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FAS USER MANUAL

STATEWIDE DESCRIPTOR TABLES

INTRODUCTION

Descriptor tables contain descriptive titles of the individual tables and valid codes used in FAS transactions. When a fiscal code is entered in FAS, FAS will check to make sure that the code is valid and present in the descriptor tables. If it is not, FAS will respond with an error message.

The Statewide descriptor tables provide consistency in recording and reporting fixed asset for all agencies. You can view this information on the FAS Descriptor Table Maintenance/Inquiry screen S030, or receive hard copy reports.

Statewide Descriptor Tables are maintained by the State Controller's Office, Division of Statewide Accounting, Bureau of Accounting Operations. To request an addition or modification to a statewide FAS Descriptor Table, [click here to download the DESC-30 Form](#) (FAS Descriptor Table Maintenance).

When entering a descriptor table number (TABLE-ID-NUMBER) in FAS, you would enter two digits, for example, 02. But table 02 is often referred to in documentation as F02. This is true for all descriptor tables.

There may be occasional changes to the statewide tables. When this occurs you will receive notification of the new codes.

F02 - ASSET CLASS CODE TABLE

Class codes are used for specific assets under categories or Assets Classes. For example, under Asset Class 2- Buildings, there are specific assets that include office buildings, warehouses, etc. The **TABLE-ENTRY-KEY** is the 4 digit class code. The **REFERENCE-DATA** is comprised of:

- 3 digit useful life code (use leading zeros or all zeros for none)
- 1 character property type code (**R**=real, **P**=personal)
- 1 character class type code:
 - **1** = Land Areas
 - **2** = Buildings
 - **3** = Improvements Other Than Buildings
 - **I** = Items that do not need to be depreciated

- 4 = Machinery, Equipment, and Other
- A = Vehicles – Autos, Trucks, Buses, Motorcycles

Refer to [DAFR4630 – FAS Descriptor Table Class Code Report](#) for a list of the Descriptor Table 02 asset class codes and their reference data - table entry keys, property type codes, transaction codes etc.

F04 - INSURANCE INDICATOR CODE

The insurance indicator codes are used by Risk Management to determine the types of insurance coverage to apply to the assets. The **TABLE-ENTRY-KEY** is a one character insurance indicator code, as described below.

<u>Code</u>	<u>Description</u>
A	Automobile Class I
B	Automobile Class II
I	Inland Marine Insurance
M	Major Property Insurance
N	No State Insurance
O	Other / Private Insurance

F05 - CONDITION CODES

These codes are used to indicate the overall condition of the asset. The **TABLE-ENTRY-KEY** is a one character condition code, as described below.

<u>Code</u>	<u>Description</u>
E	Excellent
G	Good
F	Fair
P	Poor

F06 - STATUS CODES

Status codes represent the current use of the asset. The **TABLE-ENTRY-KEY** is a one character status code, as described below.

<u>Code</u>	<u>Description</u>		<u>Code</u>	<u>Description</u>
D	Disposed		S	In Storage
I	Idle		U	In Use

F07 - CONSTRUCTION CLASS

The class of construction is the basic subdivision of all buildings into five basic groups by type of framing (supporting columns and beams), walls, floors, and roof structures, and fireproofing. The **TABLE-ENTRY-KEY** is a three character construction class code, as described below.

<u>Code</u>	<u>Description</u>
AAA	Construction Class A
BBB	Construction Class B
CCC	Construction Class C
DDD	Construction Class D
SSS	Construction Class S

F08 COUNTY NUMBER

This table identifies the two digit code for each of the forty-four counties in Idaho. The **TABLE-ENTRY-KEY** is a two digit county number, as described below.

