

Asset Definition Using Componentization – Matt Wilson
SGR/TAM Roundtable
July 16, 2019



Question 3

Do different departments within your organization define an asset differently?



Agency Working Group





What is an Asset?



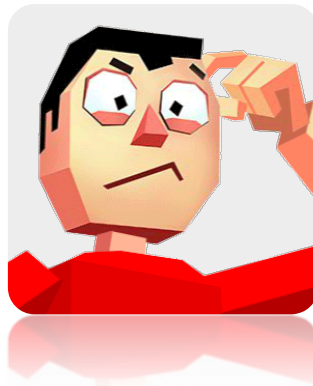
Asset Definition

TAM

Revenue Vehicles, Support Vehicles,
Admin Facilities, Maintenance
Facilities, Passenger Facilities, Rail

Operations

Tangible equipment that requires
maintenance over time in order to
insure safe operation of the
equipment



Finance

Tangible or intangible assets used in
operations having a useful life of
more than one year which are
capitalized in accordance with GAAP

IT

Any electronic device that is
assigned to a department or
a person



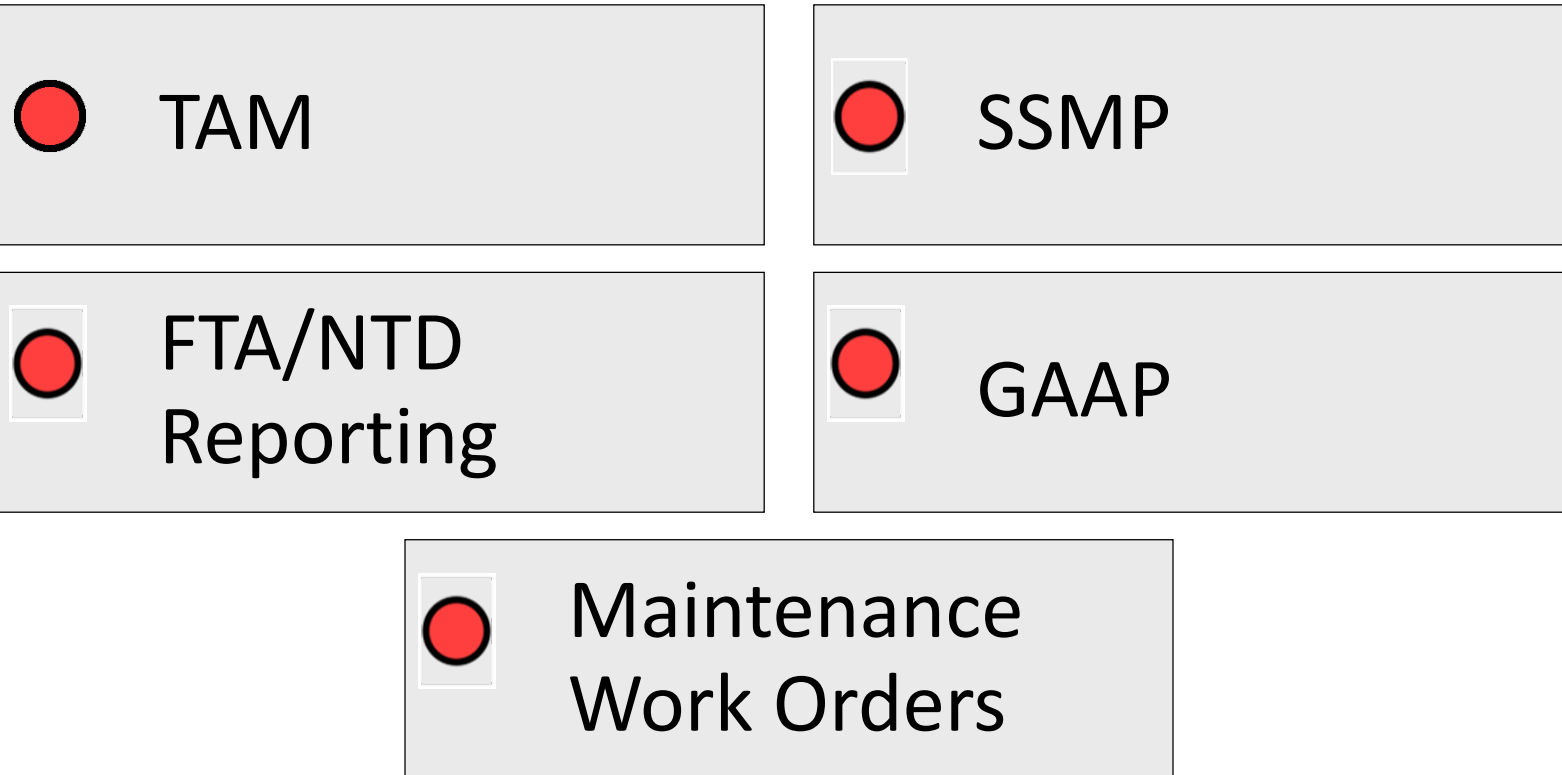
Starting Over



over
tch!!

