARK MOTORS	7.0	196.39	EQ0050	01	8127	ES71					455644		13.75
07167-34F-004344	0405	HUMBOLDT MANUFACTUF											5120		44.80
07167-34F-004344	0405	HUMBOLDT MANUFACTUF											5120		100.80
017181-421-012703	0405	TELEWAVE INC											5605		24.16
017181-421-012703	0405	TELEWAVE INC											5605		59.84
07181-421-012694	0405	HARBOR FREIGHT TOOLS											5603	10.11	7.20
07179-421-012677	0405	SURVEYORS SUPPLY CO											1305		11.19
07179-421-012677	0405	SURVEYORS SUPPLY CO											1301	42.76	11.19
07178-421-012671	0405	MCMASTER CARR SUPPL											5603	21.09	10.40
07210-421-012827	0405	MCMASTER CARR SUPPL											5603		10.69
07302-34F-0004448	0405	ELE INTERNATIONAL INC											120		45.98
07302-34F-0004448	0405	ELE INTERNATIONAL INC.											120		45.98
07302-34F-0004448	0405	ELE INTERNATIONAL INC											120		45.98
07302-34F-0004448	0405	ELE INTERNATIONAL INC											120		45.98
07302-34F-0004448	0405	ELE INTERNATIONAL INC											120		45.98
07302-34F-0004448	0405	ELE INTERNATIONAL INC											20		45.98
07333-34F-004462	0405	HUMBOLDT MANUFACTURI											20		78.40
07333-34F-004462	0405	HUMBOLDT MANUFACTURI											20		24.80
07308-421-12941	0405	COM TRAIN											05		6.39
07389-34E-001390	0405	UNMANNED SOLUTIONS INC	8.0	69,053.00	EQ0020	01	8001	JC01			E220	13B20001	345120		5,524.24
07396-421-013188	0405	CAMERA BOUTIQUE INC	8.0	64.78	MB5531	01	2311	EA01				B11002	425531		5.18
07396-421-013188	0405	CAMERA BOUTIQUE INC	8.0	394.58	AD1201	01	0713	EA01					424301		31.57
07395-421-013162	0405	A W DIRECT INC	8.0	55.85	MB5110	01	2241	EA01				B11002	425110		4.47
07395-421-013167	0405	MCMASTER CARR SUPPLY CO	8.0	79.20	AD0002	09	0720	EA01					428301		6.34
07395-421-013168	0405	NATIONAL BUSINESS FURNITURE	8.0	88.00	AD0002	01	0725	EA01					424001		7.04
07395-421-013166	0405	FORESTRY SUPPLIERS INC	8.0	103.95	006018	60	0311	EA01					424301		8.32
07365-421-013043	0405	FIRST USA FINANCIAL SERVICES	8.0	925.00	AD1202	01	0713	EQ04					424302		74.00
07365-421-013043	0405	FIRST USA FINANCIAL SERVICES	8.0	925.00	EQ0020	01	8017	EQ04					425605		74.00
07365-421-013043	0405	FIRST USA FINANCIAL SERVICES	8.0	324.00	EQ0020	01	8017	EQ01					425603		25.92
07455-421-013251	0405	E T W CORP	8.0	36.43	EQ0020	01	8206	ES71					425603		2.91
07455-421-013054	0405	FOSTER SAFETY	8.0	2,064.00	SP0200	01	6960		B500559		1500		428401		165.12
				$612,911.93											$49,103.35

1. Check Obj. Acct. Codes for all JC01 and EQ04 objects that are listed in Projects other than EQ.
2. Check the Add/Change Forms for items entered into the Minor Cap System with the Org Code, Vendor Name, Voucher Number and amount listed in Taxable Amount Column to identify the Tag Number.
3. If unable to find the Tag Number, locate the original Payment Voucher in the Accounting Office to identify the purchased item.
4. When Tag Number is identified – prepare a Minor Capital Add/Change Form EF721-001 and revise the Acquisition Cost to include the Tax Amount.
5. Enter the change to Acquisition Cost in the Minor Cap system. Use Option 1 on the Main Menu and 'C' Option on the Sub Menu.

