

|                                       |                |      |
|---------------------------------------|----------------|------|
| <h1>Capital Assets<br/>Procedure</h1> | Document No.   | 1    |
|                                       | Effective Date | 1850 |
|                                       | Revision Date  |      |
|                                       | Revision No.   |      |
|                                       | Page No.       |      |
|                                       | Approval:      |      |

1. Purpose

To define procedures for consistent control and accountability over the acquisition, identification, disposal and inventorying of capital assets.

2. Revision History

| Date   | Rev. No. | Change               | Reference Section(s) |
|--------|----------|----------------------|----------------------|
| 5/8/09 | 0        | Original Publication | All                  |
|        |          |                      |                      |

3. Employees Affected

Employees responsible for purchasing, maintaining, and/or disposing of capital assets.

4. Authority

4.1. Government Code Section 24051, 26202, 29008, 29089, and 29090.

4.2. Accounting Standards and Procedures for Counties, State of California Chapter 15.

4.3. 2005 Government Accounting, Auditing, and Financial Reporting.

5. Policy

Sutter County's capital asset policy is to maintain adequate records and management controls with respect to capital assets to safeguard the investment, to fix responsibility for custody, to provide data for financial reporting in accordance with generally accepted accounting principles, and to provide information for insurance purposes for governmental and proprietary funds.

6. Definitions

6.1. Capital Assets

Capital assets are tangible assets of significant value having a utility which extends beyond current year, and are broadly classified as land, structures and

improvements, infrastructure, and equipment; and exceed the capitalization policy thresholds.

6.2. Land

The investment in real estate other than building and improvements.

6.3. Buildings and Improvements

Buildings and improvements are physical property of a permanent nature such as buildings, structural attachments, storage tanks, reservoirs, and parking areas. Sidewalks, trees, and drives in connection with other structures or parks should also be capitalized. Buildings and improvements with a minimum value of \$150,000 shall be capitalized.

6.4. Equipment

Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately (e.g., within one year) by use. Equipment with a minimum value of \$5,000 shall be capitalized.

6.5. Infrastructure

Infrastructure assets are long-lived assets that normally are stationary in nature and can be preserved for a significantly greater number of years than other capital assets.

Public domain capital assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

All infrastructure, as defined in this procedure, shall be capitalized without regard for significance of cost.

7. Responsibilities

7.1. Auditor-Controller

7.1.1. Accounting for capital assets is one aspect of the Auditor-Controller's responsibilities as chief financial officer to maintain the financial records of the County.

7.1.2. Claims for capital assets will only be processed after the final budget is adopted, unless the Board of Supervisors has authorized an early purchase.

7.2. Department Head

Each will have the following responsibilities to ensure that all necessary information is provided to the Auditor-Controller's Office.

- 7.2.1. Ensuring that all capital assets are purchased within the guidelines established by the Board of Supervisors and the final budget appropriations for each capital asset.
- 7.2.2. Apply Asset Identification Tags to appropriate assets.
- 7.2.3. Report transfers and disposals to the Auditor-Controller's Office.
- 7.2.4. Conduct an annual physical inventory.
- 7.2.5. Submit an annual inventory report, including a written certification that reflects any necessary additions and/or deletions, to the Auditor-Controller's Office.
- 7.2.6. Responsible for obtaining serial numbers and other documents necessary to maintain accountability and to provide the necessary information to the Auditor-Controller to reconcile the Capital Asset Inventory System to the general ledger. If inadequate information is submitted to the Auditor-Controller's office, additional information will be requested (Exhibit A.)
- 7.2.7. Upon completion of the purchase of a capital asset the department shall submit a completed "Capital Asset Information Form" to the Auditor-Controller's office (Exhibit B).

### 7.3. Purchasing Agent

- 7.3.1. Dispose of capital assets per direction of the Board of Supervisors (Government code section 25504).
- 7.3.2. Deposit disposal proceeds into the county treasury. Account for the value of properties exchanged or traded in.
- 7.3.3. Submit Record of Property Transfer (Exhibit C) with backup to the Auditor-Controller's Office.

## 8. Procedure

### 8.1. Procedures for Land

- 8.1.1. Land shall be posted to GL account 13100
- 8.1.2. Land, including that associated with infrastructure, should be reported as "land" at cost, estimated cost, or estimated fair value at date of acquisition.

8.1.3. The cost of land includes all expenditures in connection with its acquisitions such as purchase price, appraisal and negotiation fees, surveying fees, cost of consents, condemnations costs, clearing land for use, demolishing or removing structures, filing costs, and relocation costs.

If acquired by donations, the fair market value at the date received is considered the cost of the land.

8.1.4. Receipts from the sale of salvage should be credited against the land cost if the sale is directly connected with the acquisition of the land and the salvage is sold within a reasonable period of time after acquiring the land.

8.1.5. The purchase of right-of-way (easements) where title is not acquired by the County should be recorded as "Rights-of-Way" in the general ledger.

8.1.6. When land and building is acquired as a single parcel the value of the land should be determined separately from the value of the building and the amounts should be recorded in their respective accounts.

