3.0 Non-Capital Assets (e.g., Object Code 44xx)

3.01 Purchasing Dept.
Buyer Enters Approved Requisition into PSFS and Dispatches the PO to Approved Vendor

3.02 Purchasing Dept.
Sends Copies of Purchase Orders to Accounts Payable, Warehouse (?), and School Sites (?)

3.03 Warehouse Staff
Upon Receiving the Goods, Warehouse Staff will Bar Code/Tag and Enter the items that Meet the Inventory Asset Criteria ($5,000 and Above for Non-Capital; $50,000 and Above, Purchased with Federal Funds, for Capital; Useful Life Greater than One Year) and Provide the Receiving Information to Fiscal Services

3.04 AUSD IT Dept.
For PCs and Electronic Equipment, AUSD IT Dept. Creates Additional Google Sheet and Enter Serial No, Model No, Tag No by Site

3.05 Fiscal Services
Enters the Asset Information (e.g., Resource No, Tag, Description, and Cost) in Excel and Upload into WASP Technology

3.06 Fiscal Services
Updates Fixed Asset Listing in WASP Technology

3.07 Warehouse Staff
Deliver Items to Appropriate Locations

6.0 Asset Disposal / Retirement

6.01 School Sites
Fill out District Form for Asset Disposal; For Asset Purchased with Restricted Fund, Special Form is Needed

6.02 Fiscal Services
Obtain Site/Resource Director/Technology/Board Approvals as Needed

6.03 Facility Dept.
Removes/Disposes Asset Items from Sites

6.04 Fiscal Services
Updates Fixed Asset Listing in WASP Technology

Symbols

- PSFS
- Form
- Off Page Connector
- On Page Connector
- Decision Box
- Potential Improvement Opportunity

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7.0 Annual Depreciation

**7.01 Review CIP Excel Schedule Prepared in Step 2.09**

Fiscal Services

CIP/Completed Project Schedule

Fiscal Services

7.02 Prepare and Calculate Annual Depreciation

Fixed Asset Depreciation Schedule

Fiscal Services

7.02 Report Depreciation/Asset Information in Audited Financial Statements

Audited Financial Statements

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8.0 Physical Inventory (Biennially)

**8.01 Generate Excel Spreadsheet with Asset Listing Prior to Site Visit for Physical Inventory**

Fiscal Services

**8.01A For Missing Asset Items, Site Certification is Obtained and Asset Disposal is Processed in WASP and a New Asset Baseline is Established for Future Year**

Fiscal Services

**8.02B If Previously Disposed Item is Found, the Asset is Reinstated in WASP and a New Asset Baseline is Established for Future Year**

Fiscal Services

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Symbols

- PSFS
- Form
- Off Page Connector
- On Page Connector
- Decision Box
- Potential Improvement Opportunity

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