Step 3

For those items listed on the Reconciliation Report but not on the Change report, check the payment voucher on file in Headquarters Accounting or Region Accounting Office. If a Minor Capital Add/Change Form, EF721-001, has not been submitted, one is to be prepared and processed as stated in Step 2. Note the tag number on the Reconciliation Report.

For those items on the Change Report that cannot be found on the Reconciliation Report, research the documentation on the Change report for the tag number to find the TRAINS payment information (date paid, amount, object code, etc.). The date paid will tell you what month to look for the entry on the Reconciliation report. Some possibilities for not being able to reconcile would be a different org code on the payment voucher than in the Minor Capital System, or the object code may not be JC01 or EQ04. To correct object code errors on the Reconciliation Report a Journal Voucher should be prepared and processed.



Washington State Department of Transportation

PAGE NUMBER 1 OF 1 PAGE(S) Voucher No. XJ 31F 31000000090

JOURNAL VOUCHER (XJ/JV) Y/E Phase Status AWAITING APPROVAL Tran Date 5/31/00

Debit Total $5,591.00 Credit Total $5,591.00

	Acct Type	Job No. (Project)	Work Op.	Revenue Source Object	B/S Account	Organization	Parcel	Control Section	Equip. No.	Hours	DR Amount	CR Amount
01	22	AD0204 02	6950	JC01		3166 40				0.00	$5,591.00	
02	22	AD0204 02	6950	EQ04		3166 40				0.00		$5,591.00
03												
04												
05												

VP Q	Vendor/Provider Code/Qty.	Payable Agreement	Fund	Activity	Appr	Agncy	PIN	Bank CD	Pay Objt	I/G Fund	I/G Agcy

Description
(01)TO CORRECT OBJECT CODE (02)CHARGED ON V. 31F 002755

User Name: SALLY BARBER

Prepared By: Date

Signature of Approving Authority: "Nancy" Gingrich Date

Staple Supporting Documentation on Back

Step 4

All corrections you have made and processed should appear on the next run of the Reconciliation and Change Reports for you to verify the entries were made and reflected accurately.

After the tag numbers are noted on the Reconciliation report and reconciled with the Change report, the two reports are retained on file for three years, per General Retention Schedule GS02002.

Occasionally, a tag number that has been deleted needs to be reinstated into the Minor Capital System. For instance, an item could not be found at inventory time and was deleted. At a later date, the item is discovered. When this occurs, the item needs to be "put back" into the system. The procedures to do this are as follows:

1. Acquire the Agency Authority Number of the Property Disposal Request. The easiest way is to inquire on the terminal. (TAB A)
2. Locate the Property Disposal Request. Note on it this item has been found. (TAB B)
3. Prepare a Minor Capital Add/Change Form 721-001. Include Tag Number, Agency and G.A. Authority Numbers from the Property Disposal Request. Enter "C", for change, in the Action Code box. (TAB C)
4. Send a copy of the form to Olympia Service Center Purchasing and Materials so they can update the original Property Disposal Request.
5. Enter the "change" into the system. Use the Basic Inventory Update Inquiry screen. Enter "C" for change, as the option. Then erase the Reason Code, Agency Authority Number, G.A. Authority Number, and Disposal Date. The tag number is now back in service. (TAB D)

Note: **Check the organization code and site. If it is not correct, proceed with the transfer process.**

You will receive a Change Report (R23040CA) reflecting this transaction the next Monday. (TAB E)

