

Capital Asset Reporting for Non-EIS

Capital Asset Reporting for Non-EIS Districts

For those districts that **DO NOT USE EIS**, you will be required to use EMISFFE to enter your capital asset information. The steps to complete this are provided below:

1. Log into EMISFFE <https://ssdt.esu.k12.oh.us/emisffe2/>

- If you need access to the EMISFFE application, and you do not have an EMISFFE account, please contact your our EMIS department. If your password has expired or you have forgotten your password, you can change and/or reset your password via the the "Forgot Password" link in the Log In box below.



Please log in:

Member sign in

Username:

Password:

[Forgot password?](#)

 Log In

2. After logging in, it displays the main menu along with your district's IRN only (not the district name).

Click on the "Capital Assets (QC)" link to add your capital asset data.

- Export data
- Import data
- Five Year Forecast Spreadsheet Import
- Student Demographic (GI)
- Student Demographic Race Detail (GJ)
- Student Effective Date Record (FD)
- Student Attributes No Date (FN)
- Student Standing (FS)
- Student Assessment (FA)
- Student Acceleration (FB)
- Student Special Education Graduation Requirement (FE)
- Student Discipline (GD)
- Student Special Education (GE)
- Student Gifted Education (GG)
- Student Course (GN)
- Student Program (GQ)
- Student Graduation CORE Summary (GC)
- Student Withdrawal Override (FC)
- Student Summer Withdrawal (FL)
- CTE Workforce Development Follow-Up (GV)
- Student Contact (FF)
- Student Contact Address (FG)
- Student Transportation (FP)
- Staff Demographic (CI)
- Staff Employment (CK)
- Mapped Local Classroom Code (CM)
- Staff Course Master (CN)
- Staff Course (CU)
- Contractor Staff Employment (CJ)
- Contract Only Staff (CC)
- Staff Summer Employment Separation (CL)
- Staff Missing Override (CP)
- Career Technical Education Correlated Class (CV)
- Grade Schedule (DL)
- Organization General Information (DN)
- Yearend District CTE Tech Prep Consortium Mapping (DC)
- Yearend District Testing (DT)
- Cash (QC)
- Expenditure (QC)
- Operational Unit (QC)
- Receipt (QC)
- Capital Assets (QC)
- Exhibit 1 - Cash Reconciliation (QC)
- Civil Proceedings (Stmt R) - Case (QC)
- Civil Proceedings (Stmt R) - Description (QC)
- Federal Assistance Programs - Summary (QC)
- Federal Assistance Programs - Detail (QC)
- Five-Year Forecast (QF)
- Forecast Assumptions (QN)

3. Prior year's entries should be retained. Click on an existing record's ID# from the "Capital Assets List" to view last year's data. Click on the EDIT icon to modify the record's data.

4. If you need to add a new record, click on "NEW CAPITAL ASSETS"

On the "Capital Assets Code" box, select a code from the drop down list. A listing of available codes and their meanings are on the last page of this document

Enter the **prior year balance**. You will need to reference either last year's ending balance or this year's beginning balance for the amount for this code

Enter total amount of **additions** (items added) during the current year for this asset code

Enter total amount of **deductions** (items deleted) during the current year for this asset code

Click on "**CREATE**" when finished and repeat step 3 if you need to enter additional capital asset codes. A screenshot of creating a capital asset record is displayed on the next page.

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

 Please refer to the last page of this document if you would like further explanation on the above asset categories.

When you are finished creating your capital asset records, you may click on "**CAPITAL ASSETS LIST**" to see a listing of the capital asset codes you have added.

 In most cases, there are no validations done within the FFE application. If bad data is inputted into a field, the record may be saved without errors. You won't find out about the bad data until you receive the validation reports from EMIS-R

EXPORTING FILE

Exporting files may be handled by your EMIS Coordinator. Please contact him/her requesting to export your Period H "QC Financial Data" from EMISFFE. If you are responsible for exporting the data:

- From the main EMISFFE menu, select EXPORT DATA
- Select FY20XX and reporting period "H-July/Financial". Please make sure ONLY the "QC - Financial Data" is checkmarked.
- Click on EXPORT FILE saving the file to your computer using either the default filename or a name of your choosing. The filename extension must be .SEQ.
- Once the file is saved, it will need to be uploaded/collected/submitted to ODE via EMIS-R.

CAPITAL ASSET CATEGORIES

The following definitions determine the asset category in which an amount should be included for capital asset reporting (found in EMIS User Guide).

- **Land** - A fixed asset account which reflects the acquisition value of the land owned by the school district. This account includes the purchase price and costs such as legal fees, filing and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.
- **Land Improvements** - A fixed asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at the time of acquisition.
- **Buildings and Building Improvements** - A fixed asset account which reflects the acquisition value of permanent structures, used to house persons and property owned by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.
- **Furniture, Fixtures, and Equipment** - Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, furniture and furnishings.

- **Vehicles** – Examples are trucks, cars, and buses.
- **Infrastructure** – Example is sewage treatment plant.
- **Books** – Examples are textbooks and library books.
- **Construction in Progress** - The cost of construction work undertaken but not yet completed