

APPENDIX K – PROCEDURES EOM FA ADDS & DISP ABATEMENT

Procedures – Monthly Fixed Asset Depreciation Abatement – Adds/Disposals/Adjustments

Update as of: November 21, 2025

Person Updating: Ken King – Central Accounting

Purpose of Procedure: Purpose of the procedure is for Comptroller’s Central Accounting to post an abatement entry at the end of each month for depreciation posted during the month related to Additions (AA transactions), Disposals (DI transactions) and Adjustments (AS and AT transactions), if any. The abatement for these depreciation related entries is limited to the General (100XX) and Trust (500XX) funds and does not include activity related to Internal Service (200XX) or Proprietary (300XX) funds. For abatement of month-end depreciation see Procedures EOM Fixed Asset Module Close.docx.

Frequency of Procedure: The review for depreciation activity is done monthly right before the month-end subsystem closing procedure. Typically, all the fixed asset activity for the month is in the subsystem on the 2nd workday. A common time to do this procedure is the 3rd workday (subsystem is closed on the 4th workday). This abatement entry is only made when necessary (only months when there is non-month end depreciation activity related to General and Trust funds assets).

Description of Procedure with Examples:

1. **Check General Ledger Transactions for Depreciation Activity.** Once all fixed asset activity is done for the month (usually Day 3) but before the month-end depreciation entry has posted, run a Finance Transaction list from the general ledger of any depreciation entries made during the month that might require abatement. In Infor go in as a Staff Accountant and select Finance Transactions under the My Reports menu item. At the Finance Transactions Search page select Transactions tab from the green menu bar. Each person’s Transactions tab may be slightly different with personalization (needs to have at least the selection criteria fields and the fund/agency/org/account/activity code/reporting category/function code distribution dimensions), but the following search criteria should be selected: Month Name = “XX,202X” (whatever is current month), Ledger = “Core”, and Ledger Account = “72000;72015” (system depreciation accounts).

Infor CloudSuite Financials | Kenneth Kin

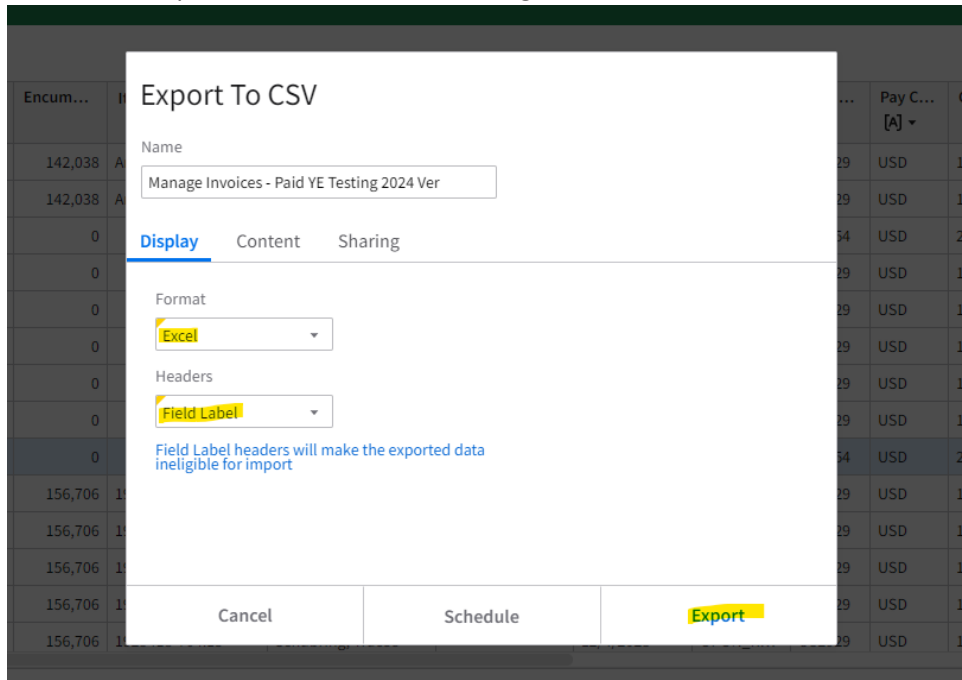
Finance Transactions Search

By Project/Job/Grant | By Entity | By Account | By Posting Date | Search All | **Transactions**