<u>Code</u>	<u>County</u>		<u>Code</u>	<u>County</u>
01	Ada		24	Gooding
02	Adams		25	Idaho
03	Bannock		26	Jefferson
04	Bear Lake		27	Jerome
05	Benewah		28	Kootenai
06	Bingham		29	Latah

<u>Code</u>	<u>County</u>		<u>Code</u>	<u>County</u>
07	Blaine		30	Lemhi
08	Boise		31	Lewis
09	Bonner		32	Lincoln
10	Bonneville		33	Madison
11	Boundary		34	Minidoka
12	Butte		35	Nez Perce
13	Camas		36	Oneida
14	Canyon		37	Owyhee
15	Caribou		38	Payette
16	Cassia		39	Power
17	Clark		40	Shoshone
18	Clearwater		41	Teton
19	Custer		42	Twin Falls
20	Elmore		43	Valley
21	Franklin		44	Washington
22	Fremont		99	Other
23	Gem			

F09 - INSTRUMENT TYPE

The instrument type identifies how the ownership of certain assets was transferred to the State. The **TABLE-ENTRY-KEY** is a three digit instrument type code, as described below.

<u>Code</u>	<u>Description</u>
01	Warranty Deed
02	Quitclaim Deed
03	Bargain & Sale Deed
04	State of Idaho Grant

<u>Code</u>	<u>Description</u>
05	Government Grant
06	Government Withdrawal
07	Easement
08	Materials Lease
09	Minerals Lease
10	Building Lease

F10 - EASEMENT CODE

This code signifies the use for the easement on the land. The **TABLE-ENTRY-KEY** is a two digit easement code, as described below.

<u>Code</u>	<u>Description</u>
01	Utility
02	Roadway
03	Standard Approach
04	Partial Control Type A
05	Partial Control Type B
06	Partial Control Type C

F14 - ACQUISITION METHOD

This code indicates how an asset was acquired. The **TABLE-ENTRY-KEY** is a one character acquisition method code, as described below.

<u>Code</u>	<u>Description</u>		<u>Code</u>	<u>Description</u>
D	New Donation		O	Operating Lease
E	Escheat		P	Federal Surplus
F	Federal Excess		S	Seizure
G	Used Donation		T	Traded In
I	Interagency Transfer In		U	Used Purchase

<u>Code</u>	<u>Description</u>		<u>Code</u>	<u>Description</u>
L	Capitalized Lease		X	Other
N	New Purchase			

F15 - TRANSACTION CODE/VALID CLASS CODE

This table shows valid combinations of transaction codes and class codes. The **TABLE-ENTRY-KEY** is comprised of the 3 character FAS Transaction Code (TC) followed by the 4 digit 'Class Code From' and the 4 digit 'Class Code To', as described below.

<u>FAS TC</u>	<u>Title</u>	<u>Class Code From</u>	<u>Class Code To</u>
AP1	Record Purchase of Land – FAS	0000	0199
AP2	Record Purchase of Buildings – FAS	0400	0499
AP3	Record Purchase of Improv. Other than Building – FAS	0500	0599
AP4	Record Purchase of Machinery – FAS	0700	6999
AR1	Record Land – PY Corr – Contributed Capital	0000	0199
AR2	Record Buildings – PY Corr – Contributed Capital	0400	0499
AR3	Record Improv. OTB – PY Corr – Contributed Capital	0500	0599
AR4	Record Mach. & Equip. – PY Corr – Contrib. Capital	0700	6999
AS1	Record Land – Correction – Current Year	0000	0199
AS2	Record Buildings – Correction – Current Year	0400	0499
AS3	Record Improv. OTB – Correction – Current Year	0500	0599
AS4	Record Mach. & Equip. – Correction – Current Year	0700	6999
AT1	Record Land – Correction – Prior Year	0000	0199
AT2	Record Buildings – Correction – Prior Yr.	0400	0499
AT3	Record Improvement OTB – Correction – Prior Year	0500	0599

