Welcome to Creighton University’s Space Survey & Equipment Inventory tutorial.

I’m Susan Hunter, Property Accounting Assistant from the Controller’s Office. Before we start, I’ll show you how to navigate in the software. On this and all the screens in the presentation, you’ll see a side bar to the left. Do you see the BIO button and the EMAIL button next to my picture? Just click on the EMAIL button at any time during the presentation to contact me by email.

Under my picture, you’ll see three tabs—Outline, Notes, & Search. Right now we are in the Outline tab. The Outline tab shows you a heading for each slide. Here you can select individual slides to review. Use this feature to go back to a particular area after the presentation is finished. If you have to leave the presentation in the middle and return later, you won’t have to start over from the beginning, just click on the particular slide.

The next tab over from the Outline tab is the Notes tab. By selecting this tab, you can see the text that is presented on each slide. You can also see this information by selecting the NOTES button at the bottom right of the screen under the slide presentation. If you would like to print a copy of the notes, go to the ATTACHMENTS button at the upper right of your screen and select the appropriate file. You can also print the slides and other files you might find useful from the ATTACHMENTS button.

The last tab is the Search tab. Enter a topic here to find information found in the presentation slides text or the note text.

At the bottom of your screen, you’ll find the individual slide navigation buttons. Use these to pause, play, reverse, fast forward and to adjust the volume.

To exit the presentation, go to the EXIT button at the upper right of your screen. If you have any trouble getting around in the tutorial, please call me at 280-2291. To advance to the next slide, click on the large circle button with the arrow inside—it’s located at the bottom-middle of your screen.
Space Survey

What you need to know to help you complete your Space Survey

We will first talk about the Space Survey and later we will discuss the Equipment Inventory process.
Purpose of the Survey

- To determine the space usage component of the Facilities and Administrative Cost Rate proposal (F&A)
- Information collected is used to allocate facilities related expenses in the F&A proposal

The primary purpose of the Space Survey is to gather information about space usage. This information is necessary to prepare the Facilities and Administrative (F & A) Cost Rate proposal as required by the Federal Government.

The survey is used to document the functional usage of space by room in academic units. Space usage is the basis for the allocation of certain costs in the proposal, such as, depreciation, operation and maintenance costs, and interest.
Purpose of the Survey

- Revolving 2-year room by room space inventory
- Budget department, Facilities Management, Controller’s Office for space analysis and planning

This information will be collected using a revolving 2-year room by room schedule.

At Creighton this information is used by the Budget department, Facilities Management, and the Controller’s Office for space analysis and planning.
Facilities and Administrative Cost Proposal

- University report to the Federal Government
- Current F&A rate is 43.5%
- For more information see OMB Circular A-21

The University is required to periodically prepare an F&A Rate Proposal to establish the indirect cost rate for Federal grants and contracts. The next proposal will be due in December 2007 using data from the fiscal year ending June 30, 2007.

Creighton’s current F & A rate is 43.5%.
For additional information please refer to the Office of Management and Budget Circular A-21.
Who should complete the survey in your department?

- Have a thorough knowledge of the space assigned to their department
- Know (or learn) who uses the room and for what purpose
- Know which sponsored agreements are being conducted in each space
- Know how salaries are distributed among sponsored agreements and other activities

The survey is a major factor in the development of F&A rates, the importance of which cannot be overstated. Classification of space should be a deliberate and thoughtful process, with a rational methodology, completed by knowledgeable department representatives. It should not be arbitrary or the result of guess work. The Department representatives must:

- Have a thorough knowledge of the space assigned to their department.
- Know (or learn) who uses the room and for what purpose.
- Know which sponsored agreements and grant activity is performed in each space.
- The person completing the space survey must also have knowledge of the personnel using that space and the salary distribution for those staff members.
Here’s an outline to give you a better idea of the process.

The Controller’s office will send you an e-mail notice giving you a general idea of when the survey will be sent out to you and instructions on reviewing this tutorial. The survey, based on past space surveys and compared to current blueprints supplied by Facilities Management, will be sent to you as an excel spreadsheet. Once you receive the spreadsheet, complete it and send to your Administrator/Dean or Department Head for approval. After the spreadsheet has been reviewed, the approver forwards it to the Controller’s office. At that time, the Controller’s office will evaluate your information for consistency with prior surveys and payroll records.
This is what your spreadsheet will look like. Your spreadsheet has three tabs at the bottom. The Survey tab is where you will enter your data.
The Definitions tab gives more information on the function types.
And the Organized Research form tab is used only if you have organized research space.
First, start by going to the survey tab and look in the highlighted area. Make sure the rooms are correctly assigned to your department. Identify any rooms that are missing, and note any rooms that do not belong to your area in the Prepared by column.

Next verify the room type description shown on the survey form; for instance a lab, or an office. Let the Controller’s Office know on the form the correct description again in the Prepared by column.