Transactions

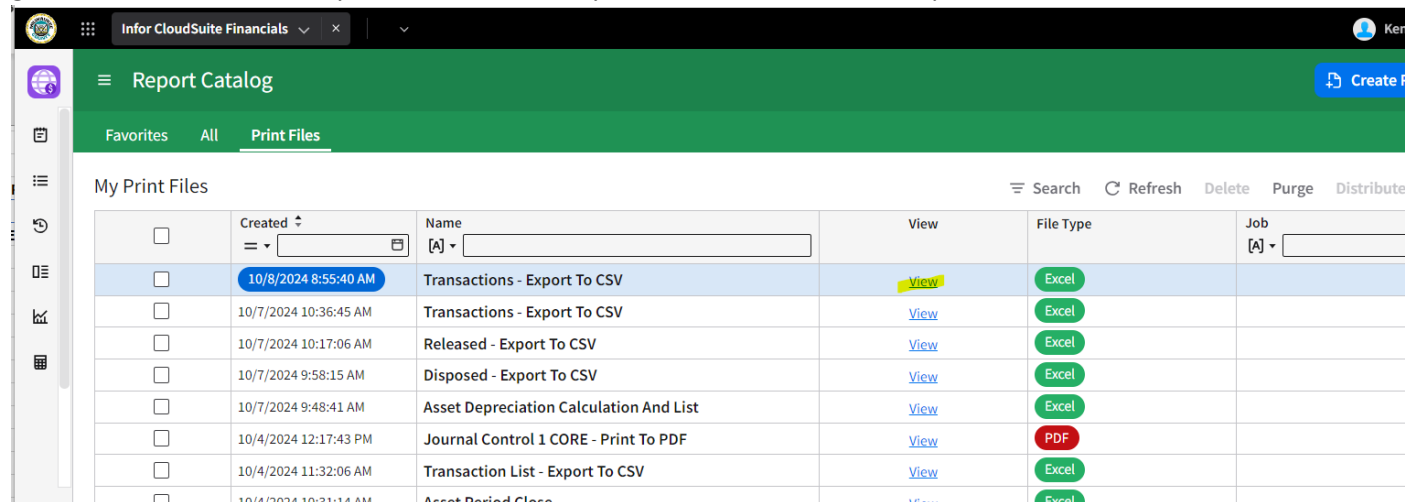
Posting Date	Journal Period	Month Name	Totals Period	Period ...	Journal	Line	En...	Ledger	Post ...	Ledger Account	Account Description
9/30/2024	2024274	9,2024	2024274	20240930	823	3	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	825	1	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	826	3	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	827	3	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	828	1	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	829	1	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	830	1	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	831	3	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	832	1	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	833	1	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	847	1	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	852	1	1	CORE	1	72000	DEPRECIATION-SYSTEM
9/30/2024	2024274	9,2024	2024274	20240930	854	3	1	CORE	1	72000	DEPRECIATION-SYSTEM

2. **Create Depreciation Transaction Data in Excel.** From the resulting list, select the 3 dots on the right above the list and from the menu select Options/Export to CSV. On the "Export To CSV" popup box select Format = Excel and Headers = Field Label. On the Content tab select "Large (250,000)" from the dropdown box. Then click on the Export button on the bottom right.

