



CITY OF BOWLING GREEN
Administrative Instruction No. 31

FIXED ASSET POLICIES AND
PROCEDURES

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INTRODUCTION

The basic goal and objective of this manual is to define and describe a set of standard procedures and policies necessary to record and control the changes in the fixed asset system in accordance with generally accepted accounting principles.

To this end, we will attempt to outline those policies and procedures as they have been formulated to date. These records are necessary to:

- ensure that the asset is adequately protected from loss, theft, etc.
- provide necessary documentation for the effective use, maintenance, management and reporting of the asset
- facilitate the calculation and recording of depreciation for proprietary fund assets*, and
- provide necessary documentation for insurance purposes

Fixed asset record master files traditionally have been maintained by the Finance Department for the Non-Utility Departments and the by the Utility Business Office for the Utility Departments--using separate procedures. One goal of this policy is to establish continuity in the procedures for establishing, recording, maintaining and disposing of all fixed assets. Hereinafter, references in this policy to '**departments**' shall refer to both Utility and Non-Utility departments. References made to the **Finance Department** shall signify the applicable administrative entity for the department involved.

Although our fixed asset inventory records are for the most part computerized, it is still necessary to have in place the tools necessary for the departments to work with the Finance Department in the day to day upkeep of those records.

As part of this policy, the implementation of the new "computer fill-in" fixed asset form with accompanying tables (see Forms-Appendix) will be readily accessible by each department and will shift a significant portion of the responsibility for fixed asset records and reporting to each department head or their designee.

* Effective in 2003, all fund assets will be subject to depreciation according to GASB34.

capitalized. Software is considered an intangible asset and generally **not** capitalized unless the acquisition cost and life are considered to be significant.

Furniture Self-explanatory

Vehicles Self-explanatory

Construction in Progress Costs for projects not completed in the year begun are tracked over the time needed to complete the job and then capitalized at the time the project is placed into use by the entity.

If construction costs are funded in part or in whole by a debt instrument, interest paid on said debt prior to the asset being recognized (booked) shall be capitalized as part of the construction. (At the time this policy is being written, this rule applies only to enterprise, internal service and trust fund assets. In 2003, it will apply to all fixed assets.)

Please refer to Appendix page A-2 for a list of the code for each asset category.

Jointly-Owned Assets

When an asset is purchased using both Utility and Non-Utility funds, the asset shall be recorded by each entity according to the percentage of total cost expensed. Whenever possible, jointly owned assets shall be assigned one identification number to be recorded on both Utility and Non-Utility records.

Leased Assets

Prior to entering into a lease agreement for an item that meets the other fixed asset criteria, a determination should be made as to whether it is an operating lease or a capital lease. The underlying issue in making the distinction is whether the benefits and risks of ownership are transferred from the lessor to the lessee. Another measurement is whether the lease is merely an extended rental agreement or actually an installment purchase in the form of a capital lease. Any questions regarding the nature of a particular lease should be directed to the Finance Department.

Items purchased through a capital lease shall be identified as a City asset at the onset of the lease and tagged and treated in the same manner as any other asset owned by the City.

Asset Acquisition/Disposition Form

The Asset Acquisition/Disposition Form (hereinafter referred to as the Asset Form) was developed for use in conjunction with this policy and conversion to the New World fixed asset software. Also available with the Asset Form are the various charts, department codes and asset type codes to be used in completing the form (see Appendix).

DEFINITIONS

Capitalization Threshold

The typical governmental functions (e.g., public safety, sanitation, and recreation), as well as proprietary functions (e.g. water, wastewater, electric), require substantial investment in fixed assets. Generally speaking, fixed assets can be defined as specific items of property that:

- meet or exceed the capitalization level (or threshold) established by the government entity
- are tangible (although there are some intangible assets such as water rights and certain software costs that should be counted because of their significant value and extended useful life).
- An addition to an asset can only be capitalized as part of that asset for six months from the date of acquisition. Examples of capitalized additions to an asset after purchase are vehicle equipment, vehicle markings, protective treatments added to the vehicle within six months of purchase that increase the value of the asset.
- normally have a useful life of five (5) years or more. One exception to this are special purpose vehicles with a high level of use such as police cruisers and taxi vehicles. This category of vehicle generally must have a useful life of at least three (3) years.