## 8.2. Buildings and Improvements

8.2.1. Building & Improvements shall be budgeted in and charged to GL account 54200.

8.2.2. The cost of building and improvements includes all expenditures in connections with their acquisition, such as purchase price or construction cost, fixtures attached to the structure, broker and architect fees, permits and licenses, condemnation costs, insurance during construction, major alterations or improvements of existing structures, non-removable leasehold improvements, accident or injury costs, net interest costs during construction, and payment of damages

8.2.3. Cost should be reduced for the sale of salvage from materials charged against constructions, discounts, allowances and rebates secured, and amounts recovered through surrender of liability and casualty insurance.

8.2.4. If acquired by donation, the fair market value at the date received is considered the cost of the building or improvements.

8.2.5. New building and improvements of \$150,000 and over and significant betterments and additions are capitalized and posted to GL account 54200. New buildings and improvements under \$150,000 and non-significant alterations are not capitalized and are posted to GL account number 52130.

- 8.2.6. Items of equipment which are permanently installed or attached to a structure, and are not intended to be removed, and which function as part of the structure, are not considered fixed asset equipment, These items are added to the overall cost of the structure, and are posted to account 54200.
- 8.2.7. New construction, which is completed within one fiscal year or over a period of multiple fiscal years, should be entered into the Capital Asset Inventory System at the time of completion.

### 8.3. Equipment

- 8.3.1. Equipment shall be budgeted in and charged to GL account 54300.
- 8.3.2. Equipment items must have a cost \$5,000 or more and a useful life of one year or longer to be posted to GL account 54300.
- 8.3.3. The cost of equipment includes the purchase price or construction costs (less discounts), trade-in allowance, freight, sales, use, transportation, or other taxes, and installation costs.
- 8.3.4. Equipment replacement expenditures are charged to GL account 54300 when: (1) the replacement unit fits the “Equipment” definition of Section 6.4 of this procedure; and (2) the replacement unit is an identifiable/functional unit by itself (a component rather than an integral part of a larger unit).
- 8.3.5. Replacement units which become part of a larger asset which is not functional without the replacement should be charged to GL account 52120.
- 8.3.6. If acquired by donation, the fair market value at the date received is considered the cost of the equipment.
- 8.3.7. In some instances the cost test is applied to aggregates of units of similar type or purpose, such as shelving and filing drawers that create filing systems, rather than to the units themselves. GL account 54300 should be used for equipment components when: (1) the components are to be assembled, and; (2) the combined cost of the assembled components exceeds \$5,000, and ; (3) the assembled unit would be posted to GL account 54300 if purchased in an assembled state, or; (4) the components qualify as fixed assets in and of themselves.

### 8.4. Infrastructure

Infrastructure completed within one fiscal year over a period of multiple fiscal years is entered in the Capital Asset Inventory System at the time of completion.

#### 8.5. Work in Progress

The WIP account is a “holding” account for accrued construction project costs for buildings or equipment where the duration of the project will extend to more than one fiscal year and the completed project will meet the capitalization criteria for the asset class. Once such projects are completed the total cost will be transferred out of WIP and into the appropriate asset account(s).

#### 8.6. Transfers

##### 8.6.1. Transfer to Another Department

Transfers are to be recorded in the Capital Asset Inventory System when the relocation of the item or the exchange of physical custody of the asset is considered permanent. A Record of Property Transfer must be completed.

##### 8.6.2. Transfers-Surplus Property

A Record of Property Transfer must be prepared noting the transfer as “Surplus Property”. All non-vehicle surplus property will be stored at a designated location set by the Building Maintenance Department. Surplus vehicles will be stored at a designated location set by Fleet Maintenance until there is a determination of final disposition. The Record of Property Transfer must reflect “Surplus Property” as the receiving location and be signed by the Building Maintenance or Fleet Maintenance department head when the asset is received. Fleet Maintenance and Building Maintenance are responsible for the custody of the asset after receiving surplus property.

##### 8.6.3. Transfer Requirements

Transfers and/or dispositions of capital assets will be made by submitting a Record of Property Transfer form (see exhibit C) and must contain the following information:

- Asset Identification number
- Date of transfer or disposition
- Department name and account number of the department transferring or disposing of the asset and the receiving department name and account number
- Fleet assigned vehicle number (if applicable)
- Acquisition date
- Original acquisition cost
- Description (per the Capital Asset Inventory System), manufacturer, model, vehicle identification (if applicable), and serial number of the asset to be transferred or disposed
- Preparer’s name
- Date prepared
- Authorized signature

- Nature of Change
- Signature of Department head or designee
- Applicable notes

#### 8.7. Stolen Equipment

When capital assets are discovered to be missing and are believed to have been stolen, the agency must immediately contact the law enforcement agency having jurisdiction. Immediately after the Sheriff/police report is completed, the agency must investigate the loss and advise the Auditor-Controller, Risk Management, and Board of Supervisors in writing of the items stolen and the related asset identification numbers, stating the probability of recovery of the capital assets, and requesting deletion of the items from the capital asset inventory and relief of accountability for the items. The letter must also describe the circumstances of the loss and the specific steps which have been taken to modify procedures and increase controls to preclude similar incidents from occurring in the future. The letter must be signed by the Department Head with a copy of the police report attached. The Board of Supervisors must approve removal of the asset. A Record of Property Transfer needs to be completed in accordance with section 9.3 of this procedure.

