

NFTA

FIXED ASSET POLICY

I. Overview of Fixed Asset Policy

This manual is intended to encompass all aspects of the fixed asset system ranging from creation to disposal. It includes all of the major steps that must be completed by various members within the NFTA/NFTM, ranging from the Capital Project Accountant to all Department Managers, for purposes of creating, transferring, or disposing of a capitalized asset.

Ellipse is the current system that is utilized for the creation, modification, and disposal of fixed assets. All detailed information for each asset is contained within Ellipse and can easily be updated by the Capital Project Accountant in order to provide the most accurate information as possible.

In a major effort to improve financial reporting, accountability, and operational efficiencies in managing these assets, the NFTA/NFTM has established the policies and procedures listed in this manual. Detailed fixed asset information is contained within Ellipse for the Balance Sheet Presentation of the Authority Fund and the Metro Fund. The primary purpose of this fixed asset system is (a.) cost allocation (b.) capital planning systems maintenance (c.) financing alternatives and (d.) GAAP reporting. A major objective of this system is to maintain auditable information in accordance with Generally Accepted Accounting Principles.

For financial reporting purposes, the NFTA/NFTM utilizes a fiscal year from April 1st through March 31st. The following table shows the relationship between the calendar year and fiscal year.

Month	Calendar	Fiscal
April	4	1
May	5	2
June	6	3
July	7	4
August	8	5
September	9	6
October	10	7
November	11	8
December	12	9
January	1	10
February	2	11
March	3	12

It is important to note that Ellipse identifies periods according to the fiscal calendar. For example, if an asset was created on April 1, 2013, the period entered into Ellipse would be noted as 01/14 in order to note that it was created in the first month of fiscal year 2014.

This manual also outlines the procedures for performing physical inventory. The accuracy of fixed asset information in the system is of major importance to ensure the accuracy of physical inventory.

The identifying characteristics of a fixed asset are "significant value" and "useful life". The NFTA/NFTM is using Federal Acquisition Regulation as a basis which determines that a cost of over **\$5,000** is a significant value for a fixed asset. Therefore, if an asset meets the test of significant value and has a useful life of **two years** or more; it should be included in the fixed asset system in Ellipse.

II. Creation, Transfer, and Disposition of Capital and Non-Capital Assets

A. Creation of Assets:

- 1) Quarterly, or more frequently if time permits, the Capital Project Accountant will scan for costs associated with projects under the CWIP (Construction Work In Progress) account. This is done by running a Grant Information by Line Item – Fixed Assets Report (DKR66G) (Appendix A) and identifying projects that need capitalization. If the “To-date Cost” is 95% or greater of the “Funding Amount”, the costs will be capitalized. Also, if prior costs have been capitalized, the follow-on costs will be capitalized as well.

The capital project accountant will print out the MSQ660 – Costing Page to identify the total charges that have previously been capitalized and to show the amount to be capitalized. The Project Costs Transactions Report (DKR666) (Appendix B) is used to review detailed activity for the project(s), such as invoices, purchase order numbers, supplier name(s), individual costs, etc. Once costs are identified, the corresponding invoices will be pulled from the project folders to assist in further identifying the costs to be capitalized for each project. The asset to be created will be identified and a determination will be made whether to physically tag the asset. The Capital Project Accountant will continue to identify details of the asset, such as whether it is a NFTA or Metro asset, the division and department where the asset is located, the asset category, useful life, and total value, including any ancillary costs. If further information is required, the Capital Project Accountant will contact the person listed as the Project Manager or the Department Manager.

- 2) (a) The asset will then be added into the Capital Asset module in Ellipse (MSO680 – Maintain Asset Register). In this screen, the Capital Project Accountant can create, modify, or delete an asset on the Fixed Asset Module. When creating an asset, the Capital Project Accountant will manually assign an asset number, as well as other relevant information such as description, location, asset class, asset count details, funds type, etc. The project will then be entered as a line item in a capitalizing spreadsheet (Appendix C) that is provided to the Senior Accountant. This spreadsheet identifies the amount that has been put into the Fixed Asset System. The Senior Accountant will use this spreadsheet to reconcile the control account (9990019) with the CWIP account for internal control purposes.

All created assets will fall into one of the following categories:

<u>Type of Asset</u>	<u>Description</u>
01	Land
02	Land Improvements
03	Runways, Taxiways & Aprons
04	Buildings
05	Building Improvements
06	Ramps & Floating Docks
07	Buses & Rail Cars
08	Shop Equipment
09	Office Furniture
10	Office Furniture Mis.
11	Small Tools & Equipment
12	Leasehold Improvements
13	Parts
15	Surface Section
16	Bus Shelters/Transit Centers
20	Service Vehicles
23	Major Docks, Piers, Dikes
30	Surface Station
40	Support A&E
60	Access Roads
66	Tunnel
90	Intangibles
99	Administrative Support

(b) The applicable project costs are then input to Ellipse (MSO685 – Maintain Fixed Asset Sub-Asset). In this screen, the fixed asset accounting information is generated (depreciation method, date capitalized, capital cost, prior accumulated depreciation, etc.). The amounts entered here should be the same amount the Senior Accountant reconciles with the GL.

(c) The cut-off day for purposes of determining prior accumulated depreciation is the 15th of month; if the date placed in service falls before the 15th, depreciation is taken for that month. If the date placed in service falls on or after the 15th, depreciation is taken beginning the next month.

3) Asset Numbers – All asset numbers will be manually created by the Capital Project Accountant. Assets will be tagged appropriately based upon the discretion of the Capital Project Accountant. All assets

that are not easily identifiable, such as pieces of equipment or machinery, will be tagged. Examples of assets that will not be tagged are vehicles, because they are easily identified by the VIN number, and buildings which can also easily be identified.

B. Transfer

The Department Manager must complete a form to "Request to Transfer a Capital Asset", which is included in Appendix D. This form must be completed and submitted to the Controller. The Accounting Department will identify the asset number, date of purchase, asset life, date in service, and date out of service. In addition, any and all grant funding for the asset must be identified and all costs associated with the asset must be broken down between NFTA and Grant funding.

The Department Managers of the "Original Department" and the "New Recipient Department" must sign this form to acknowledge their approval and receipt of the transferred asset.

C. Disposal

Dispositions of Capital and Non-Capital Assets will be managed in accordance with the following procedures, per policy number 01-01-10, which is included in Appendix E.

If a Department Manager possesses any obsolete or non-useful property, he/she should submit a "Request for Disposal of Capital and Non-Capital Assets" form, which is included in Appendix D. This form must be completed and submitted to the Controller. The Accounting Department will identify the asset number, date of purchase, asset life, date in service, date out of services, and all relevant funding information.

Any disposition of project property before the end of its useful life requires prior FTA approval. FTA is entitled to its share of the remaining Federal interest. The Federal interest is determined by calculating the fair market value of the project property immediately before the occurrence prompting the withdrawal of the project property from appropriate use. If the project property is being removed from service before the end of its useful life, the Federal interest and the return to FTA is the greater of FTA's share of the unamortized value of the remaining service life per unit, based on straight line depreciation of the original purchase price, or the Federal share of the sales price (even though the unamortized value is \$5,000 or less). (FTA C 5010.1D, Page IV-25)

After the service life of project property is reached and the fair market value exceeds \$5,000, the FTA shall be reimbursed. Reimbursement to FTA shall be an amount calculated by multiplying the total aggregate fair market value at the time of disposition, or the net sale proceeds, by the percentage of FTA's participation in the original grant. (FTA C 5010.1D, Page IV-25)

Project property with a fair market value of \$5,000 or less may be retained, sold, or otherwise disposed of with no obligation to reimburse FTA. Records of this action must be retained. (FTA C 5010.1D, Page IV-25)

Following the appropriate approvals, the Capital Project Accountant will notify the Department Manager of the logistics about how the items will be disposed.

Methods of Disposal

The following methods of disposal are allowable and may *only* be completed through Accounting Services, per policy 01-01-10. (Appendix D)

- **Disposal by Bid** – In general, all Dispositions shall be conducted by the Manager, Procurement, in accordance with section 2897 of the Public Authorities Law.
- **Donation** – Any capital and non-capital asset which life is expired and of no further use to the NFTA may be donated to a charitable organization with the approval of the Executive Director through separate memorandum and completed disposition form. Property with FTA interest will require prior FTA approval. (FTA 5010.1D, Page IV-27) Further, FAA recommends life expired airport equipment be donated to reliever airports. Items will be listed for auction to determine fair market value. If auction bids are under \$15,000, they will be reviewed by the Director of Aviation and Chief Financial Officer for turnover to a reliever airport with a final memorandum approval from the Executive Director. Any such donations are at the discretion of the Authority.
- **Lost/Stolen/Damaged or Destroyed** –The Department Manager must immediately report when any asset under their control is lost, stolen, damaged, or destroyed to:
 - the Director of Risk Management
 - the Chief of the Transit Police
 - Controller (see below)

The Department Manager must immediately complete the form for “Request for Disposal of Capital and Non-Capital Assets” attached in Appendix D and forward the completed form to the Controller. Each employee is responsible for the care and safekeeping of any NFTA assets. Administrative action and / or pecuniary liability may result due to proven negligence or misconduct that causes the loss of NFTA assets.

- **Public Auction** – All Personal Property with a fair market value of less than \$15,000 may be sold at public auction. The contracted Auction services will be obtained through authorized procurement procedures whereby such award will be decided on a competitive basis.

- **Scrap Dealers** – If the contracted auctioneer declines to sell any Personal Property due to lack of value or marketability, the Capital Project Accountant must obtain a minimum of **three estimates** from reputable scrap dealers for the disposal of such Property if the value is estimated to be between \$2,500 and \$15,000. (The manager of Procurement Services may provide assistance to the Capital Project Accountant in the solicitation of estimates). The three estimates should be attached to the form “Request for Disposal of Capital and Non-Capital Assets”. If scrap proceeds are less than \$2,500, only one estimate is required.