The City of Bowling Green has established the capitalization threshold of \$15,000 per unit.

The common fixed asset categories are defined as follows:

Land Vacant land parcels purchased for building sites, parking lots or other municipal purpose.

Land Improvements Site improvements (other than buildings), e.g. fencing and parking lots.

Buildings Permanent structures (including permanently attached fixtures).

Building Improvements Major improvements of \$50,000 or more made to existing structures, such as an addition. The improvement will be associated with the original asset, either by number association or description or both. The cost of such improvements will not, however, be added to the existing asset cost but will be capitalized separately.

General Equipment Those items not belonging in a specific category but meeting the definition of a fixed asset.

Computer Equipment Only major hardware items such as mainframes and larger printers will be capitalized. PCs, personal printers etc. should be tracked by the department but not

At the onset of the conversion to New World Fixed Asset software, an initial form for all fixed assets of record will be created by the Finance Department and distributed to the custodial department. Asset records thereafter will originate in the department responsible for the control of the asset.

Asset Identification

The practice of tagging certain assets accomplishes the following goals:

Provide an accurate method of identifying individual assets

Facilitate the inventory process on a periodic basis

Control the location of all physical assets

Assist in maintaining fixed assets

Provide a common ground of communication for both Finance and the managing department.

By their nature, capital assets categorized as land (81000), building improvements (82000), improvements other than buildings (83000) and infrastructure (84000) will not be physically tagged.

All other assets will be tagged whenever "reasonable and practical". That determination will be made by the responsible department property manager. When completing the Acquisition/Disposal form at the time the asset is acquired, the department property manager will select either yes or no on the "Tag Attached" line. When the form and tag are returned to the department by the Finance Department, if the tag is not to be attached to the asset, it will remain with the Acquisition/Disposal form until such time as the asset is disposed of.

This policy provision will not apply to any untagged assets acquired prior to 12/31/00.

Depreciation

The process of allocating the cost of an asset over a period of time.

Depreciation Rate

The percentage that the asset is depreciated every period. The rate is determined by dividing the original cost by the asset life. There are several methods to figure depreciation; the Finance Director makes determination and application of depreciation.

Asset Life

The amount of time (reported in months) the department is expected to receive benefit from the asset. Asset life is generally determined by past practice and generally accepted standards by the majority of municipalities. A table of asset life can be found on Page A-2 of the Appendix.

Foreclosed/Forfeited Fixed Assets

Items that come into the City's possession by a means other than purchase or an equal exchange of value; are to be retained; and otherwise meet fixed asset criteria--shall be treated in the same manner as a new asset being added to the system. Since there was no purchase or exchange basis, the department will be responsible for assigning a fair market value (subject to review and approval by the Finance Department) that will be come the basis for the asset. Any other known information regarding the asset will be recorded and maintained on the asset record.

Infrastructure

According to the "Codification of Governmental Accounting and Financial Reporting Standards" section 1400.109, "Reporting public domain or 'infrastructure' fixed assets—roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the governmental unit—is optional." Fixed assets belonging to an enterprise, internal service or trust fund must be recorded within the fund and depreciated accordingly—it is not optional. Therefore, by their nature, Utility assets are already depreciated annually.

(Note: Due to GASB Statement 34, non-utility assets, including infrastructure, will require depreciating effective in 2003 to be reported in 2004. Necessary revisions in this policy required by this new reporting requirement will be made as needed.)

POLICIES AND PROCEDURES

FINANCE DIRECTOR

Verify accurate use of capital expenditure accounts as defined by the City's Chart of Accounts, review expenditure accounts on capital purchase requests (correct as necessary), and establish and maintain policies and procedures identifying:

- criteria for capitalizing costs associated with the construction or acquisition of assets;
- criteria for capitalizing alteration, renovation, and renewal/replacement costs;
- methods for the proper recording and classification of capital acquisitions;
- treatment of gifts/donations of property
- categories of depreciable assets;
- useful lives of depreciable assets; and
- methods of depreciation

The determination of whether or not City property purchases are to be capitalized as fixed assets shall be the responsibility of the Finance Director or his/her designated representative. Such determination will be made at the time that a purchase order or contract is approved and is based on the principles previous outlined in the Definitions portion of this policy.