#### 8.8. Inventory

##### 8.8.1. Year End Inventory

At the end of the fiscal year a physical inventory of assets shall be conducted by each department itemizing all assets in their possession. The Auditor-Controller shall supply each department having assets with a current list of assets that are recorded in the Capital Asset Inventory System (see exhibit D – example).

- Assets at the location but not on the report should be noted with the asset identification tag number, description, and manufacturer, model, serial number, and original cost when applicable.
- For assets that are shown in the report but no longer exist; a Record of Property Transfer needs to be completed. If an asset is missing and the department requests removal from the Capital Asset Inventory System, Board of Supervisors' approval is required and a Record of Property Transfer needs to be completed in accordance with section 9.3 of this procedure.

##### 8.8.2. Assets to be Tagged

Recommended practices to place asset identification tags are listed in Exhibit E. All assets will be tagged. Due to their nature and/or their exposure to the weather some assets are not practical to tag. Assets that do not have identification tags are:

- Land parcels

- Land improvements
- Infrastructure
- Buildings and their service systems
- Fixed equipment
- Outdoor recreational equipment (play climbers, athletic field goals)

8.8.3. Replacement of Defaced Asset Identification Tag

If an asset is observed to have a tag defaced to the point where number recognition is impossible, the asset should have a replacement asset identification tag assigned and affixed to it.

8.8.4. Procedures for Non-Tagged Assets

The assets which are not required to be tagged must be kept on file with the department's purchase records.

# COUNTY OF SUTTER



ROBERT E. STARK, CPA  
AUDITOR-CONTROLLER

Date:

To:

The attached capital asset claim was not processed for the following reason(s):

- Line item not specified on claim
- Insufficient appropriation balance\* (including sales tax)
- Purchase meets capital asset criteria and not appropriated in capital asset account\*
- Current year budget not adopted\*\*
- Other: \_\_\_\_\_

\*Approved minutes stating Board has approved budget amendment must be forwarded before payment will be processed.

\*\* Claims submitted prior to adopted budget will be processed only with approved minutes as back up documentation stating that the capital asset may be purchased.

Please contact Accounts Payable at (530) 822-7127 or [chutchins@co.sutter.ca.us](mailto:chutchins@co.sutter.ca.us) with questions.

# COUNTY OF SUTTER



ROBERT E. STARK, CPA

AUDITOR-CONTROLLER

## Capital Asset Information Form

Line Item #: \_\_\_\_\_  
Fund: \_\_\_\_\_  
Dept: \_\_\_\_\_  
Warrant Number(s): \_\_\_\_\_  
Acquisition Date: \_\_\_\_\_  
Acquisition Cost: \_\_\_\_\_  
Serial Number: \_\_\_\_\_  
Description: \_\_\_\_\_  
Depreciation Effective Date: \_\_\_\_\_  
Fleet Vehicle Number: \_\_\_\_\_  
Fire Vehicle Number: \_\_\_\_\_  
Parcel Number: \_\_\_\_\_  
Acreage: \_\_\_\_\_

Form must be completed by the Department Head and submitted to the Auditor-Controller's Office prior to June 30.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

AUDITOR-CONTROLLER'S OFFICE  
 RECORD OF PROPERTY TRANSFER

FLEET ASSIGNED VEHICLE # \_\_\_\_\_

Fleet Veh/Eq  
 Equipment

DATE: \_\_\_\_\_  
 PREPARED BY: \_\_\_\_\_

NATURE OF CHANGE:  
 INTERDEPARTMENTAL TRANSFER \_\_\_\_\_  
 SOLD/AUCTION \_\_\_\_\_  
 JUNK/SCRAP \_\_\_\_\_  
 OTHER (Explain in Notes below) \_\_\_\_\_

**TRANSFER or DISPOSE FROM:**

DEPARTMENT \_\_\_\_\_ FUND \_\_\_\_\_ DEPT \_\_\_\_\_  
**X** PRINT NAME \_\_\_\_\_ DATE \_\_\_\_\_  
**X** AUTHORIZED SIGNATURE \_\_\_\_\_  
**TRANSFER TO:** (Use only if being SOLD/TRANSFERRED to another dept and not just turned in)

FOR PROPER ADJUSTMENT TO ACCOUNTING AND INVENTORY RECORDS

DEPARTMENT \_\_\_\_\_ FUND \_\_\_\_\_ DEPT \_\_\_\_\_  
**X** PRINT NAME \_\_\_\_\_ DATE \_\_\_\_\_  
**X** AUTHORIZED SIGNATURE \_\_\_\_\_

| THESE ITEMS MUST AGREE WITH THE CAPITAL ASSET LIST |             |             |                              |
|--|-------------|-------------|------------------------------|
| LICENSE #  | INVENTORY # | DESCRIPTION | ACQ DATE ORIGINAL ACQ COST * |
|  |             |             |                              |

NOTES:

\* Property Transfer to be completed on assets with original cost over \$5,000. Please review your department list. Only one asset per form.

