
COLLIN COUNTY

Capitalization Policy

Court Order No. 2008-826-09-23

Capital Asset Guide

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Introduction

Beginning with FY 2002 (October 1, 2001) new reporting requirements were established by the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments and Public Colleges and Universities*.

The Office of County Auditor for Collin County has prepared this Capital Asset Guide to implement the new reporting requirements for fixed assets, infrastructure assets and depreciation of assets. Included in this guide are asset category definitions, capitalization thresholds, depreciation methodologies, and examples of expenditures for each class of assets. Additionally, guidelines for leasehold improvements and construction in progress have been included.

I. Capital Asset Definitions and Guidelines

Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of the asset and have an estimated useful life of greater than one year.

The county has invested in a broad range of capital assets used in the county's operations, including:

- Land and land improvements
- Buildings and building improvements
- Facilities and other improvements
- Infrastructure
- Construction in progress
- Leasehold improvements
- Site Improvements
- Personal property
 - Furniture and equipment
 - Vehicles and boats
 - Software developed or obtained for internal use
 - Other assets:
 - 1) Works of art and historical treasures
 - 2) Library books and materials
 - 3) Intangible assets

Capital Asset Classification

Assets purchased, constructed or donated that meet or exceed the established capitalization thresholds or minimum reporting requirements as set by Commissioners' Court must be uniformly classified, utilizing the county defined class code structure. Included in the class code structure are codes that can be used to accurately define the components of buildings or other assets as required by GASB 34.

Each class code contains a default value for both residual value (expressed as a percentage of historical cost) and estimated useful life (expressed in months). The default values are based upon historical, state or federal data for each class of asset. Collin County will follow the appropriate accounting standards for establishing the historical cost for each asset.

Capitalization Thresholds

Standard capitalization thresholds for capitalizing assets have been established for each major class of assets. All departments are required to use these thresholds.

Class of Asset	Threshold
Land/land improvements	Capitalize All
Buildings/building improvements	\$ 50,000
Facilities and other improvements	\$ 50,000
Infrastructure	\$200,000
Personal property including purchased software	\$ 5,000
Works of art/historical treasures	\$ 5,000
Software developed for internal use	\$100,000
Leasehold improvements	\$ 10,000
Site Improvements	\$ 5,000

* If a department has a grant with a contractual capitalization threshold then that requirement overrides the county's threshold. See Section II. Capital Asset Categories, Personal Property for more information.

Capital Asset Acquisition Cost

Capital assets should be recorded and reported in the fixed asset group (FAG) system software at historical cost, which include the vendor's invoice (plus the value of any trade-in), plus initial installation cost (excluding in-house labor), modifications, attachments, accessories or apparatus necessary to make the asset usable and render it into service.

For Collin County object expenditure codes, see Appendix A. Historical costs also include ancillary charges such as freight and transportation charges, site preparation costs and professional fees. The costs of purchasing capital assets for *governmental activities* do not include capitalized interest. However, interest is capitalized on:

- Assets that are constructed or otherwise produced for use by Collin County (including assets constructed or produced for the county by others for which deposits or progress payments have been made)
- Assets that *do not* qualify for capitalization of interest include:

- Assets acquired for governmental activities (interest will be reported in the statement of activities as a separate line item)
- Assets that are in use or ready for their intended use in the earning activities of the County
- Assets that are not being used in the earning activities of the County and that are not undergoing the activities necessary to get them ready
- Assets acquired with gifts and grants that are restricted by the donor or grantor to acquisition of those assets to the extent that funds are available from such gifts and grants

Capital Asset Donations

GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*, defines a donation as a voluntary non-exchange transaction entered into willingly by two or more parties. Both parties may be governments or one party may be a nongovernmental entity, including an individual.

For governmental funds, GASB 33 is effective after June 30, 2001. The timing of recognition of the asset and related revenue is outlined as follows:

	Governmental Activities (effective fiscal 2002)
Donations	<ul style="list-style-type: none"> • If the asset has been received but the eligibility requirements have not been met, then capital assets are debited and deferred revenue is credited in the <i>government-wide financial statements</i>. • If the asset has been received and the eligibility requirements have been met, then capital assets are debited and revenue is credited in the <i>government-wide financial statements</i>. • If the asset has not been received but the eligibility requirements have been met, then a receivable is debited and revenue is credited in the <i>government-wide financial statements</i>.
Promises of capital asset donations	<ul style="list-style-type: none"> • Promises should be recognized as receivables and revenues (net of estimated uncollectible amounts) on the <i>government-wide financial statements</i> when all applicable eligibility requirements are met, provided that the promise is verifiable and the resources are measurable¹ and probable² of collection.

All fixed assets donated to the county should be presented in a court agenda to Commissioners’ Court. The Commissioners’ have the authority to approve the acceptance of a donation.

Sale of a Capital Asset Donation

Governmental fund statements per GASB 34 are to be used to report expendable assets and not capital assets. However, there may be instances when a government receives a gift of a capital asset that it intends to sell. In such cases, the donation will be reported as revenue on the governmental fund statements if the asset is either:

¹ Measurable – The amount can be reasonable estimated.

² Probable – The future event(s) is (are) likely to occur.

- Sold prior to the end of the fiscal period and the proceeds of the sale are considered available³, or
- The asset is sold (or the government has entered into a contract to sell the asset) prior to the issuance of the financial statements and the proceeds of the sale are considered available.

If the proceeds of the sale are not considered available, then the related receivable should be offset by a liability for deferred revenue on the fund financial statements.

Leased Equipment

Equipment should be capitalized if the lease agreement meets any one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments at the inception of the lease, excluding lease execution costs, equals at least 90 percent of the fair value of the leased property.
- Leases that do not meet any of the above requirements should be recorded as an operating lease and reported in the notes of the financial statements.

Depreciating Capital Assets

Capital assets should be depreciated over their estimated useful lives unless they are inexhaustible. For a definition of an “inexhaustible asset,” see the Works of Art and Historical Treasures section of this guide.

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used. The actual date will govern when an asset was placed into service, subject to the use of a full-month for that first month (regardless of the date placed into service). An asset is considered placed into service on the date it became available for use and was being used for the purpose intended when purchased or constructed.

Depreciation data will be calculated and stored by the Office of County Auditor for each eligible asset. Accumulated depreciation will be summarized and posted to the accounting general ledger and the fixed asset group.