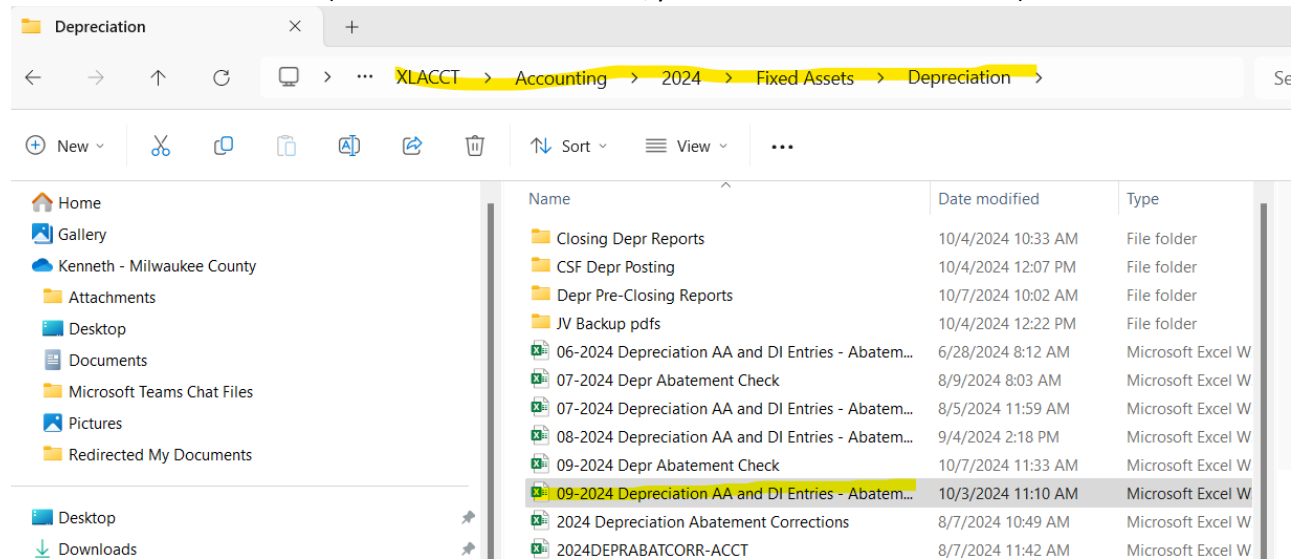


3. **Opening Excel file of Transaction Data for analysis.** From the Report Catalog select the Print Files tab, open the report produced from the selection above by clicking the "View" button on the line for the new report

(may take a few minutes to appear in the Report Catalog list while system prepares the report). Report will go to the Downloads list in your browser, where you will need to select and open the Excel file.



- Saving File:** The resulting Excel file of depreciation transactions should be saved in the following directory, "H:\XLACCT\Accounting\202X\Fixed Assets\Depreciation\". Name the file "XX-202X Depreciation AA and DI Entries – Abatement.xlsx" (date should be the month/year the transactions are from).



- Sorting by Fund and Org and Determining Abatement Accounts.** Rename the general ledger transactions tab to be "All 72000-15 Data XX-XX-2X" for the date the transactions were pulled from the ledger. Open the previous testing file version (from same or prior year similar directory) and copy over the tabs "JE 370 24XXAADIDEPRABAT" (place tab to far left) and "Mapping General Funds" (place tab to far right). Select the "All 72000-15 Data XX-XX-2X" tab and make a copy to its left, naming the new tab "Data XX-XX-2X Sorted". On the new "Data XX-XX-2X Sorted" tab, sort the data by Fund, Agency, and Org. Insert about 15 blank rows between the funds that will have abatement and those that will not. For the lines that will have abatement (General & Trust funds) subtotal the data on the Amount column for every change in Org.

AutoSave Off 09-2024 Depreciation AA and DI Entries - Abate... Saved to this PC

File Home Insert Page Layout Formulas Data Review View Automate Help Infor Acrobat

Clipboard Font Alignment Number Styles Cells

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	Posting	Journa	Ledger	Account	Fund	Org	Description	Ager	Statu	Amount	Unit	Currenc			
	Date	Nan	I	Li	Acoun										
7							5727 Total			1,529.49					
8	09/30/2024	9,2024	833	1	72000		DEPRECIATION-SYSTE	10001	5739	COUNTY GROUNDS	115	Posted	952.76	0.00	USD
9							5739 Total			952.76					
10	09/30/2024	9,2024	847	1	72000		DEPRECIATION-SYSTE	10001	4052	GENERAL INVESTIGATIONS	400	Posted	3,453.59	0.00	USD
11							4052 Total			3,453.59					
12	09/30/2024	9,2024	852	1	72000		DEPRECIATION-SYSTE	10001	4315	MAINTENANCE	430	Posted	138.02	0.00	USD
13							4315 Total			138.02					
14	09/30/2024	9,2024	825	1	72000		DEPRECIATION-SYSTE	10001	4802	EMERGENCY MANAGEMENT	480	Posted	394.53	0.00	USD
15							4802 Total			394.53					
16	09/10/2024	9,2024	145	1	72000		DEPRECIATION-SYSTE	10001	9125	NORTH REGION ADMINISTR/	900	Posted	1,051.55	0.00	USD
17	09/10/2024	9,2024	146	1	72000		DEPRECIATION-SYSTE	10001	9125	NORTH REGION ADMINISTR/	900	Posted	32,206.42	0.00	USD
18							9125 Total			33,257.97					
19							Grand Total			40,165.69					
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
32							Proprietary Fund, no abatement								
33	09/30/2024	9,2024	823	3	72000		DEPRECIATION-SYSTE	30083	5605	TRANSIT	560	Posted	3,074.73	0.00	USD
34	09/30/2024	9,2024	826	3	72000		DEPRECIATION-SYSTE	30083	5605	TRANSIT	560	Posted	1,522.18	0.00	USD

6. **Determining Abatement Accounts.** On the "Data XX-XX-2X Sorted" tab add columns to the right of the subtotaled abatement data that identifies the Abatement Fund, Abatement Account, Fund, Agency, Org and Amount. This can be done by going to the prior version of the file and copying the headers for those columns and a data row for those 6 columns (data rows are on the Org subtotals created in the previous step). The Abatement Account formula will need to be updated to pull from the Mapping Gen Funds tab in the current file (which would need to be updated if Orgs are added). The formulas in the Fund, Agency, Org, and Amount columns pull from the same columns to the left. If the Finance Transaction list of the preparer is different than the person who did it in the previous period, the formulas will need to be updated accordingly. Once the first row of these formulas is completed it can be copied down to the other rows that have Org subtotal amounts.

