

**AAPC SFFAS 50 Implementation Task Force**  
**Meeting #2 Agenda**  
**February 1, 9:30 a.m.**

- Introductions
- Sub-group Updates
  - Broad Issues Sub-group
  - Land Rights [sub-group meetings to begin 2 weeks]
  - General PP&E Subgroup
- Briefing on Alternate Valuations & Alternate Dates-Placed-in-Service (Slides)
  - The United States Coast Guard (USCG) used various methodologies to establish alternate valuations and alternate Dates-Placed-in-Service (DPIS) for General Property, Plant, and Equipment (GPP&E) line items on its way to achieving Generally-Accepted Accounting Principle (GAAP) compliance and audit readiness as demonstrated by the Department of Homeland Security's (DHS) first unmodified opinion in 2013. The USCG used multiple types of supporting documentation from building cornerstones with dates chiseled into the stone for an alternate DPIS to using municipality-produced tax documentation for alternate valuation of buildings to Congressional Justification information submitted through DHS as part of the President's Budget (PB) submission for valuation ships and aircraft. This presentation will walk through those alternate valuation and alternate DPIS methodologies in place at the time the unmodified opinion was received.
  - Bobby Hart, Senior Manager, EY & CDR, USCG, Retired
  - CDR Matthew Manofsky, USCG
- Updated List of SFFAS 50 Issues- see attached Issue Areas
  - Questions
  - Anything missed?
- Next meeting is scheduled for: **March 1, 2017 9:30 a.m.**
  - Meetings are scheduled for the first Wednesday of each month as follows:
    - March 1, 2017 9:30
    - April 5, 2017 9:30
    - May 3, 2017 9:30
    - June 7, 2017 9:30
  - There may need to be additional meetings scheduled and reviews done electronically as we get closer to finalizing a Technical Release
  - Outlook invites were sent for future meeting.

## **AAPC SFFAS 50 Task Force Issue Areas – February Task Force Meeting**

### **General PP&E Sub-group**

#### **1. Deemed Cost : Definition & Application**

Deemed cost is an acceptable valuation method for opening balances of general PP&E.

Deemed cost should be based on one, or a combination of the valuation methods permitted in SFFAS 50: i.) Replacement cost, ii. ) a.) Estimated historical cost (initial amount) b.)

Reasonable estimates may be based on cost of similar assets at the time of acquisition; c.)

other reasonable methods, including latest acquisition cost and estimation methods based on information such as, but not limited to, budget, appropriations, engineering documents, contracts, or other reports reflecting amounts to be expended. and iii.) Fair value.

- a. [Specific question from DoD] Can we have a more robust definition of deemed cost other than that it is a surrogate for initial amounts? If it's not an estimate of historical cost then what is it? The IPAs are deferring to the auditing standards for estimates of historical cost. Without guidance specific to deemed cost, they have no other choice.
- b. [Specific question from DoD] Whether or not replacement value methodologies need to be adjusted for inflation (e.g., PRV vs. Deflated PRV) - Our current interpretation is that the standard as written allows both - which by definition means it's open to interpretation - but we have gotten pushback from some of our IPAs, arguing that any latest acquisition cost/replacement cost methodology be deflated to approximate historical cost. We recommend clarifying language to clear up the perceived ambiguity.
- c. Concern that support for the individual cost factors that make up the PRV has not been made available to the services to provide to their auditors. Without this support, the estimation model is not auditable.
- d. As noted above, reasonable estimates may be based on "other reasonable methods" as permitted in SFFAS 50. As such, several questions, pertaining to this area have surfaced. Therefore additional guidance and examples may be needed.
  - i. Pooled costs (i.e., co-mingled capital and expense costs, co-mingled programs, co-mingled PP&E and OMS costs, and others)
    1. Provide guidance to allocate such costs if identifiable using easy to find and supportable document, alternatively record the amounts based on the majority rule (i.e., if most of costs are capital based on the budget or other acceptable documentation than capitalize all costs)
    2. For example, cost allocation methodology or possibly capitalize cost of program based on engineering estimates, budgets as amended, or contracts
  - ii. Full Costing (indirect, PMO, PEO, and other costs incurred)
    1. Provide example or clarification through guidance that either supports not recording such costs (this guidance would be a lower in the GAAP hierarchy) or permitted for certain situations in recording opening balances.
    2. Provides for estimation methodologies, such as determine the indirect costs for 5 (or another small number of) programs and apply this indirect

rate to all remaining programs unless preparers know that the rate would not be appropriate for certain programs

iii. Allocating costs to end items

1. Provide guidance that it is allowable to not allocate a portion of the costs to the end items and instead capitalize and depreciate such costs separate from the end items (e.g., software that is on certain end items but may not be on all end items, joint program modifications)
2. Provide guidance indicating that simple allocation is appropriate and that specific identification by end item is not necessary (i.e., total costs/number of end items)

## **2. Acceptable documentation**

- a. Provide guidance on what would be appropriate supporting documentation
  - i. Define the elements that should be on the documentation – nature and purpose of the project, amount, timing of when costs incurred, etc.
  - ii. Define actual document names
  - iii. Add examples for each service specific issue - cost estimation database for Navy ships
- b. Provide guidance when there is conflicting information on documentation and indicating that you only need to use one source document
  - i. Address issues when budget states \$100 million in current year but subsequent budget to actual reported in budget states \$95 million
  - ii. Avoid preparers incurring additional time on comparing different source documents and resolving differences such as budget vs. accounting records vs. disbursements vs. contracts
- c. Old assets with limited documentation
  - i. Address that certain records are limited—some may only go back to 1994
  - ii. Provide guidance on year to obtain documentation?
- d. [Specific question from DoD] How far do the reporting entities have to go in terms of supporting the deemed cost figure? It's a surrogate but is not tied to historical cost. How far do we need to go in terms of supporting the inputs to the figure that ultimately goes on the balance sheet?

## **3. Determining the opening accumulated depreciation balance /Consideration of Useful Life**

- a. Provide guidance on Capital Improvements
  - i. Provide additional guidance regarding improvements that are capitalized-
    1. definition of improvements that are capitalized
    2. address the completeness assertion
    3. Provide guidance on what is considered a capital improvement versus maintenance/repair/sustainment
    4. SFFAS documents does not adequately address recapitalization of real property assets—outside or exterior walls do not change but multi-million dollar renovations to interior are considered maintenance / repair or sustainment.

5. Questionable if capital improvements that increase useful life will be accounted for?
    - ii. Intent of Capital Improvements In-Service Date. [SFFAS 50 para. 13.e.ii] was to allow funding/monies to be grouped and not necessarily to be tracked separately.
      1. One must still consider useful life.
  - b. Provide guidance on placed in service dates
    - i. is flight training and testing considered placed in service
  - c. SFFAS 50 did not amend SFFAS 6 par. 37 "Costs which either extend the useful life...over the remaining useful life of the associated general PP&E.
  - d. Provide clarification regarding Fully Depreciated Assets (NBV \$0) that are still in use?
    - i. SFFAS 50 did not change SFFAS 6 pars. 41- 42
    - ii. Needs to consider capital improvements
    - iii. Can guidance state when it would be appropriate
  - e. SFFAS 6 discusses revising the useful life and refers to it as an estimate. A discussion of frequency of revising the estimate and the factors to consider may be necessary.
  - f. Provide guidance for determining useful lives
    - i. Including the steps to complete to determine reasonable and appropriate support for each step
    - ii. Is the original engineering estimate reasonable for base and improvements?
    - iii. What example documents and names?
  - g. Provide guidance on salvage value and when you would consider such
  - h. Can we indicate not relevant for weapons systems or are there foreign military sales of older assets (stripped of proprietary parts/capabilities) that conflict with such assertion?
4. Small assets (i.e., 20% of the value but lots of end items)
    - a. These are the remaining low cost, high density assets.
    - b. These are specific to each service and each classification of asset will present its own challenges.
    - c. Services have not fully addressed such and we need to know what other issues arise for these assets

## Land Rights Sub-group

5. Land rights Disclosures
  - a. Clarification of land rights disclosures by incorporating a reference as explained in the BfC. [SFFAS 50 par. 13 h. ii and A19.]
  - b. Intent was to recognize there may be situations with land rights when disclosures may not be required by this Statement. One must always determine if disclosures for land rights are required and appropriate considering guidance in SFFAS 6 and materiality always applies.
  - c. Provide example

## General/ Broad Issues Sub-group

### 6. Unreserved assertion

- a. Additional guidance regarding making an unreserved assertion to establish opening balances. Need clarification on what DoD needs-wording of the assertion?
- b. Guidance for "transition period" when DoD components begin populating opening balances in accordance with SFFAS 50 (using alternative methods or deemed cost) but are not ready to express an unreserved assertion and/or go-forward processes are not in place.
- c. The sub-group leaders asked DOD to provide specific questions regarding the unreserved assertion topic that may require clarity.
- d. At this point, it is unclear if the issues are those that should be addressed within this type of guidance. Does the Task Force believe this issue needs additional guidance?