You’ll also need to check the square footage for reasonableness. These figures come from the blueprints supplied by Facilities Management.

Then verify the Department Organization number for this space.
After confirming the room information, you need to determine the space usage by function type. You will enter a percentage in the next highlighted area of the spreadsheet.
The functional classifications to choose from are:
Instruction, Organized Research, Individual or Department Research, Other sponsored Activities, Patient Care or clinical activities, Sponsored Projects Administration, General Administration, Department Administration, Community Relations, Library, Student Services, Other Institutional Activities, Facilities Management, Building Services and Vacant.
Determine Functional Classification and Usage Percent

- Based on the activities conducted in that room over the requested time frame
- Possible to have more than one function per room
- Needs to be consistent with funding

The most important part of the survey is to accurately reflect the functional use of the space. Enter the percentage in the highlighted columns based on the activity performed in that room for the requested time frame, not just at the time of the survey. It is critical to correctly estimate the percentage of total usage for that time frame spent on the functional activities.

A space might have more than one function. If it does, split the percentage by type of function. The total for each room needs to equal 100%.

Federal auditors may check to see if the usage of space indicated on the survey is consistent with the funding of activities in that space. For example if an activity is funded with an organized research account, the space should be classified as organized research.

Now lets look at the specific functions and their definitions.
Instruction (INST)

Teaching, training, course curriculum development and academic activities

- Sponsored instruction and training activities
- Activities offered for credit, certification, or on a non-credit basis

**Instruction** is space devoted to teaching, training, course curriculum development and academic activities.

Included in this category is all space devoted to sponsored instruction and training activities established by grant, contract or co-operative agreements. Also included are teaching and training activities, whether offered for credit, certification, or on a non-credit basis and whether they are offered through regular academic departments, separate divisions such as summer school, or an extension division.
Instruction

Examples

- Classrooms
- Classroom Labs
- Instructional Computer Labs
- Instructional Service Rooms
- Faculty and Teaching Assistant offices used only for instructional activities

Instruction

Examples are classrooms, classroom labs, instructional computer labs, instructional service rooms. All faculty and teaching assistant offices used only for instructional activities should also be coded to Instruction.
Organized Research (OR)

- Sponsored Government and non-government research
- Separately budgeted and accounted for

Organized Research is space devoted to all research and development activities which are sponsored by Federal and Non-Federal agencies and organizations and are separately budgeted and accounted for.
Organized Research

Includes space used to:

- Administer research grants
- Prepare progress reports for current awards
- Faculty & research assistant offices used only for research activities

This includes space used to administer research grants and to prepare progress reports for current awards; also faculty and research assistant offices used only for research activities.
Organized Research: Graduate Students

- Paid with sponsored research funding = Organized Research
- Paid with institutional funding = Instruction or Departmental Research
- If graduate students utilize the space, some portion of the space may need to be considered Instruction
  - Must include some instructional use if they have desks in the lab
- Important to match the funding of the activity with the corresponding space

Graduate Students frequently occupy labs where Organized Research is performed. If the Grad Student is being paid with sponsored research funding, the functional usage is Organized Research. However, if the Grad Student is being paid with institutional funding, the function usage is either Instruction or Departmental Research. If the graduate students have desks in the research labs, a portion of the lab should be considered Instruction.

In regards to Organized Research as well as all functions, it is important to match the funding of the activity with the corresponding space.
Whenever a space is classified as Organized Research, please complete the Organized Research form. Provide the name, room number, related fund number, and phone extension for the occupant(s). The form is found on a separate tab of the survey spreadsheet.

<table>
<thead>
<tr>
<th>Building</th>
<th>Room Number</th>
<th>Name</th>
<th>Research Fund#</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>CIHE</td>
<td>411</td>
<td>Bieltz</td>
<td>21008620</td>
<td>1011</td>
</tr>
</tbody>
</table>
Organized Research: Animal Space

Can be included as Organized Research:

- Procedure rooms
- Operating and recovery rooms
- Isolation rooms
- Quarantine rooms directly related to research protocols
- Rooms that house animals involved in research that are not generally removed from the facility for conducting research

With regards to Animal space the federal policy states that the following types of rooms CAN BE INCLUDED as organized research:

Procedure rooms
Operating and recovery rooms
Isolation rooms
Quarantine rooms directly related to research protocols
Rooms that house animals involved in research that are not generally removed from the facility for conducting research.
Not Organized Research: Animal Space

Animal facility space that should be coded to Other Institutional Activities:

- Cage-washing rooms
- Animal holding rooms for animals that are removed to conduct the research
- Feed storage
- Bedding storage

All other space associated with the animal facility should be treated as service center space, (included in Other Institutional Activities). Examples are:

Cage-washing rooms
Animal holding rooms for animals that are removed to conduct the research
Feed storage
Bedding storage
Individual/Department Research (IDR)

- Development and scholarly activities that are not organized research
- Not separately budgeted and accounted for

*Individual/Department Research (IDR):* means research, development and scholarly activities that are not organized research and, consequently, are not separately budgeted and accounted for.
Other Sponsored Activities (OSA)

- Programs and projects sponsored by Federal and non-Federal agencies
- Activities other than instruction and project/grant research.