In general, the following items are considered part of the cost when determining whether or not the purchase will require capitalization:

- Actual purchase cost (before trade-in allowances or discounts)
- If asset/project is constructed "in-house", actual costs incurred should be accounted for, as well as a reasonable estimate of labor involved in producing the asset.
- Professional fees incurred in the acquisition (e.g. attorney, architects, engineers, consultants, etc.)
- Site preparation costs including cleaning, grading, and demolition of existing structures
- Freight, shipping and installation charges, as well as any additional costs which are incurred preparing the asset for its intended use.

There will be no change in the current policies for acquiring and disposing of property. Departments must follow the same procedure for purchase under this policy as is now practiced.

Asset Database

At the time payment for the fixed asset is complete, the invoice and related paperwork will be entered into the fixed asset database (excel spreadsheet). There is a worksheet created for each department. Information recorded on each asset will be: account number, purchase price, description of the asset, check number, vendor, date of purchase and asset id tag number.

Asset ID Tags

Asset identification tags will be provided by the Finance Department at the time the purchase is complete. The asset ID number will be added to the purchase order by Finance and the tag and departmental copy of the purchase order returned to the originating department. In general, tags will be assigned in chronological order as assets are acquired.

Annual Asset Inventory

The volume of asset-related transactions is high and as a result, even the best of internal controls cannot always capture every change. For that reason, at the end of each calendar year, departments will receive a listing of the fixed assets on record for that department. The assigned departmental employee will conduct an inventory, noting any additions, changes, or deletions that need to be made.

That inventory form must be signed by the designated employee and returned to the Finance Department no later than January 31st of the subsequent calendar year. It is recommended that a copy be retained in the department file. In the case of vehicles, the updated mileage should be recorded on the form next to each vehicle each year prior to the form's return to Finance.

Periodically, the Finance Director will authorize a physical inventory be done by the designated Finance representative. That representative will then conduct a physical inventory of the designated department's assets using the current fixed asset inventory records to ensure that the information is both accurate and inclusive. Following such physical inventory, the Finance Director will notify the Department Head of any adjustments that may need to be made.

DEPARTMENTS

The Department Head is responsible for the designation of the departmental property manager and providing that information to the Finance Department. Any changes in that information should be reported as soon as possible. All transactions and communications regarding fixed assets will be directed to the listed department property manager. The current department property managers are listed on Appendix A-2.

When the purchasing process is complete for an asset, the Finance Department will assign an ID number to the asset and forward to the Department their copy of the purchase order and asset id tag (if applicable).

The property manager will create the Asset Form and complete all applicable information and either affix the asset id tag to the asset or indicate on the Asset Form that the tag will not physically be affixed.

If there is a contractual maintenance agreement for the asset, the vendor, cost and time period the asset is covered should also be filled in on the fixed asset form. **A copy of the completed asset form and a receiver should then be sent to the Finance Department to indicate the asset has been received, accepted, recorded and tagged or otherwise appropriately identified.**

The appointed department property manager is also responsible to identify and report all non-purchase fixed asset acquisitions to the Finance Department. Such acquisitions could be from the following events:

- Property obtained as the result of a gift
- Property obtained as the result of a transfer
- Property obtained as the result of a long-term loan
- Property obtained through legal confiscation
- Fabrication

Information on these items should include but is not limited to: date obtained, source obtained from; method by which it was acquired, condition of asset (e.g. good, fair), estimated fair market value, anticipated useful life.

The department property manager shall also be responsible to report to the Finance Department all changes regarding fixed asset items. Those changes include but are not limited to:

- Change in condition, e.g. from "good" to damaged beyond repair"

Enhancement or upgrade (if it extends the asset life)
Permanent transfer to another department
Transfer of Title or ownership

Other disposal methods--items valued \$1,000 or less to be disposed of through the annual City Auction must be accompanied by written permission from the Municipal Administrator in accordance with Section 721.15 of the Ohio Revised Code. Items valued in excess of \$1,000 must undergo the competitive bidding process, also through the Municipal Administrator.