- **Trade-Ins** – If Personal Property currently owned by the NFTA is contemplated as a trade-towards the purchase of new Personal Property, the Department Manager must complete the form “Request for Disposal of Capital and Non-Capital Assets”. If the trade-in value to be provided by the merchant is less than the current fair market value, the Department Manager should obtain approval from the Manager, Procurement, to complete the trade-in. The manager, Procurement may suggest the disposal of the existing property using either Bid or Public Auction services to attain a higher value. Otherwise, if the trade-in value exceeds the current fair market value, then the Department Manager may proceed with the trade-in towards their new property without any additional approvals other than those required by the Procurement Guidelines.

- **None of the Above** – If accounting services intends to dispose of any Capital or Non-Capital Asset in a method other than any of the aforementioned circumstances, such a disposal must be documented and approved by the Executive Director.

All proceeds from the disposal of assets should be provided to the Controller. The Capital Project Accountant will remove the asset from current ledgers using one of the following retirement codes (Broken, Casualty Claim, Destroyed, Donated, Lost, Scrapped, Sold, Stolen, and Traded In) and record the appropriate gain or loss on disposal.

If any proceeds are for Capital Assets which were purchased using grant funds, the Capital Project Accountant will coordinate the return or refund of such proceeds to the proper grantor (Federal and/or New York State) agencies with the Grant Department. The Grants Department is required to provide notification to the original granting agency of the transaction.

All Real Property should be disposed of according to the procedures listed in Policy Number 01-01-09 (Appendix F).

III. Reports

Summary of Ellipse Reports used by NFTA

- ❖ **DKR689** – (Detail) Capital Assets Master Listing
- ❖ **DKR688** – (Summary) Master Fixed Asset Listing
- ❖ **DKR68J** – Disposed Assets Report
- ❖ **DKR68A** – Depreciation Expense Code (Para Transit) Report
- ❖ **DKR68B** – Depreciation Expense Code (Bus) Report
- ❖ **DKR68C** – Depreciation Expense Code (Rail) Report
- ❖ **DKR68D** – Last Asset Number Generated Report
- ❖ **DKR68E** – Detail Asset Report by Asset Number
- ❖ **DKR68F** – Asset Inventory Report-Count Sheet
- ❖ **DKR68G** – Detail Asset Report-Select by Project Number
- ❖ **DKR666** – Project Costs Transactions Report
- ❖ **DKR564** – PRFUND for Applications
- ❖ **DKR561** – A/R Line Item with Applied Amounts
- ❖ **DKR562** – Drawdown Breakdown of Applied/Receipt (Invoice #)
- ❖ **DKR563** – PRFUND for Specific Item (i.e. Grant)
- ❖ **MSQ660** – Project Information

IV. Physical Inventory Procedures

A) Overview

The Capital Project Accountant will conduct a physical inventory of all capital assets with a value of \$5,000 or greater. The frequency of such inventories is every other year, where even fiscal years are for NFTA and odd fiscal years are for Metro's capital assets that qualify. The inventories are required to ensure that certain capital assets are still in possession, in service, in working condition, and the physical location is accurate. (01-01-10) The Capital Project Accountant will conduct a physical inventory of all capital assets with a value \$1,000 or greater on every 3rd cycle of inventory.

B) Reporting

The Capital Project Accountant will verify that all assets which meet the threshold of a capital asset are included on the Capital Asset Inventory Listing by reconciling it with the Capital Asset Master Listing. All appropriate updates will be made within the system to reflect any necessary changes prior to the Capital Asset Master Listing being sent out.

The Capital Project Accountant will generate the Capital Assets Master Listing (DKR689) and the Capital Assets Inventory Listing (DKR68F) for each location and department within the NFTA/NFT Metro.

The Capital Assets Inventory Listing and Capital Assets Master Listing will then be sent to each Department Manager at the various locations before the physical inventory is conducted. The Capital Project Accountant will then email the respective Department Managers requesting that they locate the assets on the listing.

C) Process

The Capital Project Accountant will arrange a time with the Department Manager to visit their respective departments to conduct the physical inventory. The existence and current condition of each asset will be verified during this process and recorded by the Capital Project Accountant.

The assets will be ranked on the following scale:

- 5 – Excellent
- 4 – Good
- 3 – Adequate
- 2 – Poor
- 1 – Marginal
- 0 – Non-Operable

Criteria that will be taken into account for this scale should include asset age, asset condition, asset performance, and the level of maintenance.

Any and all differences between the Capital Asset Inventory Listing and the assets physically present at each location will be reconciled accordingly. Any assets no longer in service will be noted as such and removed from the system through the use of the Reconciliation of Physical Inventory spreadsheet (Appendix G). Assets to be disposed of will be noted on this form and disposed of accordingly in lieu of the disposition form.

After a thorough review of all assets included on the listing, the physical inventory reports must be signed by the Capital Project Accountant, the Department Manager, and the General Manager for each location.

Req.By: ERIC TULOWITZKI
Run on: 11/19/13 at: 14:20:35

NFTA

Page: 1
Report: DKR66GA
Version: 6.3.10.001

Grant Information by Line Item - Fixed Assets

Report Parameters: Request Userid: TULO
Requested on: 11/19/13 at: 14:20:09

Selection Criteria:

Project Number :
Project Number :
Budget : BUDG
Accounting Period : 08/14
Include Capitalized (Y/N) : N

Sort Order:

ASCENDING PROJECT-NO
ASCENDING PARENT-PROJ
ASCENDING E

Grant Information by Line Item - Fixed Assets

Project	Description Cost Element	Grant No.	Grant Date	Fund Code	Funding Percent	Funding Amount	To-date Cost
00012000	Capital Projects		01/01/01				
00000200			01/01/01		0.000	0.00	0.00
00000201			01/01/01		0.000	55,992,871.00	0.00
00000202			01/01/01		0.000	22,915,691.00	0.00
00000203			01/01/01		0.000	9,679,568.00	0.00
00000204			01/01/01		0.000	11,573,142.00	35,180.63
00000205			01/01/01		0.000	13,288,870.00	0.00
00000206			01/01/01		0.000	20,987,465.00	0.00
00000207			01/01/01		0.000	415,222.00	0.00
00000208			01/01/01		0.000	12,655,599.00	-9,982.59
00000209	CAPITAL PROJECTS		01/01/01		0.000	0.00	0.00
00000210			08/31/07		0.000	1.00	397,994.17
00000211			03/06/13		0.000	1.00	77,733.12
00000213			01/01/01		0.000	29,658,992.00	0.00
00000214			09/09/03		0.000	150,000.00	720,434.79
00000216			01/01/01		0.000	367,237.00	0.00
00000217			01/01/01		0.000	140,118,284.00	0.00
00000218			01/01/01		0.000	299,073,968.00	0.00
00000219			01/01/01		0.000	144,426.00	0.00
00000220			01/01/01		0.000	8,111,411.00	0.00
00000221			01/01/01		0.000	15,670,692.00	0.00
00000222			01/01/01		0.000	99,806,098.00	4,369.14
00000223			01/01/01		0.000	27,000.00	15,387.08
00000224			12/20/05		0.000	1.00	6,553.06
00000225			10/08/09		0.000	1.00	1,554,072.31
						740,636,540.00	2,801,741.71
00000226			10/29/13		0.000	1.00	0.00
						1.00	0.00
00000233			10/01/03		0.000	500,000.00	132,948.35
00000234			05/10/12		0.000	1.00	5,074,936.61
00000280			04/01/08		0.000	1.00	59,222.64
00000288			01/01/01		0.000	25,427,487.00	0.00
00000289			01/01/01		0.000	24,527,538.00	0.00
00000290			01/01/01		0.000	4,344,618.00	0.00
00000291			01/01/01		0.000	33,441.00	0.00
00000292			01/01/01		0.000	3,951,616.00	0.00
						58,784,702.00	5,267,107.60
00000293			07/18/11		0.000	1.00	3,615,057.63
						1.00	3,615,057.63
00000294			06/20/06		0.000	1.00	3,072,615.02
00000295			01/01/01		0.000	10,121.00	0.00

Grant Information by Line Item - Fixed Assets

Project	Description Cost Element	Grant No.	Grant Date	Fund Code	Funding Percent	Funding Amount	To-date Cost
00012000	Capital Projects		01/01/01				
00000296			01/01/01		0.000	8,105,981.00	0.00
00000297			01/01/01		0.000	6,668,344.00	17,439,311.06
00000298			01/01/01		0.000	18,473,154.00	0.00
00000299			01/01/01		0.000	2,970,737.00	0.00
						36,228,338.00	20,511,926.08
00000301			01/01/01		0.000	199,934.00	0.00
00000302			01/01/01		0.000	4,373,299.00	0.00
00000303			01/01/01		0.000	6,920,875.00	-8,724.09
00000304			01/01/01		0.000	1,029,319.00	0.00
00000306			07/24/01		0.000	0.00	0.00
00000308			01/01/01		0.000	135,677.00	0.00
00000309			01/01/01		0.000	1,860,471.00	0.00
00000310			01/01/01		0.000	0.00	0.00
00000311			01/01/01		0.000	0.00	0.00
00000312			01/01/01		0.000	0.00	0.00
00000313			01/01/01		0.000	0.00	0.00
00000315			01/01/01		0.000	1.00	737,418.52
00000333			04/04/11		0.000	1.00	0.00
00000398			01/01/01		0.000	0.00	0.00
00000399			07/24/01		0.000	0.00	0.00
						14,519,577.00	728,694.43
00000404			01/01/01		0.000	1.00	43,104.53
00000410			01/01/01		0.000	1.00	-153,584.10
00000411			04/04/08		0.000	1.00	262,357.10
						3.00	151,877.53
00000500			01/01/01		0.000	1.00	173,241.89
00000501			07/24/01		0.000	0.00	0.00
						1.00	173,241.89
00002333			09/23/03		0.000	500,000.00	0.00
00012000			01/01/01		0.000	835,034,683.00	28,576,330.87
00013000			01/01/01		0.000	80,005,761.00	728,694.43
00014000			01/01/01		0.000	14,580,522.00	151,877.53
00015000			01/01/01		0.000	16,007,067.00	173,241.89
						946,128,033.00	29,630,144.72
00020382	TRAFFIC ON MAIN STREET		08/29/01		0.000	314,640.00	0.00
00020433	BH - MARINA REHAB. WATERSIDE		03/17/11		0.000	82,957.00	0.00
00020434	BH - MARINA REHAB. SHORESIDE		03/17/11		0.000	88,201.00	0.00
00020435	BH-SALE OF WATERFRONT PROPERTIES FYE		03/29/12		0.000	100,000.00	31,254.00
00020436	BH-EQUIPMENT REPLACEMENT FYE 14		06/07/12		0.000	27,043.00	0.00