**Other Sponsored Activities (OSA):** Programs and projects sponsored by Federal and non-Federal agencies and organizations, which involve activities other than instruction and project/grant research.
Other Sponsored Activities

Examples

- Sponsored non-credit community education
- Sponsored community service programs
- Sponsored health service projects

*Other Sponsored Activities*

**Example:** This includes sponsored non-credit community education, sponsored community service programs or sponsored health service projects
Patient Care/Clinical Activities (PC/CA)

Hospital and Health Clinic activities
- Waiting rooms
- File rooms
- Restrooms
- Exam rooms
- Clinic corridors
- Excludes Student Health Services

Patient Care/Clinical Activities (PC/CA): Hospital and health clinic activities providing services to instructional, research and service programs

This includes University clinic waiting rooms, file room, restrooms, exam rooms and clinic corridors, but excludes Student Health Services.
Sponsored Projects Administration (SPA)

- Separate organization established for the administration of sponsored projects
- Publishing of research and other reports
  - Grants Administration

**Sponsored Projects Admin (SPA):** Percentage assigned to this category should include space used by a separate organization established primarily for the administration of sponsored projects including Federal and non-Federal sponsored projects, contracts, and cooperative agreements, and for the publishing of research and other reports.

Grants Administration falls under sponsored Projects Admin category.
General Administration (GA)

General executive and general administrative activities

– Do not relate solely to any major function of the University

**General Admin (GA):** General executive and general administrative activities which do not relate solely to any major function of the University
# General Administration

## Examples

- President’s Office
- Offices for University-wide financial management
- Business offices
- Human Resource management
- General Counsel
- Budget/Planning offices

This will include the President’s Office, offices for University-wide financial management, Business Offices, Human Resource management, General Counsel, and Budget/Planning offices.
Department Administration (DA)

Administrative and supporting services that benefit common or joint departmental activities in these areas:

- Academic Dean’s Offices
- Academic departments and divisions
- Organized research units

Administrative and supporting services that benefit common or joint departmental activities or objectives in academic dean’s offices, academic departments and divisions, and organized research units and study centers fall under Department Administration (DA).
Department Administration

Examples

- Departmental libraries not part of the University system
- Departmental conference rooms (unless specifically used to discuss research)
- Departmental academic counseling and advising

This includes departmental libraries not part of the University system, departmental conference rooms (unless specifically used to discuss research), and departmental academic counseling and advising.
Community Relations (CR)

Activities with the general community
- University Relations
- External relations
- Alumni offices
- Fundraising activities
- Development activities

Community Relations (CR): Activities maintaining relationships with the general community.
This includes University Relations, external relations, Alumni offices, and fundraising and development activities.
Library (LIB): The function “Library” is to be used only where space directly supports the operation of a catalogued collection. Library areas under academic units are to be identified as Departmental Administration.

Libraries at Creighton that fall under this category are the Bio-Info Center, The Law Center and Reinert Library.
Student Services (SS)

- Administration of student affairs
- Services to students

**Student Services (SS):** Administration of student affairs and services to students.
## Student Services

### Examples

- Deans of students
- Admissions
- Registrar
- Counseling and placement services
- Student advisers
- Student Health
- Commencements
- Student organizations and their events
- Financial Aid

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**Student Services**

**Example:** Includes deans of students, admissions, registrar, counseling and placement services, student advisers, student health, commencements, student organizations and their events, and financial aid.
Other Institutional Activities (OIA)

- Activities may be owned or controlled by the institution but are independent of the University’s mission.
- Operated by outside agencies but are housed or otherwise supported by the University.

**Other Institutional Activities (OIA):** Areas used for activities not related to any of the other previously defined activities. Activities may be owned or controlled by the institution but are independent of the University’s mission, or may be controlled or operated by outside agencies but are housed or otherwise supported by the University.
**Other Institutional Activities**

**Examples**

- Bookstores
- Printing and graphics services
- Child care centers
- Telecommunication centers
- Intercollegiate athletics
- Mail services facility
- Student housing
- Dining halls
- Student unions

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**Other Institutional Activities**