### 7. Line Item

- a. The preparer can use judgment to decide upon the line items to present either on the face of a financial statement or in related disclosures. Line items may be based on a class of general PP&E, such as those currently included in the required disclosures, or on other reasonable means of disaggregation on the face of the statement or in the notes.
- b. The presentation of line items may vary in detail. For example, components of general PP&E, such as land, may be a separate line item, or there may be a single line item for all general PP&E. A reporting entity may determine it would like to make an unreserved assertion on classes of general PP&E disclosed in the notes to the financial statements.
- c. Provide clarification whether combinations of deemed cost methods could be used for a single line item.
- d. [Specific question that came in from DoD] Construction in Process is not specifically called out in SFFAS 50, although it's implicitly included due to being under the umbrella of GPP&E. This has raised questions both internally and externally as to which sub-lines can deemed cost be applied. Again, our interpretation is that an entity can use "deemed CIP" (for lack of a better term), but again, more explicit language would help clarify the point.
- e. [Specific question from DoD] Can each asset class within PP&E be revalued at deemed cost independently? For example, can IUS be revalued at \$0 during a different period than real property at replacement value? The language in the standard alludes to the ability to do that but it's not explicitly stated that each financial reporting entity can implement deemed cost at different types for the same line item on the balance sheet based upon how the footnotes breaks out that line item.

## OTHER

### 8. Engage audit community including GAO, DoD IG, and IPAs in reviewing DRAFT guidance

- a. We are not able to provide guidance to the audit community; however, we can provide guidance on SFFAS 50 to the preparers that includes what the Task Force determined to demonstrate what it believed acceptable supporting documentation to meet the goals of SFFAS 50 and sufficient procedures preparers perform to determine the amounts reported in the financial statements that auditors would audit against.

# **Briefing on U.S. Coast Guard (USCG) Alternate Valuations & Alternate Dates-Placed-in-Service (DPIS)**

Bobby Hart, Senior Manager, EY & CDR, USCG,  
Retired and CDR Matthew Manofsky, USCG



# Initial Lessons Learned

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- ▶ SFFAS 6 compliance → Alternate Valuation / Deemed Cost is not a “two-step,” but concurrent (e.g. “**Drain the Swamp AND Turn the Spigot Off**”)
- ▶ Prioritize line items and assets from highest \$\$\$\$\$ to lowest \$ - “**If Everything is #1 Priority, Then Nothing Is**”
- ▶ “**Accounting is a Byproduct of Operations**” – Without iterative/on-going existence and completeness efforts (e.g. inventories, not just testing), valuation efforts are fleeting and temporal based on useful lives



# Most Useful Lesson Learned – “Perfect is the Enemy of Good”

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- ▶ Alternate Valuation, Step 1 (from Procedure):  
“**Based on the best readily available information**, reasonable estimates of historical cost will be used for asset valuation purposes when adequate historical cost documentation is unavailable. The **hierarchy listed below is ordered based on least costly**, least amount of resources (personnel time and funds) expended to complete (i.e. like-item) **to most costly**, most amount of resources expended (i.e. third-party appraisal) to complete.”



# Alternate Valuation Methodologies

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Alternate Valuation Method	Personal Property	Real Property		
		ATON (Non-Lighthouses)	Houses and ATON-Lighthouses	All other Real Property
Like-item	1	1	1	1
Published Price List	2	2a	-	-
Published Industry Price Guides (Vehicles only)	2a	-	-	-
Existing Construction Cost Estimate	-	2b	-	2b
Tax Assessment	-	2c	2c	2c
Price Certification	3	-	-	3a
Parametric Model	-	3b	-	-
Plant Replacement Value (PRV)	-	3c	3c	3c
Budgetary Estimates	4	4	4	4
Third-Party Appraisal	5	5	5	5



# Alternate Valuation Methodology Metrics at Time Unmodified Opinion Was Earned

“Drain the Swamp AND Turn the Spigot Off”

“Perfect is the Enemy of Good”

Priority	Methodology (Real and Personal Property)	Count	Average Acquisition Cost	Total Acquisition Cost	Total Accumulated Depreciation	Total Net Book Value	% of Total Count	% of Total Total Net Book Value
5	Third-Party Appraisal	571	\$8,702,472	\$4,969,111,683	\$2,281,524,752	\$2,687,586,930	3.67%	39.82%
4	Budgetary Estimate	576	\$7,717,068	\$4,445,031,194	\$3,016,567,450	\$1,428,463,744	3.70%	21.17%
1	Like-Item	297	\$3,358,051	\$997,341,149	\$122,710,823	\$874,630,326	1.91%	12.96%
SFFAS 6	Historical	3395	\$446,956	\$1,517,416,469	\$676,380,298	\$841,036,171	21.80%	12.46%
3c	Plant Replacement Value (PRV)	1005	\$1,747,303	\$1,756,039,672	\$1,153,706,347	\$602,333,325	6.45%	8.92%
n/a	No Valuation Documentation	9570	\$160,405	\$1,535,073,714	\$1,222,238,595	\$312,835,119	61.45%	4.64%
2b	Construction Cost Estimate	7	\$965,634	\$6,759,435	\$5,343,387	\$1,416,048	0.04%	0.02%
3	OEM Price Certification	120	\$169,241	\$20,308,954	\$19,747,742	\$561,212	0.77%	0.01%
2/2a	Published Price List	13	\$161,324	\$2,097,211	\$2,073,182	\$24,029	0.08%	0.00%
3b	Parametric Model	20	\$26,680	\$533,600	\$532,150	\$1,449	0.13%	0.00%
	<b>Grand Total</b>	<b>15574</b>	<b>\$979,178</b>	<b>\$15,249,713,081</b>	<b>\$8,500,824,727</b>	<b>\$6,748,888,354</b>	<b>100.00%</b>	<b>100.00%</b>

If Everything is #1 Priority, Then Nothing Is



# Alternate Valuation Methodology Examples

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- ▶ Like-item – All – Priority: 1
- ▶ Tax Assessment – All RP – Priority: 2c
- ▶ Parametric Model – Aids-to-Navigation – Priority: 3b
- ▶ Plant Replacement Value (PRV) – All RP – Priority: 3c
- ▶ Budgetary Estimate – All – Priority: 4
- ▶ Third-Party Appraisal – All – Priority: 5



# Like-item

- Ref: (a) Financial Resource Management Manual (FRMM), COMDTINST M7100.3D  
(b) Financial Resource Management Manual Procedures (FRMM-P), COMDTINST M7100.  
(c) COMDT COGARD Washington DC 211821Z Jul 10 ALCGFINANCE 026/10  
(d) COMDT (G-8) memo 7300 of 02 Jul 10
1. The following memo outlines the asset folder review process and assumptions used to book like assets in the Core Accounting System (CAS) Oracle Fixed Asset Module (FAM). Like assets were used when valuation information was missing from the asset folders and a reliable like asset could be used as a comparable.
  2. Folder Review: CG-85 and CG-844 staff members pulled individual asset folders from FINCEN lecterns. The reviewer then cataloged the documents in the files, extracted cost information and created summary tabs within a master spreadsheet for review and analysis.
  3. Date in Service: To determine a supported date in service for each asset, we utilized the following precedence list as per ref (b).
    - a. Tier 6: Alternative Methodology Hull Identification Number (HIN).
  4. Valuation: To determine a base price, we utilized the value for a like asset as determined by CG-844. The like asset is determined with support of the following documentation:

Asset	CG506937	Like Asset (CG506670)
Description	CG 216005	CG 220105
Tag Number	216005	220105
Model	ZODIAC H630	ZODIAC H630
Serial Number	XDC63062D494	XDC63189C898
Date in Service	1994	1998
Cost	\$ 43,930.84	\$48,318
Valuation Source	Like Asset	Historical

5. The capital value listed in enclosure (1) was used for the value. The cost for asset number CG506937 is to be adjusted to \$43,930.84.
6. The discrepancy between descriptions is accounted for as a difference in determination of boat length in different years. Hurricane Zodiac Model 630 is advertized as 22' feet in length in 2012.
7. This determination applies to asset number CG506937.