Special circumstances apply when an entire project exceeds the capitalization threshold and requires tracking of multiple assets. If a project contains multiple pieces of equipment that are required to be tracked those assets should be depreciated. The useful life would be based on the total project’s life span.

Residual Value

³ Available – The funds are collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period.

In order to calculate depreciation for an asset, the estimated residual value must be declared before depreciation can be calculated. The use of historical sales information becomes invaluable for determining the estimated residual value. Proceeds from sale of assets must be netted against residual value in computing net gain or loss from sale.

Sale of Capital Assets

When an asset is sold, a gain or loss must be recognized in the annual report when:

- Cash is exchanged and the amount paid does not equal the net book value of the asset
- Cash is not exchanged and the asset is not fully depreciated or has a residual value
- A gain or loss **is not** reported when:
 - Cash exchanged equals the net book value and the asset does not have a residual value, or
 - Cash is not exchanged and the asset is fully depreciated and has no residual value.

Computation of Gain and Loss from Sale of Assets

To compute a gain or loss, proceeds received must be subtracted from the asset's net book value.

Example:	Asset's Historical Cost	\$10,000
	Less Accumulated Depreciation	<u>7,000</u>
	Net book value	\$ 3,000
	Subtract Proceeds Received	<u>2,000</u>
	Loss from Sale of Asset	\$ 1,000

If the asset has been fully depreciated and has a residual value, then the proceeds must be subtracted from the residual value to compute the gain or loss.

Example:	Asset's Historical Cost	\$10,000
	(residual value = \$1,000)	
	Less Accumulated Depreciation	<u>9,000</u>
	Residual value	\$ 1,000
	Subtract Proceeds Received	<u>2,000</u>
	Gain from Sale of Asset	\$ 1,000

Note: Net Book Value – asset's historical cost less the accumulated depreciation.

Assets Acquired by the Exchange of Other Assets

Similar assets – When recording an exchange of similar assets, we will use a book value basis for the assets surrendered or acquired.

- When assets are exchanged and no monetary consideration is paid or received, the cost of the asset acquired is recorded at the book value of the asset surrendered.

- Where monetary consideration is given, the new asset must be recorded at the sum of the cash paid plus the book value of the asset surrendered.

Dissimilar assets – When recording an exchange of dissimilar assets, we will:

- Record the value of the asset being traded and the resulting transaction for acquiring the new asset, using the fair value of the asset being traded.
- If cash is used to purchase the asset, agencies must record the transaction for the new asset as cash paid plus the fair value of the asset surrendered.

Assets Held in Trust

Capital assets held on behalf of a non-county division (such as art collections owned by families, estates and others) and that are under the temporary control of the county should be accounted for in the FAG (Fixed Asset Group). Currently, the accounting treatment is being researched. This includes assets owned by the federal, state or city government that have been loaned to the county. Assets held in trust must be reported to and approved by Commissioners Court.

Highly Attractive Assets

Highly attractive assets are assets of the county that have been identified as assets that *must* be secured and tracked on the FAG due to the nature of the items. These will be considered as controlled assets. Purchasing is responsible for identifying, securing, and tracking controlled assets under reporting rules established by Commissioners' Court. In addition to the controlled assets identified as highly attractive, a department may secure and track assets it considers to be high risk or for management purposes.

A list of current highly attractive assets is provided in Appendix C.

Annual Inventory

To control the cost of the annual physical inventory, only personal property \$5,000 or over and highly attractive items will be individually verified by Purchasing. The Auditor's Office will confirm the annual inventory as part of the internal audit program.

II. Capital Asset Categories

Land and Land Improvements

Land Definition

Land is the surface or crust of the earth, which can be used to support structures, and may be used to grow crops, grass, shrubs, and trees. Land is characterized as having an unlimited life (indefinite).

Land Improvement Definition

Land improvements consist of betterments, site preparation and site improvements (other than buildings) that ready land for its intended use. The costs associated with improvements to land are added to the cost of the land.

Depreciation Methodology

Land and land improvements are inexhaustible assets and do not depreciate over time.

Capitalization Threshold

All acquisitions of land and land improvements over \$5,000 will be capitalized.

Examples of Expenditures to be Capitalized as Land and Land Improvements

- Purchase price or fair market value at time of gift
- Commissions paid in purchasing land
- Professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.)
- Land excavation, fill, grading, drainage
- Demolition of existing buildings and improvements (less salvage)
- Removal, relocation, or reconstruction of property of others (railroad, telephone and power lines)
- Interest on mortgages accrued at date of purchase
- Accrued and unpaid taxes at date of purchase
- Other costs incurred in acquiring the land
- Water wells (includes initial cost for drilling, the pump and its casing)
- Right-of-way

Buildings and Building Improvements

Building Definition

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Total project costs are accumulated in detail as one asset in a construction in

progress account, with depreciation calculated as of the date the building is placed into service.

Building Improvement Definition

Building improvements are capital events that materially extend the useful life of a building or increase the value of a building, or both. A building improvement should be capitalized as a betterment and recorded as an addition of value to the existing building if the expenditure for the improvement is at the capitalization threshold, or the expenditure increases the life or value of the building by at least 25 percent of the original life period or cost. An asset that meets this definition is not entered as separate costs for depreciation purposes; the total project cost is accumulated and entered as one total in the system, with depreciation calculated as one amount from that total.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for buildings, improvements and other components. Subsequent improvements that change the use or function of the building shall be depreciated.

Buildings designated “historical” by the Texas Historical Commission will not be depreciated unless used in the operations of the county. However, any improvements or betterments not deemed “historical” by the Texas Historical Commission will be depreciated the same as any other improvements or betterments made to a building.

Capitalization Threshold

The capitalization threshold for buildings and building improvements is \$50,000.