**Example:** For example, bookstores, printing and graphics services, child care centers, telecommunication centers, intercollegiate athletics, mail services facility and student housing, dining halls, and student unions.
Facilities Management (FA): Activities providing services related to campus facilities and grounds for instance the office of Facilities Management, plant services, master planning, storage, janitorial space, mechanical equipment rooms.
<table>
<thead>
<tr>
<th>Building Services (BS)</th>
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</thead>
<tbody>
<tr>
<td>■ Corridors</td>
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<tr>
<td>■ Vestibules</td>
</tr>
<tr>
<td>■ Lobbies</td>
</tr>
<tr>
<td>■ Stairways</td>
</tr>
<tr>
<td>■ Elevators</td>
</tr>
<tr>
<td>■ Loading docks</td>
</tr>
<tr>
<td>■ Public restrooms</td>
</tr>
</tbody>
</table>

**Building Services (BS):** Space such as corridors, vestibules, lobbies, stairways, elevators, loading docks, public restrooms.
Vacant (VAC)

Vacant (VAC): Space that was not in use during the time period this survey covers.
Final Steps of the Survey

- Verify functional percentage of each room adds to 100%
- Complete Organized Research form, if applicable
- Save survey file
- Forward to the appropriate person for review
- Ask Reviewer to type in their name at the bottom of the form and forward to: SUSANHUNTER@creighton.edu.
  - The e-mail serves as an electronic signature for auditing purposes

After you have completed the survey, please double check that all the functions for each room add to 100%. Also make sure that you have completed the Organized Research form if you have any Organized Research in your area. Save the file then forward it to the appropriate person for review. The reviewer needs to type in their name at the bottom of the form and forward to me at SUSANHUNTER@creighton.edu.

The e-mail serves as an electronic signature for auditing purposes.
Equipment Inventory

What you need to know about the physical equipment inventory process

At approximately the same time as your Space Survey, you’ll need to prepare for your equipment inventory. This part of the tutorial is to help with the inventory process.
When is the Equipment Inventory?

- Inventory of all equipment on a two year revolving schedule
- Physical inventory at the same time as Space Survey
  - Helps to catch disposals and moves not reported during the year
  - Assures auditors and investors that our assets are accurate

Creighton’s policy is to take a physical inventory of all equipment on a two year revolving schedule.

We schedule the physical inventory in conjunction with the space survey. **Since equipment depreciation is another large factor in our F&A proposal this inventory is an important step in the process.**

This helps to catch disposals and moves not reported during the year. It also assures auditors and investors that our asset records are accurate.
Creighton capitalizes and depreciates equipment $5,000.00 and over as well as all purchases related to a construction in progress account. These are items purchased with a (9) fund.

Tags are sent by the Controller’s office to the departments after the equipment purchase has been processed for payment in our Banner system.

The barcode on the tag is what we scan during the physical inventory.
Here is a summary to give you an idea of the procedure.
Right around the time that I send the space survey to you, I will also send you an equipment list for your review.
Please take the time to locate all of the equipment on your list. If necessary complete disposal or move forms. We will talk about the forms later.
I will schedule a date that is convenient for the both of us to scan the equipment in your area.
The Equipment list that is sent to you via e-mail is an excel spreadsheet sorted by the organization code. Included in the report are the acquired date, purchase order number, vendor, original cost, the equipment tag number, room number, serial number, and a brief description of the equipment.

You will need to confirm that the equipment is located in the room number listed.
Equipment Disposal

If you determine that a tagged asset is to be disposed

1. Call Purchasing department at 280-2712
2. Contact Facilities Management at their webpage and complete the Service Request Form.
3. Complete an Asset Disposal Form

When your department determines that tagged equipment is to be disposed, (no longer using equipment or equipment is broken and not useable) you should initially contact the Purchasing department at 280-2712 to discuss disposal alternatives. Alternatives include re-sale, re-deployment to another department, donation to a charitable organization, or scrapping. Once Purchasing determines the proper disposal of the equipment, your department needs to contact Facilities Management at their webpage and complete the Service Request Form. Your final step in the disposal process is to complete an Asset Disposal Form.
You can find the Disposal form on the Controller’s Website. Complete it and forward to the Controller’s office. **Without this notification, your department will continue to be responsible for the equipment as reported in the inventory system.**
The Asset Move Form should be completed when equipment is either moved between buildings or moved between departments. You can find the Move form on the Controller’s Website also.
Equipment Scan

- Controller’s Office will schedule convenient time
- After physical equipment scanning is complete:
  - Discrepancy report of equipment not scanned
  - Department is responsible for notifying the Controller’s Office what has happened to the equipment

I will contact the department to set-up a time that is convenient for both of us to scan the equipment.

Once the scanning is complete, I will send out a discrepancy report of equipment that was not found, but is assigned to your department. You are responsible for letting me know what has happened to the equipment.
Thank you for taking the time to learn about this process.

If you have any questions, please email SusanHunter@creighton.edu or call Susan at 280-2291.

Thank you for taking the time to learn about this process. If you have any questions please call me at 280-2291.