# Tax Assessment



<a href="#">Previous Parcel</a>	<a href="#">Next Parcel</a>	<a href="#">Return to Main Search Page</a>	<a href="#">Honolulu Home</a>	<a href="#">Real Property Home</a>
Owner and Parcel Information <a href="#">Print Owner Info</a>				
Parcel Number	690020090000	Data current as of	December 12, 2016	
Owner Name	STATE OF HAWAII Fee Owner	Project Name		
Location Address	FARRINGTON HWY	Plat Map	<a href="#">Plat Map PDF</a>	
Property Class	PRESERVATION	Parcel Map	<a href="#">GIS Parcel Map</a>	
Land Area (approximate sq ft)	1,108,166	Legal Information	PROPOSED ADDITION TO KAENA POINT NATURAL AREA RESERVE SYSTEM PARCEL 7 0.24 AC DES C.S.F. NO. 23,806	
Land Area (acres)	25.44			
Any ownership changes after assessment date of October 1 will be reflected on website after assessment roll certification on or after January 31.				

<b>Assessment Information</b> <a href="#">Show Historical Assessments</a> <a href="#">Print Assessment Info</a>										
Assessment Year	Property Class	Assessed Land Value	Dedicated Use Value	Land Exemption	Net Taxable Land Value	Assessed Building Value	Building Exemption	Net Taxable Building Value	Total Property Assessed Value	Total Property Exemption
2016	PRESERVATION	\$ 190,800	\$ 0	\$ 190,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 190,800	\$ 190,800



Selected Parcel	690020090000 (Click for Card)
Land Area (approximate sq ft)	1,108,166
Land Area (acres)	25.44
Physical Address	FARRINGTON HWY
Property Class	PRESERVATION
Assessed Land Value	\$190,800
Assessed Building Value	\$0
Total Property Assessed Value	\$190,800
Total Property Exemptions	\$190,800
Total Net Taxable Value	\$0
Improvements on Parcel	0
Total Improvement Area (sq ft)	0
Website last updated December 12, 2016 GIS Maps last updated December 05, 2016	

**Valuation: \$7,200.00 2 V1**

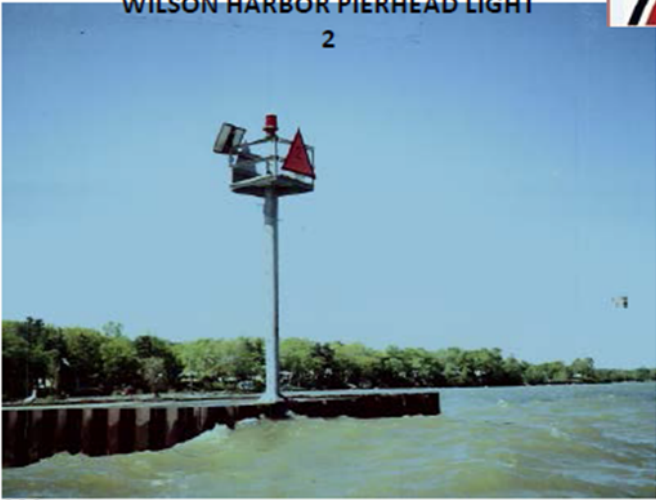
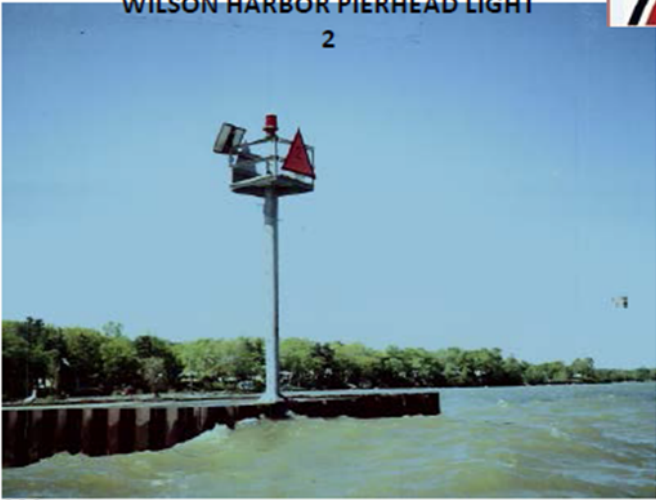
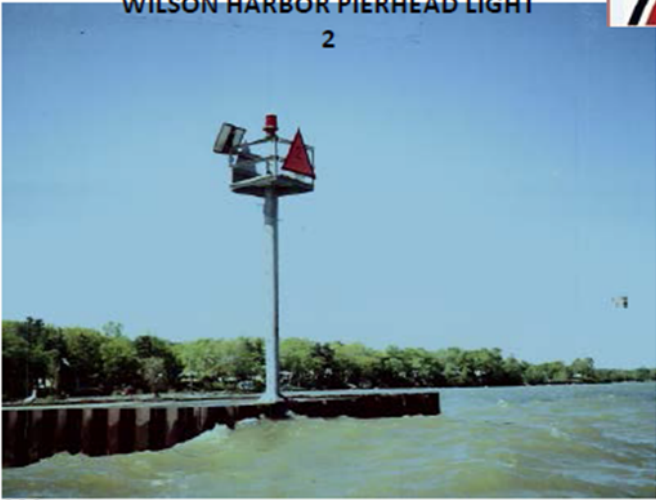
Tax assessment of Like Parcel