Examples of Expenditures to be Capitalized as Buildings

PURCHASED BUILDINGS

- Original purchase price
- Expenses for remodeling, reconditioning or altering a purchased building to make it ready to use for the purpose for which it was acquired
- Environmental compliance (i.e., asbestos abatement)
- Professional fees (legal, architect, inspections, title searches, etc.)
- Payment of unpaid or accrued taxes on the building to date of purchase
- Cancellation or buyout of existing leases
- Other costs required to place or render the asset into operation

CONSTRUCTED BUILDINGS

- Completed project costs
- Interest accrued during construction
- Cost of excavation or grading or filling of land *for a specific building*
- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Cost of building permits

- Professional fees (architect, engineer, management fees for design and supervision, legal)
- Costs of temporary buildings used during construction
- Unanticipated costs such as rock blasting, piling, or relocation of the channel of an underground stream
- Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building
- Additions to buildings (expansions, extensions, or enlargements)

Examples of Expenditures to be Capitalized as Improvements to Buildings

Note: For a replacement to be capitalized, it must be a part of a major repair or rehabilitation project that increases the value and/or useful life of the building, such as renovation. A replacement may be capitalized if the new item/part is of significantly improved quality and higher value compared to the old item/part, such as replacement of an old shingle roof with a new fireproof tile roof. Replacement or restoration to original utility level would not qualify as a capitalized asset. Determinations must be made on a case-by-case basis.

- Conversion of attics, basements, etc., to usable office, clinic, or classroom space
- Structures *attached* to the building such as covered patios, sunrooms, garages, carports, enclosed stairwells, etc.
- Installation or upgrade of heating and cooling systems, including ceiling fans and vents
- Original installation/upgrade of wall or ceiling covering such as carpeting, tiles, paneling, or parquet
- Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing
- Installation or upgrade of window or door frame, upgrading of windows or doors, built-in closet and cabinets
- Interior renovation associated with casings, baseboards, light fixtures, ceiling trim, etc.
- Exterior renovation such as installation or replacement of siding, roofing, masonry, etc.
- Installation or upgrade of plumbing and electrical wiring
- Installation or upgrade of phone or closed circuit television systems, networks, fiber optic cable, wiring required in the installation of equipment (that will remain in the building)
- Other costs associated with the above improvements

Building Maintenance Expense

The following are examples of expenditures *not* to capitalize as improvements to buildings. Instead, these items should be recorded as maintenance expense.

- Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building

- Improvement projects of minimal or no added life expectancy and/or value to the building
- Plumbing or electrical repairs
- Cleaning, pest extermination, or other periodic maintenance
- Interior decoration, such as draperies, blinds, curtain rods, wallpaper
- Exterior decoration, such as detachable awnings, uncovered porches, decorative fences, etc.
- Maintenance-type interior renovation, such as repainting, touch-up plastering, replacement of carpet, tile, or panel sections; sink and fixture refinishing, etc.
- Maintenance-type exterior renovation such as repainting, replacement of deteriorated siding, roof, or masonry sections
- Replacement of a part or component of a building with a new part of the same type and performance capabilities, such as replacement of an old boiler with a new one of the same type and performance capabilities
- Purchases of maintenance-type equipment or supplies during the construction phase that would not be otherwise capitalized if purchased after the project is placed in service (i.e., mops, handcuffs, cleaning supplies, brooms, etc.)
- Any other maintenance-related expenditure which does not increase the value of the building

Facilities and Other Improvements

Facilities Definition

Assets (other than general use buildings) built, installed or established to enhance the quality or facilitate the use of land for a particular purpose.

Other Improvements Definition

Depreciable improvements made to a facility or to land should be capitalized as betterment if the improvement is at the capitalization threshold or the expenditure increases the life or value of the asset by at least 25 percent of the original cost or life period.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for Facilities and Other Improvements.

Capitalization Threshold

The capitalization threshold for facilities and other improvements is \$50,000.

Examples of Expenditures to be Capitalized as Facilities and Other Improvements

- Fencing and gates
- Landscaping
- Parking lots/driveways/parking barriers

- Outside sprinkler systems
- Recreation areas and athletic fields (including bleachers)
- Paths and trails
- Septic systems
- Stadiums
- Fountains
- Plazas and pavilions
- Retaining walls

Infrastructure

Infrastructure Definition

Assets that are long-lived capital assets, are normally stationary in nature, and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are often linear and continuous in nature.

Note: Prospective reporting of general infrastructure assets is required beginning in fiscal 2002. Also required is the retroactive reporting of infrastructure assets purchased, constructed, or donated in fiscal years ending after June 30, 1980 or that received major renovations, restorations, or improvements during that period. County departments are encouraged to report their entire infrastructure, if possible.

Infrastructure Improvements

Infrastructure improvements are capital events that materially extend the useful life or increase the value of the infrastructure, or both. Infrastructure improvements are capitalized as a betterment and recorded as an addition of value to the infrastructure if the improvement or addition of value is at the capitalization threshold or increases the life or value of the asset by at least 25 percent of the original cost or life period.

Jointly Funded Infrastructure

Infrastructure paid for jointly by the county and other governmental entities should be capitalized by the entity responsible for future maintenance.

Maintenance Costs

Maintenance costs allow an asset to continue to be used during its originally established useful life. Maintenance costs are expensed in the period incurred.

Preservation Costs

Preservation costs are generally considered to be those outlays that extend the useful life of an asset beyond its original estimated useful life, but do not increase the capacity or efficiency of the asset. Preservation costs should be capitalized.

Additions and Improvements

Additions and improvements are those capital outlays that increase the capacity or efficiency of the asset. A change in capacity increases the level of service provided by an asset. For example, additional lanes can be added to a highway or the weight capacity of a bridge could be increased. A change in efficiency maintains the same service level, but at a reduced cost. For example, a heating and cooling plant could be reengineered so that it produces the same temperature changes at reduced cost. The cost of additions and improvements should be capitalized.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for infrastructure assets.

Capitalization Threshold

The capitalization threshold for infrastructure is \$200,000. Infrastructure already capitalized will remain capitalized.

Examples of Expenditures to be Capitalized as Infrastructure

- Farm to Market and Lateral Roads, streets, curbs, gutters, sidewalks
- Bridges
- Ditches, waterways, docks, bulkheads, boardwalks
- Dam, drainage facility
- Radio or television transmitting tower
- Fiber optic and telephone distribution systems (between buildings)
- Light system (traffic, outdoor, street, etc.)
- Signage

Site Improvements

Site Improvements Definition

Site Improvements are defined as depreciable assets that deteriorate over time. The improvements include fences, parking lots, and access roads.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for site improvements.

Capitalization Threshold

The capitalization threshold for site improvements is \$5,000.