Grant Information by Line Item - Fixed Assets

Project	Description Cost Element	Grant No.	Grant Date	Fund Code	Funding Percent	Funding Amount	To-date Cost
00000204	NFTA BH		01/01/01				
00020437	BH - WEED HARVESTOR REHAB. FYE14		06/10/13		0.000	20,000.00	3,926.63
00020580	OCC - GENERATOR ROOM REMODELING 07		01/03/07		0.000	30,000.00	0.00
00020592	OCC 2ND FLOOR/NITTEC CARPET REPLACE.		11/20/12		0.000	9,500.00	0.00
00020593	MTC DESIGN STUDY - FYE 14		08/29/13		0.000	45,975.00	0.00
00021037	SAFETY-PERIMETER SECURITY-C/S FYE 10		05/06/09		0.000	1,279,626.00	76,313.38
00021038	SAFETY RAIL STATION CCTV UPGRADE FYE		05/06/09		0.000	1,379,767.00	415.53
00021039	SFTY. CRITICAL INFRASTRUCTURE PROTECT		05/06/09		0.000	314,100.00	0.00
00021043	TAP - RADIO EQUIPMENT REPLACEMENT FYE		07/20/09		0.000	35,000.00	0.00
00021047	SAFETY-ANTI TERRORISM TEAM FYE 10		10/29/09		0.000	2,234,070.00	0.00
00021053	TAP-EQUIPMENT FOR K-9 OFFICERS FYE 10		03/04/10		0.000	0.00	0.00
00021057	HSEQ-PERIMETER SECURITY FRONTIER		05/03/10		0.000	1,491,645.00	1,448.53
00021066	TAP-RADIO EQUIP. METRO DIVISION		05/28/11		0.000	15,000.00	0.00
00021071	TAP-REPLACE K-9 VEHICLE FYE 12		08/08/11		0.000	35,000.00	0.00
00021078	A/W PILOT DOCUSHARE PROJECT FYE12		12/05/11		0.000	25,000.00	0.00
00021086	TAP-RADIO EQUIP.-METRO DIVISION FYE 1		06/28/12		0.000	10,000.00	0.00
00021089	MIS-OCC COMPUTER ROOM REDESIGN FYE 13		07/16/12		0.000	49,879.00	5,850.00
00021090	MIS-ZENSERVR & STORAGE REPLACE. FYE		07/16/12		0.000	20,000.00	0.00
00021092	MIS-TIME CAPTURE & MANAGEMENT FYE 13		07/16/12		0.000	608,147.00	218,844.25
00021093	MIS-DESKTOP VIRTUALIZATION FYE 13		07/16/12		0.000	50,000.00	0.00
00021094	MIS-MS OFFICE 2007 MIGRATIONS FYE 13		07/16/12		0.000	40,000.00	0.00
00021095	MIS - NETWORK UPGRADE FYE 13		08/06/12		0.000	15,000.00	0.00
00021097	TAP-PUR. VEHICLES/ METRO DIVISION FYE		10/31/12		0.000	60,000.00	3,296.77
00021098	GRANTS - FTA PROJECT ADMIN. FYE 13		01/03/13		0.000	198,998.00	31,951.61
00021099	GRANTS - FTA TRAINING FYE 13		01/03/13		0.000	100,000.00	59,874.10
00021101	MIS-NETWORK MGMT. SOFTWARE FYE 13		03/06/13		0.000	10,000.00	0.00
00021104	MIS-UPGRADE CHECK PRINT. SOFTWARE FYE		04/17/13		0.000	19,400.00	0.00
00021105	MIS-LAWSON ENVIR. UPGRADE & IMPLEMEN		05/08/13		0.000	135,000.00	68,993.46
00021107	METRO-PURCHASE (2) NEW VEHICLES FYE 1		05/29/13		0.000	60,000.00	0.00
00021108	TAP - STONE GARDEN 2010 GRANT		05/30/13		0.000	17,243.00	7,391.50
00021109	TAP - STONE GARDEN 2011 GRANT		05/30/13		0.000	2,750.00	1,348.16
00021110	ENG-COLOR COPIER/PRINTER REPLACE. FYE		06/13/13		0.000	17,300.00	0.00
00021111	TAP - REPLACE. RADIOS/EQUIP. FYE 14		08/05/13		0.000	15,000.00	0.00
00021112	TAP-PURCHASE WEAPONS/PARTS FYE 14		08/05/13		0.000	5,000.00	0.00
00021113	METRO-HIGH PERFORM. FLAT SCREEN FYE 1		08/05/13		0.000	2,149.00	0.00
00021114	MIS-COMPANY WIDE SERVER REPLACE. FYE		09/12/13		0.000	50,000.00	0.00
00021115	MIS-BUSINESS CONTINUNITY FYE 14		09/12/13		0.000	60,000.00	0.00

Req.By: ERIC TULOWITZKI
 Run on: 11/19/13 at: 14:20:35

NFTA

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Grant Information by Line Item - Fixed Assets

Project	Description Cost Element	Grant No.	Grant Date	Fund Code	Funding Percent	Funding Amount	To-date Cost
00000211	CAPITAL PROJECTS CENTRAL ADMIN.		03/06/13				
00021116	GRANTS - FTA TRAINING FYE 14		09/12/13		0.000	75,000.00	0.00
00021117	TAP-REPLACE. (2) POLICE VEHICLES FYE		10/01/13		0.000	60,000.00	0.00
00021118	TAP-PURCHASE USED SUV FYE 14		10/24/13		0.000	15,000.00	0.00
00021119	BNIA - REPLACE K9 VEHICLE FYE 14		11/15/13		0.000	35,000.00	0.00
						551,643.00	77,733.12
00021400	NFIA-E.A. R/W 6/24 SAFETY AREA IMPROV		09/09/03		0.000	160,000.00	0.00
00021420	NFIA - R/W 6-24 SAFETY AREA IMP.		05/30/06		0.000	10,455,362.00	9,589.27
00021423	NFIA - PART 77 OBSTRUCTION REMOVALS		12/14/06		0.000	500,000.00	0.00
00021425	NFIA - WEST END CARGO APRON & T/W ACC		01/03/07		0.000	4,600,000.00	0.00
00021453	NFIA - PART 77 OBSTRUCTION REMOVAL PH		05/27/09		0.000	102,785.00	1,535.48
00021460	NFIA - OVERFLOW PARKING LOT		08/16/10		0.000	636,000.00	0.00
00021469	NFIA - WILDLIFE HAZARD ASSESSMENT		10/22/10		0.000	71,296.00	0.00
00021476	NFIA BI DIRECTIONAL AMPLIFIER FYE 13		11/15/11		0.000	16,959.00	0.00
00021479	R/W 10L-28R MILL&OVERLAY LIGHT CAN PU		02/03/12		0.000	349,044.00	0.00
						70,375,347.00	11,124.75
00021480	NFIA R/W 10L-28R MILL & OVERLAY CONST		02/28/12		0.000	19,201,428.00	38,829.48
						19,201,428.00	38,829.48
00021482	NFIA MASTER PLAN UPDATE FYE 14		05/22/12		0.000	1,562,000.00	709,310.04
00021486	NFIA 5 YR CREEK MITIGATION MONITOR. P		11/26/12		0.000	158,609.00	0.00
00021488	NFIA - PARKING LOT 1A PAVING FYE 14		09/16/13		0.000	100,000.00	0.00
						2,373,340.00	709,310.04
00022308	BNIA R/W 5-23 & T/W 'A' EXTENSION &RE		12/01/01		0.000	35,833,868.00	7,228.96
00022309	PFC PROGRAM PLANNING & ADMINISTRATION		01/28/02		0.000	497,526.00	8,158.12
						78,947,981.00	15,387.08
00022401	BNIA - AUTOMATIC BAGGAGE SYSTEM-EQUIP		01/18/06		0.000	20,920,000.00	0.00
00022439	BNIA-AUTOMATIC BAGGAGE SYSTEM-BUILDIN		02/20/07		0.000	9,350,000.00	0.00
00022465	BNIA - UPGRADE CATHODIC PROTECTION 08		06/06/07		0.000	432,317.00	29,271.04
00022466	BNIA-NOISE COMPATIBILITY PROGRAM-FFY		09/27/07		0.000	8,116,381.00	711.66
00022468	BNIA - NOISE COMPATIBILITY PROG. FFY		04/25/08		0.000	5,649,029.00	0.00
00022473	BNIA - TELECOMMUNICATION UPGRADE FYE		07/02/08		0.000	18,000.00	0.00
00022476	BNIA-NOISE COMPATIBILITY PROG-FFY 08		08/19/08		0.000	1,366,009.00	-25,780.78
00022479	BNIA-TERM. FIRE ALARM SYS. REPLACE 08		09/25/08		0.000	990,400.00	1,953.80
00022483	BNIA-NOISE COMPATIBILITY PROGRAM FFY		02/24/09		0.000	6,722,796.00	0.00
00022497	BNIA - SECURITY SYSTEM UPGRADE FYE10		07/30/09		0.000	1,422,700.00	397.34
						80,493,295.00	6,553.06
00022507	BNIA - MASTER PLAN UPDATE 2010		11/24/09		0.000	1,504,140.00	22,571.70
00022514	BNIA-NOISE COMPATIBILITY PROG. FFY 20		04/08/10		0.000	5,770,798.00	14.00
00022517	BNIA - REPLACE SHUTTLE BUSES FYE 10-1		07/06/10		0.000	1,228,104.00	0.00