Tab A Add/Change/Delete/Inquiry — Screen N23100S

```
C = OPTION            ADD/CHANGE/DELETE/INQUIRY SCREEN              N23100S
CURRENT RECORD, MEMORY UPDATE
      TAG NUMBER DC015663    COMMODITY CODE 730020    USEFUL LIFE  5.0
EQUIPMENT NUMBER             DESC  VIDEO CASSETTE PLAYER RECORDER
SITE:   DISTRICT 0  COUNTY 34 TYPE AF   BUILDING 01   FLOOR OR WING SEC
  LOCATION DESC: TRANSPORTATION BUILDING     DATE LAST INVENTORIED  02/28/97
      ON LOAN TO SE21               ON  LOAN FROM

  ORG. CODE 226020  AGENCY 765    -UNIT 108          PROGRAM 52
REQUISITION                     ORDER              DATE RECEIVED  / /  1 / 81
    VOUCHER 5190H     WARRANT REGISTER  NW          DATE PAID      / /  1 / 81

PURCHASE STATUS        % PARTICIPATION 100          ORIGINAL COST      1112.00
VENDOR                     MAKE  PANA 3/4" #1           TOTAL COST      1112.00
                                                   RESIDUAL VALUE
 MODEL  NV-2110M          SERIAL J6HE7L36            MONTHLY DEPRN:
                                                     ACCUM DEPRN:      1112.00
ACC. USAGE HOURS            CONDITION G       SURPLUS (Y/N) N

REPAIR COST             COST TO DATE:
DELETE: REASON _  AGCY AUTH DA7084 G.A. AUTH 98'947  DATE DISPOSED  6 / 22 / 98
                                                  ---------------------------------
       OPTIONS: 'A'-ADD, 'C'-CHANGE  'D'-DELETE  'I'-INQUIRE, 'E'-END
```

Tab B Property Disposal Request — Form S.F. 267-A

FORM S.F. 267-A

STATE OF WASHINGTON
PROPERTY DISPOSAL REQUEST

AGENCY AUTHORITY NO.	DATE AUTHORITY NO.
3A2715	03-1993

DATE PREPARED 3/9/97

TO: SURPLUS PROPERTY OFFICE

FROM: WSDOT
310 Maple Park Drive
Olympia, WA 98504-7414

ITEM NO.	QUANTITY	DESCRIPTION	ESTIMATED VALUE	[illegible]	[illegible]	DISPOSITION	ORIGINAL COST
1		~~Radio, Satellite Receiver DOB024444~~	$1500	~~243~~	~~0~~	DELETED 4-15-97 Found RESTATED 8/18/98	

DISPOSAL DISPOSITION REQUEST

☐ SURPLUS OF EXCESS ☐ TRADE-IN ☐ [illegible]
☐ SCRAP OR SALVAGE ☐ INSTALLED EQUIPMENT [illegible] ☒ [illegible]
☐ TO BE USED FOR PARTS ☐ EXPERT TRANSFER [illegible]

Kenny Logan — Country Boya — 705-7400 — DATE 3/9/97

SURPLUS PROPERTY APPROVAL

☐ [illegible] ☐ [illegible] ☐ WILL ACCEPT TRADE-IN ☐ REQUESTS AGENCY DEPT TO SURPLUS ☐ REQUESTS AGENCY SELL
☐ WILL ACCEPT SCRAP ☐ REQUEST AGENCY DISPOSAL ☐ WILL [illegible] ☐ REQUESTS AGENCY SCRAP ☐ OTHER

[illegible] — DATE 4/6/97

AGENCY DISPOSAL CERTIFICATION

☐ SOLD ☐ SOLD ☐ [illegible] ☐ [illegible] ☐ [illegible]