Personal Property

Personal Property Definition

Personal property is defined as fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year from date of acquisition and are rendered into service. Improvements or additions to existing personal property that constitute a capital outlay or increase the value or life of the asset by at least 25 percent of the original cost or life should be capitalized as betterment and recorded as an addition of value to the existing asset.

Note: Costs of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, should not be capitalized.

Jointly Funded Personal Property

Personal property paid for jointly by the county and other governmental entities should be capitalized by the entity responsible for future maintenance.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for personal property.

Capitalization Threshold

The capitalization threshold for personal property is \$5,000.

Examples of Expenditures to be Capitalized as Personal Property

- Original contract or invoice price
- Freight charges
- Import duties
- Handling and storage charges
- In-transit insurance charges
- Sales, use, and other taxes imposed on the acquisition
- Installation charges
- Charges for testing and preparation for use
- Costs of reconditioning used items when purchased
- Parts and labor associated with the construction of equipment

Works of Art and Historical Treasures

Works of Art and Historical Treasures Definition

Collections or individual items of significance that are owned by the county which are not held for financial gain, but rather for public exhibition, education or research in furtherance of public service. Collections or individual items that are protected and cared for or preserved and subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collections.

Exhaustible collections or items – items whose useful lives are diminished by display or educational or research applications.

Inexhaustible collection or items – where the economic benefit or service potential is used up so slowly that the estimated useful lives are extraordinarily long. Because of their cultural, aesthetic, or historical value, the holder of the asset applies efforts to protect and preserve the asset in a manner greater than that for similar assets without such cultural, aesthetic, or historical value.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for exhaustible collections. Inexhaustible items should not be depreciated.

Capitalization Threshold

All works of art and historical treasures over \$5,000 acquired or donated will be capitalized as of October 1, 2001 unless held for financial gain. Collections already capitalized as of September 30, 2001 will remain capitalized and all additions to those collections will be capitalized, even if they meet the conditions for exemption from capitalization.

If a collection is held for financial gain and not capitalized, disclosures must be made in the notes that provide a description of the collection and the reasons these assets are not capitalized. When donated collection items are added to non-capitalized collections, program expense equal to the amount of revenues should be recognized.

Examples of Expenditures to be Capitalized as Works of Art and Historical Treasures

- Collection of rare books, manuscripts
- Maps, documents and recordings
- Works of art such as paintings, sculptures, and designs
- Artifacts, memorabilia, exhibits
- Unique or significant structures

Computer Software

Computer Software Definition

Computer software is defined as the operating systems, programs, drivers, networking or other internal instructions used to accumulate, report or facilitate the financial, fiscal, operating and maintenance requirements for information for the county.

Purchased software – Computer software developed by a vendor not affiliated with the county and for which the product is generally sold and maintained by that vendor or an independent third party.

Developed software – Computer software developed, researched, tested, implemented and maintained by county personnel or for the exclusive use of the county by an outside vendor, who then turns maintenance over to the county.

Software development generally involves three phases. These phases and their characteristics are as follows:

- Preliminary project phase – when conceptual formulation of alternatives, the evaluation of alternatives, determination of existence of needed technologies and final selection of alternatives is made.
- Application development phase – Design of chosen path including software configuration and software interfaces, coding, installation of computer hardware and testing, including parallel processing phase.
- Post-implementation/operation phase – training and application maintenance activities.

Costs associated with the preliminary project and the post-implementation/operating phases should be expensed as incurred. Internal and external costs associated with the application development phase should be capitalized. Costs to develop or obtain software that allows for access or conversion of old data by new information systems should also be capitalized. General and administrative costs and overhead expenditures associated with software development should not be capitalized as costs of internal use software.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for purchased software.

Capitalization Threshold

Purchased Software - The County will record payment for the purchase of computer software whose unit value cost is \$5,000 or greater and has an estimated useful life of more than one year. Capitalization of computer software includes software license fees if the total dollar amount of the fee divided by the number of units served (terminals) meets the criteria to capitalize the purchase.

Developed Software - Capitalization of costs should begin when the preliminary project phase is complete and Commissioners' Court has implicitly or explicitly authorized or commits to funding the software project with the intent it will be completed and used to perform its planned functions. Capitalization should cease no later than the time at which substantial testing is complete and the software is ready for its intended purpose or rendered in service.

Examples of Expenditures during the Application Development Phase to be Capitalized

- External direct costs of materials and services (third party fees for services)
- Costs to obtain software from third parties
- Travel costs incurred by employees in their duties directly associated with development
- Payroll and payroll-related costs of employees directly associated with or devoting time in coding, installing or testing
- Interest costs incurred during the application development

The capitalization threshold for internally developed software is \$100,000. Values are to be reported to Purchasing using a property number for each application developed.

Leasehold Improvements

Leasehold Improvements Definition

Construction of new buildings or improvements made to existing structures by the lessee who has the right to use these leasehold improvements over the term of the lease. These improvements *will revert to the lessor* at the expiration of the lease. Moveable equipment or office furniture that is not attached to the leased property is not considered a leasehold improvement. Leasehold improvements do not have a residual value.

Depreciation Methodology

Leasehold improvements are capitalized by the lessee and are amortized over the useful life of the improvement. Improvements made in lieu of rent should be expensed in the period incurred. If the lease expires prior to the completion of the depreciation allowance for the improvement and the lease not renewed, the remaining net book value should be written off.

Capitalization Threshold

The capitalization threshold for leasehold improvements is \$50,000.

Construction in Progress

Construction in Progress Definition

Construction in Progress reflects the economic construction activity status of buildings and other structures, infrastructure (buildings, roads, bridges, etc.), additions, alterations, reconstruction, installation, and maintenance and repairs, which are substantially incomplete.

Depreciation Methodology

Depreciation is not applicable while assets are accounted for as Construction in Progress. See appropriate capital asset category when asset is capitalized.

Capitalization Threshold

Construction in progress assets should be capitalized to their appropriate capital asset categories upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service.