Grant Information by Line Item - Fixed Assets

Project	Description Cost Element	Grant No.	Grant Date	Fund Code	Funding Percent	Funding Amount	To-date Cost
00000225	BNIA		10/08/09				
00022519	BNIA TELECOMMUNICATION UPGRADE		10/07/10		0.000	193,331.00	0.00
00022520	BNIA - WILDLIFE HAZARD ASSESSMENT		10/22/10		0.000	79,975.00	0.00
00022522	BNIA - REVOLVING DOORS REPLACE.		03/14/11		0.000	1,811,821.00	18,712.26
00022523	BNIA - AFSS HVAC REHAB.		05/04/11		0.000	560,589.00	21,177.32
00022524	BNIA - R/W 5/23 & 14/32 INTERSECTION		05/04/11		0.000	1,340,600.00	1,147,742.27
00022535	BNIA 2-TIER DEPART. LEVEL DECK REHAB		08/10/11		0.000	1,659,978.00	0.00
00022538	BNIA NOISE COMPATIBILITY PROG. FFY 20		09/01/11		0.000	6,526,941.00	-931.49
00022549	BNIA- FMD SIDA OFFICE RELOCATION 11/1		10/19/11		0.000	80,000.00	0.00
00022550	BNIA-ARC FLASH STUDY-SRVS. FACILITIES		12/01/11		0.000	65,502.00	0.00
00022554	BNIA - BUILDING ROOF REPLACE. - TPAO		01/04/12		0.000	387,181.00	33.48
00022555	BNIA-BUILDING ROOF REPLACE. - FUEL FA		01/04/12		0.000	141,496.00	79,706.21
00022560	BNIA - EMERGENCY ALERT SYSTEM		05/10/12		0.000	27,676.00	0.00
00022566	BNIA PARK-UPGRADE REVENUE SOFTWARE 13		08/01/12		0.000	54,700.00	0.00
00022567	BNIA TERMINAL-UPGRADE FIDS SYSTEM FYE		08/06/12		0.000	27,000.00	16,464.06
00022568	BNIA-RESTROOM UPGRADE-TERMINAL		09/05/12		0.000	96,463.00	82,883.67
00022569	BNIA PARKING-REPLACE SHUTTLE SHELTERS		09/05/12		0.000	70,000.00	14,000.00
00022572	BNIA-ACQUISITION OF RPZ (WETZEL) FYE		10/01/12		0.000	591,826.00	13,731.98
00022576	BNIA NOISE COMPATIBILITY PROG. FFY 20		10/15/12		0.000	7,199,582.00	230.87
00022584	BNIA TERMINAL-UPGRADE FIDS SYSTEM		05/08/13		0.000	35,000.00	12,904.72
00022585	BNIA PARK-REVENUE CONTROL EQUIP. FPP		05/08/13		0.000	36,800.00	0.00
00022586	BNIA GLYCOL RECOVERY VEHICLE REPLACE		05/16/13		0.000	390,240.00	0.00
00022587	BNIA-1105 WHERLE DR. DEMO. FYE 14		05/16/13		0.000	190,735.00	55,529.39
00022589	BNIA TERM. CAMERAS-ESCALATORS/WALKWAY		06/17/13		0.000	36,520.00	21,912.00
00022590	BNIA-SIDA ROOM-LOST/FOUND SECURITY IM		06/17/13		0.000	8,440.00	0.00
00022592	BNIA - OPS AREA CARPET/UPGRADES FYE		07/11/13		0.000	7,684.00	7,684.00
00022593	BNIA-REPLACE SHUTTLE SHELTERS (7/YR)		07/11/13		0.000	84,000.00	21,000.00
00022594	FMD - REPLACE PICK-UP/UTILITY TRUCK		08/29/13		0.000	35,000.00	0.00
00022595	BNIA-RESTROOM UPGRADES-TERMINAL CONST		09/05/13		0.000	1,117,849.00	12,168.45
00022596	BNIA - WESTSIDE WATERLINE REPLACE. FY		09/12/13		0.000	93,427.00	3,735.94
00022597	BNIA-NOISE COMPATIBILITY PROG. FFY 20		09/13/13		0.000	6,382,431.00	2,801.48
00022598	BNIA AIRFIELD-RAMP SWEEPER FYE 13		10/29/13		0.000	166,948.00	0.00
00022599	BNIA AIRFIELD-UTILITY TRAILER FYE 13		10/29/13		0.000	15,150.00	0.00
						45,245,629.00	1,554,072.31
00022601	BNIA PARKING-REV. CONTROL EQUIP. FYE		10/29/13		0.000	330,000.00	0.00
00022602	NEW ARFF FACILITY		11/04/13		0.000	6,000.00	0.00
00022603	TRUCK FOR LIQUID CHEMICAL APPLICATION		11/07/13		0.000	250,000.00	0.00
00022604	BNIA - GATE 19 JETBRIDGE FYE 14		11/14/13		0.000	50,000.00	0.00
						636,000.00	0.00
00023302	LRRT- PRELIM. ENG.-TRAFFIC ON MAIN ST		05/23/05		0.000	82,729.00	1,372.50
00023343	METRO FLEETLYNX UPGRADE		05/16/08		0.000	2,126,498.00	0.00
						11,958,827.00	1,372.50

Req.By: ERIC TULOWITZKI
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Grant Information by Line Item - Fixed Assets

Project	Description Cost Element	Grant No.	Grant Date	Fund Code	Funding Percent	Funding Amount	To-date Cost
00000233	METRO		10/01/03				
00023354	METRO-ERIE CO. RESTRUCTURING STUDY		04/02/09		0.000	995,965.00	0.00
00023365	METRO EPA ENGINE REBUILD KITS FYE 10		11/06/09		0.000	671,628.00	71,184.45
00023370	METRO REAL TIME INFO. SIGNS 09		11/06/09		0.000	60,000.00	445.31
00023378	METRO COMPREHENSIVE TRAIN. PROG. FYE		08/20/10		0.000	195,940.00	5,657.50
00023382	METRO-SUPPORT VEHICLES FFY 10 (FYE 11		11/03/10		0.000	388,882.00	0.00
00023384	METRO-REAL TIME INFO. SIGNS FYE11		12/15/10		0.000	60,000.00	0.00
00023392	METRO MIISC. EQUIP. NFTA FUNDED FYE 1		11/15/11		0.000	100,000.00	0.00
00023393	METRO TUNNEL FLUSH TRUCK & VACUUM TRU		12/22/11		0.000	650,000.00	0.00
						65,090,251.00	77,287.26
00023394	LRRT-STATION ROOF REHAB. VARIOUS		02/23/12		0.000	85,000.00	0.00
00023395	DATA COMM COMPONENTS-FYE 12		02/27/12		0.000	75,000.00	0.00
00023397	METRO ACQUIRE MISC SUPPORT EQUIP-FYE		02/28/12		0.000	288,496.00	0.00
00023398	METRO-INTERACTIVE VOICE RESPON. SYS-I		03/26/12		0.000	384,367.00	54,288.59
						782,863.00	54,288.59
00023401	METRO-FACILITY CONSOLIDATION STUDY		05/10/12		0.000	600,000.00	549,337.26
00023402	METRO-REPLACE. BUS SHELTERS		05/10/12		0.000	138,861.00	138,861.70
00023403	BNIA LONG TERM LOT B EXPANSIION		05/10/12		0.000	8,094,231.00	3,845,956.36
00023404	INTELLIGENT TRANSPO SYSTEM (ITS) FYE1		07/16/12		0.000	75,000.00	0.00
						8,961,610.00	4,534,155.32
00023406	METRO-FARE COLLECTION SYSTEM UPGRADE		08/06/12		0.000	1,715,778.00	76,822.46
						1,715,778.00	76,822.46
00023407	ALTERNATIVE FUEL IMPLEMENTATION-FRONT		08/07/12		0.000	150,000.00	32,510.29
00023408	METRO-AMHERST-BFLO CORR. ALT.ANALYSIS		08/21/12		0.000	1,614,231.00	287,550.05
00023409	METRO-NIAGARA STREET CORRIDOR PROJECT		09/17/12		0.000	555,500.00	85,802.84
						2,344,468.00	405,863.18
00023412	METRO - BUS BIKE RACKS FYE 13		10/31/12		0.000	91,162.00	0.00
						91,162.00	0.00
00023415	METRO-PUR (9) REPLACE SMALL BUSES FYE		11/20/12		0.000	850,000.00	0.00
00023416	METRO-PURCH 4 TROLLY BUSES-CLEAN DIES		12/11/12		0.000	2,000,000.00	681.56
00023417	METRO-ACQUIRE MISC SUPPORT EQUIP. FYE		04/11/13		0.000	300,000.00	6,379.24
00023418	METRO-BUS SHELTER VEHICLE REPLACE FYE		04/30/13		0.000	45,000.00	0.00
00023419	METRO-REPLACE. BUS SHELTERS FYE 14		04/30/13		0.000	147,774.00	124,767.07
00023420	METRO-PASSENGER INFO. SYSTEMS FYE 14		04/30/13		0.000	228,636.00	1,422.03
00023421	METRO BUS - EXECUTIVE ORDER 88		10/08/13		0.000	25,000.00	1,668.21
00023422	METRO-PHOTO VOLTAIC SYS. REHAB FRONTI		10/22/13		0.000	5,000.00	0.00
00023423	NORESCO - PHASE III		11/08/13		0.000	2,555,211.00	0.00
						6,950,408.00	134,918.11

