

Fixed Assets – Database Documentation

Entity

Fixed Assets

The Fixed Assets entity represents long-term tangible assets owned by the institution that are used in operations and provide value over multiple fiscal periods. These assets typically include equipment, buildings, vehicles, and other capitalized items. The entity supports financial reporting, depreciation tracking, capitalization compliance, and lifecycle management of institutional assets.

Related Entities

The Fixed Assets entity is related to the following business entities:

- **General Ledger Accounts**
Fixed assets are capitalized into general ledger accounts and depreciated over time.
 - **Purchase Orders**
Fixed assets are often acquired through purchase orders.
 - **Invoices**
Vendor invoices document the purchase of fixed assets.
 - **Vendors**
Vendors supply fixed assets purchased by the institution.
 - **Projects**
Fixed assets may be associated with capital projects.
 - **Batches**
Financial transactions related to asset purchases and depreciation are recorded in batches.
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Key Tables

FA_MASTER

Table Description

The FA_MASTER table serves as the primary repository for fixed asset records. Each record represents a capitalized asset and stores identifying information, acquisition details, depreciation configuration, and asset status information.

Key Columns

Asset Identification

- **ASSET_NUMBER**
Unique identifier assigned to the fixed asset.
 - **ASSET_DESC**
Description of the asset.
 - **SERIAL_NUMBER**
Manufacturer serial number.
 - **TAG_NUMBER**
Institutional asset tag identifier.
 - **ASSET_TYPE**
Classification of asset type.
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Acquisition Information

- **ACQUISITION_DATE**
Date the asset was acquired.
- **IN_SERVICE_DATE**
Date the asset was placed into service.
- **ACQUISITION_COST**
Original capitalized cost.
- **SALVAGE_VALUE**
Estimated residual value.

- **VENDOR_ID**
Vendor identifier associated with the purchase.
 - **INVOICE_NUM**
Invoice associated with the asset purchase.
 - **PO_NUM**
Purchase order associated with the acquisition.
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Depreciation Information

- **DEPRECIATION_METHOD**
Method used to depreciate the asset.
 - **USEFUL_LIFE**
Estimated useful life of the asset.
 - **DEPRECIATION_START_DATE**
Start date of depreciation.
 - **ACCUM_DEPRECIATION**
Accumulated depreciation to date.
 - **CURRENT_BOOK_VALUE**
Current asset value after depreciation.
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Location and Responsibility

- **LOCATION_CODE**
Physical location of the asset.
 - **DEPARTMENT_CODE**
Department responsible for the asset.
 - **CUSTODIAN_ID**
Responsible individual.
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Asset Status

- **ASSET_STATUS**
Current lifecycle status of the asset.

Key Column Values (ASSET_STATUS)

- **A** – Active
 - **D** – Disposed
 - **R** – Retired
 - **T** – Transferred
 - **DISPOSAL_DATE**
Date the asset was disposed.
 - **DISPOSAL_METHOD**
Method of disposal.
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Other Important Columns

- **APPID**
Application identifier.
 - **GOID**
Global identifier.
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Relationships to Other Tables

- **TRANS_HIST**
Links asset purchases and depreciation transactions.
 - **PO_HEADER**
Links purchase order information.
 - **INVOICE_HEADER**
Links vendor invoice information.
 - **GL_MASTER**
Links asset capitalization and depreciation accounts.
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FA_DEPRECIATION

Table Description

The FA_DEPRECIATION table stores periodic depreciation calculations for fixed assets. Each record represents a depreciation event for a specific asset and accounting period.

Key Columns

- **ASSET_NUMBER**
Foreign key linking to FA_MASTER.
 - **DEPRECIATION_DATE**
Date depreciation was recorded.
 - **DEPRECIATION_AMOUNT**
Amount depreciated during the period.
 - **ACCUM_DEPRECIATION**
Total accumulated depreciation after the posting.
 - **BOOK_VALUE**
Asset value after depreciation posting.
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Relationships to Other Tables

- **FA_MASTER**
Links depreciation records to the asset master record.
 - **TRANS_HIST**
Links depreciation postings to financial transactions.
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FA_LOCATION

Table Description

The FA_LOCATION table defines valid asset locations used to track where assets are physically located.

Key Columns

- **LOCATION_CODE**
Unique location identifier.
- **LOCATION_DESC**
Location description.

Relationships to Other Tables

- **FA_MASTER**
Links assets to physical locations.

FA_TYPE

Table Description

The FA_TYPE table defines classifications of fixed assets for reporting and depreciation purposes.

Key Columns

- **ASSET_TYPE**
Asset classification code.
- **ASSET_TYPE_DESC**
Description of the asset classification.
- **DEFAULT_LIFE**
Default useful life.
- **DEFAULT_DEPRECIATION_METHOD**
Default depreciation method.

Relationships to Other Tables

- **FA_MASTER**
Associates assets with classification rules.

Columns No Longer In Use

No columns were identified as no longer in use.

This document follows database documentation best practices and can be copied directly into Microsoft Word with formatting preserved.