APPROVED:

APPROVED:

**X** PRINT NAME \_\_\_\_\_ DATE \_\_\_\_\_  
**X** DEPT HEAD AUTHORIZED SIGNATURE \_\_\_\_\_

**X** AUTHORIZED BY AUDITOR-CONTROLLER  
 ROBERT E. STARK, CPA  
 DATE \_\_\_\_\_

**Completed form with Original Signatures to be forwarded to the Auditor-Controller's office.**

Exhibit D -  
Example

FYE: 6/30/2008 Run: 3/16/2009 9:32:04 AM  
Type Legend: E = Equipment; L = Land; S = Structures; V = Vehicles

Fixed Asset Listing

FAR-103-01

(0014) 2304 - PROBATION

| Inv #                 | Type | Description                          | APN/VIN/<br>Serial/Model | Acq Val             | Acq Date | Life | Accum Depr        | Book             |
|-----------------------|------|--------------------------------------|--------------------------|---------------------|----------|------|-------------------|------------------|
| 022603                | V    | #8507 - 2007 CROWN VICTORIA          | 2FAPF72W47X132647        | 21,827.43           | 12/2006  | 5    | 6,184.43          | 15,643.00        |
| 022677                | V    | #4008 - 2008 FORD CROWN VICTORIA     | 2FAF971V18X148380        | 24,014.71           | 02/2008  | 5    | 1,200.75          | 22,813.96        |
| 22121                 | V    | #214 - 2001 FORD TAURUS              | 1FAFP52221G250937        | 16,617.47           | 06/2001  | 5    | 16,617.47         | 0.00             |
| 22122                 | V    | #251 - 2001 FORD TAURUS              | 1FAFP52201G250936        | 16,617.48           | 06/2001  | 5    | 16,617.48         | 0.00             |
| 22123                 | V    | #283 - 2001 FORD TAURUS              | 1FAFP52U31A113591        | 16,554.32           | 06/2001  | 5    | 16,554.32         | 0.00             |
| 22133                 | V    | #638 - 2001 DODGE RAM WAGON          | 2B4JB25Z01K513263        | 24,990.78           | 12/2000  | 5    | 24,990.78         | 0.00             |
| 22186                 | V    | #226 - 2000 FORD CROWN VIC           | 2FAPF71W8YX148904        | 21,521.85           | 03/2000  | 5    | 21,521.85         | 0.00             |
| 22335                 | V    | #229 - 2002 FORD TAURUS              | 1FAFP52U22G171710        | 16,284.50           | 01/2002  | 5    | 16,284.50         | 0.00             |
| 22353                 | V    | #654 - 2002 DODGE RAM 2500 VAN       | 2B5WB25Z02K147064        | 19,885.28           | 07/2002  | 5    | 19,885.28         | 0.00             |
| 22383                 | V    | #1803 - 2003 FORD TAURUS SEDAN       | 1FAFP52UX3G203174        | 15,505.29           | 02/2003  | 5    | 15,505.29         | 0.00             |
| 22384                 | V    | #1903 - 2003 FORD TAURUS SEDAN       | 1FAFP52U83G203173        | 15,505.28           | 02/2003  | 5    | 15,505.28         | 0.00             |
| 22425                 | V    | #1704 - 2004 FORD TAURUS LX          | 1FAFP52U84G170208        | 15,553.45           | 02/2004  | 5    | 13,220.22         | 2,333.23         |
| 22497                 | E    | MIZER MOBILE FILING SYSTEM           |                          | 19,768.01           | 01/2005  | 15   | 4,612.44          | 15,155.57        |
| 22525                 | V    | #3905 - 2005 FORD CROWN VICTORIA     | 2FAPF73W45X140534        | 21,114.55           | 03/2005  | 5    | 13,724.49         | 7,390.06         |
| 22566                 | E    | LIVESCAN MACHINE W/FULL HAND SCANNER | S/N 2306-00443           | 40,170.86           | 06/2006  | 7    | 11,477.28         | 28,693.58        |
| <b>2304: 15 Total</b> |      |                                      |                          | <b>\$305,931.26</b> |          |      | <b>213,901.86</b> | <b>92,029.40</b> |

\* VRP Vehicle

The foregoing inventory showing in detail all the property of the County of Sutter in my custody or under my control, for which I am responsible, is to the best of my knowledge true and correct.

Department Head \_\_\_\_\_ Date \_\_\_\_\_

# Standard Useful Lives

## Equipment Useful Lives

The following list of standard useful lives will be used for all equipment:

### Weapons, Firearms, Signal Guns, and Accessories 5 Years

- Firearms and Accessories
- Chemical Weapons and Equipment
- Weapons, Miscellaneous (Signal Guns, Line-Throwing Equipment, Animal Control Devices, etc.)