Grant Information by Line Item - Fixed Assets

Project	Description Cost Element	Grant No.	Grant Date	Fund Code	Funding Percent	Funding Amount	To-date Cost
00000280	PROPERTY MGMT.		04/01/08				
00028011	PROP MGMT-247 CAYUGA RD HVAC UNIT FYE		05/08/09		0.000	56,337.00	0.00
00028027	PROP-485 CAYUGA FIRE LOOP VALVE REPLA		11/07/12		0.000	152,413.00	4,580.00
00028028	PROP. - 247 CAYUGA BLDG. UPGRADES FYE		04/19/13		0.000	83,000.00	41,868.08
00028029	PROP-485CAYUGA REPLACE RETAINING WALL		05/08/13		0.000	45,000.00	12,774.56
00028030	PROP-485 CAYUGA THRESHOLD RELACE. FYE		10/24/13		0.000	40,000.00	0.00
						662,823.00	59,222.64
00029103	RAIL-TC VITAL RELAY REHAB FYE 12		09/01/11		0.000	85,000.00	0.00
00029306	LRRT-GIRDER RAIL TONGUE SWITCH & MATE		07/19/11		0.000	225,000.00	0.00
00029307	LRRT - PURCHASE NEW FROGS FYE 12		07/19/11		0.000	44,500.00	44,445.00
00029309	LRRT-CATENARY INSTALL. RUNNERS FYE 1		07/20/11		0.000	30,000.00	0.00
00029310	LRRT LRV EQUIPMENT FUND FYE 12		07/20/11		0.000	22,412.00	0.00
00029311	LRRT- LRV TRACTION MOTOR OVERHAUL FYE		07/20/11		0.000	86,000.00	0.00
00029312	RAIL MAINTENANCE EQUIP. FUND FYE 13		05/22/12		0.000	100,000.00	0.00
00029313	RAIL-MALL TRACK-TRACK BED SWITCHE REP		06/13/12		0.000	857,816.00	799,936.25
00029316	RAIL-TRACK BRAKE PARTS (OVERHAUL) FYE		06/13/12		0.000	250,000.00	163,828.40
00029317	RAIL-LRV EQUIPMENT FUND FYE 13		06/13/12		0.000	30,000.00	0.00
00029318	RAIL-TRAIN CONTROL VITAL RELAY REHAB		06/25/12		0.000	65,000.00	570.00
						6,050,572.00	1,008,779.65
00029320	RAIL PLATFORM CONDUIT/PANEL REPLACE 1		08/06/12		0.000	70,831.00	50,062.75
00029321	RAIL-ESCALATOR REBUILD		09/24/12		0.000	1,950,000.00	562,301.17
00029322	RAIL-CATENARY & INSULATION REPLACE.		10/22/12		0.000	750,000.00	99,484.37
00029323	LRRT-ELEV./ESCAL. CATHODIC PROTECT TE		10/25/12		0.000	119,588.00	42,278.04
00029324	LRRT - REPLACE. FLOOR SCRUBBERS		10/25/12		0.000	80,000.00	0.00
00029325	LRRT - WALK OFF GRATES		10/25/12		0.000	160,000.00	0.00
00029326	RAIL SUPPORT VEHICLES		10/25/12		0.000	201,000.00	0.00
00029327	DELEVAN STATION PANEL LINER REPLACE P		10/31/12		0.000	250,000.00	92,789.47
00029328	RAIL-UB SCHOOL OF MEDICINE		02/27/13		0.000	70,000.00	21,169.53
00029329	RAIL-MALL TRACK BED REPLACE.-600 BLOC		04/04/13		0.000	2,385,894.00	1,607,517.82
00029330	LRRT-DELEVAN STATION WINDOW REPLACE.		05/16/13		0.000	120,000.00	12,633.40
00029331	RAIL-LRV COMPRESSOR OVERHAUL FYE 14		07/02/13		0.000	40,000.00	0.00
00029332	RAIL - PANTOGRAPH SHOES FYE 14		07/02/13		0.000	30,000.00	0.00
00029333	RAIL-ELEVATOR ESCAL CAPITAL REHAB FYE		07/02/13		0.000	200,000.00	38,915.32
00029334	LRV TRACTION MOTOR OVERHAUL FYE 14		07/02/13		0.000	240,000.00	0.00
00029335	RAIL - LRV EQUIPMENT FUND FYE14		07/02/13		0.000	65,000.00	0.00
00029336	RAIL- REPLACE BRAKE PARTS/EQUIP. FYE		07/02/13		0.000	50,000.00	0.00
00029337	LRRT - LRV AIR SYSTEMS VALVES FYE 14		07/11/13		0.000	50,000.00	0.00
00029338	LRRT - SAND BLASTER FOR SHOPS FYE 14		07/11/13		0.000	40,000.00	0.00
00029339	TRACK FOUNDATION/SPEC. TRACK/FAST 500		07/25/13		0.000	3,464,166.00	56,992.24
00029340	RAIL - LRV GEAR UNIT PARTS FYE 14		07/30/13		0.000	50,000.00	0.00
00029341	RAIL-ESCALATOR STAT. MODERNIZATIUN 2		07/30/13		0.000	250,000.00	3,259.33
00029342	RAIL-TRACTION POWER MANHOLE DOSSERT 1		08/29/13		0.000	25,000.00	0.00

00029343	RAIL-PUMP REBUILD PROGRAM FYE 14	08/29/13	0.000	80,000.00	0.00
00029344	RAIL-ELECTRIC PARTS & BREAKERS FYE 14	08/29/13	0.000	13,000.00	0.00
00029345	RAIL-FBK BREAKER BOXES FYE14	08/29/13	0.000	50,000.00	0.00
00029346	RAIL - UNIVERSITY CURBLINE MODIF. FYE	09/16/13	0.000	15,000.00	14,900.00
00029347	RAIL STATION SGR STRATEGIC ASSESMENT	10/08/13	0.000	200,000.00	3,974.54
00029348	DELAVAN STAT PANEL LINER ASSESS/REHAB	11/15/13	0.000	205,482.00	0.00
				-----	-----
				11,224,961.00	2,606,277.98
00029430	LRRT - FDSI STUDY FOR LRRT STATIONS	06/26/07	0.000	83,019.00	0.00
00029447	1404 MAIN ST. FIRE ALARM UPGRADE 09	10/15/08	0.000	90,000.00	3,462.55
00029474	RAIL - FDSI FOR LRRT STATIONS	05/28/09	0.000	1,927,110.00	1,844,248.14
00029475	LRRT-TRAIN CONTROL CARBORNE ATP SYS	09/28/09	0.000	3,596,125.00	1,056,127.40
00029490	LRRT-PERIMETER SECURITY S. PARK PH I	09/28/10	0.000	2,202,292.00	1,730.28
				-----	-----
				18,127,970.00	2,905,568.37
00029773	LRV MID-LIFE REBUILD	02/10/04	0.000	45,564,001.00	17,592,322.95
				-----	-----
				58,779,620.00	17,592,322.95

Req. By: ERIC TULOWITZKI
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Project Costs Transactions

Report Parameters: Request Userid: TULO
Requested on: 11/19/13 at: 14:17:32

Selection Criteria:

Accounting Period From : 00/00
Accounting Period To : 08/14
Project Number : 00022586
Project Number : 00022586
Include Capital : Y
Expense Element From :
Expense Element To:

Sort Order:

ASCENDING PAR
ASCENDING EXP
ASCENDING KEY900

Possible Reference made to Historical Transactions

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Project Costs Transactions

Transaction Number	Trans Type	Create Date	Number PD date	Item PO#	PO Itm	Supplier/ Description	Opening Balance	Amount/ Activity	Closing Balance
00022586 BNIA GLYCOL RECOVERY VEHICLE REPLACE									
05/16/13 GARY WEIBEL									
NO COST ELEMENT (SUSPENDED)							0.00	0.00	0.00
2013092427755270000	PURCH REQ	09/24/13	044715	001	A40086	001 001038		379,900.00	
			09/25/13			INLAND TECHNOLOGIES INT			
2013092452279670000	INVOICE	09/24/13	IN-T000009991	002	A40086	002 001038		3,500.00	
			09/25/13			INLAND TECHNOLOGIES INT			
2013092452279890000	INVOICE	09/24/13	IN-T000009991	003	A40086	003 001038		6,840.00	
			09/25/13			INLAND TECHNOLOGIES INT			
3216	EQUIPMENT - VEHICLE						0.00	390,240.00	390,240.00
2013110142631290000	JOURNAL	11/01/13	OCT13 051			CWIP TRANSFERS TO F/A O		-390,240.00	
9999	FRINGE BENEFITS						0.00	-390,240.00	-390,240.00
Totals for Project 00022586							0.00	0.00	0.00
Totals for All Projects							0.00	0.00	0.00

NFTA TRANSFER CWIP TO PERMANENT ASSETS AS OF October, 2013 <9990019>

DESCRIPTION	DIV	CWIP #	FUNDING F- S- A	TAG #	TYPE	AMOUNT	Federal Grant	Local Grant	Authority Cost	GRANT DEP YTD/TOTAL	AUTH DEP YTD/TOTAL	In Service	Useful life
MIS-OCC Computer Room Redesign FYE 13	01	21089	00-00-100	1728101/1728201	10	4,423.90	0.00	0.00	4,423.90	0.00	0.00	10/1/2013	36 months
MIS-Network Mgmt. Software FYE 13	01	21101	00-00-100	1724001/1728301	10	1,341.26	0.00	0.00	1,341.26	0.00	0.00	10/1/2013	36 months
Arc Flash Study-Srvs. Facilities	02	22550	00-00-100	I229201	99	18,929.78	0.00	0.00	18,929.78	0.00	0.00	X	X
BNIA-Building Roof Replace	02	22554	00-00-100	I231401	05	243,450.60	0.00	0.00	243,450.60	0.00	0.00	10/1/2013	120 months
BNIA-Emergency Alert System	02	22560	00-00-100	I229401	05	1,555.00	0.00	0.00	1,555.00	0.00	0.00	X	X
BNIA Glycol Recovery Vehicle Replace	02	22586	PFC	GRV400	20	390,240.00	390,240.00	0.00	0.00	0.00	0.00	10/1/2013	120 months
Prop - 485 Cayuga Fire Loop Valve Replace	08	28027	00-00-100	I813401	02	5,680.14	0.00	0.00	5,680.14	0.00	0.00	X	X
DIV. TOTALS						665,620.68	390,240.00	0.00	275,380.68	0.00	0.00		
						665,620.68			1-02-0099-601-0000	0.00			
						0.00			1-02-0099-650-0000	0.00			
									1-00-0000-121-0100	0.00			
									1-00-0000-121-0200	0.00			0.00