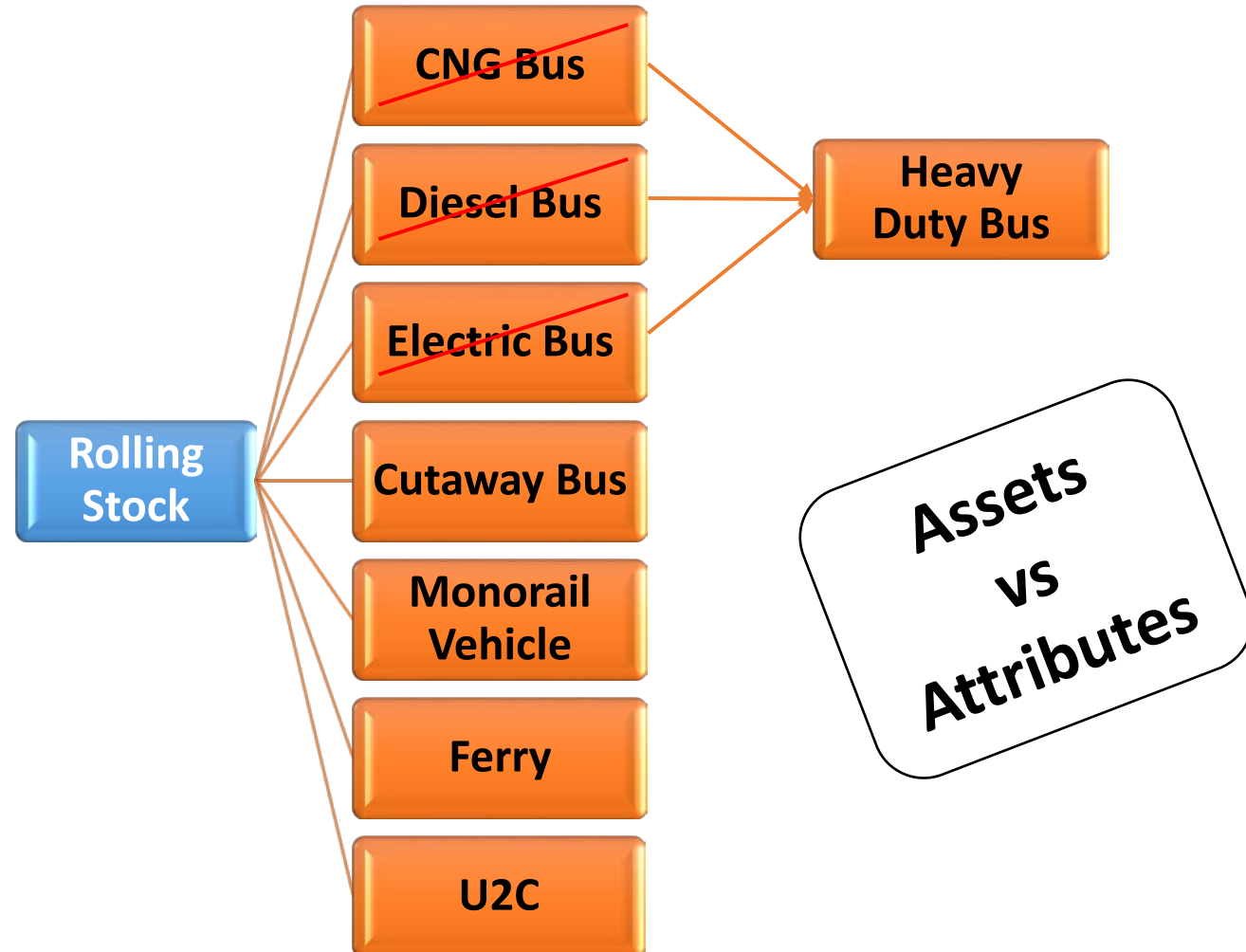


What are the base requirements?