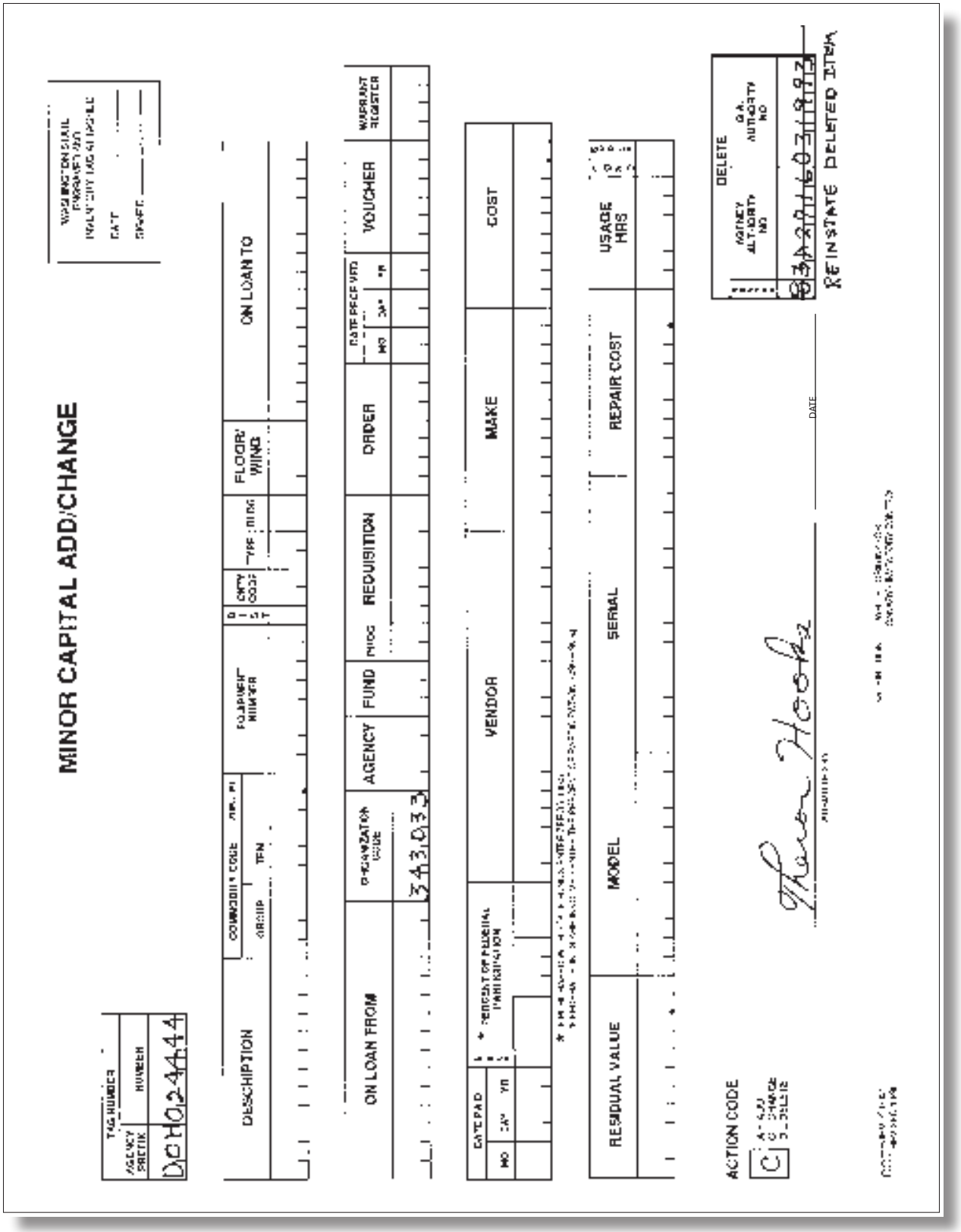
[illegible] — DATE

ACTION BY INVENTORY CONTROL

☐ APPROVED ☐ DISAPPROVED — [illegible] — [illegible] — DATE 3/19/97

INVENTORY CONTROL

Tab C Minor Capital Add/Change — Form DOT 721-001



Tab D Add/Change/Delete/Inquiry — Screen N23100S

```
C = OPTION            ADD/CHANGE/DELETE/INQUIRY SCREEN              N23100S
CURRENT R-CORD, PERFORM UPDATE
      TAG NUMBER DOH025663    COMMODITY CODE 7730029    USEFUL LIFE  5.0
EQUIPMENT NUMBER              DESC: VIDEO CASS-TTE PLAY-R-RECORDER
STIE:   DISTRICT 0  COUNTY 34 TYPE AI   BUILDING 01     ODR OR WING SED
  LOCATION DESC: TRANSPORTATION BUILDING     DATE LAST INVEN CRLED: 07/28/97
      ON LOAN TO 3T21               ON LOAN FROM

  ORG  CODE 225020  AGENCY 405    FUND 108          PROGRAM S2
REQUISITION                     ORDER               DATE RECEIVED  7 /  _ / 81
    VOUCHER 5'90U     WARRANT REGISTER INV          DATE PAID      7 /  1 / 81

PURCHASE STATUS        % PARTICIPATION 000          ORIGINAL COST     1112.00
VENDOR                     MAKE PANA 3/4" $1           TOTAL COST     1112.00
                                                   RESIDUAL VALUE
 MODEL NV-211CM           SERIAL J6HF21136           MTHLY DEPRN
                                                     ACCUM DEPRN.     1112.00
ACC. USAGE HOURS             CONDITION G       SURPLUS (Y/N) N

REPAIR COST              COST TO DATE:
DELETE REASON 1  AGCY AUTH GA/084 G.A. AUTH 961947  DATE DISPOSED  6 / 22 / 98
        . ..... ..   ..              .... ..
       OPTIONS: 'A'=ADD. 'C'=CHANGE. 'D'=DELETE,  'I'=INQUIRE. 'E'=END
```

```
C = OPTION            ADD/CHANGE/DELETE/INQUIRY SCREEN              N23100S
CURRENT RECORD, PERFORM UPDATE
      TAG NUMBER DOH025305    COMMODITY CODE 6730005    USEFUL LIFE 11.0
EQUIPMENT NUMBER              DESC: PROJECTOR, COMPUTER VIDEO ATTACHMENT