If the item being disposed of has no residual value and/or is irreparable or otherwise no longer of any value, authorization must be obtained from the department head or his/her designee. The disposition portion of the Acquisition/Disposition form must be completed and submitted to the Finance Department so that the inventory records can be updated.

Departments are responsible for the proper use, care and maintenance of equipment in their possession. If repairs are required, they should be performed expeditiously to keep equipment in good working condition. In addition, departments must insure that all equipment is maintained in a secure manner to minimize loss, damage and unauthorized use.



John B. Quinn 6-13-07
Mayor Date

APPENDIX

Fixed Asset Acquisition/Disposal Form (A-1)

Charts:

Asset Class Codes	(A-2)
Locations (1)	(A-2)
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Fund Type Code	(A-2)
Method Acquired Code	(A-2)

Department Codes (A-3a)
(A-3b)

Asset Type Description/Abbreviation (A-4)

**City of Bowling Green
Fixed Asset Acquisition/Disposal Form**

Asset Acquisition

Department _____

Asset #:	_____	Name	_____	Code	_____
		Dprcn. Method-Straight			
		Line/Expensed			
PO#/Acquisition	_____	Quantity Purchased			_____
Method	_____				
Unit Cost	-	Total Cost			-

If asset cost exceeds \$15,000—auth. by Ord. # _____ Purch Date _____

Description _____

General or Proprietary: _____ G/P	Separate Component: _____ (Y/N)
Asset Class _____	Note: Depreciable Assets must enter "Y"
	Location 1 _____

Location 2 _____	Resp. Mgr: _____
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Mfg. By: _____	Model: _____
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Vendor _____	Serial #: _____
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Mtc. Agreement (Y/N) _____	Mtc. Agr. Cost _____
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License # _____	Warranty Exp. Date _____
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Rev. Date: _____	Reviewed By: _____
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A.P.Acct(s) Expensed: _____	Resp. Fund: _____
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*	*
*	*
*	*

Asset Life: (Months)	_____
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Property No. (Tag #)	_____
Tag Attached Y/N	_____

Asset Transfer/Disposition

Transfer/Disp. Method _____	Date of Trans/Disp: _____
-----------------------------	---------------------------

If Transfer-Where: _____	Current Value: _____
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If Sold-Amount _____	Lost/Stolen Date: _____
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KEY:
 Dept. Completes
 Finance Completes
 Chart Identifications
 (Use listed Code only)

Special Notes

Chart of Asset Class

Land
 Land Improvements
 Buildings
 Building Improvements
 General Equipment
 Computer Equipment
 Furniture
 Vehicles
 Water/Sewer Lines
 Construction

Code

Land
 LI
 Bld
 BI
 E
 Comp
 Furn
 Veh
 WSL
 CIP

Chart of Asset Life By Class

Land
 Land Improvements
 Buildings/Bldgs w Admin Office
 Bldg. Improvements
 General Equipment
 Computer Equipment
 Furniture
 Vehicles
 Water/Sewer Lines
 Infrastructure

Infinite
 300 mos.
 300mos./600 mos.
 180-300 mos.
 12-240 mos.
 24-60 mos.
 120-180 mos.
 36-120+ mos.
 180-600 mos.
 180-300 mos.

Chart of Locations (1)

Administrative Services Building
 Police Division
 Fire Division
 Municipal Court
 Public Works
 Parks & Recreation
 Electric Division
 Water Pollution Control
 Water Treatment Plant
 Water/Sewer Division

Code

ADM
 POLC
 FIRE
 MCRT
 PWG
 PRM
 ELE
 WPC
 WTP
 W/S

Chart of Locations (2)

Mayor/Municipal Administrator
 Personnel
 Finance Department
 Engineering
 Planning
 Grants
 Utilities Director
 Utilities Business Office
 Information Technology
 Income Tax
 Parks & Recreation
 Police Division
 Fire Division
 Municipal Court
 Public Works Garage
 Water Pollution Control
 Water/Sewer Division
 Electric Division
 Water Treatment Plant
 Senior Center
 Off-Street Parking Lots

Code

01
 02
 03
 04
 05
 06
 07
 08
 09
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21

