

Building Depreciation Report

Structure of This Document

This document is divided into three sections:

- General information about the Building Depreciation report
- Details about entering parameters before submitting your report request
- How to read the report, including a sample printout with explanations of each column

General Information about the Building Depreciation Report

The Building Depreciation report lets users view or download current, historical, or projected financial data on existing building assets.

Who Might Use This Report?

- Tub Financial Officers

When Should I Run This Report?

- This report will be run annually primarily in the October/November timeframe for budgets and can be run sporadically throughout the year for other purposes.

Where Do I Find This Report?

The Building Depreciation report is available in AWS2 and HUDINI under ➔ **Financial**.

Tips and Tricks

1. Building asset and depreciation data is summarized by Tub, Root, CIP Activity, Component (if applicable), and fiscal year placed in service. If you want to see the lowest level of detail available on the report, enter "Yes" in the "Root Detail Displayed" parameter.
2. At Harvard, depreciation is calculated as follows:
$$\text{Remaining Net Asset (asset less accumulated depreciation)} / \text{Remaining Useful Life}$$
3. The report is available in PDF and CSV formats. Projected depreciation data for the fiscal year selected plus the next four fiscal years is provided in the **CSV version only**. Otherwise, the two formats return the same data.
4. The underlying data is based on the quarterly depreciation calculation and entry. The entry is calculated from a custom table that is updated manually by the Office of Fixed Asset Accounting. Since the update is manual, **the asset data in the report lags the general ledger by one month, except at year-end**. For example, the assets depreciated in the MAR-05 entry are those that existed at the end of FEB-05. Assets added in MAR-05 are not included.

At year-end, there is no lag. All assets existing at the end of the fiscal year are included in the depreciation calculation.



5. **Fully depreciated assets are not included in the report.** As such, the total "Adjusted Original Cost," and total "Accumulated Depreciation" on the report may not tie directly to the asset and accumulated depreciation balances in the general ledger (GL). However, the "Net Asset" total will match the net of the asset and accumulated depreciation balances on the GL.

6. This report contains **no depreciation data prior to MAR-05**. The report is based on data generated by the automated Depreciation Allocation, which was first run in MAR-05. If you need depreciation data prior to MAR-05, please contact the Office of Fixed Asset Accounting (<http://vpf-web.harvard.edu/ofs/fa>).

7. This data is also available for ad hoc reporting through the HDW table HUDW.DWGL_DEPRECIATION_DTL.


How to Run This Report

1. **Financials → Building Depreciation.**
2. Complete the parameter fields for the Building Depreciation report.

2.0 Date Range

Report Period (R):

 Start Date(MON-YY)(R): [Lookup](#)
 End Date (MON-YY)(R): [Lookup](#)

Parameter Name	R/O	Description	Default
Period Type	R	Choose one of the following values: <ul style="list-style-type: none"> • CFY to Last Closed Quarter • Prior Fiscal Year • Other Prior Fiscal Year  There is no data prior to MAR-05. The report is based on data generated by the automated Depreciation Allocation. The Allocation was first run in MAR-05. If you need data prior to MAR-05, please contact the Office of Fixed Asset Accounting (http://vpf-web.harvard.edu/ofs/fa/).	CFY to Last Closed Quarter
Start Date (MON-YY):	R	Automatically populated according to the Period parameter selected unless the user selected "Other Prior Fiscal Year" (in which case the user would enter the start and end dates).	
End Date (MON-YY):	R	Automatically populated according to the Period parameter selected unless the user selected "Other Prior Fiscal Year" (in which case the user would enter the start and end dates.)	




2.1 Chart of Account Parameters (enter individual or ranges of chart values):




The more parameters you use, the faster your report will run.



Do not enter more than 240 characters total on the *Parameters* screen. This will affect reports with a large number of parameters.

Parameter Name	R/O	Description	Default
Tub:	O	The code for the school or high-level department you want to report on.	ALL
Org:	O	The code for the department or unit in a high-level department you want to report on.	ALL
CIP Activity:	O	The code for the project you want to report on.  CIP activity values fall in the range 001000-099999.  CIP Activity information was not collected prior to FY02. Assets that were constructed prior to FY02 and all purchased assets carry the unspecified CIP Activity value "000000."	ALL
Root:	O	The code for the building you want to report on.  Building root values fall in the 00001 – 09999 range.	ALL












Parameter Name	R/O	Description	Default
Component:	O	<p>The category or type of building parts: shell (S), services (V) (e.g. HVAC), roof (R), fixed equipment (E), finishes (F); each has a different Useful Life.</p> <p> Only research building assets are broken into components. Research buildings are those with Root value Building Primary Use attributes of "Dry Lab" (DLB) or "Wet Lab" (WLB). Non-research buildings are assigned the component value "X."</p>	ALL
Primary Use:	O	<p>The code specifying the function for which the majority of a building is used: athletics (ATH), classroom (CLS), commercial (COM), dry lab (DLB), health facility (HLT), library (LIB), museum and assembly (MUS), offices (OFC), residential (RES), support (SUP), wet lab (WLB), or unspecified (UNS). Primary use is an attribute (DFF) of Root.</p>	ALL