Identifying Assets



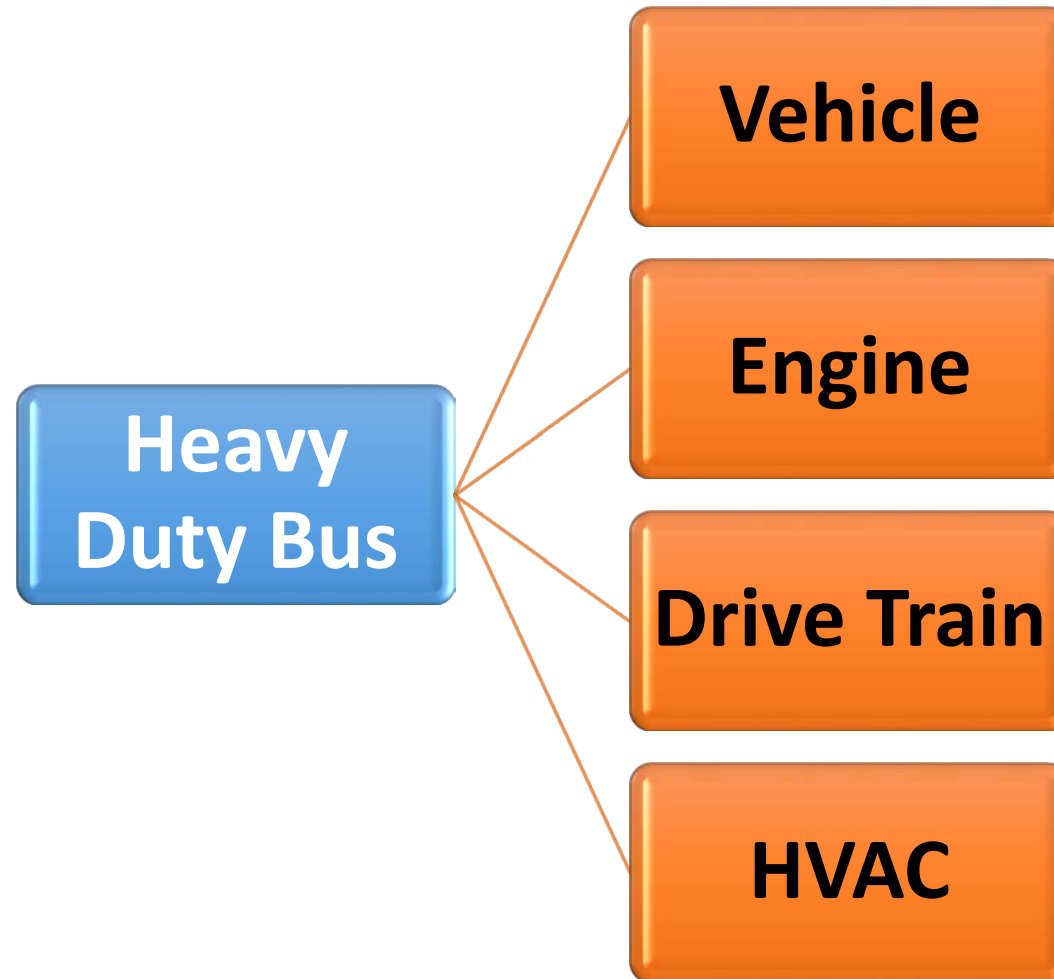


Identifying Components



Asset

Component





Crosswalk

EAM					Asset Count (Per)	FA			
FTA Category	Asset Category	Asset Class	Asset Sub-Class	Asset Type		GL Account	GL Account Recommend	Asset Class	Asset Sub-Class
Rolling Stock	Revenue Vehicles	Heavy Duty Bus	Vehicle		Item	Vehicles	Revenue Vehicles	Bus (BU)	Vehicle
			Engine		Item	Vehicles	Revenue Vehicles	Bus (BU)	Engine
			Transmission		Item	Vehicles	Revenue Vehicles	Bus (BU)	Transmission
			Electrical System		System	Vehicles	Revenue Vehicles	Bus (BU)	Electrical System
			Hybrid System	DPEM	Item	Vehicles	Revenue Vehicles	Bus (BU)	Hybrid - DPEM
				Batteries	Item	Vehicles	Revenue Vehicles	Bus (BU)	Hybrid - Batteries
				Other	Item	Vehicles	Revenue Vehicles	Bus (BU)	Hybrid Other
			HVAC System		System	Vehicles	Revenue Vehicles	Bus (BU)	HVAC System
			Fire Protection System		System	Vehicles	Revenue Vehicles	Bus (BU)	Fire Protection System
			Operators Protections System		System	Vehicles	Revenue Vehicles	Bus (BU)	Oper Protection System
			CNG Fuel Tank		Item	Vehicles	Revenue Vehicles	Bus (BU)	CNG Fuel Tank
			Other		TBD	Vehicles	Revenue Vehicles	Bus (BU)	Other
		Cutaway Bus	Vehicle		Item	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Vehicle
			Engine		Item	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Engine
			Transmission		Item	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Transmission
			Electrical System		System	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Electrical System
			Hybrid System	DPEM	Item	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Hybrid - DPEM
				Batteries	Item	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Hybrid - Batteries
				Other	Item	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Hybrid Other
			HVAC System		System	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	HVAC System
			Fire Protection System		System	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Fire Protection System
			Operators Protections System		System	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Oper Protection System
			CNG Fuel Tank		Item	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	CNG Fuel Tank
			Other		TBD	Vehicles	Revenue Vehicles	Cutaway Bus (CU)	Other



Crosswalk

EAM						FA		
FTA Category	Asset Category	Asset Class	Asset Sub-Class	Asset Type	Asset Count (Per)	GL Account (Major)	Asset Class (Minor)	Asset Sub-Class (Other)
Admin & Maint Facilities	Maintenance Facility Heavy Duty Maintenance Facility General Purpose Maintenance Facility Vehicle Washing Facility Vehicle Blow-Down Facility Vehicle Fueling Facility Vehicle Testing Facility Administrative/Sales office Revenue Collection Facility Combined Administrative/Maintenance Facility Other	Building Substructure	Foundation		Building	Buildings & Improvements	Building Substructure	Foundation