Chart of Responsible Managers

Information Technology Chris Jackson
 Electric John Rehm
 Engineering Mike Monarch
 Finance Christopher King
 Fire Division Abby Bame
 Grants Tina Bradley
 Income Tax Cheryl Layman
 Mayor/Muni. Adm. Lori Tretter
 Municipal Court Mary Cowell
 Parks & Recreation Michelle Grigore
 Personnel Michelle Fitzgerald
 Planning Rick Ketzenbarger
 Police Division Gary Spencer
 Public Works Dan Underwood
 Utilities Business Ofc. Jackie Spangenburg
 WPC Mike Ritter
 WTP Bill Ash
 Water/Sewer Harold Smith

Code

CJAK
 REHM
 MIKE
 KING
 ABBY
 TINA
 CLAY
 LORI
 MARY
 GRIG
 FITZ
 RICK
 GARY
 DANU
 JACI
 RITT
 ASH
 SMTH

Chart of Fund Types

General
 Special Revenue
 Debt Service
 Capital Projects
 Enterprise
 Internal Service
 Expendable Trust
 Non-Expendable Trust
 Agency
 Donated

Code

01
 02
 03
 04
 05
 06
 07
 08
 09
 10

Chart of Accounts by Asset Class

Land 81000
 Buildings/Building Improvements 82000
 Land Improvements 83000
 Infrastructure 84000
 Furniture 85000
 General Equipment 86000
 Vehicles 87000
 Construction In Progress 88000

Chart of Accounts

Purchased
 Constructed
 Leased
 Donated
 Other

Code

PUR
 CST
 LEA
 DON
 OTH

Department Codes

<u>1010 General Fund</u>	<u>Acct Code Type</u> General 01	<u>2031 Police Levy</u> 210 Police Department	<u>Acct Code Type</u> Special Revenue 02
110 Council		<u>2032 Fire Levy</u> 221 Fire Division (Main Station) 222 Fire Station (West Side) 310 Ambulance	<u>Acct Code Type</u> Special Revenue 02
111 Clerk of Council		<u>2038 Police Block Grant</u> 210 Police Department	<u>Acct Code Type</u> Special Revenue 02
120 Mayor		<u>2072 Law Enforcement Trust</u> 210 Police Department	<u>Acct Code Type</u> Special Revenue 02
121 Municipal Administrato		<u>2073 Law Enforcement Mandatory Drug Fine</u> 210 Police Department	<u>Acct Code Type</u> Special Revenue 02
122 Planning		<u>2075 Education & Enforcement</u> 210 Police Department	<u>Acct Code Type</u> Special Revenue 02
123 Data Processing		<u>4017 Sewer & Water Capital Improvement</u> 810 Capital Improvement	<u>Acct Code Type</u> Capital Project 04
130 City Attorney		<u>4018 Capital Improvement</u> 810 Capital Improvement	<u>Acct Code Type</u> Capital Project 04
131 Prosecutor		<u>4019 Municipal Court Capital Improvement</u> 810 Capital Improvement	<u>Acct Code Type</u> Capital Project 04
140 Personnel		<u>4020 Municipal Court Computerization</u> 170 Municipal Court	<u>Acct Code Type</u> Capital Project 04
141 Civil Service Commiss		<u>4029 Street Repair</u> 423 Street Repair	<u>Acct Code Type</u> Capital Project 04
150 Finance		<u>5014 Parking Meter</u> 620 Parking Meter	<u>Acct Code Type</u> Enterprise 05
170 Municipal Court		<u>5015 Off-Street Parking</u> 620 Parking Meter	<u>Account Code Type</u> Enterprise 05
<u>1011 Income Tax Fund</u>	<u>Acct Code Type</u> General 01		
160 Income Tax			
<u>2012 Street Maintenance & Repair</u>	<u>Acct Code Type</u> Special Revenue 02		
420 Street Maintenance			
<u>2013 State Highway Improvement</u>	<u>Acct Code Type</u> Special Revenue 02		
421 State Highway			
<u>2016 Park Playground & Recreation</u>	<u>Acct Code Type</u> Special Revenue 02		
710 Park & Recreation			
<u>2021 ODOT Transportation Grant</u>	<u>Acct Code Type</u> Special Revenue 02		
410 Taxi Transportation			
<u>2022 Downpayment/Rehabilitation</u>	<u>Acct Code Type</u> Special Revenue 02		
582 Home Rehabilitation			
<u>2023 Revolving Loan</u>	<u>Acct Code Type</u> Special Revenue 02		
570 Revolving Loan			
<u>2024 Community Development Block Grant</u>	<u>Acct Code Type</u> Special Revenue 02		
544 CDBG for prior years			
545 CDBG current year			