STIE:   DISTRICT 0  COUNTY 34 TYPE AK   BUILDING 01   FLOOR OR WING
  LOCATION DESC: CLAIMS/MO OR CARRIER SVC    DATE LAST INVENTORIED:   /  /
      ON LOAN TO                    ON LOAN FROM

  ORG. CODE 343022  AGENCY 405    FUND 108          PROGRAM M2
REQUISITION                     ORDER 192/955       DATE RECEIVED  6 / 12 / 98
    VOUCHER 000391    WARRANT REGISTER 4196         DATE PAID      6 / 12 / 98

PURCHASE STATUS        % PARTICIPATION 000          ORIGINAL COST     6236.26
VENDOR COMPVIEW            MAKE INFOCUS                TOTAL COST     6236.26
                                                   RESIDUAL VALUE
 MODEL LP 725VZ           SERIAL 2P6215478           MTHLY DEPRN        46.73
                                                     ACCUM DEPRN        94.16
ACC. USAGE HOURS             CONDITION         SURPLUS (Y/N) N

REPAIR COST              COST TO DATE.
DELETE REASON    AGCY AUTH        G.A. AUTH         DATE DISPOSED    /    /
------------------------------.
       OPTIONS: 'A'=ADD. 'C'=CHANGE, 'D'=DELETE, 'I'=INQUIRE. 'E'=END
```

Tab E Changes — Report R23040-CA

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*****************************************      DISTRICT 0                                                    HWY-R23040-CA
*          WASHINGTON STATE             *      ORG. CODE  316611                                                PAGE    1
*     DEPARTMENT OF TRANSPORTATION      *      AGENCY     405
*     MINOR CAPITAL PROPERTY SYSTEM     *
*            CHANGES                    *
*         WEEK ENDING 06/02/9           *
*****************************************

 TAG      COMMODITY        VENDOR                                ACCOUNTING                      EQUIPMENT/STATUS
NUMBER    CODE/DESC                                              INFORMATION                       INFORMATION