Appendix A

Capital Asset Object Codes Effective October 1, 2008

ASSET CATEGORIES	Capitalize- Expenses	Object Code Number and Title	
CAPITAL- EQUIPMENT	CAPITALIZE	90 01	OFFICE EQUIPMENT
		90 02	COMPUTER EQUIPMENT
		90 04	COMPUTER SOFTWARE
		90 05	TOOLS
		90 06	GROUNDS EQUIPMENT
		90 07	ROAD EQUIPMENT
		90 08	ANIMAL EQUIPMENT
		90 09	MEDICAL EQUIPMENT
		90 11	EDUCATION & CONFERENCE
		90 12	IN-HOUSE TRAINING
		90 12	INVESTIGATIVE EQUIPMENT
		90 13	LAW ENFORCEMENT EQUIPMENT
		90 14	PATROL EQUIPMENT
		90 15	TRAINING
		90 16	JANITORIAL EQUIPMENT
		90 17	INVESTIGATIVE EQUIPMENT
		90 19	DETENTION EQUIPMENT
		90 20	RADIO EQUIPMENT
		90 21	TACTICAL EQUIPMENT
		90 22	SECURITY SYSTEM
		90 25	COPIER EQUIPMENT
		90 30	PHONE EQUIPMENT
		90 31	SAFETY EQUIPMENT
		90 33	CRIME PREVENTION EQUIPMNT
		90 35	INSURANCE PREMIUMS
		90 45	VIDEO EQUIPMENT
		90 50	CONSULTANTS
		90 51	TELEPHONE SYSTEM
		90 60	FAX EQUIPMENT
		90 61	LEGAL EXPENSE
		90 62	KITCHEN EQUIPMENT
		90 70	AUTOMOTIVE EQUIPMENT

ASSET CATEGORIES	Capitalize-Expenses	Object Code Number and Title	
CAPITAL-FACILITIES	CAPITALIZE	91 01	BUILDING IMPROVEMENTS
		91 08	ARCHITECTURE
		91 10	BUILDING CONSTRUCTION
		91 11	LEASEHOLD IMPROVEMENTS
		91 12	LIABILITY INS RESERVE
		91 18	PROJECT MANAGER
		91 20	HV/AC EQUIPMENT/UPGRADES
		91 29	OTHER IMPROVEMENTS
		91 35	INSURANCE PREMIUM
		91 50	CONSULTANTS
		91 61	LEGAL EXPENSE
91 83	APPRAISALS		

ASSET CATEGORIES	Capitalize-Expense	Object Code Number and Title	
ROAD & BRIDGE INFRASTRUCTURE	CAPITALIZE	92 50	CONSULTANTS
		92 61	LEGAL EXPENSE
		92 80	ROAD CONSTRUCTION
		92 81	UTILITY CONSTRUCTION
		92 83	APPRAISALS
		92 84	ROAD PARTICIPATION
		92 85	BRIDGE CONSTRUCTION

ASSET CATEGORIES	Capitalize-Expense	Object Code Number and Title	
OTHER INFRASTRUCTURE	CAPITALIZE	93 01	DAM CONSTRUCTION
		93 17	WATER UTILITY CONSTRUCTIN

ASSET CATEGORIES	Capitalize-Expense	Object Code Number and Title	
CAPITAL-IMP OTHER BLDGS	CAPITALIZE	94 10	PARKING LOT CONSTRUCTION
		94 17	WATER UTILITY CONSTRUCTN
		94 32	LAND IMPROVEMENTS

ASSET CATEGORIES	Capitalize-Expense	Object Code Number and Title	
CAPITAL-OPEN SPACE/PARKS	CAPITALIZE	95 08	ARCHITECTURE
		95 18	PROJECT MANAGER
		95 29	OTHER IMPROVEMENTS
		95 32	LAND IMPROVEMENTS
		95 35	INSURANCE PREMIUM
		95 50	CONSULTANTS
		95 61	LEGAL EXPENSE

ASSET CATEGORIES	Capitalize-Expense	Object Code Number and Title	
CAPITAL-LAND	CAPITALIZE	96 02	LAND
		96 82	RIGHT OF WAY ACQUISITION

ASSET CATEGORIES	Capitalize-Expense	Object Code Number and Title	
CAPITAL-CONTINGENCIES	CAPITALIZE	99 01	PROGRAM CONTINGENCY

APPENDIX B.

Depreciable Life in Months

LAND AND LAND IMPROVEMENTS

Land and Land Improvements.....	0
Land: Right of Way.....	0

SITE IMPROVEMENTS

Fencing and Gates	300
Landscaping	120
Parking Lot/Driveway/Parking Barrier.....	240
Outside Sprinkler System.....	180

FACILITIES AND OTHER IMPROVEMENTS

Recreational Area, Athletic Field (including bleachers)	144
Golf Course	240
Path and Trails.....	132
Septic System	180
Stadiums	540
Swimming Pool, Tennis Court	264
Fountain.....	240
Plaza, Pavilion	720
Retaining Wall.....	240

BUILDINGS AND BUILDING IMPROVEMENTS

Building Exterior: Residential.....	360
Building Exterior: Office.....	360
Building Exterior: Correctional Facilities	360
Building Exterior: Farm	360
Building Exterior: Storage and Warehouse.....	360
Building Exterior: Garage and Hangar	360
Building Exterior: Hospital	360
Building Exterior: Education.....	360
Building Exterior: Research	360
Building Exterior: Museum.....	360

Building Exterior: Chilling Station/ Boiler	360
Building Exterior: Clinics	360
Building Interior: Elevator.....	240
Building Interior: Carpet.....	180
Building Interior: Modular/Fixed Furniture.....	240
Building Interior: Sprinkler System	240
Building Interior: Electrical	240
Building Interior: Roof	120
Building Interior: Curtains and Drapes	60
Building Interior: Water System	240
Building Interior: Heating/Cooling System/Air Circulation	180
Building Interior: Security	120
Building Interior: Cabling/Fiber Optic	120
Building Interior: Fire Alarm System.....	120

INFRASTRUCTURE & INFRASTRUCTURE IMPROVEMENTS

Highway System & Rest Areas.....	0
Road/Street (curb, gutters)	240
Bridge - Concrete Girder (pan)	420
Bridge - Concrete Slab.....	240
Bridge - Culvert.....	420
Bridge - Prestressed Girder (box)	360
Bridge - Prestressed Girder	300
Bridge - Steel Girder	300
Bridge - Steel Truss Category One	540
Bridge - Steel Truss Category Two.....	540
Bridge - Timber Stringer.....	300
Sewer (sanitary, storm)	240
Railroad.....	120
Canal	240
Waterway	240
Drainage Facility.....	240
Wharf or Dock	240
Radio or Television Tower	240
Dam.....	600
Electric (lines & distribution)	240