			Basement Construction		Building	Buildings & Improvements	Building Substructure	Basement Construction
		Building Shell	Superstructure		Building	Buildings & Improvements	Building Shell	Superstructure
			Exterior Walls		Building	Buildings & Improvements	Building Shell	Exterior Walls
			Exterior Windows		Building	Buildings & Improvements	Building Shell	Exterior Windows
			Exterior Doors	Access	Building	Buildings & Improvements	Building Shell	Exterior Doors - Access
				Overhead	Item	Buildings & Improvements	Building Shell	Exterior Doors - Overhead
				Rolling	Item	Buildings & Improvements	Building Shell	Exterior Doors - Rolling
			Roofing		Building	Buildings & Improvements	Building Shell	Roofing
		Building Interior	Interior Doors	Access	Story-Building	Buildings & Improvements	Building Interior	Interior Doors - Access
				Overhead	Item	Buildings & Improvements	Building Interior	Interior Doors - Overhead
				Rolling	Item	Buildings & Improvements	Building Interior	Interior Doors - Rolling
			Stairs		Location	Buildings & Improvements	Building Interior	Stairs
			Interior Walls		Story-Building	Buildings & Improvements	Building Interior	Interior Walls
			Interior Floors		Story-Building	Buildings & Improvements	Building Interior	Interior Floors
			Interior Windows		Story-Building	Buildings & Improvements	Building Interior	Interior Windows
			Interior Ceilings		Story-Building	Buildings & Improvements	Building Interior	Interior Ceilings
		Conveyance System	Elevator	Car/Cab	Item	Buildings & Improvements	Conveyance System	Elevator - Car/Cab
				Motor	Item	Buildings & Improvements	Conveyance System	Elevator - Motor
				Drive System	Item	Buildings & Improvements	Conveyance System	Elevator - Drive System
				Emergency Phone	Item	Buildings & Improvements	Conveyance System	Elevator - Emergency Phone
			Escalator	Step Treads	Item	Buildings & Improvements	Conveyance System	Escalator - Step Treads
				Motor	Item	Buildings & Improvements	Conveyance System	Escalator - Motor
				Drive System	Item	Buildings & Improvements	Conveyance System	Escalator - Drive System
			Moving Walkway	Step Treads	Item	Buildings & Improvements	Conveyance System	Moving Walkway - Step Treads
				Motor	Item	Buildings & Improvements	Conveyance System	Moving Walkway - Motor
				Drive System	Item	Buildings & Improvements	Conveyance System	Moving Walkway - Drive System
			Other		TBD	Buildings & Improvements	Conveyance System	Other



Asset Attributes

What do we need to know about each asset/component?