AutoSave Off 09-2024 Depreciation AA and DI Entries - Abatement King, Kenneth

File Home Insert Page Layout Formulas Data Review View Automate Help Infor Acrobat

Clipboard Font Alignment Number Styles

7 =+M6

	W	X	Y	Z	AA	AB	AC	AE	AI	AN	AO	AP	AQ	AR	AS	AT	
										Abatement							
										Abatement	ent	Fund	Account	Fund	Agency	Org	Amount
1	Statu	Amount	Units	Curren	Syst	Eve	Description	Create Date	Ledger Chart Account								
2	Posted	439.33	0.00	USD	AM	AA	Asset 19108 Addition	09/30/2024	72000								
3		439.33								70017	72024	10001	115	5725		439.33	
4	Posted	509.83	0.00	USD	AM	AA	Asset 19104 Addition	09/30/2024	72000								
5	Posted	509.83	0.00	USD	AM	AA	Asset 19105 Addition	09/30/2024	72000								
6	Posted	509.83	0.00	USD	AM	AA	Asset 19106 Addition	09/30/2024	72000								
7		1,529.49								70017	72024	10001	115	5727		1,529.49	
8	Posted	952.76	0.00	USD	AM	AA	Asset 19109 Addition	09/30/2024	72000								
9		952.76								70017	72024	10001	115	5739		952.76	
10	Posted	3,453.59	0.00	USD	AM	AA	Asset 19110 Addition	09/30/2024	72000								
11		3,453.59								70017	72023	10001	400	4052		3,453.59	
12	Posted	138.02	0.00	USD	AM	AA	Asset 19111 Addition	09/30/2024	72000								
13		138.02								70017	72023	10001	430	4315		138.02	
14	Posted	394.53	0.00	USD	AM	AA	Asset 19090 Addition	09/30/2024	72000								
15		394.53								70017	72023	10001	480	4802		394.53	
16	Posted	1,051.55	0.00	USD	AM	AS	Asset 16499 Adjustment	09/10/2024	72000								
17	Posted	32,206.42	0.00	USD	AM	AS	Asset 16499 Adjustment	09/10/2024	72000								
18		33,257.97								70017	72026	10001	900	9125		33,257.97	
19		40,165.69															
20																	40,165.69
21																	
22																	Equity Adj 10030
23																	Negatives Reversed
24																	Entry Total
																	40,165.69

JE 370 2409AADIDEPRABAT Data 10-3-24 Sorted All 72000-15 Data 10-3-24 ...

- Check Totals.** At the bottom of the Amount column created in the previous step add a sub-total. This sub-total should agree to the total per the Amount column from the Finance Transaction list data to the left on the tab for the activity to be abated (yellow highlighted amounts on clip). Below that create a subtotal for any General fund other than those that are reported in 70017 (has asset related to fund 10001 and 50003), if any (showing fund 10030 in clip example, but could also be 10077 or 10031). If any adjustments were negative, they should get added back twice to get the Entry Total check total.

	Status	Amount	Units	Currency	Syst	Event	Description	Create Date	Ledger Chart Account	Abatement Fund	Abatement Account	Fund	Agency	Org	Amount
17	Posted	32,206.42	0.00	USD	AM	AS	Asset 16499 Adjustment	09/10/2024	72000						
18		33,257.97								70017	72026	10001	900	9125	33,257.97
19		40,165.69													
20															40,165.69
21															Equity Adj 10030
22															Negatives Reversed
23															Entry Total
24															40,165.69
26							If abatements are from the non-70017 general funds (10030, 10031, 10077), will need an extra entry to:								
27									Account	Fund	Agency	Org			
28						DR	Cap Asset Equity		30003	100XX	998	98XX			
29						CR	Depreciation Other		70029	70017	993	9933			
31	Posted	3,074.73	0.00	USD	AM	AA	Asset 19089 Addition	09/30/2024	72000						
32	Posted	1,522.18	0.00	USD	AM	AA	Asset 19091 Addition	09/30/2024	72000						
33	Posted	1,397.36	0.00	USD	AM	AA	Asset 19092 Addition	09/30/2024	72000						

9. **Abatement Entry DI/AA/ASAT transactions (completed before GL module is closed for the month, usually complete on Day 3).** The Fixed Asset module posts depreciation for all the assets, the portion discussed here is from Additions, Disposal, and Adjustments made during the month. While needed for GASB 34 purposes, General/Trust Funds are not charged depreciation for budgetary purposes. An additional entry is done each month (as needed) before the close to abate the depreciation in the General/Trust Funds by crediting a 7202X account (which one will depend on the Agency/Org where the original depreciation was charged.)