Gas (main & lines).....	300
Water Lines	300
Fiber Optic (information technology)	240
Telephone Distribution System	120
Tunnels (utility).....	540
Tunnels (other)	540
Lighting System (traffic, outdoor, street, etc.)	180
Signage	120
Airport Runway/Strip/Taxi Area/ Apron.....	192
Trestles	540
Sea Walls/Bulkheads/Piers/ Boardwalks	420
Fire Hydrants	300
Agricultural Irrigation Systems	420
Sidewalks.....	192

CONSTRUCTION-IN-PROGRESS ...0

LEASEHOLD IMPROVEMENTS ...60

**FURNITURE and EQUIPMENT,
OTHER PERSONAL PROPERTY**

Desks

Desks	120
Typewriter Desks.....	120

Tables

Card Tables.....	120
Collapsible Tables	120
Drawing Tables	120
End Tables	120
Folding Tables	120
Kitchen Tables.....	120
Tables	120

Chairs

Chairs.....	120
Dental Chairs	120
Executive Chairs.....	120
Folding Chairs	120
Seats	120
Settees.....	120
Stools	120

Personal Furniture

Bed	144
Dresser	144
Rocker	144

Cases, Cabinets and Credenzas

Apparatus Cabinets	120
Beverage Cooling, Ice or Electric Cabinets.....	120
Blood Plasma Cabinets	120
Dental Cabinets	120
Display Cases	120
Drafting Print Cabinets	120
Exhibit Cases.....	120
File Cases	120
Filing Cabinets	120
Frozen Food Storage Cabinets	120
Galley Printers Cabinets.....	120
Ice Cream, Ice or Electric Cabinets.....	120
Laboratory Cabinets	120
Laboratory Cases.....	120
Lantern Slide Cabinets	120
Medicine Cases	120
Printing Cases	120
Sectional Bookcases.....	120
Supply Cases	120
Supply Cabinets	120
Type Cases	120
Type Printers Cabinets	120

Hand Guns**

Hand Guns	120
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Rifles**

Machine Guns	120
Rifles	120
Shotguns.....	120

Calculators

Calculating Machines.....	84
Calculators	84

Typewriters, Word Processors

Typewriters	84
Word Processors	84

Other Office Furniture 120

Vehicle Maintenance Equipment

Automobile Lifts 84
 Battery Chargers..... 84
 Brake Drum Lathes 84
 Brake Lining Machines 84
 Chamber Alignment Gauges, Etc. 84
 Clutch Rebuilding Apparatus 84
 Engine Lathes 84
 Engine Repair Stands 84
 Garage Type Hydraulic Jacks..... 84
 Hand or Power Brakes and Folders..... 84
 Motor Analyzers..... 84
 Motor Generator Sets 84
 Spark Plug Cleaning Machines 84
 Tire Spreaders 84
 Tire Stacks..... 84
 Vehicle Maintenance Equipment 84
 Wheel Straightening Apparatus..... 84

Photocopying Equipment

Ditto Machines 84
 Duplicating Equipment, All Types..... 84
 Enlargers..... 84
 Infrared Drying Units 84
 Mimeograph Machines..... 84
 Photocopiers/Apparatus..... 84
 Photoengravers/Routers Planing
 Machines 84
 Presses 84
 Stereoscopes 84
 Typecasting Machines 84
 Varitypers Hectographs 84
 Photographic Washers and Dryers 84

Fax Machines, Telecopier*

Fax Machines 84
 Telecopiers 84

Stereo Systems* 84

Cameras*

Cameras 84
 Video Cameras 84

**Video Recorders/Laserdisk Players* – (TV,
 VCR, camcorder)**

Camcorders..... 84
 Television and VCR Combinations..... 84
 Television Sets 84
 Video Cassette Recorders..... 84

Other Sound Systems/Equipment

Camera Equipment 84

Electronic Recording Devices..... 84
 Microfilm/Microfiche Machines 84
 Optical Disks..... 84
 Phonographs/Record Players 84
 Portable Public Address Systems..... 84
 Projection/Portable Screens 84
 Radio Receivers and Transmitters 84
 Recording Electrical Instruments..... 84
 Sound Recorders 84
 Still/Motion/Micro Projectors 84

Musical Instruments..... 60

Recreational Equipment

Bicycle 120
 Pool Table 120

Video Conferencing Equipment

Equipment 60

GPS Equipment

Global Positioning Systems 60

Other Assets

Other Assets

Other Assets

Warehouse Equipment Forklift

Mailroom Equipment

Folder 108
 Inserter 108
 Labeler 108
 Band Tyer 108

Instructional Equipment

Arts & Crafts Equipment 84
 Chart Stands 84
 Gym Equipment 84
 Hurdles..... 84
 Portable Blackboards 84
 Sculpturing Equipment 84
 Track and Field 84
 World Globes 84
 Conveyer Systems..... 180
 Drills, Stationary 180
 Gin Machinery 180
 Grinders, Stationary 180
 Lathes, Stationary 180
 Metal Working Machine, Stationary 180
 Milling Machines 180
 Pallet Trucks, Lifts, Jacks, Hydraulic..... 180
 Saws, Stationary 180

Scales.....180
 Shapers, Joiners, Planers, Stationary180
 Sharpeners, Stationary180
 Shears.....180
 Textile Machines.....180
 Woodworking Machines.....180

Tools

Anvils84
 Auto Body, Pneumatic, Etc Hammers84
 Band Saws84
 Bench, Floor or Radial Drill Presses84
 Chisels in Sets.....84
 Circular Saws.....84
 Dies in Sets84
 Electric/Hand Hammers84
 Electric Sanding Machines84
 Forges84
 Hand Tools in Sets.....84
 Jointers.....84
 Machine Tools84
 Miter Boxes84
 Mortisers.....84
 Power Drills.....84
 Power Driven, Pneumatic/Electric Hand Tools 84
 Power Hack Saws84
 Sanding Machines84
 Socket Wrench Sets.....84
 Welding Apparatus.....84

Agricultural Equipment

Agricultural Binders84
 Combines84
 Cultivators84
 Field Plows84
 Harnesses84
 Harrows84
 Hedge/Power Trimmers.....84
 Lawn Blowing Machines.....84
 Lawn Rollers.....84
 Lawn String Trimmers.....84
 Lawnmowers84
 Manure Spreaders84
 Mowers.....84
 Power Operated Grass Shears84
 Power Operated Shears.....84
 Power Pruners.....84
 Power Sprayers and Dusters.....84
 Power Sprayers.....84