### Ammunition and Explosives Equipment 5 Years

- Ammunition Reloading and Gunsmithing Equipment
- Bomb Handling and Cryogenic Equipment
- Detonating Equipment

### Aircraft, Capital and rotary Winged 6 Years

- Aircraft, Capital Wing
- Aircraft, Rotary Winged

### Aircraft Components and Accessories 5 Years

- Miscellaneous Aircraft Accessories and Components

### Aircraft Support Equipment 5 Years

- Aircraft Ground Servicing Equipment
- Airfield Specialized Trucks, Trailers, and Lighting Equipment

### Marine Vessels, Barges, and Docks (All, except otherwise indicated) 40 Years

#### Vehicle/Passenger Vessel Components:

- Having a Useful Life of: 30 Years
- Having a Useful Life of: 25 Years
- Having a Useful Life of: 20 Years
- Having a Useful Life of: 15 Years
- Having a Useful Life of: 12 Years
- Having a Useful Life of: 10 Years
- Having a Useful Life of: 5 Years
- Fishing Vessels
- Vessels, Special Service (Tugs, Fire Boats, Tenders)
- Barges, Cargo
- Barges and Lighters, Special Purpose

### Small Craft, Powered and Unpowered 6 Years

- Pontoons and Floating Docks
- Floating Dry Docks

- Miscellaneous Vessels

Motor Vehicles, Trailers, and Cycles (All, except otherwise indicated) 5 Years

Vehicles (Autos, Vans, and Light Trucks) up to 10,000 lbs. GVW life are a function of the type of vehicle and the nature of vehicle use:

- Having a Useful Life of: 3 Years
- Having a Useful Life of: 4 Years
- Having a Useful Life of: 5 Years
- Having a Useful Life of: 6 Years
- Having a Useful Life of: 7 Years
- Having a Useful Life of: 8 Years
- Having a Useful Life of: 9 Years
- Having a Useful Life of: 10 Years

Vehicles, Medium and Heavy Duty (Trucks, Buses, and Special Purpose Vehicles as defined in Subsection) 10,000 lbs. GVW and over life are a function of the type of vehicle and the nature of the vehicle use:

- Having a Useful Life of: 10 years
- Having a Useful Life of: 11 years
- Having a Useful Life of: 12 Years
- Having a Useful Life of: 13 Years
- Having a Useful Life of: 14 Years
- Having a Useful Life of: 15 Years
- Having a Useful Life of: 20 Years
- Trailers, Cargo and Utility Including Semitrailers
- Trailers, Boat
- Trailers, Camp, Office, Mobile Home, etc.
- Motorcycles and Scooters
- Combat Vehicles, Tracked

Tractors: Crawler, Wheeled, and Track-Laying 10 Years

- Tractors, Crawler
- Tractors, Wheeled, Industrial
- Tractors, Wheeled, Farm-Type
- Tractors, Track-Laying (Snowcat, Snowmobile, Weasel, etc.)

Vehicular Equipment and Components 10 Years

- Cab, Body, and Frame Components
- Brake, Steering, Axle, and Wheel Assemblies
- Accessories (Canopies, Tool Boxes, Light Bars, etc.)
- Modifications (Cranes, Lifts, etc.)

Engines, Turbines, and Components 5 Years

- Engines, Gas, Automotive
- Engines, Gas, Marine
- Engines, Gas, Small Implement

- Engines, Aircraft
- Engines, Diesel, Automotive
- Engines, Diesel, Marine
- Engines, Diesel, Industrial
- Water Turbines/Water Wheels and Components
- Turbines, Jet Engines, Non-aircraft
- Turbines, Jet Engines, Aircraft
- Engines, Rotary, Gas and Components
- Engines, Miscellaneous and Components

#### Engine Components and Accessories 5 Years

- Fuel System Components, Gas
- Cleaners, Filters, and Strainers
- Engine Accessories, Diesel Heavy Equipment
- Engine Accessories, Non-aircraft Miscellaneous
- Engine Accessories, Aircraft Miscellaneous

#### Mechanically Powered Transmission Equipment 5 Years

- Torque Converters
- Gears, Pulleys, and Sprockets
- Power Transmission Equipment
- Hydraulic System Components

#### Woodworking Machinery and Equipment 5 Years

- Sawmill and Planning Mill Equipment
- Woodworking Machines
- Tools and Attachments for Woodworking Machinery

#### Metalworking Machinery and Welding Equipment 10 Years

- Saw and Filing Machines
- Machining Centers and Way-Type Machines
- Electrical and Ultrasonic Erosion Machines
- Boring and Broaching Machines
- Drilling and Tapping Machines
- Gear Cutting and Finishing Machines
- Grinding and Finishing Machines
- Lathes, Metalworking
- Milling Machines
- Planers and Shapers
- Miscellaneous Machine Tools and Accessories
- Rolling Mills and Drawing Machines
- Metal Heat Treating and Non-thermal Treating Equipment
- Metal Finishing Equipment
- Electric Welding Equipment and Accessories
- Welding Equipment, Engine Driven
- Gas Welding, Heat Cutting, and Metalizing Equipment

- Miscellaneous Welding Equipment and Accessories
- Miscellaneous Welding, Soldering, and Brazing Equipment
- Bending and Forming Machines
- Hydraulic, Pneumatic, and Mechanical Presses –Power and Manual
- Punching and Shearing Machines
- Forging Machinery and Hammers
- Wire and Metal Ribbon Forming Machines
- Riveting Machines, Power Operated
- Machine Tools, Portable, and Secondary
- Cutting Tools, for Machine Tools
- Machine Tool Accessories
- Production Jigs, Fixtures, and Templates
- Machine Shop Sets, Kits, and Outfits

