



State of Louisiana

SLABS - Agency Guidelines for Conversion of Land and Buildings – Department of Public Safety

LaGov Project

Purpose

The purpose of this document is to provide instructions that will assist Agency personnel in providing required fields for capitalized buildings that will be converted from SLABS (State Land and Building System) to the Asset Accounting (AA) module in LaGov.

Introduction

Each active State land site belonging to LaGov entities will be converted from SLABS to the LaGov AA module as a land capital asset. Each active building belonging to LaGov entities with an actual cost of \$100,000 or more will be converted from SLABS to the AA module as a building capital asset. Each site improvement in SLABS will be converted from SLABS to the AA module as a non-depreciable land improvement capital asset. These capital assets will each be converted to an Asset Master Record (AMR) in LaGov.

Asset Master Record

The Asset Master Record contains general and financial data and valuation and depreciation rules about capital assets. Each real property asset will consist of at least one AMR. The initial AMR will be the main asset number. Additional AMR's may be created for an asset if it has a renovation or if it has more than one funding source. Any additional AMR's created for the asset will be sub-numbers of the main asset number. The AMR is generally defined at the start of the acquisition process, and must be created before any transactions can be processed for the asset. Most of the general and financial data on the AMR for real property legacy assets will be converted from SLABS by the LaGov team. However, some data on the AMR in LaGov does not currently exist in SLABS. For this data, LaGov has identified four fields in the AMR that agency input will be required, two of which are mandatory, and two of which are optional. For real property capital assets, LaGov is requesting this information from your agency for buildings only. For land and non-depreciable land improvements, OSRAP will verify the requested fields. Attached is a spreadsheet listing buildings assigned to your agency. Included in this spreadsheet are the SLABS id #, description, and actual cost of each building. Also included are columns for the four fields that we are requesting your input on.

Mandatory Fields

The following two fields are required on the AMR by the LaGov system to operate properly.

- Fund
- Cost Center



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Fund Definition

A Fund is a fiscal and accounting entity having a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. They represent the lowest level source of funding required for budgeting and monitoring.

Agency Action - Fund

The LaGov Fund assigned on the AMR should be the funding source of the asset (ex. – general fund, self-generated, donated, federal, capital outlay, bonds). In LaGov, if a capital asset has multiple funding sources, a new AMR will need to be created for each additional funding source. This new AMR will be a sub-number of the AMR of the first funding source (which would be the main asset #). Since none of your capitalized buildings listed multiple funding sources in SLABS, all of your buildings will have a single AMR. If a funding source is listed in SLABS, this funding source has been cross-walked to a high-level LaGov fund that corresponds to that funding source. If no funding source is listed in SLABS, the assets have been assigned the high-level capital outlay LaGov fund (C750000000). This high-level capital outlay fund is proposed as the default fund for buildings, since most have been constructed using capital outlay funds.

Please confirm the proposed LaGov fund assignments to your agency's buildings in the attached spreadsheet. If the proposed fund is incorrect, please change it to the correct fund.

Cost Center Definition

A Cost Center is an organizational unit that represents a clearly defined location where costs and/or revenues occur. These organizational units can be created on the basis of functional, activity-related, spatial, and/or responsibility-related parameters.

Agency Action - Cost Center

Cost centers in AA collect the depreciation expense. For buildings, however, the depreciation expense will be charged directly to each building, and then it will be posted statistically to the cost center on the AMR for financial reporting purposes. All AMR's for a specific building, including the main AMR and any sub-number AMR's, should have the same cost center assigned to them. LaGov has assigned a proposed high-level cost center to each of your buildings. The proposed cost center is a high-level cost center of each agency for the purposes of recording administrative expenses, such as depreciation expense. As an example, the high-level cost center for agency 418 is 4180000000. Each building belonging to agency 418 has been assigned the proposed cost center 4180000000.

This cost center will be where depreciation expense will be posted statistically for your buildings for financial reporting.



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Please confirm the proposed LaGov cost center assignments to your agency's buildings in the attached spreadsheet. If the proposed cost center is incorrect, or is not where your agency requires the depreciation expense to be posted for financial reporting or **any other** reporting needs, please change it to the correct one.

Optional Fields

The optional fields are not required to operate the LaGov system; however, they may provide useful information to your agency. The two optional fields that your agency may want to populate are:

- Grant
- Functional Area

Grant Definition

A Grant is used as a lower-level funding instrument to document, control, and report on the results of an agreement made between the sponsor and organization without the need to include these structures within the organization's own internal control structures.

Agency Action – Grant

It is not likely that any of your buildings have been acquired or funded using grants. As a prerequisite to assignment of a grant to an AMR, you must first have been contacted by the LaGov Grants Team for a grants workshop, where the Grant Master Data spreadsheet will be completed for your agency. If you would like any of your buildings to have a LaGov grant # assigned to them, please do so in the attached spreadsheet.

Functional Area Definition

A Functional Area is a unit that classifies the expenditures, revenues, and if necessary, the budget of an organization by a dimension other than organization. Functional area is intended to look more at a program or activity dimension of an organization. The State will use a six digit functional area to accommodate disaster (or 'Executive Directives') and parish reporting tracking and requirements.

Agency Action – Functional Area

Included in the attached file are tabs that provide listings of LaGov Functional Area #'s (Functional Areas by Parish, Executive Directives by Parish, and Executive Directives Only). If you would like any of your buildings to have a LaGov functional area # assigned to them for the purpose of tracking disaster information or for tracking by parish, please do so in the attached spreadsheet.

Date for Completion

The LaGov project team is requesting that the spreadsheets be completed and returned within two weeks. **The requested date is:** If you do not have grant information available by this date, please return the



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spreadsheets with the information you do have, with a notification that you will send the additional information when it is available.

Questions Regarding this Document

Agencies should contact LaGov-ERP-Support@la.gov if they have any questions and should also return their spreadsheets to the same address. Thanks.