Space and Movable Equipment On-line Inventory

CAS – Cost Accounting Services:
   Michael Meunier, Dawn Caffrey and Laurie Desso

CPS – Campus Planning Services:
   Joanna Birbeck and Michael Richards

FY17
   (July 2016 - June 2017)
# Introductions

## Campus Planning Services
(Campus Space Data Contacts)

<table>
<thead>
<tr>
<th>FAMIS Space Data Contact(s):</th>
<th></th>
</tr>
</thead>
</table>
| **Michael Richards**  
Facilities Analyst  
Phone: 656-9204  
Email: Michael.A.Richards@uvm.edu |  |
| **Joanna Birbeck**  
Campus Space Manager  
Phone: 656-1449  
Email: Joanna.Birbeck@uvm.edu |  |

## Cost Accounting Services
(Functionalizing space & Movable Equip Contacts)

<table>
<thead>
<tr>
<th>Space Functional Classification Contact(s):</th>
<th></th>
</tr>
</thead>
</table>
| **Dawn Caffrey**  
Senior Cost Accountant  
Phone: 656-1336  
Email: Dawn.Caffrey@uvm.edu |  |
| **Michael Meunier**  
Assistant Controller  
Phone: 656-1375  
Email: Michael.Meunier@uvm.edu |  |

**Movable Equipment Contact:**

| Laurie Desso  
Cost Accountant Data Specialist  
Phone: 656-1482  
Email: Laurie.Desso@uvm.edu |  |
Learning Objectives

• Understand importance of University Space & Equipment Inventory data
• Understand the entire Inventory Process
• How to classify functional space
• How to inventory Movable Equipment
• Readily access and use available reports, resources & tools
Inventory Goals

1. Update Space Ownership, Room type and Room Occupants

2. Update Functional Activities and Funding sources of rooms
   - Identify all activities performed in each room for reasonable cost allocations.
   - Use methodologies that comply with federal government costing standards
   - Develop proposal statistics that are defensible during F&A rate negotiations with the federal government

3. Update Movable equipment location, usage & condition
   - ~4,950 items
Announcements

- **Training classes available for FY17 Space and Equipment Inventory (2/15/17)** - The annual Space and Movable Equipment inventory starts on **March 15, 2017**. Attend a training session by registering through Professional Development and Training. New departmental personnel assigned to conduct the inventory are required to obtain training prior to using the FAMIS Self-Service system. In addition, if you have previously completed the Space and Movable Equipment inventory for your unit but have not received training within the past three years we strongly suggest that you sign up for one of the sessions identified in the link below. The results of the Quality Assessment indicated that a periodic training session for everyone completing the Space and Movable Equipment inventory would be beneficial.

- **FY16 Space and Equipment Inventory (8/3/16)** - The completion deadline for the University's annual space and equipment inventory was July 30, 2016. Please ensure that your designated inventory administrators complete and certify their space and movable equipment inventory as soon as possible (if they have not done so already). Department's are required to run space and equipment reports from the Crystal Reports Server to conduct QA on their inventory results prior to submitting the certification form.

- **FY16 Space and Equipment Inventory (6/9/16)** - Due to the tremendous success of the Space and Movable Equipment inventories,
Inventory Importance – Other key reasons

• Space costs are required to determine *building square footage costs* and “fully burden” the rates used by Income/Expense activities.

• **Certified square footage** is used to **charge Responsibility Centers (RC) and Cost Centers space costs under the Institutional Base Budgeting (IBB) model**

• Space costs are required to **assess the financial impact of a program**

• **Efficient and effective space planning** and management requires current space information

• In short, your effort will impact the financial resources of the institution
Facilities & Administrative (F&A) Definition

F&A costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity.

<table>
<thead>
<tr>
<th>Cost Groupings</th>
<th>Cost Pools</th>
</tr>
</thead>
</table>
| F – Facilities (uncapped) | Building Depreciation Expense  
|                         | Movable Equipment Depreciation Expense  
|                         | Operation & Maintenance Expenses  
|                         | Interest Expense  
|                         | Library Expenses |
| A – Administrative (capped at 26.0%) | General Administration  
|                                       | Departmental Administration  
|                                       | Sponsored Projects Administration  
|                                       | Student Administration and Services |

3rd largest University revenue source for UVM!
The facilities cost groups of the F&A rate are allocated based on the results of the space functional usage (i.e. square footage statistics).

