



# FIXED ASSET AND PERSONAL PROPERTY ACCOUNTING AND MANAGEMENT PROCEDURES MANUAL



## SECTION 4 Fixed Asset Classification and Useful Lives

**Table 4-1 Table of Standard Asset classifications and Associate useful Lives**

Class	Useful Life	Class Description	Balance Sheet Account	Accum. Depr. Account	Capital Outlay Account
1001	0	Land	1802		4105
1002	0	Land - Donated	1803		4105
2000	45	Buildings - Permanent	1804	1806	4200
2005	20	Buildings - Temporary	1804	1806	4201
2010	20	Buildings - Special Purpose	1804	1806	4210
2015	0	Leased and Maintained			
2020	0	Occupancy Agreement W/R&M			
2030	0	Leased but Not Maintained			
2035	0	Occupancy Agreement Not Maintained			
2040	0	Leased to 3rd Party Not Maint. or Insured			
2045	0	Leased to 3rd Party Not Maint. or Insured			
2500	20	HVAC Equipment	1805	1806	4211
2505	20	Other Building Systems & Improvements	1805	1806	4255
2800	15	Leasehold Equipment	1805	1806	4280
3000	15	Site Paving/Playing Fields/Trails	1808	1809	4300
3005	30	Water Structures	1818	1806	4305
3006	40	Water Utility Structures	1856	1857	CIP
3007	40	Wastewater Utility Structures	1858	1859	CIP
3200	30	Other Land Improvements (30 Yr.)	1808	1809	4300
3205	15	Other Land Improvements (15 Yr.)	1808	1809	4305
3206	15	Other Land Improvements - Wastewater	1858	1859	CIP
3207	15	Other Land Improvements - Water	1856	1857	CIP
3210	30	Storage Tanks	1808	1809	4308
3400	30	Streets/Alleys/Sidewalks	1808	1809	4309
3402	30	Bridges	1810	1811	4309
3403	30	Water Wells	1856	1857	CIP
3404	50	Canals	1856	1857	CIP
3405	30	Water Lines	1812	1813	4321
3406	30	Water Conveyance & Storage Systems	1856	1857	4321
3407	30	Sanitary Sewer Lines	1814	1815	4350
3408	30	Storm Sewer Lines	1816	1817	4350
3409	30	Water Convey Sys Rights - CWA	1862	1863	4350
3410	30	Reservoir & Water Rights - TRA	1866	1867	4350
3600	25	Runway Improvements	1820	1821	4323
3610	25	Taxiway Improvements	1822	1823	4323
4000	15	Automotive Repair Equipment	1830	1831	4400
4005	15	Shop Tools & Equipment	1830	1831	4405
4006	15	Compressors/Gen/Pressure Washers	1830	1831	4405
4010	12	Grounds & Custodial Equipment	1830	1831	4410
4015	15	Warehouse/Mat. Handling Equipment	1830	1831	4415
4100	7	Computers - Mainframe	1828	1829	4420
4105	7	Computers - Minicomputers	1828	1829	4425

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4110	5	Computers - Microcomputers	1828	1829	4430
4200	10	Communications Systems	1826	1827	4435
4204	10	Radio Equipment - Utilities	1826	1827	
4205	7	Mobile Radios & Portable Telephone	1826	1827	4440
4206	5	Portable Radios & Pagers	1826	1827	4455
4207	7	Fax Machines & Oth. Comm. Devices	1826	1827	4440
4210	7	Photographic Equipment	1850	1851	4445
4215	7	Audio-visual Equipment	1850	1851	4446
4220	20	Communications Antennas & Towers	1826	1827	4455
4225	7	Other Communications Equipment	1826	1827	4455
4300	10	Engineering/Lab/Science Equipment	1832	1833	4458
4305	10	Medical Equipment	1832	1833	4461
4315	20	Laboratory/Hospital Furniture	1832	1833	4458
4400	10	Business Machines	1834	1835	4464
4401	7	Calculators/Cash Registers/Photocopy	1834	1835	4464
4405	20	Furniture & Fixtures	1852	1853	4467
4410	10	Appliances & Food Prep. Equipment	1834	1835	4470
4411	20	Sinks/Prep Tables/Coolers	1834	1835	4470
4500	25	Water Treatment Equipment	1834	1835	4473
4501	10	Water Meters	1856	1857	CIP
4502	15	Water Treatment Chlorinating System	1856	1857	CIP
4503	35	Water Hydrants and Piping	1856	1857	CIP
4505	25	Wastewater Treatment Equipment	1834	1835	4476
4506	20	Wastewater Pump and Disp. Equip.	1858	1859	CIP
4507	30	Wastewater Treatment Piping.	1858	1859	CIP
4508	35	Misc. Wastewater Treatment Equipment	1858	1859	CIP
4600	30	Electrical Equipment	1834	1835	4479
4601	20	Electrical Equipment - Utilities	1856	1857	4479
4700	20	Traffic Control Signage	1876	1877	4482
4705	5	Multimedia Materials/Library Stock	1884	1885	4485
4710	10	Athletic/Recreational Equipment	1834	1835	4488
4715	12	Firefighting & Rescue Equipment	1834	1835	4491
4720	10	Law Enforcement Equipment	1834	1835	4494
4721	10	Law Enforcement - Weapons	1834	1835	4494
4725	10	Parking Lot Equipment	1834	1835	4494
4730	10	Musical Instruments	1834	1835	4494
4735	10	Other Equipment	1834	1835	4494
5000	7	Automobiles	1838	1839	4500
5005	4	Automobiles - Police	1838	1839	4505
5010	7	Vans & Buses	1838	1839	4510
5200	3	Ambulances	1842	1843	4520
5201	7	Ambulance Modules	1842	1843	4520
5202	7	Fire-trucks (7yr) Step-vans, Cascades	1842	1843	45200
5203	10	Fire-trucks (10yr) Pumpers; Rescue	1842	1843	4520



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5204	15	Fire-trucks (15yr) Pump. Aer. Ladders	1842	1843	4520
5205	7	Trucks, Light	1842	1843	4525
5206	7	Trucks, Medium	1842	1843	4525
5207	7	Trucks, Heavy	1842	1843	4525
5210	7	Trucks - Special Purpose	1842	1843	4530
5400	15	Earth Moving Equipment	1840	1841	4540
5405	10	Street & Utility Maintenance Equipment	1840	1841	4545
5500	12	Tractors	1840	1841	4545
5600	7	Vehicle Attachments	1844	1845	4560
5605	10	Trailers & Towable Equipment	1844	1845	4565
5610	10	Boats	1846	1848	4570
5611	10	Antique Museum Vehicles	1846	1848	4570
5612	15	Helicopters	1846	1848	4570
5613	7	Other Vehicles	1846	1848	4570
6000	0	Construction in Progress	1872		CIP