**Cost Per Acre=(\$190,800/25.44 Acres)= \$ 7,500.00**

**Valuation=(\$7,500 \*0.96 Acres)=\$7,200.00**



# Parametric Model

NAVAID POLE ATON CURRENT COST WORK SHEET TEMPLATE																															
(All Dimensions in Ft. or Sq. Ft.)																															
<b>Legend</b>																															
<table border="1"> <tr> <td>Input</td> </tr> <tr> <td>Fixed / Given</td> </tr> <tr> <td>Auto Calculation</td> </tr> </table>		Input	Fixed / Given	Auto Calculation																											
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<b>Input</b>																															
AID_UID:	200100514964																														
ANT:	CG ANT BUFFALO																														
IATONIS Light List No.:	2405																														
ATON Name:	Wilson Harbor Pierhead Light 2																														
Date of Cost Data:	2008 V2																														
[NOTE: If "Date of Cost Data" is not provided, use 2008]																															
Asset Date in Service:	10/11/2000 D1																														
What is the type of structure or pole?	Land Based Pole																														
If "other pole" what is the pole's height (FT)?																															
How many ladders are there?																															
[NOTE: A ladder is 7 FT in length]																															
Total cost of ladders:	\$ -																														
Is there a light stand?	Yes																														
Is there a light?	Yes																														
Is there a sound signal (horn)?	No																														
Is the structure a range?	No																														
Note: See Value																															
<table border="1"> <tr> <th colspan="2">Calculation of Current Value</th> </tr> <tr> <td colspan="2"><b>Cost Data</b></td> </tr> <tr> <td>Concrete Pad</td> <td>\$ 5,250.00</td> </tr> <tr> <td>Demolition</td> <td>\$ 4,900.00</td> </tr> <tr> <td>Mobilization &amp; Transportation</td> <td>\$ 4,900.00</td> </tr> <tr> <td>Dayboards (2)</td> <td>\$ 100.00</td> </tr> <tr> <td>Photographs</td> <td>\$ 250.00</td> </tr> <tr> <td>Pole Materials</td> <td>\$ 4,500.00</td> </tr> <tr> <td>Installation</td> <td>\$ 10,350.00</td> </tr> <tr> <td>Ladder(s)</td> <td>\$ -</td> </tr> <tr> <td>Light Stand</td> <td>\$ 8,900.00</td> </tr> <tr> <td>Light w/ Battery &amp; Solar Power</td> <td>\$ 2,000.00</td> </tr> <tr> <td>Sound Signal</td> <td>\$ -</td> </tr> <tr> <td>Survey</td> <td>\$ -</td> </tr> <tr> <td><b>Total Current Cost:</b></td> <td><b>\$ 41,150.00 V1</b></td> </tr> </table>		Calculation of Current Value		<b>Cost Data</b>		Concrete Pad	\$ 5,250.00	Demolition	\$ 4,900.00	Mobilization & Transportation	\$ 4,900.00	Dayboards (2)	\$ 100.00	Photographs	\$ 250.00	Pole Materials	\$ 4,500.00	Installation	\$ 10,350.00	Ladder(s)	\$ -	Light Stand	\$ 8,900.00	Light w/ Battery & Solar Power	\$ 2,000.00	Sound Signal	\$ -	Survey	\$ -	<b>Total Current Cost:</b>	<b>\$ 41,150.00 V1</b>
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Prepared By:	Michl Miller																														
Date Prepared:	12/29/2016																														
<table border="1"> <tr> <td>841576</td> <td>CG ANT BUFFALO</td> <td>AN15</td> </tr> <tr> <td colspan="3">WILSON HARBOR PIERHEAD LIGHT</td> </tr> <tr> <td colspan="3">2</td> </tr> <tr> <td colspan="3">  </td> </tr> <tr> <td>N 43.319680</td> <td></td> <td></td> </tr> <tr> <td>W -78.836840</td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td>2/16/2016</td> </tr> </table>		841576	CG ANT BUFFALO	AN15	WILSON HARBOR PIERHEAD LIGHT			2						N 43.319680			W -78.836840					2/16/2016									
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# Plant Replacement Values (PRV)

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## ▶ Selected Inputs

- ▶ Category Code (e.g. Building and Structure Type; not Land)
- ▶ Replacement Cost Factor – per unit of measure (e.g. \$/sq. foot)
- ▶ Size – unit of measure

## ▶ Other Inputs

- ▶ Area Cost Factor; Historical Record Adjustment; Planning & Design Factor; Supervision; Inspection; and Overhead (SIOH); & Contingency

## ▶ Indexing

- ▶ Needs to be Indexed
  - ▶ Land – Bureau of Labor Statistics provided Indexing Back to 1913; 2% used on average prior to 1913
  - ▶ Buildings – Engineering News Record-Building Cost Index (ENR-BCI)
  - ▶ Structure – Engineering News Record-Construction Cost Index (ENR-CCI)
- ▶ Can be Indexed Forward (Inflated) or Backward (Deflated)



# Asset Enrolment Template (AET)

Asset Enrollment Template (Sheet #1 - Asset Photo, FRPC Data, and Approval Blocks)			
Landlord OPFAC: 31800		Landlord Name: CG YARD BALTIMORE	
Installation #: 27001 Site#: 00		Date of Site Visit: 4/3/2012	
Site Name: CG YARD BALTIMORE			
Zip Code: 21228 - 1797		Legal Interest (frpc #3): Government Owned	
Reporting Agency (frpc #6): 7002		Status Indicator (frpc #4a): A	
Lease Maint Indicator (frpc #3b):		Disposition:	
Address: CG YARD 2401 HAWKINS ROAD (frpc #14a):		Hist. Status: Not Evaluated (frpc #5):	
		Restrictions (frpc #23):	
RPUD (frpc #15):	RF Type (frpc #1):	Existing RFN	New RFN
		Descriptive Name (Maximum 35 characters)	CATCODE: New CATCODE Description TopNew, Bottom-Old
62321	B	88A 88A	WAREHOUSE/SHIPPING & RECEIVING 441-10 Mission-Support Materials/Parts Storage Warehouse 4421-00
MDI Ques #1: Immediate	Using Org (frpc #7):	HMS # (Housing Only)	*D.I.S. IATONIS # (ATON Only)
MDI Ques #2: Extremity Damage	7002		10/1/2003
*Note: New CATCODE is 441-10. OPA DIS		CAP OWNED RP02321	
Use to explain all actions			
1. Prepared by: (This is the individual who gathered the data)			
TJames1			
Rate/Rank, then Name (Print and Sign) above		Date: 4/13/2012	
2. Reviewed by: (This is typically the Site Captain)			
SPHenderson			
Rate/Rank, then Name (Print and Sign) above		Date: 4/17/2012	
3. RP Program Approval (RPAO or equivalent)			
MCPO Richard Sines, RPAO Support			
Rate/Rank, then Name (Print and Sign) above		Date: 4/20/2012	
4. CFO Program Approval: CG-844			
Rate/Rank, then Name (Print and Sign) above			
Date: 4/20/2012			
5. OFA Record Correction: FINCEN			
Rate/Rank, then Name (Print and Sign) above			
Date: 4/20/2012			

**Asset Enrollment Template (Sheet #1 - Asset Photo, FRPC Data, and Approval Blocks)**

RPUD #: 62321

*Warehouse / Shipping & Receiving*

*Date: 9/6/2018  
RPUD#: 62321  
APN: 874  
Size: 124,068 sq ft  
OPAC: 31800*

The diagram shows a rectangular lot with overall dimensions of 255 feet by 462 feet. In the upper right corner, there is a building footprint measuring 42 feet by 18 feet. To the left of the building is a circular area labeled 'A'. The distance from the left side of the lot to the center of circle 'A' is marked as 117 feet. The distance from the bottom-left corner of the lot to the bottom-left corner of the building is marked as 124 feet. A north arrow is located to the right of the lot, pointing towards the top of the page.

*462'*

*255'*

*42'*

*18'*

*117'*

*124'*

*A*

*N*

(A)  $462\text{ft} \times 255\text{ft} = 117,810\text{sqft}$

(B)  $504\text{ft} \times 42\text{ft} = 21,168\text{sqft}$

(C)  $126\text{ft} \times 35\text{ft} = 4,410\text{sqft}$

Total Area = 124,068 sq ft

\\d09ms-eou\users\j\_l\_CEU\Database\Enrollment database\Vars Ace\Attachments\Sketches\62321.tif

Includes General Services  
Administration (GSA) Federal Real  
Property Council (FRPC) Data  
Requirements



# Asset Valuation Template (AVT) – PRV Calculation

DOD Pricing Guide - SAM PRV CHANGE REQUEST											
Date:	7/2/2012										
Requesting Unit	CG-85										
RPUID:	62321										
REASON FOR MANUAL CALCULATION:											
CG-85 Real Property Asset Enrollment Effort											
Category Code	Replacement Cost Factor	Size	Area Cost Factor	Historical Record Adjustment	Planning & Design Factor	SIOH	Contingency	PRV			
4421-00	\$ 89.90	* 124068	* 0.96	* 1	* 1.09	* 1.057	* 1.05	=	\$	12,953,331.81	V1
Reference:											
Category Code	DOD Pricing Guide - June 2011										
Replacement Cost Factor											
Size											
Area Cost Factor	V2										
Historic Record Adjustment											
Planning & Design Factor											
Supervision, Inspection & Overhead											
Contingency											



# Budgetary Estimates

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## ► Inputs

- Congressional Justification (CJ) – Program Pages
- Conference Reports
- Appropriation Acts, Digests, etc.
- Warrants from Treasury