10. **Abatement Entry Key Steps** (note column references match the example in the clips and are based on my personalized Transaction tab, each person's may be slightly different). On the "JE 370 24XXAADIDEPRABAT" tab update for current month as follows:
 - a. Update the title on the header cell V1 to the current month (should match the tab name).
 - b. The entry tab has 2 sections that are pulled from the "Data XX-XX-2X Sorted" tab (clip below). The first group of credits and offsetting debits is the abatement back to the original Fund/Agency/Org/Reporting Category/Activity Code/Function Code/Amount that the depreciation was charged with the offset to 70017. The Fund, Agency, Org Account and Amount for the credits are formulas pulled from the "Data XX-XX-2X Sorted" tab. Columns AO to AS, on this example.

- d. The second section of the entry **(if applicable, usually is not)** is the offset for the accumulated depreciation for assets not in 70017 that had the abatement debit go to 70017 in the first section of the entry. For these a final adjustment is made to debit fund/agency/org/account, 100XX/998/98XX/30003, on the respective non-70017 General Fund and credit fund/agency/org/account 70017/993/9933/72029. These amounts are pulled from the totals created on the "Data XX-XX-2X Sorted" tab as discussed above.

Org	Agency	Status	Amount	Syste	Ever	Description	Account Type	Act Post Date	Abatement Fund	Abatement Account	Fund	Agency	Org	Amount	
9558	950	Posted	518.69	AM	AA	Asset 18763 Addition	Expense	08/29/2023							
9558 Total			2,454.27						70017	72026	10001	950	9558	2,454.27	
9589	950	Posted	302.93	AM	AA	Asset 18764 Addition	Expense	08/29/2023							
9589 Total			302.93						70017	72026	10001	950	9589	302.93	
5300	530	Posted	895.80	AM	AA	Asset 18751 Addition	Expense	08/24/2023							
5300	530	Posted	895.80	AM	AA	Asset 18752 Addition	Expense	08/24/2023							
5300 Total			1,791.60						70017	72024	10030	530	5300	1,791.60	
Grand Total			14,122.44												
													Equity Adj 10030	1,791.60	
													Negatives Reversed	114.60	
													Entry Total	16,028.64	
Total Depr on AA & DI Trans			20,651.53												

Account Type	Fund	Agency	Org	Activity	Obj Rev Srce	BS Account	Job Number	Reporting Category	Vendor Code	Vendor Name	Line Description	Debit Line Amount	Credit Line Amount	Function
01 - Asset														
02 - Liability														
03 - Fund Balance														
21 - Asset Offset to Expenses (Encumbrances)														
22 - Expense / Expenditure														
31 - Revenue														
70017	993	9933			72023						Depr Abatement Aug 2023 AA & DI Trans	761.56		
70017	993	9933			72024						Depr Abatement Aug 2023 AA & DI Trans	1,874.72		
70017	993	9933			72026						Depr Abatement Aug 2023 AA & DI Trans	570.20		
70017	993	9933			72026						Depr Abatement Aug 2023 AA & DI Trans	287.51		
70017	993	9933			72026						Depr Abatement Aug 2023 AA & DI Trans	2,454.27		
70017	993	9933			72026						Depr Abatement Aug 2023 AA & DI Trans	302.93		
70017	993	9933			72024						Depr Abatement Aug 2023 AA & DI Trans	1,791.60		
10030	998	9830			38000						Depr Abate Aug AA 2023 Non-70017 Funds	1,791.60		
70017	993	9933			72029						Depr Abate Aug AA 2023 Non-70017 Funds		1,791.60	

- e. Line Description on the entry is updated for the Month to which the entry relates using Find/Replace commands in Excel.
- f. Total on entry header should tie to reconciliation total on "Data XX-XX-2X Sorted" tab.

11. **Upload.** Entry tab is uploaded to CSF (JV uploader pulls from the tab farthest to the left in an Excel file). When entry backup pdf is assembled, tab "Data XX-XX-2X Sorted" is attached as backup. Tina/Brian are notified the abatement entry is ready for review and approval.



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