METRO ACCOUNT AS OF MARCH 31, 2014 (October 2013)

FUNDING SOURCE FOR NEW ADDITIONS <9990019>

PROJECT #	FUNDING RATES	PROJECT DESCRIPTION	TOTAL ADDITIONS	FEDERAL FUNDING	NYS FUNDING	NFTA FUNDS	GRANT. DEP.	AUTH. DEP.	ASSET #	CLASS	1060500	In Service	Useful life
	F- S- O		10/31/2013										
21039	100-00-100	Safety Critical Infrastructure Protection	15.01	15.01	0.00	0.00	0.00	0.00	1058410	99	X	X	Rail
23397	80-10-10	Metro Acquire Misc Support Equip-FYE12	93,862.00	75,089.60	9,386.20	9,386.20	0.00	0.00	10604-00/01	05		10/1/2013	120 months
23417	00-00-100	Metro-Acquire Misc Support Equip FYE 14	4,925.00	0.00	0.00	4,925.00	0.00	0.00	1729601	08		10/1/2013	60 months
29324	80-10-10	LRRT-Replace. Floor Scrubbers	71,091.00	56,872.80	14,218.20	0.00	0.00	0.00	Multiple	08		10/1/2013	60 months Rail
TOTALS			169,893.01	131,977.41	23,604.40	14,311.20	0.00	0.00					

PARATRANSIT
BUS
RAIL

	0.00	0.00	0.00	0.00	0.00	0.00
	98,787.00	75,089.60	9,386.20	14,311.20	0.00	0.00
	71,106.01	56,887.81	14,218.20	0.00	0.00	0.00
TOTALS	169,893.01	131,977.41	23,604.40	14,311.20	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00

NFTA / NFT Metro

Request for Disposal of Capital and Non-Capital Assets

Department Information

NFTA or Metro? _____

Division / Department Name _____

Asset Information (to be completed by Department Manager)

Asset Description _____

Serial # or Model # _____

Current Location of Asset _____

Reason for Disposal _____

Approved by Department Manager _____ Date _____

Approved by General Manager _____ Date _____

If the asset is a vehicle, date which Vehicle Title/License Plates Were Provided to Risk Management _____ Date _____

Send to Manager of Accounting Services

Grant Funding Description: _____

Asset Number _____

Date of Purchase _____

Asset Life _____

In Service _____

Out Service _____

NFTA% _____ Grant % _____

Historical Cost _____

Accum Depr. at Beg of Year _____

Depreciation during current year _____

Net Book Value (NBV) As of _____

Total

Our Cost	Contributions		Combined Cost
	Local Grant	Federal Grant	
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Circulate to:

Reviewed and Approved by Accounting Services _____ Date: _____

Grantor Notification Required Yes No

Reviewed and Approved by Risk Management Manager _____ Date: _____

Claim Submitted Yes No

Reviewed and Approved by CFO _____ Date: _____

Reviewed and Approved by Executive Director *(if over \$10,000 BV) _____ Date: _____

*Attach Board Resolution if over \$50,000

Send to Manager of Accounting Services for Completion

Disposal Action: _____

Proceeds from disposal as of _____ \$ _____

Insurance Proceeds, if applicable as of _____ \$ _____

Gain or loss on disposal as of _____ \$ _____

If asset was sent to a scrap dealer, attach estimate(s)

Signers Please Add Additional Notes (as needed)

Completed Copy to:

Department Manager

Grants Manager

**NFTA / NFT Metro
Request To Transfer A Capital Asset**

Asset Information (to be completed by the "Original" Department Manager Owner

Asset Description _____

Serial # or Model # _____

Date Which Vehicle Title / License Plates Were Provided to Risk Management _____

"Original Department" Owner Information

NFTA or Metro? _____

Division / Department Name _____

Department Manager Approval _____ Date _____

General Manager Approval _____ Date _____

"New Recipient Department" Owner Information

NFTA or Metro? _____

Division / Department Name _____

Department Manager Approval _____ Date _____

General Manager Approval _____ Date _____

To Be Completed by Accounting Department

Grant Funding Description: _____

Asset Number _____

Date of Purchase _____

Asset Life _____

In Service _____

Out Service _____

NFTA% _____ Grant % _____

	Our Cost	Contributions		Combined Cost
		Local Grant	Federal Grant	
Historical Cost	_____	_____	_____	_____
Accum Depr. at Beg of Year	_____	_____	_____	_____
Depreciation during current year	_____	_____	_____	_____
Net Book Value (NBV) As of _____	_____	_____	_____	_____
Total	_____	_____	_____	_____

Manager of Grants Approval _____ Date _____

Completed Copy to:

- Department Manager
- Grants Manager
- Risk Management Manager

Reference: EXECUTIVE
Title: DISPOSITIONS AND TRANSFERS OF CAPITAL AND NON-CAPITAL ASSETS
Policy Number: 01-01-10
Effective Date: 04-25-11

NIAGARA FRONTIER TRANSPORTATION AUTHORITY
NIAGARA FRONTIER TRANSIT METRO SYSTEM, INC.

GUIDELINES FOR DISPOSITIONS AND TRANSFERS OF CAPITAL AND NON-CAPITAL ASSETS

I PURPOSE

These Guidelines set forth the policies and procedures to be followed for the disposition of capital and non-capital assets for the Niagara Frontier Transportation Authority and the Niagara Frontier Transit Metro System, Inc. (collectively referred to as "NFTA"). The NFTA has also enacted Guidelines for the Acquisition and Disposition of Real Property that must be followed in conjunction with these Guidelines.

Definitions

Capital Assets include **Real Property** (consisting of land or buildings) and **Personal Property** (all property other than real property, primarily consisting of equipment, vehicles, furniture and fixtures).

Disposition is any transfer of title or any other beneficial interest in personal property.

Non-Capital Assets primarily include obsolete inventory items, scrap metals or fluids, and other items (including items which did not meet company guidelines for asset capitalization whereby cost was below minimum capitalization thresholds or items which ownership was not claimed as "lost and found").

II COMPLIANCE

Any Disposition must be made in accordance with all applicable laws, including section 2896 of the Public Authorities Law and the NFTA's enabling legislation, rules, regulations and grant agreements, including associated grant application and management guidelines. Dispositions of Personal Property having a value in excess of \$50,000 require Board approval; Dispositions of Personal Property having a value in excess of \$10,000 require the approval of the Executive Director; all other Dispositions require the approval of the Department's Director.

III PROCEDURE

The Manager, Real Property, is the contracting officer responsible for Dispositions of Real Property in accordance with the Guidelines for Acquisitions and Dispositions of Real Property.

The Manager, Accounting Services, is the contracting officer responsible for the compliance of the disposition of Personal Property and enforcement of these Guidelines.

Dispositions of Capital and Non-Capital Assets will be managed in accordance with the following procedures:

Department Manager Guidelines

If a Department Manager possesses any obsolete or non-useful property, he/she should take action to dispose of such property as identified below.

A. **Request to Dispose of a Capital Asset or Non-Capital Asset**

The Department Manager must complete a form for "Request for Disposal of Capital and Non-Capital Assets" which is attached as Appendix A. The completed "Request for Disposal of Capital and Non-Capital Assets" form must be submitted to the Manager of Accounting located at 181 Ellicott Street, Buffalo, New York. The Capital Project Accountant will notify the Department Manager of the logistics of where and when to deliver any Personal Property for eventual disposal.

B. **Request to Transfer a Capital Asset**

If a Department Manager is in possession of an asset that will be transferred to another division or department, the Department Manager must complete a form to "Request To Transfer A Capital Asset" which is attached as Appendix B.

The recipient Department Manager / General Manager must sign this form to acknowledge their approval and receipt of the transferred asset.

The completed "Request To Transfer A Capital Asset" should be forwarded to the Manager of Accounting located at 181 Ellicott Street, Buffalo, New York.

C. Vehicle Title

The Niagara Frontier Transit Metro System, Inc. ("Metro") maintains vehicle title for all Metro buses and other vehicles. The Risk Management Department maintains vehicle title for all NFTA vehicles other than Metro vehicles.

Either Metro or the Risk Management Department will provide vehicle title for NFTA Metro and Authority vehicles to the Capital Project Accountant. The Capital Project Accountant will coordinate release of titles to the appropriate party upon disposal.

Methods of Disposal (Managed by Accounting Services)

No employees (either directly or through relation or friendships) are allowed to acquire, for their own personal use, any disposed assets or any component parts of any asset unless such employee independently becomes a purchaser via participation in a Public Auction. Failure to abide with this policy can result in termination of employment and / or criminal penalties.

The following methods of disposal are allowable and may only be completed through Accounting Services:

1. Disposal by Bid – In general, all Dispositions shall be by bid conducted by the Manager, Procurement, in accordance with section 2897 of the Public Authorities Law.

2. Donation – Any Capital Asset or Non-Capital Asset which is life expired and of no further use to the NFTA may be donated to a charitable organization with the approval of the Executive Director.

3. Lost / Stolen / Damaged or Destroyed – The Department Manager must immediately report when any asset under their control is lost, stolen, damaged or destroyed to:

- the Manager of Risk Management;
- the Chief of the Transit Police; and
- Manager Accounting Services (see below)

The Department Manager must immediately complete the form for "Request for Disposal of Capital and Non-Capital Assets" attached on Appendix A and forward the completed form to the Manager of Accounting Services. Each employee is responsible for the care and safekeeping of any NFTA assets. Administrative action and / or pecuniary liability may result due to proven negligence or misconduct that causes the loss of NFTA assets.

4. Public Auction – All Personal Property that has a fair market value of less than \$15,000 may be sold at a public auction. The contracted Auction services will be obtained through authorized procurement procedures whereby such award will be decided on a competitive basis.