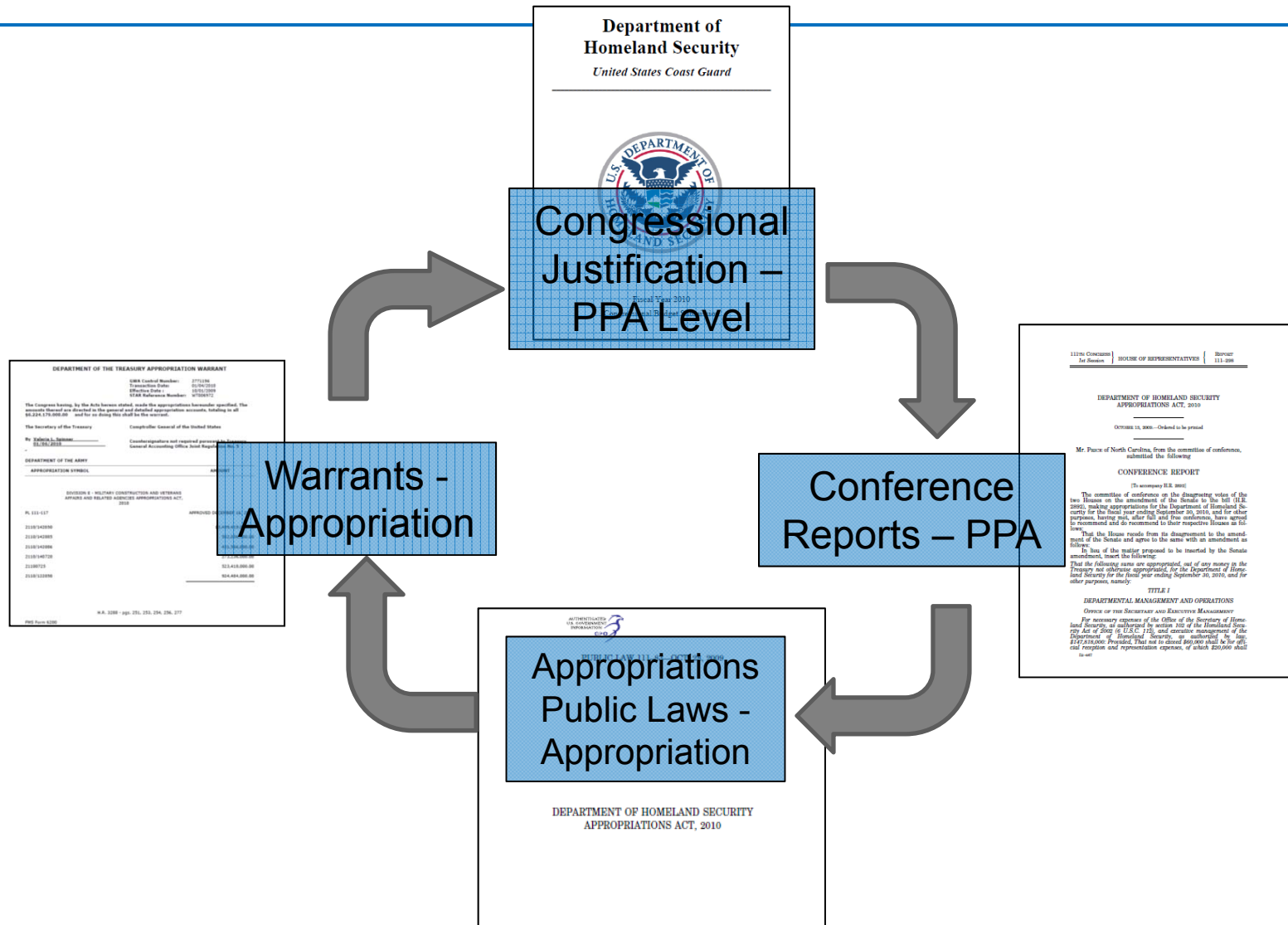
← EXTERNAL TO  
← REPORTING  
← ENTITY

## ► Uses

- Specific Identification (e.g. Hull #1, Aircraft#11, etc.)
- Per Asset (e.g. Boats #32 – 42, Tanks #1– 20, etc.)
- Program Level (e.g. Program Costs, Administrative Costs, etc.)



# Completeness through Reconciliation



# Conference Reports – PPA Level

25				
ACQUISITION, CONSTRUCTION AND IMPROVEMENTS: CONFERENCE AGREEMENT—FISCAL YEAR 1996				
Program name	Fiscal year 1996 estimate	Fiscal year 1996 House	Fiscal year 1996 Senate	Conference agreement
Vessels:				
Survey and design—cutters and boats .....	\$500,000	\$500,000	\$500,000	\$500,000
Seagoing buoy tender (WLB) replacement .....	65,000,000	65,000,000	65,000,000	65,000,000
Coastal buoy tender (WLM) replacement .....	93,000,000	93,000,000	93,000,000	93,000,000
47-foot motor lifeboat (MLB) replacement project .....	500,000	500,000	500,000	500,000
Buoy boat replacement project (BUSL) .....	8,500,000	0	8,500,000	0
Polar icebreaker replacement follow-on .....	4,300,000	4,300,000	0	0
82-foot WPB capability replacement .....	4,000,000	0	0	0
Norwegian crewing concept development (NORCREW) .....	2,000,000	2,000,000	0	0
Self propelled barge replacement .....	900,000	900,000	0	0
Surface search radar replacement project .....	3,500,000	3,500,000	0	0
210-foot medium endurance cutter MMA .....	14,500,000	14,500,000	10,500,000	6,000,000
378-foot shipboard command & control .....	1,300,000	1,300,000	0	0
Configuration management .....	5,700,000	5,700,000	0	2,600,000
Total vessels .....	203,700,000	191,200,000	178,000,000	167,600,000



# CJ – Specific Identification

ACQUISITION, CONSTRUCTION, AND IMPROVEMENTS						
FISCAL YEAR 1971 BUDGET ITEM NO.		PROJECT TITLE Polar Icebreaker Replacement			CONGRESSIONAL DISTRICT.	
<b>MISSION OR FUNCTION OF FACILITY:</b> 1. Logistic support of a. U.S. defense units and maritime commerce b. Scientific research 2. Marine transportation research 3. Scientific research in support of economic development of Arctic Alaska and the Alaskan Continental Shelf.		<b>FACILITY PERSONNEL ALLOWANCE</b>		<b>APPROPRIATION HISTORY</b>		
		TYPE	CURRENT "WIND"	PLANNED NEW	PROGRAM	
		OFFICERS	12	13	Design Replacement Icebreaker	
		WARRANT	2	4	Design Replacement Icebreaker	
		ENLISTED	167	172		
		CIVILIAN				
		TOTAL	181	* 189		
<b>REASON FOR REQUEST AND PHYSICAL DESCRIPTION OF EXISTING FACILITY:</b> This request begins replacement of the national fleet of polar icebreakers. For the near term, the six "WIND" Class ships will be replaced, and OGC GLACIER will remain operational. The six "WINDs" were built from 1943 through 1947 and have been in continuous service since then in the harsh polar environment. They are overage and deteriorated. Even major reconstruction and rehabilitation will not assure safety and reliability past 1980. If the six ships are replaced with four at the rate of one a year beginning with this request, the last "WIND" will not be replaced until about 1979. Funding must begin in FY71. Hull and machinery failures on the "WINDs" are limiting mission effectiveness. Recently, numerous missions have been aborted and others seriously hampered because of these failures. The most prominent was the failure of NORTHWIND to complete the escort of the supertanker MANHATTAN through the Northwest Passage. Deferral of construction will increase the cost of the replacement program and will further reduce reliability and capability of U.S. polar operations. Cancellation of the replacement program will cause the loss of the national surface capability in polar seas after about 1975 to 1980. Deferral of construction will further reduce reliability and capability of U.S. polar operations. Cancellation of the replacement program will cause the loss of the national surface capability in polar seas after about 1975 to 1980. *She will sail with up to 138 officers and men, and up to 10 civilian scientists. The allowance shown includes the rotational crew necessary for the extended operating time contemplated.		<b>DESCRIPTION OF PROJECT:</b> Construct one polar icebreaker to begin replacement of the overage and deteriorated "WIND" Class Icebreakers. Characteristics of the new ship are expected to include: a. Capability to break four feet of first year plate sea ice in a continuous mode and 15 feet in the ramming mode. b. Minimum endurance of 30 days at 100% power. c. Maximum sustained speed in calm, open water of 17 knots and normal transit speed of 16 knots. d. One hydrographic and one multi-purpose scientific laboratory with provision for use of three portable scientific vans. e. Capability for on board data processing. f. Multi-system precision navigation. g. Cargo space for 500 measurement tons. h. Facilities for receiving and discharging diesel and aviation fuel. i. Complete support facilities for two helicopters. j. Maximum reliability of the hull, propulsion and control systems to allow operations up to 270 days per year away from home port, an increase of about 50% over the "WIND" Class.				
<b>COST ESTIMATE OF WORK</b>						
PROJECT ELEMENT					COST	
Construct one polar icebreaker					\$ 55,000,000	
<b>TOTAL COST OF PROJECT</b>					\$ 55,000,000	
<b>REAL PROPERTY SUMMARY</b>						
	ACRES	LAND COST	VALUE OF IMPROVEMENTS	TOTAL		
(A) OWNED		\$	\$	\$		
(B) BEING ACQUIRED						
(C) LEASES AND EASEMENTS						
(D) TOTAL AVAILABLE OR FUNDED						
(E) REQUIRED - THIS PROGRAM						
(F) FUTURE COST (PHASED PROJECTS)						
<b>TOTAL REQUIREMENT (D-E-F)</b>						