- Federal regulations require the allocation of facilities costs based upon functional use of space.
- Federal regulations require the allocations to be “appropriately documented in sufficient detail for subsequent review by the cognizant federal agency.”

<table>
<thead>
<tr>
<th>Cost Groupings</th>
<th>Cost Pools</th>
</tr>
</thead>
<tbody>
<tr>
<td>F – Facilities (uncapped)</td>
<td>Building Depreciation Expense</td>
</tr>
<tr>
<td></td>
<td>Movable Equipment Depreciation Expense</td>
</tr>
<tr>
<td></td>
<td>Operation &amp; Maintenance Expenses</td>
</tr>
<tr>
<td></td>
<td>Interest Expense</td>
</tr>
<tr>
<td></td>
<td>Library Expenses</td>
</tr>
</tbody>
</table>
**Review of the Functional Use of Each Room**

**Edit Functional Use Information**

*Site=MAIN, UNIVERSITY OF VERMONT - MAIN : Bldg=0071, GIVEN C : Floor=05, LEVEL FIVE : Room=C403, RESEARCH/NONCLASS LAB*

<table>
<thead>
<tr>
<th>Location</th>
<th>Room Info</th>
<th>Room Use</th>
<th>Groups</th>
<th>Employee</th>
<th>Functional Use</th>
<th>Room Contacts</th>
<th>Equipment</th>
<th>Accounts</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Functional Use Source = Group</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Any space coded as Space Function Code 99 must be re-coded as the actual Space Function Code.

Space Function Code 81 - Inactive must be 100% - It cannot be part of a split with other Space Function Codes.

If the space is INACTIVE for part of the year - please indicate the INACTIVE period in Comments under Room Info - Functionallize ACTIVE periods only.

<table>
<thead>
<tr>
<th>Group</th>
<th>Employee</th>
<th>Functional Use Code</th>
<th>Description</th>
<th>Percent</th>
<th>Area</th>
<th>Select</th>
</tr>
</thead>
<tbody>
<tr>
<td>55110</td>
<td>10</td>
<td>Instruction &amp; Dept'l Rsch</td>
<td></td>
<td>10.00</td>
<td>65.100</td>
<td></td>
</tr>
<tr>
<td>55110</td>
<td>22</td>
<td>ORGANIZED RESEARCH</td>
<td></td>
<td>90.00</td>
<td>585.900</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100.00</td>
<td>651.000</td>
<td></td>
</tr>
</tbody>
</table>

UFS/CAS and CPS 9
Key Principle in Functionalizing Space

- A room’s space functional classification aligns with the functional description of the chart strings funding the activities in the room.

Space aligns with Base (Salary & Wages of Occupants in space)

Fiscal Year View of the Space: July 1, 2016 – June 30, 2017
Space Functional Usage – Critical Success Factors

• First hand knowledge of how the space was used during fiscal year 2017 (7/1/2016 - 6/30/2017).

• Determining functional activities performed in the room.

• Information on funding sources related to the activities for the space (grants, contracts, departmental funds, etc.)

• Knowledge of the occupant(s) and their time (FTE) in a room during the fiscal year
FY16 Inventory Data Observations

• Responsible PI for the Lab and Lab Service rooms were not entered in FAMIS.

• FAMIS code 99 is a code used when a room is first setup in FAMIS by Campus planning but needs to be replaced with the correct functional usage code. No room should be surveyed with code 99!

• Academic department administration space code 56 was used for general administration space (50) in some cases
### Accounts

**FAMIS Xi Portal**

**Important Chart String - Space Function Relationships**

The following Functions Require Chart strings - In addition any space coded as 22 Organized Research needs ALL Chart strings funding the room entered.