FAS TC	Title	Class Code From	Class Code To
AT4	Record Mach. & Equip. – Correction – Prior Year	0700	6999
A01	Record Purchase of Land – STARS	0000	0199
A02	Record Purchase of Buildings – STARS	0400	0499
A03	Record Purchase of Improv. OTB – STARS	0500	0599
A04	Record Purchase of Mach. & Equip. – STARS	0700	6999
A11	Record Acquisition of Land by Donation	0000	0199
A12	Record Acquisition of Buildings by Donation	0400	0499
A13	Record Acquisition of Improv. OTB by Donation	0500	0599
A14	Record Acquisition of Mach. & Equip. by Donation	0700	6999
C01	Record Non-Financial Changes to Asset	0000	9999
C02	Change Replacement/Salvage Value	0000	9999
C03	Decrease Replacement/Salvage Value	0000	9999
C04	Adjust Agency Depr/Salvage Value – Dr	0000	9999
C05	Adjust Agency Depr/Salvage Value – Cr	0000	9999
C06	Change Replacement Value - Increase	0000	9999
C07	Change Replacement Value - Decrease	0000	9999
DD1	Dispose of Land by Donation/Scrap	0000	0199
DD2	Dispose of Buildings by Donation/Scrap	0400	0499
DD3	Dispose of Improvement OTB by Donation/Scrap	0500	0599
DD4	Dispose of Mach. & Equip. by Donation/Scrap	0700	6999
DS1	Dispose of Land by Sale – FAS	0000	0199
DS2	Dispose of Buildings by Sale – FAS	0400	0499
DS3	Dispose of Improvement OTB by Sale – FAS	0500	0599
DS4	Dispose of Mach. & Equip. by Sale – FAS	0700	6999

FAS TC	Title	Class Code From	Class Code To
DV4	Asset Removed from Inventory – Due to Low Value	0700	6999
D01	Record Depreciation Expense – Buildings	0400	0499
D02	Record Depreciation Expense – Improv. OTB	0500	0599
D03	Record Depreciation Expense – Mach. & Equip.	0700	6999
D06	Record Prior Year Depreciation Expense – Buildings	0400	0499
D07	Record Prior Year Depreciation Expense – Improv. OTB	0500	0599
D08	Record Prior Year Deprec. Expense – Mach. & Equip.	0700	6999
GR4	Reverse Gain on Disp of Machinery	0700	6999
GR9	Reverse Gain on Disp of Machinery	0700	6999
G01	Record Gain on Disposal of Land	0000	0199
G02	Record Gain on Disposal of Buildings	0400	0499
G03	Record Gain on Disposal of Improv. OTB	0500	0599
G04	Record Gain on Disposal of Machinery & Equipment	0700	6999
G06	AGY - Record Gain on Disposal of Land	0000	0199
G07	AGY - Record Gain on Disposal of Buildings	0400	0499
G08	AGY - Record Gain on Disposal of Improv. OTB	0500	0599
G09	AGY - Record Gain on Disposal of Mach. & Equip.	0700	6999
L01	Record Loss on Disposal of Land	0000	0199
L02	Record Loss on Disposal of Buildings	0400	0499
L03	Record Loss on Disposal of Improv. OTB	0500	0599
L04	Record Loss on Disposal of Mach. & Equip	0700	6999

FAS TC	Title	Class Code From	Class Code To
L06	AGY - Record Loss on Disposal of Land	0000	0199
L07	AGY - Record Loss on Disposal of Buildings	0400	0499
L08	AGY - Record Loss on Disposal of Improv. OTB	0500	0599
L09	AGY - Record Loss on Disposal of Mach. & Equip	0700	6999
RA2	Remove Depr. – Buildings – Correction – Current Year	0400	0499
RA3	Remove Depr. – Improv. OTB – Correction – Curr. Year	0500	0599
RA4	Remove Depr. – Mach. & Equip. – Correction – Curr. Yr.	0700	6999
RB2	Remove Depr. – Buildings – Correction – Prior Year	0400	0499
RB3	Remove Depr. – Improv. OTB – Correction – Prior Year	0500	0599
RB4	Remove Depr. – Mach. & Equip. – Correction – Prior Yr.	0700	6999
RD1	Remove Accumulated Depreciation – Buildings	0400	0499
RD2	Remove Accumulated Depreciation. – Improv. OTB	0500	0599
RD3	Remove Accumulated Depreciation. – Mach. & Equip.	0700	6999
RF4	Fix RB4	0700	6999
RN1	Remove Land – Correction – Current Year	0000	0199
RN2	Remove Buildings – Correction – Current Year	0400	0499
RN3	Remove Improv. OTB – Correction – Current Year	0500	0699
RN4	Remove Mach. & Equip. – Correction – Current Year	0799	7000