General

- Asset Number
- Asset Group (PMs)
- Description
- Svc Criticality
- Location
- SGR Condition
- SGR Criticality
- SGR Liability
- Useful Life (3)
- In-Service Date
- Asset Status
- Physical Data

Vehicles

- Seating Capacity
- Standing Capacity
- Gross Weight
- Line/Route
- Fuel Type
- Tank Size
- Fuel Budget Acct
- Radio
- Tag #
- Tire Size
- # Tires

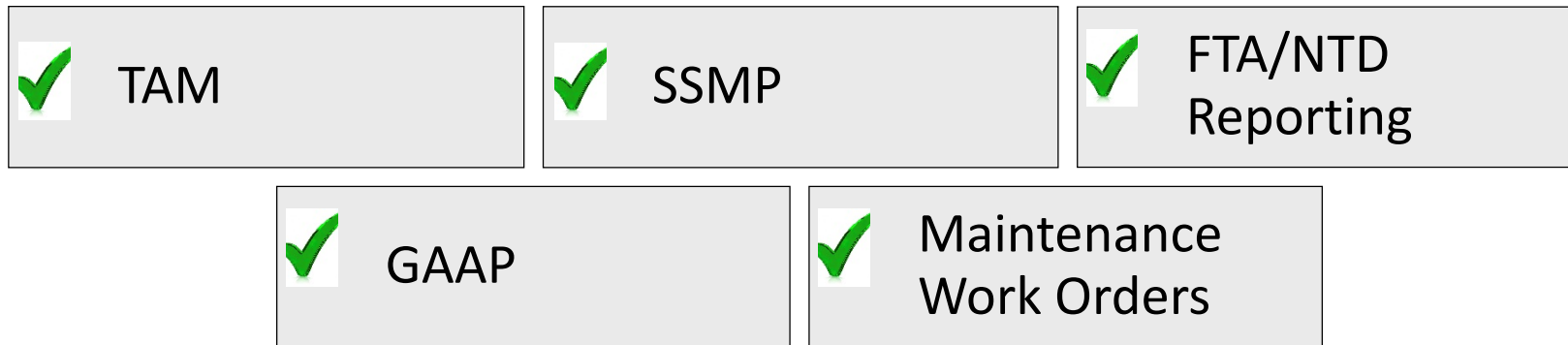
IT

- Operating System
- Static IP
- Mac Address
- Data Security
- IT Registration Date
- IT Expiration Date



End Results

- More than 318 asset categorizations
- More than 109 possible attributes
- Single componentized hierarchy for the entire organization



JTA Asset Definition: Asset is defined as a tangible or intangible item at the optimal lowest hierarchy level for which asset attributes, cost for acquisition, maintenance, repairs, and operations can be captured; maintenance managed item.



Question 3 Survey Responses

3) Do different departments within your organization define an asset differently?

Yes

- Finance keeps the fixed asset register, listing only assets owned that have a value of at least \$5,000.00. These assets are then depreciated on a straight-line depreciation to the end of their benchmark useful life.
- Operations asset definition using the FTA definition as a baseline and then expanding the definition to include any asset that does not reach that threshold, but will need to be identified as part of the budget ask
- We are in process of developing a singular definition in preparation to a future implementation of software to manage all the assets including transit and tolling system.
- Unfortunately each department still defines an asset in a different way, depending on their area. For example, maintenance sees the asset mostly as maintenance and operation object, while finance sees it mostly as value/costs. IT sees that as "data", and so on.



Question 3 Survey Responses

3) Do different departments within your organization define an asset differently?

No

- The Engineering and Capital Programs Department led the development of the TAM Plan and in so doing, collaborated with the various departments to reach consensus on the singular cross departmental definition.
- We exceed the FTA minimums by also tracking via the asset registry other assets that do not meet the FTA definition. Our methodology is simple: if an asset has a preventative maintenance requirement, we include it and all of the associated data in our asset registry. We are using the asset registry as the backbone of our preventative maintenance programs.
- The District has defined a capital asset to be applied across all divisions, however, the capitalization threshold is lower for IT equipment in order to continue utilizing capital funds. The definition of a non-capital asset needs to be more clearly defined District-wide and consistent guidelines/processes for tracking those assets developed.
- We have a single definition of an asset as follows: 1) meets FTA definition or; 2) meets Council definition (capital asset \geq 5K) or; 3) is required to have a PM. SGR only applies to FTA defined assets.