<table>
<thead>
<tr>
<th>Description</th>
<th>Chart String Fund</th>
<th>Chart String Functions</th>
<th>Chart String Program</th>
<th>Space Functional Use Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organized Research</td>
<td>311, 312, 313, 320</td>
<td>0601</td>
<td>22</td>
<td></td>
</tr>
<tr>
<td>VCHP</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Experimental Station</td>
<td>351, 352</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Service</td>
<td>401, 411, 412, 413</td>
<td></td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>Extension</td>
<td>421, 422</td>
<td></td>
<td>38</td>
<td></td>
</tr>
<tr>
<td>Auxiliary Services</td>
<td>150</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Search Tools**

UFS/CAS and CPS
Space Functional Usage – Funding Chart Strings

**Organized Research Funded Space** (PS Func codes = 311, 312, 313, 320)
- Enter all chart strings funding a room in the Accounts tab of FAMIS Self-Service space survey.

**VCHIP Funded Space** (PS Program code = 0601)
- Enter all chart strings funding a room in the Accounts tab of FAMIS Self-Service space survey.

**Experiment Station Research Funded Space** (PS Func Codes = 351, 352)
- Enter any sponsored experiment station related chart string in the Accounts tab of FAMIS Self-Service space survey.

**Income/Expense Space** (PS Fund 150)
- Enter the fund 150 chart string(s) funding a room in the Accounts tab of FAMIS Self-Service space survey.
Instruction Funded Space (PS Func Codes = 211, 212, 213)

- Enter any sponsored instruction related chart string in the Accounts tab of FAMIS Self-Service space survey.

Public Service Funded Space (PS Func Codes = 411, 412, 413)

- Enter any sponsored public service related chart string in the Accounts tab of FAMIS Self-Service space survey.

Extension Service Funded Space (PS Func Codes = 421, 422)

- Enter any sponsored experiment station related chart string in the Accounts tab of FAMIS Self-Service space survey.

Remaining space does not need a chartstring entered!

URL address for list of functional space and chart of account functional values:

http://www.uvm.edu/~cntrllrs/a21inventory/func_codes.pdf
Administrative Space:

- The occupant of an office is a staff member whose one activity in the room is to provide administrative support for student services.

- Occupant’s salary is funded by one chart string with a function code of 701.

Assessing functional usage of space:

- 1.0 FTE in the room
- One activity is function 701
- Assign space code 54 for 100% of the room.
Assessing Functional Usage - Examples...

Income/Expense Space:

- One room occupant is a staff member whose one activity in that room is to provide an income/expense service.

- Occupant’s salary is funded by two chart strings
  - Chart string #1 has a chart field fund value of 150
  - Chart string #2 has a chart field fund value of 100 and a function of 201

Assessing functional usage of space

- Chart string #1 is funding the income/expense activity
- Assign auxiliary space code 60 for 100% of the room
Functional Usage - Examples . . .

Research Lab space:

• 2 occupants use the lab room
• Occupant #1: 40 hours per week, paid from Organized Research (OR) (function code 311)
• Occupant #2: 20 hours per week, paid from Instruction and Dept’l Research (function code 201)

Total occupant hours of 60 hours:

• 40 hours out of 60 = 67% Organized Research
• 20 hours out of 60 = 33% Instruction & Dept’l Research

Assessing functional usage of space

• 67% Organized Research (space code = 22)
• 33% Instr. & Dept’l Research (space code = 10)
Principal Investigators (PI) names are assigned to Labs & Lab Service Rooms

Lab Service Rooms
  – Functional classification follows the lab(s) it serves
  – When multiple labs are served, classify lab service space by collective square footage of labs served. Example:
    • First lab is 100% Instruction & Dept Research (100 square feet)
    • Second lab is 100% Organized Research (200 square feet)
    • Functions for lab service room = 33% Inst, 67% OR
  – If lab services are functionally classified based on the lab(s) it serve(s), then occupants or chartstrings for lab service rooms are not required.
  – Enter analysis summary in the comment box of lab service room
Research Lab space:

- 4 occupants in the lab
- One PI, a tech, and two graduate assistants (GA) occupy the lab.
- 100% of funded activity in the room is paid from Organized Research funds.
- The GAs’ occasionally use lab for studying.

Assessing functional usage of space

- 95% Organized Research (OR)
- 5% Instr. & Dept’l Research (for study time)
Office Space:

- A professor teaches 2 courses, has four active sponsored grants, and provides some public service. The professor states that she uses her office primarily for research.
- The function codes of the chart strings on her effort report are consistent with how she is using her office.