Sheep/Horse Electric Clippers 84
 Trailers (farm-type) Wagons..... 84
 Wheelbarrows 84

Office Machines

Accounting Machines 84
 Adding Machines 84
 Addressing Machines 84
 Billing Machines 84
 Bookkeeping Machines..... 84
 Cash Registers..... 84
 Check Handling Machines 84
 Checkwriters 84
 Coin, Currency, and Check Handling Machines84
 Coin Handling Machines 84
 Dating Machines 84
 Dictaphones..... 84
 Dictating Machines 84
 Electric Erasers 84
 Envelope Sealers 84
 Filing Machines..... 84
 Paper Cutters 84
 Postal Meters..... 84
 Power Stamping Machines..... 84
 Shorthand Writing Machines 84
 Tabulating Machines 84

Miscellaneous Machines

Air Compressors 84
 Air Hoists 84
 Arc Welding Apparatus 84
 Blueprint Machines 84
 Canning Machinery..... 84
 Cement Making Machinery..... 84
 Centering Machines 84
 Chain Hoists 84
 Cloth Cutting Machines 84
 Coin Operated Machines..... 84
 Computing Machines 84
 Connecting Rod Boring Machines 84
 Conveyors 84
 Cylinder Boring Machines 84
 Drafting Machines..... 84
 Electric Gasoline Dispensing Pumps 84
 Electric or Pneumatic Hoists 84
 Electric Welding Apparatus 84
 Elrod Lead, Slug, and Rule Casting
 Machines 84
 Engine Flushing Machines..... 84

Foundry Machinery	84	Power Presses	84
Gas Compressors	84	Punch, Foot Power Presses	84
Gas Cylinders	84	Printing Frames	84
Gear Cutting Machines.....	84	Kitchen Appliances & Equipment	
Lathes, Turret, or Automatic Screw Machines.	84	Canners	84
Metalworking Machinery	84	Coffee Grinders.....	84
Milling Machines	84	Coffee Urns.....	84
Mixing Machines.....	84	Cooking Ranges	84
Nibbling Machines	84	Cooking Stoves	84
Not Integral Parts of Larger Units		Counter Freezers	84
Generators	84	Deep Fat Fryers.....	84
Permanent Waving Machines.....	84	Deep Freezers	84
Polishing Machines	84	Dishwashing Machines	84
Power Numbering Machines	84	Electric Broilers	84
Power Operated Grinders	84	Electric Coffee Percolators	84
Precision Table or Vertical Types		Electric Dishwashers.....	84
Boring Machines	84	Electric Eggbeaters	84
Sanding Machines	84	Electric Hot Plates.....	84
Sewing Machines	84	Electric Juice Extractors.....	84
Type Metal Remelting Furnaces	84	Electric Mixers.....	84
Vending Machines	84	Electric Toasters.....	84
Weaving Machines.....	84	Electrical Bread Toasters	84
Weather Equipment		Electrical Peelers.....	84
Anemometers.....	84	Freezers	84
Barographs	84	Gas Plates.....	84
Barometers.....	84	Gas Stoves.....	84
Boyles Law Apparatus, Complete Unit.....	84	Ice Cream Freezers	84
Pyrometers.....	84	Large Potato Peeling Machine	84
Thermographs.....	84	Mechanical Bread Slicers.....	84
Tunnels, Models, Wind	84	Microwave Ovens	84
Cosmetology		Ovens	84
Beauty Class Furniture	84	Power Food Choppers.....	84
Electric Hair Clippers	84	Pressure Cookers.....	84
Electrical Barbershop Tools	84	Refrigerators, Electric or Ice, Not Built-in	84
Hair Dryers	84	Stoves.....	84
Printing Machines & Bookbinding Equipment		Laundry Equipment	
Arbor Presses.....	84	Clothes Dryers	84
Book Bookbinders Presses	84	Dry-cleaning Machines	84
Bookbinding Machinery.....	84	Electric Flatirons	84
Compression Molding Baling		Electric Irons.....	84
Presses	84	Laundry Machines	84
Cylinder, Flat Bed, Printing Presses.....	84	Pressing Machines	84
Embossers.....	84	Steam Vapor Cleaners.....	84
Engraving Presses	84	Washing Machines.....	84
Letter Presses.....	84	Building Maintenance & Safety Equipment	
Linotypes	84	Andirons.....	84
Lithographic or Offset Printing			
Presses	84		

Electric Floor Scrubbers 84
 Electrical Buffers 84
 Fire Extinguishers 84
 Fireplace Fixtures 84
 First Aid 84
 Power Driven Brooms 84
 Scrubbing Machines 84
 Security Systems 84
 Smoke Detectors 84
 Vacuum Cleaners 84
 Water Coolers 84
 Waxing Machines 84
 Portable Building 108
 Other Furniture & Equipment 120

COMPUTER EQUIPMENT

Supercomputer

Computer Hardware –
 Supercomputer 60
 Mainframe Computer & Peripherals 96
 Minicomputer*, Servers 72
 Desktop CPU 72
 Peripheral Devices Microcomputer
 Disk, Tape, Optical Drives 60

Printers (not portable*)

Computer Hardware – Printers 84
 Laser Printers 84
 Printers 84

Terminals, Monitors

Computer Hardware - Terminals, Monitors 72
 Personal Computer Display Terminal 72
 Controllers - Tape, Disk, Terminal 72
 Other Computer Hardware 60
 CPU Desktop 72
 Docking Station 36
 Data Projectors - 'Proxima,' or Data viewers
 w/o Projector 72

Security System

Card Reader, Camera, Monitor (not
 built-in) 72
 Image Scanner 36
 Barcode Scanner 72
 Power Supply Battery, Generator 72
 Uninterruptible Power Supply 36
 Modem, External 60
 Digital & Channel Service Units 60
 Multiplexor, HUB, MAU 60

Communication Controllers 60
 Protocol Converters 60
 VSATS 60
 Data Communications Diagnostic Systems 60
 Other Communications Hardware 60
 Lan/Wan Switching
 Hubs, Switches, and Routers 60