DEPT. OF TRANSP. USCG. CGHQ-4365 (Rev. 8-69)



# CJ – Per Asset

ACQUISITION, CONSTRUCTION, AND IMPROVEMENTS						
FISCAL YEAR 1978 BUDGET ITEM NO.		PROJECT TITLE MEDIUM ENDURANCE (WMEC) CUTTER REPLACEMENT		NEAREST CITY & CONGRESSIONAL DISTRICT Various		
MISSION OR FUNCTION OF FACILITY Enforcement of Laws and Treaties Search and Rescue Military Preparedness		Marine Science Activities Marine Environmental Protection		APPROPRIATION HISTORY		
REASON FOR REQUEST AND PHYSICAL DESCRIPTION OF EXISTING FACILITY: Eight Medium Endurance and five High Endurance Cutters will have reached the end of their useful service life between 1977 and 1981. These cutters are technologically obsolete in that they are not equipped with flight decks for helicopter operations. Habitability is of W II standards. The engineering plants are costly to maintain in view of their 30 - 40 year age. Critical parts such as main engine, cylinder liners, and pistons are extremely difficult and expensive to procure. To meet the increasing complexity of missions, especially those in the enforcement of the laws and treaties mission, requires reliable, helicopter-capable, durable, and habitable vessels.		PROGRAM WMEC/WMEC Cutter Replacement		YEAR 1977	AMOUNT (\$000) \$ 49,000	
		PERSONNEL STRENGTH				
NARRATIVE DESCRIPTION OF REPLACEMENT FACILITY: Length - 270 ft. Speed - 19.5 knots Beam - 38 ft. Range - 6,500 N.M. at 15 knots Draft - 14 ft. Propulsion - Two 3,500 H.P. diesels Displacement - 1,780 tons Helicopter flight deck and hangar  The ship will be designed to modern habitability and environmental standards. Electronics, automated engine room, and communications equipment will be state-of-the-art.		OFFICER	WARRANT	ENLISTED	CIVILIAN	TOTAL
		CURRENT	6/10	1/3	65/125	0
		PLANNED	12	1	96	109**
		REAL PROPERTY SUMMARY (\$000)				
		ACRES	LAND COST	VALUE OF IMPROVEMENTS	TOTAL	
		OWNED	\$	\$	\$	
		BEING ACQUIRED				
		LEASES AND EASEMENTS				
		TOTAL AVAILABLE OR FUNDED				
		A.C.N. SUMMARY (\$000)				
		AMOUNT OF THIS REQUEST			\$ 55,300	
		ESTIMATED FUTURE COSTS NEXT 4 YEARS - THIS PROJECT			205,100	
		ESTIMATED FUTURE COSTS NEXT 4 YEARS - THIS FACILITY			-	
COST ESTIMATE OF WORK						
ITEM NO.	PROJECT ELEMENT				ESTIMATED COST (\$000)	
1.	WMEC replacement - construct units #3 and #4.....				41,100	
2.	Estimated FY 1979 escalation - units #1 - #4.....				8,500	
3.	Estimated FY 1980 escalation - units #1 - #4.....				5,700	
	TOTAL.....				55,300***	
* Data for current personnel strength shows typical crews for vessels being replaced as follows: Typical WMEC/Typical WMEC. ** Includes aviation detachment of three officers and six enlisted. *** Does not include approximately \$8.1 million for vessel outfits, retrofit costs, and other administrative costs that will not be budgeted for until a future year. "Estimated future costs next 4 years - this project," includes these costs.						

Page No. AC-15

DEPARTMENT OF TRANSPORTATION, U.S. COAST GUARD  
CGHQ-4265 (REV. 7-78)

PREVIOUS EDITIONS ARE OBSOLETE



# CJ – Program Level

PROJECT HISTORICAL SUMMARY				AMOUNT FUNDED
	MEASURE	QTY		(\$000)
<b>1991:</b>				
1. Project Resident Office Startup and Operation	---	---		400
2. Project Operations Including Training, Travel and General Administration	---	---		200
3. Support Services Contracts	---	---		1,400
				2,000
<b>1992:</b>				
1. Detailed Design and Construction of Lead Ship	EA	1		39,800
2. Spare Parts	---	---		300
3. Integrated Logistics Support (ILS) and Training	---	---		1,400
4. Lead Ship Unique ILS and Training	---	---		4,300
5. Project Resident Office Administration	---	---		950
6. Project Administration/Support Services Contracts	---	---		950
				47,700
<b>1993:</b>				
1. Project Resident Office Administration	---	---		250
2. Project Administration/Support Services Contracts	---	---		750
				1,000
<b>1994:</b>				
1. Sailaway Costs	EA	1		30,800
2. Logistics and Facility Cost	---	---		1,800
3. Project Administration Costs	---	---		1,100
				33,700
<b>1995:</b>				
1. Sailaway Costs	EA	1		27,100
2. Logistics Facility Cost	---	---		2,000
3. Project Administration Cost	---	---		1,400
4. Ice Strengthening	---	---		1,500
				32,000
<b>1996:</b>				
1. Sailaway Costs	EA	2		61,300
2. Logistics and Facility Cost	---	---		2,100
3. Project Administration Cost	---	---		1,600
				65,000
<b>1997:</b>				
1. Sailaway Costs	EA	1		48,200
2. Logistics and Facility Cost	---	---		2,800
3. Project Administration Cost	---	---		3,000
				54,000
<b>1998:</b>				
1. Sailaway Costs -	EA	1		33,500
2. Spare Parts -	---	---		2,800
3. Logistics and Facilities Costs -	---	---		2,000
4. Project Administration Costs	---	---		2,700
				41,000