FAS TC	Title	Class Code From	Class Code To
RP1	Remove Land – Correction – Prior Year	0000	0199
RP2	Remove Buildings – Correction – Prior Year	0400	0499
RP3	Remove Improv. OTB – Correction – Prior Year	0500	0599
RP4	Remove Mach. & Equip. – Correction – Prior Year	0700	6999
RQ2	Remove Accumulated Depreciation – Buildings	0400	0499
RQ3	Remove Accumulated Depreciation – Improv. OTB	0500	0599
RQ4	Remove Accumulated Depreciation – Mach. & Equip.	0700	6999
RS4	Fix RQ4	0700	6999
RX4	Remove Mach & Equip – Correction – NonCAFR	0700	6999
SR1	Reverse – Disposal of Land by Sale – STARS	0000	0199
SR2	Reverse – Disposal of Buildings by Sale – STARS	0400	0499
SR3	Reverse – Disposal of Improv. OTB by Sale – STARS	0500	0599
SR4	Reverse – Disposal of Mach. & Equip. by Sale – STARS	0700	6999
S01	Dispose of Land by Sale – STARS	0000	0399
S02	Dispose of Buildings by Sale – STARS	0400	0499
S03	Dispose of Improv. OTB by Sale – STARS	0500	0699
S04	Dispose of Mach. & Equip. by Sale – STARS	0800	7000
T01	Transfer Land to Another Fund Type	0000	0199
T02	Transfer Buildings to Another Fund Type	0400	0499
T03	Transfer Improv. OTB to Another Fund Type	0500	0599

FAS TC	Title	Class Code From	Class Code To
T04	Transfer Mach. & Equip. to Another Fund Type	0700	6999
T11	Record Acq. of Land – Interfund Type Transfer	0000	0199
T12	Record Acq. of Buildings – Interfund Type Transfer	0400	0499
T13	Record Acq. of Improv. OTB – Interfund Type Transfer	0500	0599
T14	Record Acq. of Mach. & Equip. – Interfund Type Transfer	0700	6999

F16 - CLASS CODE RANGE

Class code ranges used in FAS programming, including which subobject and TCs to use in generating depreciation, gains, and losses. The **TABLE-ENTRY-KEY** is an 8 digit class code range made up of a 4 digit ‘Class Code From’ followed by a 4 digit ‘Class Code To’, as described in the table below. The **REFERENCE-DATA** is comprised of the following:

- DP (Depreciation)
 - 3 character FAS depreciation transaction code
 - 3 character FAS prior year depreciation transaction code
 - 4 digit STARS depreciation expenditure subobject
- GN (Gain)
 - 3 character FAS gain transaction code (statewide)
 - 4 digit STARS gain revenue subobject
- LS (Loss)
 - 3 character FAS loss transaction code
 - 4 digit STARS loss expenditure subobject
- UL (Useful Life)
 - 3 digit useful life – low
 - 3 digit useful life – high
- A (Acquisition)
 - 4 digit STARS acquisition expenditure subobject

- D (Disposition)
 - 4 digit STARS disposition revenue subobject
- AG (Agency)
 - 3 character FAS gain transaction code (agency)
 - 3 character FAS loss transaction code (agency)

The following table shows the valid class code *ranges* assigned to particular asset classes.