2.2 Other/Additional Parameters

Field Name	R/O	Description	Default
Request Description	<input type="radio"/>	A description of the report request you are making.	NONE
Output Format	<input type="radio"/>	The format you would like to have the report delivered in.	PDF
Org Displayed Value	<input type="radio"/>	How the Org data is reported. If "Yes" is selected, the report includes and displays Org data in the Org column. If "No" is selected, the report summarizes data by Org and the Org column is not displayed.	NO
Root Detail Displayed	<input type="radio"/>	How the Root data is reported. If "Yes" is selected, the report includes and displays CIP Activity #, Component, FY Placed in Service, Useful Life, and Remaining Useful Life data. If "No" is selected, the data is summarized by Tub, Org (if Org Value Displayed parameter is "Yes"), Root, Root Description, and Primary Use.	NO
Primary Sort Criteria	<input type="radio"/>	Variable by which you want the report sorted and subtotaed.	NONE
Page Brk. On Primary	<input type="radio"/>	Inserts a separate page for each primary sort and subtotal value.	NO
Subtotal on Primary Sort	<input type="radio"/>	Inserts a line on the report to display the subtotal of the primary sort.	NO
Secondary Sort Criteria	<input type="radio"/>	Variable by which you want the report sorted and subtotaed.	NONE
Page Brk. on Secondary	<input type="radio"/>	Inserts a separate page for each secondary sort and subtotal value.	NO
Subtotal on Secondary Sort	<input type="radio"/>	Inserts a line on the report to display the subtotal of the secondary sort.	NO
Tertiary Sort Criteria	<input type="radio"/>	Variable by which you want the report sorted and subtotaed.	NONE
Page Brk. on Tertiary	<input type="radio"/>	Inserts a separate page for each tertiary sort and subtotal value.	NO
Subtotal on Tertiary Sort	<input type="radio"/>	Inserts a line on the report to display the subtotal of the tertiary sort.	NO

3. The report will display the following information:




HARVARD UNIVERSITY			Building Depreciation Report										Date: MAY-11-05 11:49:38 Page: 1 of 1 Data Source: DMPINTST	
Tub	Org	Root	Root Description	Cip Act#	Component	FY PIS	Useful Life	Prim Use	Range Life BOY	7-1-04 Adjusted Original Cost	7-1-04 Accumulated Depreciation	FY05 Additions/ (Dispositions)	FY05 YTD Recorded Depreciation	DEC-04 Net Asset
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
*****No Data Found*****														

Column Name	Column Number	Description
Tub		The 3-digit value of the tub that owns the asset.  It is possible for a Tub to own an asset within another Tub's Root value.
Org		If the "Org Value Displayed" parameter is selected as "Yes," then the 5-digit Org code is printed in this column. Otherwise, this column is omitted.
Root		The code for the building you want to report on.
Root Description		The full description of the Root value.
CIP Act#		If the "Root Detail Displayed" parameter is selected as "Yes," then the 6-digit Activity code is printed in this column. Otherwise, dashes appear.
Component		If the "Root Detail Displayed" parameter is selected as "Yes," then the Component is printed in this column. Otherwise, dashes appear.
FY PIS		If the "Root Detail Displayed" parameter is selected as "Yes," then the 4-digit FY PIS (Fiscal Year Placed in Service) is printed in this column. Otherwise, dashes appear.
Useful Life		If the "Root Detail Displayed" parameter is selected as "Yes," then the 2-digit Useful Life is printed in this column. Otherwise, dashes appear.



Column Name	Column Number	Description
Prim Use		The 3-digit Primary Use code is printed in this column.
Rmng Life BOY		If the "Root Detail Displayed" parameter is selected as "Yes," then the 1- or 2-digit Remaining Useful Life is printed in this column. Otherwise, dashes appear.
7-1-XX Adjusted Original Cost		<p>The Adjusted Original Cost balance is printed in this column in currency format. The "7-1-XX" value in the column header is determined dynamically based on the first day of the fiscal year selected.</p> <p> Assets with a net value of zero (i.e., fully depreciated or disposed assets), are not included in the report. As such, the Adjusted Original Cost may not tie to the corresponding asset balance in the general ledger.</p>
7-1-XX Accumulated Depreciation		<p>The Accumulated Depreciation balance is printed in this column in currency format. The "7-1-XX" value in the column header is determined dynamically based on the first day of the fiscal year selected.</p> <p> Assets with a net value of zero (i.e., fully depreciated or disposed assets), are not included in the report. As such, the Accumulated Depreciation may not tie to the corresponding accumulated depreciation balance in the general ledger.</p>
FYXX Additions/ (Dispositions)		<p>The FYXX Additions/ (Dispositions) balance is printed in this column in currency format. The "FYXX" value in the column header is determined dynamically based on the fiscal year selected.</p> <p>The FYXX Additions/ (Dispositions) balance reflects the net value (asset minus accumulated depreciation) of the change to the asset.</p> <p> Assets with a net value of zero (i.e., fully depreciated or disposed assets) are not included in the report. As such, the Additions/ (Dispositions) may not tie to the corresponding balances in the general ledger.</p>



Column Name	Column Number	Description
FYXX YTD Recorded Depreciation		<p>The FYTD Depreciation balance is printed in this column in currency format. The "FYXX" value in the column header is determined dynamically based on the fiscal year selected.</p> <p> Depreciation is booked quarterly. The YTD Recorded Depreciation reflects the depreciation expense as of the last closed quarter in the fiscal year selected.</p> <p>Example: The report is run in MAY-05 for the current fiscal year to last closed quarter. The YTD Recorded Depreciation will reflect depreciation expense as of the MAR-05 month-end close.</p>
MMM-YY Net Asset		<p>The Net Asset balance is printed in this column in currency format. The "MMM-YY" value in the column header is determined dynamically based on the last closed quarter of the fiscal year selected.</p> <p>The Net Asset balance is calculated as follows: 7-1-XX Adjusted Original Cost (column 11) LESS 7-1-XX Accumulated Depreciation (column 12) PLUS FYXX Additions/Dispositions (column 13) LESS FYXX YTD Recorded Depreciation (column 14)</p>