Program Costs



# Third-Party Appraisal

## ► Approaches

- Cost approach
- Market approach
- Income approach
- Value-in Use

## ► Uses

- Class-wide
- Model-wide
- Modification-wide
- Others

July 2004 Base Values

*W/Rem life 07-21-04*

*CG Used for 11.8*

	Model	Location	Tail Number	Aircraft S/N	Base Value
1.	HC-130H	CGAS ELIZABETH CITY	1500	4501	\$2,513,656
2.	HC-130H	NAS PAX RIVER, MD	1501	4507	2,479,005
3.	HC-130H	CGAS ELIZABETH CITY	1502	4513	2,496,946
4.	HC-130H	CGAS ELIZABETH CITY	1503	4528	2,497,648
5.	HC-130H	CGAS ELIZABETH CITY	1504	4529	2,462,088
6.	HC-130H	CGAS SACRAMENTO	1601	4760	1,620,000
7.	HC-130H	CGAS SACRAMENTO	1602	4762	1,654,651
8.	HC-130H	CGAS ELIZABETH CITY	1790	4931	2,545,740
9.	HC-130H	CGAS KODIAK	1700	4947	5,877,823
10.	HC-130H	CGAS KODIAK	1701	4958	2,850,407
11.	HC-130H	CGAS BARBERS POINT	1702	4966	2,875,093
12.	HC-130H	CGAS SACRAMENTO	1703	4967	2,881,335
13.	HC-130H	CGAS BARBERS POINT	1704	4969	2,898,033
14.	HC-130H	WARNER ROBBINS AFB	1705	4993	3,581,471
15.	HC-130H	CGAS KODIAK	1706	4996	6,672,640
16.	HC-130H	ARSC ELIZABETH CITY	1707	4999	6,735,413
17.	HC-130H	CGAS KODIAK	1708	5002	6,733,863
18.	HC-130H	WARNER ROBBINS AFB	1709	5005	6,733,863
19.	HC-130H	CGAS CLEARWATER	1716	5023	7,223,350
20.	HC-130H	CGAS KODIAK	1710	5026	4,531,471
21.	HC-130H	CGAS BARBERS POINT	1711	5031	4,619,645
22.	HC-130H	CGAS CLEARWATER	1712	5033	4,619,645
23.	HC-130H	CGAS KODIAK	1713	5034	4,596,161
24.	HC-130H	CGAS BARBERS POINT	1714	5035	4,694,890
25.	HC-130H	CGAS CLEARWATER	1715	5037	4,702,322




# Alternate Date-in-Service (DIS) Methodologies

Alternate DIS Phases	Personal Property						Real Property	
	Vessels	Boats	Vehicles	Software	GPP & Electronics	Aircraft	ATON & Housing	All Other Real Property
Obtain Ship's Plaques	1	-	-	-	-	-	-	-
Analyze Hull Identification Number	-	1	-	-	-	-	-	-
Analyze Vehicle Identification Number	-	-	1	-	-	-	-	-
Analyze Aircraft Plaques	-	-	-	-	-	1	-	-
Maintenance and Logistics Documentation	-	-	-	-	-	2	-	-
Midpoint of Model Year	-	-	-	-	3	-	-	-
Midpoint of DIS for Adjacent Assets	2	4	-	-	1b	3	-	-
Midpoint of Final Year of Funding	3	6	5	3	5	4	-	-
Tax Assessor	-	-	-	-	-	-	1	1
Dedication Plaque	-	-	-	-	-	-	2	2
Cornerstone	-	-	-	-	-	-	3	3
Construction or Build Date in LATONIS or HMIS	-	-	-	-	-	-	4	-
Earliest Site Plot or Asset Drawing	-	-	-	-	-	-	5a	5a
Earliest Maintenance Record of Asset	-	-	-	-	-	-	5b	5b
Delivery Date within Contracts, PO's, MIPR's and PR's	-	2	2	1	1a	-	-	-
Order Date of Contracts, PO's, MIPR's and PR's	-	3	3	2	2	-	-	-
Midpoint of Year(s) Manufactured	4	5	4	-	4	5	-	-
DIS from Major Asset on Site	-	-	-	-	-	-	7	6
Other Third-Party	5	7	6	4	6	6	6	-



# Alternate DIS Methodologies Impact

Priority	Methodology (Real and Personal Property) 	Count	Average Acquisition Cost	Total Acquisition Cost	Total Accumulated Depreciation	Total Net Book Value	% of Total Count	% of Total Total Net Book Value
5	Third-Party Appraisal	571	\$8,702,472	\$4,969,111,683	\$2,281,524,752	\$2,687,586,930	3.67%	39.82%
4	Budgetary Estimate	576	\$7,717,068	\$4,445,031,194	\$3,016,567,450	\$1,428,463,744	3.70%	21.17%
1	Like-Item	297	\$3,358,051	\$997,341,149	\$122,710,823	\$874,630,326	1.91%	12.96%
SFFAS 6	Historical	3395	\$446,956	\$1,517,416,469	\$676,380,298	\$841,036,171	21.80%	12.46%
3c	Plant Replacement Value (PRV)	1005	\$1,747,303	\$1,756,039,672	\$1,153,706,347	\$602,333,325	6.45%	8.92%
n/a	No Valuation Documentation	9570	\$160,405	\$1,535,073,714	\$1,222,238,595	\$312,835,119	61.45%	4.64%
2b	Construction Cost Estimate	7	\$965,634	\$6,759,435	\$5,343,387	\$1,416,048	0.04%	0.02%
3	OEM Price Certification	120	\$169,241	\$20,308,954	\$19,747,742	\$561,212	0.77%	0.01%
2/2a	Published Price List	13	\$161,324	\$2,097,211	\$2,073,182	\$24,029	0.08%	0.00%
3b	Parametric Model	20	\$26,680	\$533,600	\$532,150	\$1,449	0.13%	0.00%
<b>Grand Total</b>		<b>15574</b>	<b>\$979,178</b>	<b>\$15,249,713,081</b>	<b>\$8,500,824,727</b>	<b>\$6,748,888,354</b>	<b>100.00%</b>	<b>100.00%</b>



# DIS Methodology Examples

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- ▶ Midpoint
- ▶ SFFAS 6: Historical
- ▶ Then SFFAS 35: Alternate Valuation, Now SFFAS 50: Deemed Cost
  - ▶ Ship's Plaque – Vessels – Priority: 1
  - ▶ Dedication Plaque – All RP – Priority: 2
  - ▶ Cornerstone – All RP – Priority: 3
  - ▶ Earliest Site Plot or Asset Drawing – All RP – Priority: 5(a)
  - ▶ Earliest Maintenance Record – All RP – Priority: 5(b)
  - ▶ Other Third-Party – Both PP & RP – Priorities: Various (4-7)



# Midpoint

---

<u>Exhibit Date</u>	<u>Type</u>	<u>First Date</u>	<u>Second Date</u>	<u>Midpoint</u>
1943	Year	1/1/1943	12/31/1943	7/2/1943
1942	Year	1/1/1942	12/31/1942	7/2/1942
1941	Year	1/1/1941	12/31/1941	7/2/1941
1940	Year - Leap	1/1/1940	12/31/1940	7/1/1940
December-43	Month - 31	12/1/1943	12/31/1943	12/16/1943
November-43	Month - 30	11/1/1943	11/30/1943	11/15/1943
February-40	Month - 29	2/1/1940	2/29/1940	2/15/1940
February-43	Month - 28	2/1/1943	2/28/1943	2/14/1943



# Historical

OFFICE MEMORANDUM • UNITED STATES GOVERNMENT

TO : Legal Officer

FROM: Chief, Civil Engineering Section

SUBJ: Title A Property Records, Swamped Lands Ashore

1. In preparing the District Title "A" Property Reports for submission to the Commandant, two (2) copies of the applicable deed, lease or legal permit to land occupied by the following aid to navigation will be required by this Section and are herewith requested:

LL NUMBER NAME

2982 Kaena Pt. Lt. (Oahu)

R. H. FREEMAN

RECEIVED  
SEP 20 1954  
CIVIL ENGINEERING  
14TH C. G. DISTRICT

FIRST ENDORSEMENT

From: Legal Officer

To: Chief, Civil Engineering Section

1. Returned,

2. Remarks: Attached are two (2) copies of the pertinent parts of the Court order (Condemning the property and vesting title in the United States) containing the property description.