Services and Trade Equipment – Laundry, Shoe, Sewing, and Packaging 5 Years

- Laundry and Dry Cleaning Equipment
- Shoe Repair Equipment
- Industrial Sewing Machine
- Wrapping and Packaging Machinery
- Vending Machines
- Parking Meters, Turnstiles, and Fare Recording Devices
- Beauty and Barber Shop Equipment
- Plastic Laminating Presses
- Specialized Plastic Working Machines

Special Industrial Machinery – Food, Printing, Logging, and Textile 6 Years

- Food Cannery Machinery and Equipment
- Printing Equipment
- Duplicating Equipment/Copy Equipment
- Binding Equipment
- Textile Industries Machinery
- Gas Generating Aero Dispensing Systems, Capital, or Mobile
- Foundry Machinery and Related Equipment
- Clean Work Station, Controlled Environment Equipment
- Specialized Logging Equipment

Agricultural Machinery and Equipment – Farm, Fishery, Pest Control, Garden, and Irrigation 12 Years

- Soil Preparation Equipment
- Harvesting Equipment
- Dairy and Livestock Equipment
- Poultry Equipment
- Fish Hatchery Equipment
- Pest, Disease, and Frost Control Equipment
- Garden Implements (Mowers, Hedgers, etc.)

- Gardening Tools
- Irrigation Equipment – Sprinklers, Pipe, and Accessories
- Forestry Planting Tools
- Animal Furnishings and Equipment – Saddles, etc

#### Construction, Mining, and Highway Maintenance Equipment 6 Years

- Earth Moving and Excavating Equipment
- Cranes and Crane Shovels
- Crane and Crane Shovel Attachments
- Mining, Quarrying, and Rock Drilling Equipment
- Rock Crushing Equipment
- Road Clearing and Cleaning Equipment
- Traffic Safety Devices
- Pavement Marking Equipment and Accessories
- Weed Burners and Brush Control Equipment
- Construction and Maintenance Equipment Attachments
- Miscellaneous Construction Equipment

#### Materials Handling Equipment 5 Years

- Conveyors
- Materials Handling Equipment, Not self-propelled
- Materials Handling Equipment, Warehouse Type, Self-Propelled
- Blocks, Tackle, Rigging, and Slings
- Winches, Hoists, Cranes, and Derricks
- Elevators and Escalators
- Miscellaneous Materials Handling Equipment

#### Refrigeration and Air Conditioning Equipment, Components and Accessories 13 Years

- Refrigeration Units and Accessories, Commercial
- Refrigeration Units and Accessories, Scientific
- Refrigeration Units and Accessories, Household
- Air Conditioning, Heating, and Ventilation Systems, Commercial
- Air Conditioning Units and Accessories, Commercial and Industrial
- Air Conditioning Units and Accessories, Household
- Air Conditioning Units and Accessories, Marine
- Refrigeration and Air Conditioning Plants and Components
- Fans and Air Circulators, Nonindustrial
- Industrial Fan and Blower Equipment

#### Fire Fighting Tools and Equipment 5 Years

- Fire Fighting Tools and Equipment
- Fire Extinguishers and Accessories
- Marine Life Saving Equipment
- Marine Diving and Salvage Apparatus and Equipment
- Safety and Rescue Equipment (Excluding Eye and Face Protection and Clothing)
- Safety and Rescue Equipment – Breathing Apparatus
- Safety and Rescue Equipment, Eye and Face Protectors

#### Pumps and Compressors 5 Years

- Compressors, Mounted and Unmounted
- Power and Hand Pumps
- Centrifugals, Separators, and Pressure and Vacuum Filters (Non-laboratory)

#### Furnaces, Steam Plants, Driers, and Air Purification Equipment 13 Years

- Industrial Boilers
- Heat Exchangers and Steam Condensers
- Industrial Furnaces, Kilns, Lehrs, and Ovens
- Driers, Dehydrators, and Anhydrators
- Air Purification Equipment
- Industrial Controls

#### Plumbing, Heating, and Sanitation Equipment 5 Years

- Plumbing Fixtures and Accessories
- Dispensers, All Types
- Space Heaters, Non-portable
- Space Heaters, Portable
- Water Heaters
- Fuel Burning Units and Accessories
- Miscellaneous Plumbing, Heating, and Sanitation Equipment

#### Water Purification and Sewage Treatment Equipment 5 Years

- Water Purification Equipment
- Water Distillation Equipment
- Sewage Treatment Equipment

#### Specialized Maintenance and Repair Shop Equipment 5 Years

- Motor Vehicle Maintenance and Repair Shop Equipment
- Aircraft Maintenance and Repair Shop Equipment
- Marine Maintenance and Repair Shop Specialized Equip.
- Lubrication Equipment and Accessories
- Fuel Dispensing Equipment and Accessories
- Miscellaneous Maintenance and Repair Shop Equipment

#### Hand Tools, Powered, and Non-powered 5 Years

- Hand Tools, Edged, Non-powered
- Hand Tools, Non-edged, Non-powered
- Hand Tools, Power Driven, Attachments
- Taps, Dies, and Collets – Hand and Machine
- Tool and Hardware Boxes
- Sets, Kits, and Outfits of Hand Tools