<u>Class Code From – Class Code To</u>	<u>Asset Class Title</u>
0000 – 0199	Land
0400 – 0499	Buildings
0500 – 0599	Improvements Other than Buildings
0700 – 0899	Library Resources Art and Other
1000 – 6999	Machinery Equipment and Other
9000 – 9199	Construction in Progress

If the generated STARS transaction code requires an expenditure subobject, the program checks the register number on the FAS transaction code to generate the correct expenditure subobject.

- Register 1, 2, 3, 5, 7, or C = STARS acquisition expenditure subobject.
- Register 4 = STARS loss expenditure subobject.
- Register 6 or A = STARS depreciation expenditure subobject.

If the generated STARS transaction code requires a revenue subobject, the program checks the register number on the FAS transaction code to generate the correct revenue subobject.

- Register 1, 2, 3, 5, 6, 7, or C = STARS disposition revenue subobject
- Register 4 = STARS gain revenue subobject

F17 - SUBOBJECT/TRANSACTION CODE

Identifies which FAS transaction codes will be created when converting STARS data to FAS. The **TABLE-ENTRY-KEY** is a two character asset class code and the **REFERENCE-DATA** is a three character FAS Transaction Code (TC), as described below.

<u>Code</u>	<u>Asset Class</u>	<u>FAS TC</u>	<u>Title</u>
1A	New Acquisition of Land	A01	Record the Purchase of Land – From STARS
1D	The Sale of Land	S01	Dispose of Land by Sale – From STARS
1O	Reversal - The Sale of Land	SR1	Reverse Disposal of Land by Sale – From STARS
1R	Adjustment Reduction of Land Acq.	AD1	Adjust. Reduction to Land – TC230 Reversal
2A	New Acquisition of Buildings	A02	Record the Purchase of Buildings – From STARS
2D	Sale of Buildings	S02	Dispose of Buildings by Sale – From STARS
2O	Reversal - The Sale of Buildings	SR2	Reverse Disposal of Building by Sale – From STARS
2R	Adjustment Reduction of Bldg Acq.	AD2	Adjust. Reduction to Buildings – TC230 Reversal
3A	New Acquisition of Improv. OTB	A03	Record the Purchase of Improv. OTB – From STARS
3D	Sale of Improv. OTB	S03	Dispose of Improv. OTB by Sale – From STARS
3O	Reversal - The Sale of Improv. OTB	SR3	Rev. Disp. of Improv. OTB by Sale – From STARS
3R	Adj. Reduct. of Improv. OTB Acq.	AD3	Adjust. Reduction to Improv. OTB– TC230 Reversal
4A	New Acquisition of Mach./Equip.	A04	Purchase of Mach./Equip. – From STARS

<u>Code</u>	<u>Asset Class</u>	<u>FAS TC</u>	<u>Title</u>
4D	Sale of Mach./Equip.	S04	Dispose of Mach./Equip. by Sale– From STARS
4O	Reversal - The Sale of Mach./Equip.	SR4	Rev. Disp. of Mach./Equip. by Sale – From STARS
4R	Adj. Reduct. of Mach./Equip Acq.	AD4	Adjust. Reduct. to Mach./Equip. – TC230 Reversal

F22 - DISPOSITION METHOD

Describes how an asset was disposed. The **TABLE-ENTRY-KEY** is a one disposition method code, as described below.

<u>Code</u>	<u>Description</u>
C	Cannibalized
D	Donated or Scrapped
I	Incorrect or Adjusted
L	Lost or Stolen
O	Interagency Transfer Out
S	Sold
T	Transferred or Traded-In
V	Value Below Inventory Threshold

F23 - OWNERSHIP

This code identifies the type of ownership for a particular asset, used to determine if an asset is capitalized, and/or reportable on the Statewide Financial Statements. The **TABLE-ENTRY-KEY** is a one character ownership code, as described in the table below. The **REFERENCE-DATA** is either **Y** or **N** (yes or no) to indicate if the asset is reportable on CAFR.