Assessing functional usage of space

The cumulative allocation time on the professor’s actual & planned effort during the fiscal year is as follows:

- 80% Organized Research (Space code = 22)
- 15% Instr. & DR (Space code = 10)
- 5% Public Service (Space code = 30)

The professor validated these percentages were consistent with her office usage.
Functional Usage – Office space of a Dept. Chair

Position #1 (.2 FTE): Professor position which is 50% funded by OR and 50% funded by Instr & Dept Research (IDR)

Position #2 (.8 FTE): Dept. Chair position which is funded 100% by Department Administration

First hand knowledge: The department chair states that he uses his space for all of his funded activities. Should the allocation be 100% department administration? No! It should be:

Assessing functional usage of space

<table>
<thead>
<tr>
<th># of Months</th>
<th>FTE</th>
<th>Function</th>
<th>Dist %</th>
<th>Yearly View</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>0.2</td>
<td>OR</td>
<td>50%</td>
<td>10%</td>
</tr>
<tr>
<td>12</td>
<td>0.2</td>
<td>IDR</td>
<td>50%</td>
<td>10%</td>
</tr>
<tr>
<td>12</td>
<td>0.8</td>
<td>Dept Admin</td>
<td>100%</td>
<td>80%</td>
</tr>
</tbody>
</table>

200% 100%
Non-Institutional Agency Occupant

- A non-UVM paid visiting professor uses a UVM research lab to collaborate with one UVM researcher during the fiscal year.
- The two occupants share the research lab equally during the year.

Functional Space Allocation

- 50% Organized Research (Space code – 22)
- 50% Non-Institutional Agency (Space code – 72)
Inactive Area:

- A room is **active for five months** only. Four months was used for Organized Research and one month was used for Instruction and Department Research (IDR).

<table>
<thead>
<tr>
<th># of Months</th>
<th>FTE</th>
<th>Function</th>
<th>Dist %</th>
<th>Yearly View</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>1</td>
<td>OR</td>
<td>100%</td>
<td>80%</td>
</tr>
<tr>
<td>1</td>
<td>1</td>
<td>IDR</td>
<td>100%</td>
<td>20%</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td>100%</td>
</tr>
</tbody>
</table>

**Functional Space = 80% OR, 20% Instr. & DR**
Updating Space and Movable Equipment Data

FAMIS Single Sign-on

Enter your Login Name and Password

Login Name:  
Password:  

Warn me before logging me into other sites.

LOGIN  CLEAR

Powered by JA-SIG CAS 3.0.7
# Review of Movable Equipment

Edit Equipment Group Information

<table>
<thead>
<tr>
<th>Location</th>
<th>Room Info</th>
<th>Room Use</th>
<th>Groups</th>
<th>Employee</th>
<th>Functional Use</th>
<th>Room Contacts</th>
<th>Equipment</th>
<th>Accounts</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Site=MAIN, UNIVERSITY OF VERMONT - MAIN : Bldg=0160, WATERMAN BLDG : Floor=02, LEVEL TWO : Room=221S, OFFICE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Equipment Group</th>
<th>Equipment</th>
<th>Nomenclature</th>
<th>Mfr</th>
<th>Type</th>
<th>Keyword</th>
<th>Comment</th>
<th>Select</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSASSET</td>
<td>A092169</td>
<td>51030<del>EPPENDORF 5702 R CENTRIFUGE</del>EPPENDORF~5702 R</td>
<td>PSASSET</td>
<td>PSASSET</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[Add Equipment] [Save/Preview] [Save/Return] [Cancel]
Movable Equipment – Inventory Process

Process:

- Obtain current Dept. list of Movable Equipment by running the UVM Report Mov Equip by Dept w/Comments. Download into Excel spreadsheet.
  - Click here for job aid on how to run this report
  - Add columns on your spreadsheet and enter applicable inventory comments
  - Click here for an example of a completed movable equipment inventory

- Equipment in rooms (>5K purchasing price)
  - Identify the movable equipment item using the assigned asset tag
  - Determine the movable equipment is being actively used
  - Determine the location and record any changes in FAMIS
  - Add a comment to note any changes such as trade-ins, disposals or transfers in the movable equipment record in FAMIS, and in detail on your movable equipment w/comments excel spreadsheet
Inventory Process continued:

- **Equipment not in rooms (Vehicles, non-UVM space)**
  - Identify the movable equipment item using the assigned asset tag
  - Determine the movable equipment is being actively used
  - Provide a comment on pertinent information regarding moves, trade-ins, transfers or disposals in the excel spreadsheet.
  - Vehicle building = 99999, Non-UVM building = 0B012

- **Inventoried items are updated in PeopleSoft Asset Management (AM)**
  - Campus Planning Services imports inventoried movable equipment into FAMIS space system
  - A nightly feed is processed from FAMIS space system to PeopleSoft AM database

- **Inventory Completion**
  - Email a copy of your movable equipment excel spreadsheet to Cost Accounting Services (Laurie.Desso@uvm.edu)
Reporting - Required Reports for Departments to Run

Chart Field – Space Functional Use Exceptions Report (Contact laurie.Desso@uvm.edu)
- Provides a list of rooms where the functional classification and the chart string information do not match.
- All exceptions must be resolved before submission of certification materials to Cost Accounting Services

Department Inventory Progress Report (Contact michael.a.richards@uvm.edu)
- Provides a report on what rooms have been inventoried
- Available by detail or in summary form, set up same as page 33 on Crystal Reports instructions.
- Inventory year on room info tab must be flipped to inventory fiscal year

Department Room Summary Report (Contact michael.a.richards@uvm.edu)
- Provides detailed room information for a department or range of departments (for department’s use only – not required)
Inventory Certification – Department Requirements

- Certification Form  (Located on space & equip web site)
  - Responsible official for department or unit must approve the accuracy and reasonableness of the inventory information

- Completed Movable Equipment Excel Spreadsheet (with equipment inventory comments)

- Space Functional Use Exceptions Crystal Report (with no exceptions)

Note:  Email files to Laurie.Desso@uvm.edu
CERTIFICATION OF SPACE AND MOVABLE EQUIPMENT INVENTORY

Fiscal Year: ________________
(Print year)

I certify that to the best of my knowledge and belief, the space and movable equipment inventory results conducted for this fiscal year was in accordance with the University of Vermont’s prescribed instructions and reasonable represents the Department’s:

1) Actual space usage during the fiscal year

2) Functional usage of the space during the fiscal year

3) The actual PeopleSoft Chart String(s) which funded the functional activity in the space

4) The list of Occupants who performed activities in the space during the fiscal year

5) Location and condition of any movable equipment with a purchased value of over $5,000

6) Reconciliation activities which include resolving exceptions in the Space Functional Use Exceptions Crystal Report, so there are no exceptions, and reconciling the movable equipment list with the actual movable equipment inventoried.

7) Run the Department Inventory Progress Crystal Report and confirm all rooms have been changed to the inventory fiscal year located in the room info tab of the room in FAMIS.
Support – Who do I contact with questions?

- Contact Campus Planning Services (Michael Richards) with all FAMIS room custodial changes, room type determination, building diagram request, physical changes to the space layout, and other space data related questions.

- Contact Cost Accounting Services with questions on how to functionalize space (Dawn Caffrey) or questions pertaining to movable equipment (Laurie Desso)

Contact information is located on the space & equipment web site at:

http://www.uvm.edu/~cntrllrs/a21inventory/?Page=uvm_contacts.html
Inventory Milestones and Timeline

<table>
<thead>
<tr>
<th>Milestone</th>
<th>Deadlines</th>
</tr>
</thead>
<tbody>
<tr>
<td>FAMIS Self-Service Survey Open</td>
<td>March 15, 2017</td>
</tr>
<tr>
<td>FY17 Inventory Completion Deadline</td>
<td>June 30, 2017</td>
</tr>
<tr>
<td>Space and Equipment Inventory Info Finalized</td>
<td>Fall 2017</td>
</tr>
<tr>
<td>FAMIS Self-Service FY18 Survey availability</td>
<td>March 2018</td>
</tr>
</tbody>
</table>
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• Understand importance of University Space & Equipment Inventory data
• Understand the entire Inventory Process
• How to classify functional space
• How to inventory Movable Equipment
• Readily access and use available reports, resources & tools