#### Measuring Tools and Gauges 5 Years

- Measuring Tools, Craftsmen's

- Inspection Gauges and Precision Layout Tools

#### Hardware, Abrasives, Locks, and Packing 5 Years

- Screening
- Key-Duplicating Machines
- Prefabricated, Portable Structures, Buildings, and Scaffolding 50 Years
- Prefabricated, Portable Structures and Buildings
- Bridges, Capital and Floating
- Storage Tanks
- Scaffolding Equipment and Ladders
- Prefabricated Tower Structures
- Miscellaneous Prefabricated Structures

#### Communication, Recording, Reproducing, and Detection Equipment 7 Years

- Telephone and Telegraph Equipment, and Cell Phones
- Communications Security Equipment and Components
- Teletype and Facsimile Equipment
- Communications Equipment, Industrial, and Commercial
- Radio and Television Communications Equipment, Airborne
- Communications Equipment, Public Safety: Audio and Video
- Radio Navigation Equipment, Non-airborne
- Radio Navigation Equipment, Airborne
- Intercommunications and Public Address Systems, Non-airborne
- Intercommunications and Public Address Systems, Airborne
- Sound Recording and Reproduction Equipment, Industrial and Professional (includes BETA and VHS Recorders; Video Cameras)
- Radar Equipment
- Underwater Sound Equipment and Accessories
- Audio Tape, Industrial, and Professional
- Video Tape, Industrial, and Professional
- Night Vision Equipment
- Stimulated Coherent Radiation Devices (Laser and Taser)
- Headsets, Handsets, Microphones, Speakers, etc

#### Electrical and Electronic Components 5 Years

- Lugs, Terminals, and Terminal Strips, Electrical
- Boards, Terminal, Multi-application, Electronic

#### Fiber Optics Materials, Components, Assemblies, and Accessories 5 Years

- Fiber Optic Conductors
- Fiber Optic Devices
- Fiber Optic Accessories

#### Electric Wire, Power, and Distribution Equipment, Batteries, and Generators 5 Years

- Motors, Electrical
- Electrical Control Equipment Switchgear, Servomechanisms, etc.

- Generators and Generator Sets, Electrical
- Solar, Thermal, and Nuclear Power Equipment
- Transformers, Distribution and Power Station
- Converters, Electrical, Rotating
- Converters, Electrical, Non-rotating
- Batteries, Dry Cell
- Batteries, Wet Cell, Industrial and Electric Vehicles
- Miscellaneous Electric Power and Distribution Equipment

#### Lighting Fixtures and Lamps 5 Years

- Lighting Fixtures, Indoor
- Lighting Fixtures, Outdoor
- Portable Electric Lighting Equipment
- Flying Insect Control

#### Alarm and Signal Systems 10 Years

- Traffic and Transit Signal Systems
- Alarm and Signal Systems, Commercial

#### Medical, Dental, and Veterinary Equipment 12 Years

- Medical and Surgical Instruments and Equipment
- Orthopedic Equipment
- Ophthalmological, Refraction, and Audiometry Equipment
- Veterinary Equipment
- Dental Instruments and Equipment
- X-ray Equipment, Medical, Dental, and Veterinary
- Hospital Equipment
- Patient Mobilization Aids
- Stretchers and Litters
- Sterilizing Equipment and Accessories
- Opticians Instruments and Equipment
- Medical Sets, Kits, and Outfits

#### Instruments and Laboratory Equipment 5 Years

- Navigational Instruments
- Flight Instruments
- Automatic Pilot Mechanisms and Airborne Gyro Components
- Engine Instruments
- Electrical Measuring and Testing Instruments (Ammeters, Voltmeters, etc.)
- Electronic Measuring and Testing Instruments
- Equipment, Instruments, and Devices, Laboratory
- Physical Properties Testing Equipment
- Environmental Chambers and Related Equipment
- Laboratory Supplies
- Laboratory Furniture
- Agriculture Laboratory and Field Testing Equipment

- Time Measuring Instruments (Clocks, Watches, and Movements)
- Optical Instruments, Laboratory
- Optical Devices, Binoculars, Telescopes, Infrared Viewers, and Rangefinders
- Geophysical and Astronomical Instruments
- Meteorological Instruments and Apparatus
- Hazard Detecting Instruments and Apparatus
- Scales and Balances, Commercial and Household
- Scales, Postal
- Scales and Balances, Laboratory
- Drafting, Surveying, and Mapping Instruments
- Liquid and Gas Flow, Liquid Level, and Mechanical Motion Measuring Instruments
- Speedometers and Tachometers
- Regulators and Gauges, Medical
- Pressure, Temperature, and Humidity Measuring and Controlling Instruments
- Combination and Miscellaneous Instruments

#### Photographic, Projecting, and Microfilm Equipment 6 Years

- Cameras, Motion Picture
- Cameras, Still Picture
- Photographic Projection Equipment
- Photographic Developing and Finishing Equipment
- Photographic Supplies
- Photographic Equipment and Accessories
- Films Processed for Commercial and Industrial Use
- Film Processing
- Micrographic Equipment
- Micrographic Supplies
- Micrographic Unitizing Equipment and Accessories