Computer Equipment Racks

Shelving, Chassis 120

Portable CPU/Printers

Laptops 72
 Portable Printers* 84

COMPUTER SOFTWARE

Purchased Software 60
 Internally Developed Software 60
 Customized Software (i.e., ISAS) 60
 Enterprise Software 72

**MEDICAL & SCIENTIFIC LAB
 EQUIPMENT**

Amplifiers, All Types 132
 Analyzer, All Types 108
 Autoclaves and Sterilizers 120
 Balance* 168
 Baths, Water and Shakers 132
 Animal Cages & Accessories 168
 Centrifuge* 132
 Chromatograph 144
 Cryostat 132
 Counter Laboratory Assembly 132
 Densitometer 120
 Electronic Module 156
 Electrophoresis Apparatus 120
 Evaporators 144
 Fraction Collector 168
 Freeze Dryers & Accessories 180
 Freezer, Lab 108
 Homogenizer 144
 Hood, All Types 168
 Ice Machines, Lab 120
 Incubators & Accessories* 168
 Isolator 72
 Micromanipulator 144
 Meters, Gauges, Indicators 144
 Microscopes & Accessories* 180

Micro Tomes, Diamond
 Knives, Sharpeners 168
 Optical Equipment..... 120
 Oscilloscope* 180
 Ovens & Ranges, Lab 96
 Pumps 120
 Recording Systems 180
 Refrigerators, Lab..... 144
 Rotors & Heads..... 168
 Scan Systems..... 108
 Scintillation Systems..... 180
 Ultrasound Equipment 144
 Spectrofluorometer 120
 Spectrometer..... 120
 Spectrophotometer..... 168
 Stereotaxic Instrument & Accessories 144
 Stimulator 144
 Tables, Dissecting,
 Operating, & Balancing 180
 Tanks, Containers,
 Chambers, All Types 120
 Water Purification 156
 X-Ray Equipment..... 132
 Miscellaneous Lab and Scientific Equipment
 84
 Patient Monitoring Systems 144
 Breathing Apparatus, Respirator 180
 Defibrillator 144
 EKG/ECG/EEG Apparatus 180
 Dialysis Equipment 180
 Clinical Diagnostic Instruments 96
 Table, Exam..... 120
 Dental Equipment..... 132
 Wheelchair..... 120
 Miscellaneous Surgical Instrument 120
 Patient Care, Miscellaneous 84

Misc. Phone Equipment and
 Accessories 36

VOICE COMMUNICATION

INVENTORY

PBX, KSU, Voice Mail, Phone System 36
 Automatic Call Distributors
 Telephones - Voice Communications - Automatic
 Call Distributors 36
Phone Equipment (other than systems)
 Cellular Phones 36
 Mobile Phones..... 36

VEHICLES

Passenger Cars

Automobiles, Sedans60
 Station Wagons.....60

Trucks (26,001 lbs and over GVWR)

Commercial, with large carrying capacity (i.e. Tractor-Truck type, Dump Trucks)..... 120

Buses (up to 15 passengers)

Shuttle Type.....96
 Small School Buses96
 Motorcycles60
 Vehicle Inventory/Components/Life.....60
 Bodies, Bus.....60
 Chassis, Truck60
 Engines, for Use in Classrooms.....60
 Motors, Not Integral Parts of Lgr. Units60
 Transmissions, Not Integral Parts of Lgr. Units.....60
 Trucks, Motor60

Buses (over 15 passengers)

Vehicle Inventory/Components/ Life 120
 Bodies, Truck 120
 Chassis, Bus..... 120
 Diesel Engines for Use in Classrooms 120
 Vehicle Components 120

Sports Utility Vehicles (i.e., Jeep Wrangler/Cherokee, Suburban, Tahoe, Jimmy, Blazer, Durango, Explorer, Expeditions, Chargers and similar vehicles)84

Vans, Cargo & Passenger84

Light Trucks (under 8,600 lbs. GVWR).....84

Mounted Equipment with Truck Chassis, (i.e. Aerial Devices, Fuel Trucks)96

Self-Propelled Roadway Equipment (i.e. Motor Graders, Loader, Rollers)..... 120

Trailers120

Towed Roadway Equipment 120

Light/Medium Trucks (8,601-14,999 lbs. GVWR)60

Medium Trucks (15,000-26,000 lbs. GVWR)60

Mini-Vans (i.e. Aerostar, Town & Country, Voyager, Villager, Silhouette, Caravan, Windstar, and similar vehicles).....84

Buses (16-28 passengers)96

Buses (29 passengers & Over)..... 120

Other Equipment: Forklift, Grader, Other 120

Golf Carts..... 120

Mobile Heavy Equipment 120

3 or 4 Wheel All-Terrain Vehicle 120

BOATS

Boats - 20 Feet or Longer..... 120

Boats - Shorter than 20 feet 120

Boats Accessories, Motors 120

Ferries.....480

Marine Equipment..... 60

Boats, Other 120

Canoes..... 120

Rowboats..... 120

AIRCRAFT

Jet..... 120

Single Engine – Propeller 120

Multi-Engine – Propeller..... 120

Helicopters 120

Other Aircraft..... 120

LIBRARY BOOKS & REFERENCE MATERIALS

Books & Reference Materials..... 120

Library Books & Reference Material 0

Book Stacks 120

Book Trucks..... 120

Dictionary Holder 120

Library Trucks..... 120

Other Library Furniture 120

Software Library CD ROM..... 120

WORKS OF ART, HISTORICAL TREASURES

Works of Art, Historical Treasures – Depreciable..... 120

Works of Art, Historical Treasures - Not Depreciable 0

Appendix C

Class Codes – Property Controlled But Not Capitalized (Highly Attractive Assets)

Highly Attractive assets are property classes that Commissioners' Court has established to protect and closely track the security and use of those assets. The list below includes the items determined to be highly attractive. Each department and agency should perform an internal review to ensure controls are in place to track the location of these assets and where they are at all times.

If a single unit's acquisition cost is \$5,000 or greater, that item should be reported as a capitalized item. Only capitalized items are included in Capital Assets.

Highly Attractive Assets (over \$200)

Property Item
Hand Guns
Rifles
Shotguns
Satellite Phones
Video Recorder/Laserdisk Player (TV, VCR, Camcorders)
Portable Data Digital Projections
All Medical Equipment (not including supplies)