    LOCATION
*-------------------------------------------------------------------------------------------------------------------------*
DOH-025166  6671-000   EXCEL POSTAGE E COPY * REQUISITION          * REPAIR COST          0.00 * MAKE                ASCOM
USEFUL LIFE  5.0 YEARS                      * ORDER #              * TOTAL COST        2104.86 * MODEL #             HASLER
  SCALE, POSTAL                             **VOUCHER #     003827 * ORIGINAL COST     2104.86 * SERIAL #         H1001031
                                            **WARRANT REG.    G051 * RES VALUE            0.00 * ACCUM USE HRS
034AF01-SLC -                               * PROGRAM           S2 **MO DEPRN           35.08 * ON LOAN TO
                                            * PURCHASE STAT.       * ACCUM DEPRN         0.00 * ON LOAN FROM
              TRANSPORTATION BUILDING       * % PARTICIPATION  000 * DATE REC.        04-27-95 **DATE LAST UPDATED      05-30-95
                                            * SURPLUS              **DATE PAID        05-30-95 *
                                            * CONDITION
*-------------------------------------------------------------------------------------------------------------------------*
```

Appendix 12 Federal — Excess and Surplus Property

A. Federal Surplus or Excess Property

RCW 43.19.1917 - *Records of equipment owned by state — Inspection — "State equipment" defined,* in part, states that "All state agencies, including educational institutions, shall maintain a perpetual record of ownership of state owned equipment, which shall be available for the inspection and check of those officers who are charged by law with the responsibility for auditing the records and accounts of the state organizations owning the equipment, or to such other special investigators and others as the governor may direct. In addition, these records shall be made available to members of the legislature, the legislative committees, and legislative staff on request." ***Note:*** For WSDOT, this requirement applies to excess and surplus Federal property.

B. Excess Federal Property Definition

Property which has been reported to the General Services Administration (GSA) by a Federal agency (typically FHWA for our department) as being excess to its needs and which is being made available to the GSA pending a canvass of other Federal agencies for possible need.

B.1 Excess Federal Property Ownership

Federal excess property remains the property of FHWA who retains title and the equipment is simply "transferred" to WSDOT. This is achieved at no charge to WSDOT. The equipment is required to be used on Interstate Federal highways only. The equipment must be returned to Federal Excess when WSDOT is through with it.

B.2 Excess Federal Property Inventory Requirements

When the federal government retains residual title to an asset, include the property in a fixed asset inventory system regardless of its dollar value. This includes assets on lease or long-term loan (see OFM 30.10.50). Also see the *Capital Asset Inventory Manual*, M 72-89, Foreword, for responsible offices.

C. Surplus Federal Property Definition

Federal property for which the General Services Administration (GSA) has determined there is no need by any Federal agency.

C.1 Surplus Federal Property Ownership

Federal **surplus** property is "donated" to WSDOT for a small administrative handling fee. When a WSDOT organization acquires an item of Federal surplus, the item must be kept by WSDOT for a period of no less than one year and must be used for its intended purpose. Motor vehicles and items with an acquisition cost of $5,000 or more must be kept for a minimum of 18 months. Aircraft and boats of 50 feet or more must be kept by WSDOT for a minimum of five years.

C.2 Surplus Federal Property Inventory Requirements

The following assets are inventoriable in a capital asset inventory system (see OFM 30.40.10):

- Land
- Capitalized assets with a unit cost (including sales tax and ancillary costs) of $5,000 or greater, and
- Non-Capitalized assets with a unit cost (including sales tax and ancillary costs) less than $5,000 identified as small and attractive (refer to Subsection 30.40.20).

See the *Capital Asset Inventory Manual*, M 72-89, Foreword, for responsible offices.

C.3 Surplus Federal Property Transfers

If the custodian desires to transfer Federal **surplus** to another WSDOT organization **prior** to the above stated timelines, the custodian must contact the WSDOT Purchasing and Materials Manager for approval and to obtain appropriate instructions. Once these time limits are exceeded for Federal **surplus**, the items can be disposed of following the procedures in the WSDOT *Disposal of Personal Property Manual*, M72-91, for applicable **state** property.

D. Excess and Surplus Federal Property Purchase Authorization

Federal surplus/excess property is available through Federal Excess Property and our state's Division of Commodity Redistribution (DCR). Contact the Purchasing and Materials Manager for details on obtaining such property. Only the Purchasing and Materials Manager; Manager, Administrative Services; Director, Aviation Division; and Assistant Secretary for Finance and Administration may approve Federal surplus/excess property acquisitions. The Aviation Division will provide to the Purchasing and Materials Manager copies of all Federal surplus/excess property acquisitions within 30 days of receipt. The individual actually acquiring Federal surplus/excess property becomes the custodian of said property and is responsible for the safeguarding and control of the property. As with state property, all acquired excess and surplus federal property must be used only for official state business.