#### Training Aids and Devices 5 Years

- Multimedia Systems
- Training Aids, Medical
- Audiotape, Training
- Slides, Training
- Flight Training Aids and Devices
- Overhead Transparencies, Training
- Videotapes, Training
- Targets
- Vehicle Training Aids and Devices
- Robots for Training
- Communications Training Devices, For the Handicapped
- Miscellaneous Training Aids and Devices

#### Information Technology (IT) Equipment 4 Years

- Main Frame Computer Systems

- Minicomputer Systems and Servers
- Non-portable Microcomputer Systems, including desktop personal computers (PC's)
- Portable Microcomputer Systems, Laptop, and Notebook Computers
- Front End Communications Processors
- Data Processing Terminals
- Data Communications Equipment (Multiplexors, Modems, Routers, Hubs, and Switches)
- Input/Output and Storage Devices - Tape
- Input/Output and Storage Devices - Disk (Laser and Magnetic)
- Input/Output and Storage Devices - Other
- Main Frame and Minicomputer
- Microcomputer
- Plotters
- Other IT Accessorial Equipment and Components (Scanners, Data Displays, etc.)
- Monitors
- Laser Printers
- Impact and Other Printers
- Punched Card Equipment
- Mini/Microcomputer Systems (Used primarily to control larger systems such as heating, A/C, etc.)
- Test and Monitor Equipment

#### Furniture, Fixtures, and Accessories 10 Years

- Household Furniture
- Office Furniture, Desk, Chairs, etc.
- Mail Room Furniture and Equipment
- School Furniture
- Hospital Furniture
- Furniture, Critical Environment (Prisons, etc.)
- Furniture Fabrication and Repair Supplies
- Cabinets, Lockers, Bins, and Shelving
- Auditorium and Theater Furniture
- Library Furniture
- Miscellaneous Furniture and Fixtures

#### Household and Commercial Furnishings and Appliances 7 Years

- Awnings
- Containers, Utility, Commercial
- Containers, Utility, Household
- Miscellaneous Household and Commercial Furnishings and Appliances (Fireplace Sets, Hair Dryers, Washers Dryers, Compactors, Sewing Machines, Irons, etc.)

#### Food Preparation and Serving Equipment 5 Years

- Food Cooking, Baking, and Warming Equipment, Commercial
- Food Cooking, Baking, and Warming Equipment, Household

- Kitchen Equipment and Appliances, Commercial
- Kitchen Equipment and Appliances, Household
- Kitchen Utensils
- Vacuum Containers and Chests

Office, Visible Record, and Word Processing Equipment 5 Years

- Accounting and Calculating Machines
- Typewriters and Office Type Composing Machines
- Word Processing Equipment and Accessories (Includes mini and micro computers specifically designed for Word Processing purposes)
- Office Type Sound Recording and Reproducing Machines
- Visible Records Equipment
- Miscellaneous Office Machines (Coin Counters, Collators, Cash Registers, etc.)

Musical Instruments, Phonographs, Radios, Televisions, and Household Recordings 5 Years

- Musical Instruments
- Musical Instrument Parts and Accessories
- Record Players, Radios, Television Sets, Tape Recorders, VCRs, and Video Cameras, Home Type
- Recordings, Entertainment
- Video Tapes, Entertainment

Recreational and Athletic Equipment and Toys 5 Years

- Athletic and Sporting Equipment
- Games, Toys, and Wheeled Goods
- Gymnastic Equipment
- Playground Equipment
- Game Room Equipment, Pool and Billiard Tables, and
- Bowling Equipment

Cleaning Equipment 5 Years

- Floor Polishers, Scrubbers, and Accessories
- Vacuum Cleaners, Carpet Sweepers, and Accessories

Textile, Leather, Tents, and Flags 10 Years

- Tents, Tarpaulins, and Canvases

Signs, Arts and Crafts, and Church Equipment 5 Years

- Advertising Signs and Identification Plates
- Highway Signs
- Sign Making Machines and Accessories
- Arts and Crafts Supplies
- Collectors' Items
- Ecclesiastical Equipment

- Cemetery Equipment

## **Placement of Asset Identification Tags**

Consistent placement of the asset identification tag is required. The following are recommended locations to place asset identification tags:

- Office Equipment (e.g. fax machines, photocopiers, typewriters, etc.) should be tagged on the front.
- Furniture (bookcase, cabinets, file drawers, etc.) should be tagged on the upper right hand corner.
- Desks and credenzas should be tagged on the right pedestal in the knee well (unless there is only a left pedestal).
- Tables and workbenches should be tagged on the top of a leg or base.
- Other furniture should be tagged on the right hand side of the piece of furniture.
- Appliances should be tagged on the top right corner on either the face or side, depending on accessibility.
- Shop equipment and other heavy machinery should be tagged where a minimum of grease, oil, vibration, or heat will be encountered.
- Engineering and scientific equipment should be tagged near the manufacturer's identification plate. For larger, less mobile equipment, the tag should be placed on the upper right hand corner of the asset.
- Grounds and maintenance equipment should be tagged where a minimum of grease, oil, vibration, or heat will be encountered, preferably near the manufacturer's identification plate.
- Monitors should be tagged on the front right side.
- Vehicles should be tagged on the inside of the driver side door jam.