5. Scrap Dealers – If the contracted Auctioneer declines to sell any Personal Property due to lack of value or marketability, the Capital Project Accountant must obtain a minimum of **three estimates** from reputable scrap dealers for the disposal of such Property if the value is estimated to be between \$2,500 and \$15,000. (The Manager of Procurement Services may provide assistance to the Capital Project Accountant in the solicitation of estimates). The three estimates should be attached to the form "Request for Disposal of Capital and Non-Capital Assets" attached on Appendix A. (If scrap proceeds are less than \$2,500, only one estimate is required).

6. Trade-Ins – If Personal Property currently owned by the NFTA is contemplated as a trade-in towards the purchase of new Personal Property, the Department Manager must complete the form "Request for

Disposal of Capital and Non-Capital Assets" which is attached in Appendix A. If the trade-in value to be provided by the merchant is less than the current fair market value, the Department Manager should obtain approval from the Manager, Procurement, to complete the trade-in. The Manager, Procurement, may suggest the disposal of the existing property using either Bid or Public Auction services to attain a higher value. Otherwise, if the trade-in value exceeds the current fair market value, then the Department Manager may proceed with the trade-in towards their new property without any additional approvals other than those required by the Procurement Guidelines.

7. None of the above – If Accounting Services intends to dispose of any Capital or Non-Capital Asset in a method other than any of the aforementioned circumstances, such disposal must be documented and approved by the Executive Director.

Proceeds from Disposal of Assets

All disposal proceeds should be provided to the Manager of Accounting Services. The Capital Project Accountant will remove the asset from current ledgers and record the appropriate gain or loss on disposal.

If any proceeds are for Capital Assets which were purchased using grant funds, the Capital Project Accountant will coordinate the return or refund of such proceeds to the proper grantor (Federal and/or New York State) agencies with the Grant Department. The Grants Department is required to provide notification to the original granting agency of the transaction.

Guidelines

The Guidelines shall be annually reviewed and approved by the Board. The Manager, Accounting Services, shall ensure that a copy of the Guidelines as reviewed and approved by the Board is filed with the New York State Comptroller, as part of the Public Authorities Data Request, pursuant to Section 2896 of the Public Authorities Law, and is posted on the NFTA website.

Inventory and Reporting

The Manager, Accounting Services, is responsible for ensuring that the NFTA maintains adequate inventory controls and accountability systems of all Personal Property under its control. Personal Property with a fair market value of \$5,000 or more shall be inventoried periodically and recommendations made to the Department Manager for Disposition.

The Manager, Accounting Services, is responsible for preparing an annual report listing all Personal Property of the NFTA with a fair market value of \$5,000 or more disposed of during the previous year, a list and full description of the Personal Property, the price received by the NFTA and the name of the purchaser. The report shall be delivered to the Manager, Real Property, for inclusion in the annual real property report within 15 business days following the completion of the NFTA's fiscal year.



Reference: EXECUTIVE
Section: GENERAL
Title: ACQUISITION AND DISPOSITION OF REAL PROPERTY
Policy Number: 01-01-09
Issue Date: 04/27/2010

**NIAGARA FRONTIER TRANSPORTATION AUTHORITY NIAGARA
FRONTIER TRANSIT METRO SYSTEM, INC.**

GUIDELINES FOR ACQUISITIONS AND DISPOSITIONS OF REAL PROPERTY

These Guidelines set forth the policies and procedures to be followed for the acquisition and/or disposition of real property for the Niagara Frontier Transportation Authority and the Niagara Frontier Transit Metro System, Inc. (collectively referred to as "NFTA").

Definitions

For the purpose of these Guidelines, an "Acquisition" is a conveyance of real property to the NFTA as title in fee simple, title subject to retention of a life estate or a life use, lease where the lease term including options is fifty years or more or permanent easement.

For the purpose of these Guidelines, a "Disposition" is a conveyance of real property from the NFTA as title in fee simple, title subject to retention of a life estate or a life use, leasehold or permanent easement.

I PURPOSE

The NFTA's enabling legislation provides that the NFTA may acquire, hold and dispose of real property in the exercise of the NFTA's powers. The purpose for any potential Acquisition or Disposition should be examined in the context of the NFTA's statutory powers to determine whether this standard has been met

II COMPLIANCE

Any Acquisition or Disposition must be made in accordance with all applicable laws, including section 2896 of the Public Authorities Law and the NFTA's enabling legislation, rules, regulations and grant agreements, including associated grant application and management guidelines. All Acquisitions and Dispositions are subject to Board approval, except that the Executive Director has the authority to execute Agreements for easements over and under NFTA real property to provide utility services for the NFTA or tenants of the NFTA.

III PROCEDURE

The Manager, Real Property, is the contracting officer responsible for the NFTA's compliance with and enforcement of these Guidelines. Acquisitions and Dispositions will be managed by the Real Property Department in accordance with the following procedures.

1. Requests for Acquisitions or Dispositions may be generated by Director, Aviation,

Appendix F

Director, Surface Transportation or Manager, Real Property, depending on where the real property is located and which business unit is responsible for that area. Requests made by the Director, Aviation must be coordinated with, and generally consistent to, the current Airport Layout Plan and Master Plan. Requests must be documented in the form "Request for Disposal of Capital and Non-Capital Assets" and the relevant procedures followed as set forth in the Guidelines of Disposal of Capital and Non-Capital Assets.

2. The Real Property Department shall notify the Grants Department of the request. The Grants Department shall ascertain if any funding is available, whether any grant agreements need to be complied with, and/or determine whether the approval of a Grantor must be obtained. The Real Property Department shall provide sufficient information to the Grants Department to satisfy the request of any Grantor.

3. The Real Property Department shall provide for all sales of real property sixty days notice to the county, city, town and village in which the real property is located prior to offering the property for sale in accordance with section 1299-g of the Public Authorities Law.

4. The Real Property Department shall notify the Greater Buffalo-Niagara Regional Transportation Council ("GBNRTC") of all requests for Dispositions of real property located in former railroad right-of-way corridors that have been identified for potential transportation infrastructure development so that the GBNRTC can seek comments in order to maintain the objectives of the regional planning process.

5. The Real Property Department shall have the number of appraisals prepared that the Manager, Real Property, deems sufficient to establish the fair market value of the real property, unless the provisions of 49 CFR Part 24, Uniform Relocation Assistance and Real Property Acquisition for Federal and Federally Assisted Programs, or any grant agreement, if applicable, require a specific appraisal process, in which case that process will be followed. Real property may not be sold for less than its fair market value except as specified in paragraph 7 of this section.

6. All Dispositions shall be made by publicly advertising for bids, except as set forth in paragraph 7 of this section. The advertisement for bids shall be made at such time prior to the Disposition or contract for Disposition, through such methods, and on such terms and conditions as shall permit full and free competition consistent with the value and nature of the real property. All bids shall be publicly disclosed at the time and place stated in the advertisement. The award shall be made with reasonable promptness by notice to the responsible bidder whose bid, conforming to the invitation for bids, will be the most advantageous to the NFTA, price and other factors considered. The NFTA retains the right to reject all bids when it is in the public interest to do so.

7. Dispositions may be negotiated or made by public auction without public advertising for bids but subject to obtaining such competition as is feasible under the circumstances, if:

- (a) the fair market value of the real property does not exceed \$15,000;
- (b) bid prices after advertising are not reasonable, either as to all or some part of the real property, or have not been independently arrived at in open competition;
- (c) the Disposition will be to New York State or any political subdivision, and the estimated fair market value of the real property and other satisfactory terms of the Disposition are obtained by negotiation;
- (d) the Disposition is for an amount less than the estimated fair market value of

the real property, under those circumstances permitted in section 2897 (7) of the Public Authorities Law; or

(e) such action is otherwise authorized by law.

An explanatory statement shall be prepared of the circumstances of each Disposition by negotiation of:

(a) real property that has an estimated fair market value in excess of \$100,000, except that any real property disposed of by lease or exchange shall only be subject to clauses (b) and (c) of this subparagraph; or

(b) any real property disposed of by lease, if the estimated annual rent over the term of the lease is in excess of \$15,000; or

(c) any real property disposed of by exchange, regardless of value.

Each such statement shall be transmitted as required by Section 2897 of the Public Authorities Law not less than ninety days in advance of the disposition, and a copy thereof shall be preserved in the files of the NFTA.

8. The Real Property Department shall provide sufficient information to the Health, Safety and Environmental Quality ("HSEQ") Department to enable the HSEQ Department to issue a recommendation as to the level of environmental review necessary for any Acquisition or Disposition. The HSEQ Department shall be responsible for conducting the review and providing the results and recommendation to the Manager, Real Property, and the Manager, Grants, if necessary to comply with a Grantor's environmental review requirements.

9. The Real Property Department shall obtain Board approval for the Acquisition or Disposition.

10. The Real Property Department shall provide the Legal Department with sufficient information to prepare the documents necessary to effectuate the Acquisition or Disposition.

11. The Real Property Department shall coordinate payment for any Acquisitions with the Grants and Accounting Departments.

12. The Real Property Department shall advise the Property Accountant and Director, Risk Management and Special Projects, of all Acquisitions and Dispositions and coordinate the appropriate accounts for the deposit of any payments with the Grants and Accounting Departments.

13. The Real Property Department shall coordinate any relocation activities required by 49 CFR Part 24.

Guidelines

The Guidelines shall be annually reviewed and approved by the Board. The Manager, Real Property, shall ensure that a copy of the Guidelines as reviewed and approved by the Board is filed with the New York State Comptroller no later than March 31 each year and is posted on the NFTA website.

Inventory and Reporting

The Manager, Real Property, is responsible for ensuring that the NFTA maintains adequate inventory controls and accountability systems of all real property under its control. The real

Appendix F

property shall be inventoried on an annual basis to determine which real property shall be disposed of. A written report of such real property shall be included with the annual report on real property.

The Manager, Real Property, is responsible for preparing an annual report listing all real property of the NFTA, all real property that the NFTA intends to dispose of and all such property disposed of during such period. The report must also include the price received for all real property that the NFTA disposed of during such period, and the name of the purchaser. The report shall be delivered to the New York State Comptroller, the Authorities Budget Office, Director of Budget, Commissioner of General Services and the Legislature within 90 days after the end of the NFTA's fiscal year.