James S. Cooper, LT, USCG, (3513)  
Legal Officer

Encl: (1) Description of Reservation 2-ea  
(2) Description of Right of Way 2-ea

DIS: 9/17/1954 D1

Historical DIS

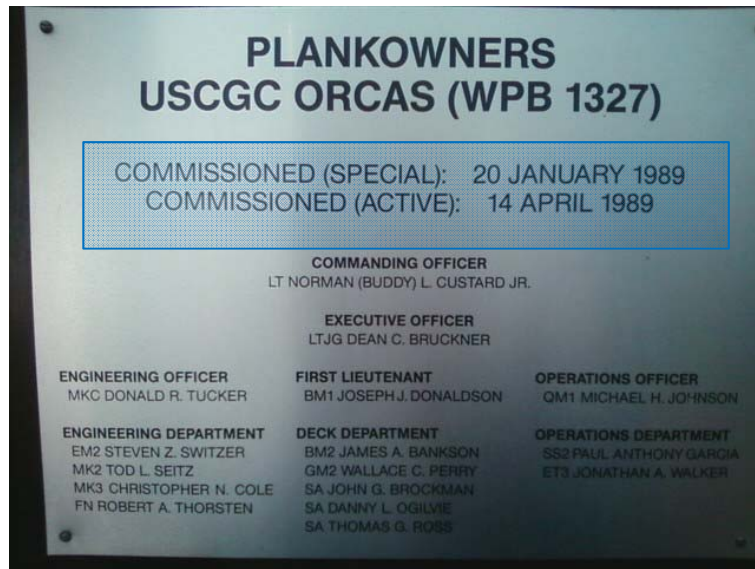
Attached to the Record in Sustainment

FILENAME:

[Vesting Title and Description.pdf](#)



# Ship's Plaque



# Dedication Plaque

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# Cornerstone

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## Page 28



# Earliest Maintenance Record

USCG Integrated ATONIS			
Integrated Aids to Navigation Information System			
Federal Aid Information Document		Legacy AAPS 5.5 Format	
Aid Number:	200100514964	LLNR:	2405
Aid Name:	Wilson Harbor Pierhead Light 2	Dist Rev. Date:	10/31/2012
		Unit Rev. Date:	11/05/2014
Seasonal:	Hull:	From:	To:
			ID:
<u>District Remarks:</u>			
<u>Unit Remarks:</u>			
05 NOV 2014	CG ANT BUFFALO	RFV POST-ALLISION VERIFICATION. FWP, SERVICED IAW ATON SERVICING GUIDE "C". BATTERY #09-012589 FOUND AT 14.2VDC, LOAD TESTED TO 12.8VDC. SOLAR PANEL TESTED AT 15.6VDC, LOAD TEST SAT. REVIEWED DRF PART 1, NO CHANGES RECOMMENDED. VERIFIED L/L, CP, CHART, DGPS AND IATONIS. LWP.	
31 OCT 2012	CG ANT BUFFALO	RFV ATON DISCREPANCY. FOUND NWP, BATTERY WAS HEAVILY CORRODED ON THE POSITIVE TERMINAL. REPLACED BATTERY WITH BATTERY #09-012589. SERVICED AID IAW ATON SERVICING GUIDE "C". VERIFIED IATONIS, LWP.	
10 JAN 2012	CG ANT BUFFALO	REVIEWED SIF. CHANGED INSPECTION INTERVAL TO 36 MONTHS.	
22 APR 2011	CG ANT BUFFALO	RFV SCHED ATON SERVICE. FWP, SERVICED AID IAW ATON SERVICING GUIDE "B". RECHARGED BATTERY# 09-008774 WITH NEW BATTERY# 09-012531. LWP.	
24 SEP 2010	CG ANT BUFFALO	RFV ATON DISCREPANCY. FOUND NWP, SERVICED AID IAW ATON SERVICING GUIDE "B". VLB-44 NOT WORKING PROPERLEY. REPLACED VLB-44 AND BOTH DAYBOARDS. LWP.	
08 JUN 2010	CG ANT BUFFALO	RFV ATONORD. FWP. COMPLETED ATONORD 09-10-034. REMOVED 300MM LIGHTING EQUIPMENT, BATTERY #09-008768 AND 01 35W SOLAR PANEL. REPLACED WITH VLB LED LIGHT AND 01 10W SOLAR PANEL. NEXT VISIT REPLACE BOTH DAY BOARDS AND BRING 10W SOLAR PANEL BRACKET. LWP.	
10 AUG 2008	CG ANT BUFFALO	RFV SCHED ATON SERVICE. FWP IN 2ND POSISTION, SERVICED AID IAW ATON SERVICING. REPLACED 02 LAMPS AND DLC. LWP	
16 MAY 2006	CG ANT BUFFALO	FWP REPLACED DLC 01 LAMP AND WIRE HARNESS, DAYBOARDS SAT. LWP.	
19 AUG 2005	CG ANT BUFFALO	FWP IN FIRST POSITION. REPLACED DLC AND 1 LAMP. RECHARGED OLD BATT # 09-004961 AND 09-004962 WITH NEW BATT # 09-008774 AND 09-008768. LWP.	
28 MAR 2005	UNKNOWN UNIT	DISC RESPONSE. FOUND AID WATCHING PROPERLY IN THE SECOND POSITION. REPLACED DLC AND 2 LAMPS. LWP.	
30 AUG 2004	UNKNOWN UNIT	FWP, FOUND IN 1STPOSITION CHANGED DLC AND 01 LAMP, LWP	
22 JUN 2004	UNKNOWN UNIT	FOUND IN 1ST POSITION. RECHARGED OPERATING LAMP, DLC, AND 1 BATT. SERVICED FW, LWP.	
11 OCT 2002	UNKNOWN UNIT	FWP, LWP.	



# Other Third-Party

**D1**  
Site: SPRUCE CAPE LORAN/NAVY SEALS  
Name: BLDG-LORSTA EQUIPMENT  
RPUID: 22243  
DIS: 07/01/1951 - See mid-line calculator attached.  
Filename: Obtained from Loran-History.info site

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[ATLS Program](#)  
[CG Documents](#)  
[Loran Implementation, Planning, Installation, and Termination](#)

**Pictures**  
**Fact Sheet**

**LORAN STATION SPRUCE CAPE**  
57 49 23.76 N 152 19 42.27 W (1960 Mercury Datum)

**May 25 - June 4, 1950**  
**1951**

**Site Survey:**  
**Construction Date:**  
**Constructed by:**  
**Established:**  
**Disestablished:**  
**Operated by:**  
**Chain:**  
**Station Letter designation:**  
**Station code name:**  
**Station Unit Number:**  
**Radio Call Sign:**  
**Station aka:**  
**On-air testing date:**  
**Operational date:**

**JAN 1980**  
**USCG**  
**GULF OF ALASKA**  
**1L7, "K"**  
**MAR 1952**  
**11 MAR 1952**



# More Lessons Learned

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- ▶ **Document Retention** – without the documentation, the values do not matter (i.e. we do not have documentation for the values that exist now)
- ▶ Asset Balances + **Journal Vouchers (JVs) and Other Adjustments** = Line Item Balances
- ▶ **Leverage pre-existing** operational, logistics, and engineering **data and reports** (e.g. facilities data / FRPC for existence and valuation, NIIN's for different versions of same asset, etc.)



# Most Important Lessons Learned

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- ▶ The CFO Act was from 1990
- ▶ It is Fiscal Year 2017
- ▶ The “~~low hanging fruit~~” has been plucked.
- ▶ The “~~quick wins~~” have been won.
- ▶ The path that remains includes nothing but consistent, sustained, prioritized hard work that is based on meeting the five management assertions at the individual asset level and retaining relevant documentation for auditor sampling.



# Questions???

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## OFFICE OF INSPECTOR GENERAL Department of Homeland Security

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### Summary

KPMG expressed an unmodified opinion on the Department's balance sheet as of September 30, 2013, and the related statements of net cost, changes in net position, and custodial activity, and combined statement of budgetary resources for the year then ended (referred to as the "FY 2013 financial statements"). However, KPMG identified eight significant deficiencies in internal control, of which four are considered material weaknesses. Consequently, KPMG issued an adverse opinion on DHS' internal control over financial reporting as of September 30, 2013.

Unmodified Opinion on the Financial Statements is Only the Beginning