Department Codes (Continued)

<u>5111 Electric Revenue</u>	<u>Account Code Type</u> Enterprise 05	<u>5223 Water Depreciation</u>	<u>Account Code Type</u> Enterprise 05
651 Administrative and General		651 Administrative and General	
652 Customer Acct./Collecting		652 Customer Acct./Collecting	
653 Distribution Operation		653 Distribution Operation	
654 Distribution Maintenance		656 Plant Operations	
<u>5112 Electric Capital Reserve</u>	<u>Account Code Type</u> Enterprise 05	<u>5332 Sewer Capital Reserve</u>	<u>Account Code Type</u> Enterprise 05
651 Administrative and General		651 Administrative and General	
652 Customer Acct./Collecting		652 Customer Acct./Collecting	
653 Distribution Operation		653 Distribution Operation	
<u>5113 Electric Depreciation</u>	<u>Account Code Type</u> Enterprise 05	<u>5333 Sewer Depreciation</u>	<u>Account Code Type</u> Enterprise 05
651 Administrative and General		<u>651 Administrative and General</u>	
652 Customer Acct./Collecting		652 Customer Acct./Collecting	
653 Distribution Operation		653 Distribution Operation	
656 Plant Operations		656 Plant Operations	
<u>5222 Water Capital Reserve</u>	<u>Account Code Type</u> Enterprise 05	<u>5336 Gasoline Rotary</u>	<u>Account Code Type</u> Enterprise 05
651 Administrative and General		651 Administrative and General	
652 Customer Acct./Collecting			
653 Distribution Operation			
656 Plant Operations			

6036 Engineering
520 Engineering

Acct Code Type
Internal Service 06

Asset Type

<u>Code</u>	<u>Code Description</u>	<u>Code Abbreviations</u>
CB	City Buildings	City Bldgs
FM	Force Mains	ForceMains
LS	Lift Stations	Lift Statn
PS	Pump Stations	Pump Statn
ADM	Administration Building	Admin Bldg
CAM	Camera Equipment	Camera Eq
CAP	Capital Lease Equipment	CapLeaseEq
CL1	City Land-Parks	CityLandPk
CL2	City Land-Other	City LandOt
CMP	Computer Equipment	ComputerEq
CNS	Concession Equipment	ConscesnEq
FEN	Fencing Improvements	FencngImpr
FIR	Firefighting Equipment	FireFghtEq
FIX	Office Fixtures	OffFixture
FUR	Furniture-Office	Office Furn
FRN	Furniture-Other	Furn-Other
GEQ	General Equipment	General Eq
HEQ	Hand Held Portable Radios	HHPorRadio
IMP	Improvements-Land	ImprLand
IM1	Improvements-Building	ImprBldg
JRR	Irrigation Systems	IrrigtnSys
LGT	Lighting Improvements	LghtImprov
LNE	Landscape Equipment	LndscapeEq
MOT	Motor Vehicles (Licensed)	Motor Veh
OFF	Office Equipment	Office Eq
PKL	Parking Lots	ParkingLot
PUM	Portable Pumps	Port Pumps
RAD	Radio Equipment	Radio Eq
REN	Renovation	Renovation
RES	Rescue Equipment	Rescue Eq
SGN	Signage	Singage
SIT	Site Development	Site Devmt
STO	Storage Buildings	StorageBld
SUB	Substations	Substation
TEN	Tennis Courts	TennisCrts
TRF	Traffic Signal Equipment	TrafficSEq
TRT	Waste Water Treatment Bldgs.	WWTreatBld
VID	Video Equipment	Video Eq
WPN	Weapons	Weapons