RECONCILIATION OF PHYSICAL INVENTORY

Date:	November 21, 2013
Conducted By:	
Location Code:	101-404
Location:	Main - Human Resources

Result: The following Assets are being disposed of due to physical inventory and a review of the Departmental Detailed Asset Listing for fiscal 2014. This form is being used in lieu of the disposition form.

Asset #	Funding	Description	Federal Cost	State Cost	Local Cost	Original Cost	Accumulated Depreciation	Current Value	Reason
1619900	Authority	Compaq Armada 110 Laptop Computer	\$0.00	\$0.00	\$1,989.72	\$1,989.72	\$1,989.72	\$0.00	Scrapped
1661600	Authority	Aficio 3035 Ricoh Copier	\$0.00	\$0.00	\$4,710.00	\$4,710.00	\$4,710.00	\$0.00	Trade-In
1003100	Authority	Computer Equipment	\$0.00	\$0.00	\$1,089.00	\$1,089.00	\$1,089.00	\$0.00	Scrapped
1005700	Authority	Computer	\$0.00	\$0.00	\$967.00	\$967.00	\$967.00	\$0.00	Scrapped
		TOTAL	\$0.00	\$0.00	\$8,755.72	\$8,755.72	\$8,755.72	\$0.00	

Approved by: _____ Date _____ Prepared by: _____ Date _____
 Director of Human Services Property Accountant

Approved by: _____ Date _____ Approved by: _____ Date _____
 Chief Financial Officer Manager of Accounting

LAND IMPROVEMENTS

Item	Years	Item	Years	Item	Years
Bumpers	5	Underground sewer and water lines . . . . .	.25	Building componentized	
Culverts	18	Underground fuel tank . . . . .	.20	Parts –	
Dikes	20	Yard lighting . . . . .	.15	automatic door	10
Fencing - brick/stone . . . . .	.25			canopies	15
chain link . . . . .	.15	<u>BUILDINGS</u>		ceiling finishes	12
wire	5	Boiler House . . . . .	.30	computer flooring	10
wood	8	Bus Shelter . . . . .	.10	cubicle track	20
Flagpole . . . . .	.20	Garage – masonry . . . . .	.25	signs	5
Heated pavement . . . . .	.10	wood frame . . . . .	.15	drapery track	10
Lawn sprinkler system	15	Masonry, reinforced concrete frame . . . . .	.45	floor finishes	10
Parking lot gate	5	Masonry, steel frame fireproofed . . . . .	.45	folding partitions	15
Parking lot, open walls	20	Masonry, steel frame not fireproofed . . . . .	.30	interior finish	15
Paving (including roadways, walks, and parking)-		Masonry, w/ frame . . . . .	.25	loading docks	15
Asphalt	10	Reinforced concrete (common design) . . . . .	.45	overhead door	10
Concrete	15	Residence – masonry . . . . .	.25	partitions interior	15
Gravel	5	w/ frame . . . . .	.25	roof covering	10
Retaining wall . . . . .	.20	Stations, open . . . . .	.30	store front construction . . . . .	.20
Shrubs, lawns, trees	10	Storage building –		toilet partitions	20
Sign	12	masonry . . . . .	.25	wall finishes	10
Snow Melting System	10	w/ frame . . . . .	.18	Multilevel parking	
Taxiway/runway . . . . .	.20			Structure, masonry	25
Tunnel . . . . .	.50				
Turf, artificial	5				

BUILDING SERVICES EQPMT

Item	Years	Item	Years	Item	Years
Air-Conditioning Eqpmnt		Elevator		Solar heating eqmt	10
- air compressor	15	- dumbwaiter	20	Telephone system	10
- condensate tank	20	- freight	20	Television antenna	10
- condenser	15	- passenger, high speed, automatic	20	Television satellite dish	10
- controls	20	- passenger, other	20	Temperature controls, computerized	10
- cooler and dehumidifier	10	Escalator	20	Unit Heater	10
- cooling tower m/w	15	Fire protection system		Vacuum Cleaning system	15
- duct work	15	- fire alarm system	15	Water heater, commercial	15
- fan, air-handling vent	5	- fire pump	20	Water storage tank	20
- piping	8	- smoke and heat detectors	10	Water wells	25
- precipitator	10	- sprinkler system	25		
- pump	20	- Tank and tower	25		
Air-conditioning system		Furnace, domestic	15		
- large (>20 tons)	10	Heating, ventilating, and air- conditioning	17		
- medium (5-15 tons)	10	Incinerator, indoor	10		
- small (< 5 tons)	5	Insulation, pipe	15		
Boiler	20	Intercom system	15		
Boiler w/ smokestack	15	Magnetic door holders.	10		
Clean-air equipment	15	Oil storage tank	20		
Clock System.	15	Plumbing, composite	20		
Door Alarm	10	- fixtures	20		
Door-closing devices		- piping	25		
for fire alarm	15	- pump	15		
Electric light/power		Radiator-cast-iron	25		
- conduit and wiring	20	- finned tube	15		
- emergency lighting system	15				
- feed wiring	10				
- fixtures	10				
- switch gear	20				
- transformer	20				

OTHER FIXED EQUIPMENT

Item	Years	Item	Years	Item	Years
Benches, bins, cabinets, counters, and shelving, built in.	10	Acct/bookkeeping machine .10		Cabinet-file	10
Cabinet	15	Adding Machine	8	m/w	10
Carpentry work	15	Air Conditioner (window).	5	Cage, animal	10
Carpeting	5	Analyzer - Autos	10	Calculator	8
Ceramic tile	20	Ambulance	4	Camera	5
Conveyor system	15	Amplifier	10	Camera, TV monitoring, color or black and white	8
Curtains and drapes	5	Automobile-Patrol	4	Camera, videotape, color or black and white	8
Drilled piers	40	- Passenger	5	Carpeting	5
Fan, ceiling	10	- Used	2	Cart-Supply	10
Boiler	20	Backhoe	10	- Utility	8
Fire protection in hoods	10	Battery Charger	10	Cash register	6
Generator set	20	Beepers, paging	5	Cement Mixer	8
Hood, fume	15	Bench-m/w	10	Office Furniture	7
Lockers, built-in	15	Bin-m/w	10	Chart Recorder	10
Mailboxes, built-in	20	Binder	10	Check signer	10
Millwork	15	Bookcase-m/w	10	Clock	10
Pass-through boxes	15	Breathing unit	8	Clothes locker-fiberglass/m	10
Sink and drainboard.	20	Bulldozer	10	Laminate/w	10
Telephone enclosure.	10	Bulletin Board	10	Coffee maker	5
		Bus-passenger	12	Collator, electric	10
		- Shuttle	5	Compactor, waste	10
		- Trolley	7		

OTHER FIXED EQUIPMENT
CONTD

Item	Years	Item	Years	Item	Years
Compactor, waste	10	Fiber optic eqpmt	10	Lathe	10
Compressor, air	15	Fire Extinguisher	20	Launch boat	20
Computer-Host	6	Floor scrubber	5	Lawn mower	4
- Personal, laptop	3	Floor waxer	5	- Riding	5
- Software	3	Flowmeter	10	Mailing Machine	10
- Printer	3	Freezer	10	Marking Machine	8
Computer Terminal	3	Garbage disposal	8	Microfilm unit	10
Conductivity tester	10	Gauges	10	Milling Machine	10
Conveyor system	15	Guns	3	Oscilloscope	10
Copier	5	Generator	10	Microwave oven	5
Currency Counter	3	Portable Generator	5	Paint spray booth	15
Credenza	10	Grinder-bench	10	Paint sprayer	10
Coin Sorter	2	Hammer-jack	8	Paper baler	15
Desk-m/w	10	Hand dynamometer	10	Parts Washer	8
Dictating equipment	7	Hoist	8	Pressure washer	5
Drill press	10	Humidifier	10	Photocopier	5
Drying oven, paint shop	12	Jack, hydraulic	5	Photography apparatus	8
Exercise equipment	5	Jointer/planer	10	Pipe cutter-threader	10
Fan, portable floor	3	Kiln.	15	Plate bending press	15
Fare Collection	10	Ladder	10	Polisher, floor	5
Fax machine	3			- Riding	8
				Polishing and buffing machine	5

OTHER FIXED EQUIPMENT
CONTD

Item	Years	Item	Years	Item	Years
Power supply	10	Scanner, ultrasonic	7	Tractor	10
Press	10	Sharpener	10	Transcriber	8
Pump, vacuum or pressure . . .	10	Shears, squaring, floor	12	Truck-forklift	10
Rack	10	Shelving, portable, steel . . .	20	- dump/stakebody	10
Radio-mobile	10	Slide projector	10	- van, pickup	5
- portable	10	Snow blower	8	- trailer	10
(based on state/fed guidelines per state audit)		Sofa	10	- boom	10
Range, household	10	Stamp machine	10	- fire	10
Receipt writer	5	Stapler, electric or air	10	- forced air blower	10
Recorder, tape	5	Stencil machine	10	- jet broom sweeper	10
Refractometer	10	Stencils	10	Typewriter-electric/manual	5
Refrigerator-commercial	10	Stereo equipment	8	Ultrasonic cleaner	5
- domestic	10	Stool, m/w.	10	Vacuum cleaner	5
Remote control receiver	10	Table-metal	10	Valet, office	10
Resuscitator/Defibrillator	10	- ping pong	5	Vending machine	10
Rotary tiller	10	- pool	10	Video cassette recorder	10
Safe	20	- wood	10	Vise, bench	20
Sand blaster	8	Tank-cleaning	10	Waste receptacle	10
Saw-band	10	- hot water	15	Water cooler, bottle type or fountain type	10
- bench, electric	10	Time lapse recorder	8	Welder	8
- circular	10	Ticket/Token vending	8	Wheel boring	15
Scale, postal	10	Time recorder	10	Wheelchair	10
				Winch, electric	8