<u>Code</u>	<u>Description</u>	<u>REFERENCE-DATA</u>
A	Agency Owned	Y
C	Combined With Other State Agency	Y

<u>Code</u>	<u>Description</u>	<u>REFERENCE-DATA</u>
E	Endowment Property	Y
F	Federal Ownership & Title - Reportable	Y
G	Grants With Potential Federal Claim	Y
L	Leased Property	N
N	Non-State Agency Owned	N
O	Other State Agency Owned	Y
X	Federal Title – Non-reportable	N

F66 - OPERATOR CLASS

This table is used to control security for FAS transactions. Identifies valid ranges of Transaction Codes for each Operator Class. The **TABLE-ENTRY-KEY** is a two character operator class code (described in the table below) followed by a one digit page number. Up to 10 pages per operator class can be defined.

The **REFERENCE-DATA** begins with a one character include/exclude indicator, either **I** or **E**. This is immediately followed by a range of FAS transaction codes (i.e., there is no space or comma between the include/exclude indicator and the first transaction code range.) Each range is separated by a comma, but no spaces. Up to seven ranges of transaction codes can be defined. For example:

```
TABLE-ENTRY-KEY: 051
                  FAS OPERATOR CLASS
REFERENCE-DATA: IAR1-AT6,C02-DV9,RN1-RP6
                  INCLUDE / EXCLUDE
```

TABLE-ENTRY-KEY:

<u>Code</u>	<u>Description</u>
011	Input Adds, Changes, & Delete Only
012	Input Adds, Changes, & Delete Only
021	Replacement Value Changes Only
031	All Transactions
041	Dispositions Only
051	Dispositions and Changes

<u>Code</u>	<u>Description</u>
052	Dispositions and Changes
061	Input Adds, Changes, Delete, and Inactivates
062	Input Adds, Changes, Delete, and Inactivates
081	System Generated and Adj Only
082	System Generated and Adj Only
171	No Data Input

F98 - TABLE SECURITY

This table identifies the security levels, which allow users to view only or view and change various sub-tables of the Descriptor Tables. The **TABLE-ENTRY-KEY** is a two digit FAS Descriptor Table Entry number, as described below.

The **REFERENCE-DATA** is comprised of up to two security indicators – **1** for agency access, **2** for statewide access, or both separated by a space.

<u>Code</u>	<u>Description</u>
01	Agency Suffix Table
02	Class Code Table
03	Class Code Suffix
04	Insurance Indicator
05	Condition Code
06	Status Code
07	Construction Type
08	County Number
09	Instrument Type
10	Easement Code
13	Manufacturer Code
14	Acquisition Method
15	Transaction Code
16	Class Code Range

<u>Code</u>	<u>Description</u>
17	Subobject / Transaction Code Lookup
19	Agency Bldg Number
20	Responsible Last Name
21	Risk Management Bill Code
22	Disposition Method
23	Ownership
24	Location 2
66	Operator Class
98	FAS Table Security
99	Definition Table

F99 - TABLE DEFINITION

This table defines all of the other FAS Descriptor Tables including their titles, length of the key and reference data. The **TABLE-ENTRY-KEY** is a two digit FAS Descriptor Table code, as described below. The **REFERENCE-DATA** is a two digit key length which defines the TABLE-ENTRY-KEY length, followed by a two digit key length that defines the REFERENCE-DATA length (00 = no REFERENCE-DATA).

<u>Code</u>	<u>Description</u>
01	Agency Suffix Table
02	Class Code Table
03	Class Code Suffix Table
04	Insurance Indicator Table
05	Condition Code Table
06	Status Code Table
07	Construction Type Table
08	County Number Table
09	Instrument Type Table
10	Easement Code Table

Code	Description
13	Manufacturer Code Table
14	Acquisition Method Table
15	Transaction Code/Valid Class Code Table
16	Class Code Range Table
17	Subobject/Transaction Code Lookup Table
19	Agency Building Number
20	Responsible Last Name
21	Risk Management Bill Code
22	Disposition Method
23	Ownership
24	Location 2
66	FAS Operator Class
98	FAS Table Security
99	Definition Table