

CAPITAL ASSET CLASSIFICATIONS

	LAND	CONSTRUCTION IN PROGRESS	LAND USE RIGHTS	OWNING RIGHTS	BUILDINGS BLDG LEASE	IMPROVEMENTS TO LAND	EQUIPMENT EQUIPMENT LEASE	COMPUTER SOFTWARE	DEPRECIABLE LAND USE RIGHT	DEPRECIABLE OWNING RIGHT	INFRASTRUCTURE
Full/Modified Accrual Accounts	171100/177100	171900/177900	171200/177200	171210/171210	171300/177300(Bldg.) 171800/177800(Bldg. Lease)	171400/177400	171500/177500(Equip.) 171810/177810(Equip. Lease)	171600/177600	171610/177610	171620/172620	171700/177700(Water Bureau) 171710/177710(Other Bureaus)
Definition	Land associated with building purchases, developable sites, or permanent easements	Capital Project(s) expected to be open at fiscal year's end, building projects, improvements to land projects and infrastructure projects	Land use rights are easements, rights of way, water, timber, air and mineral rights which grant the City the ability to use, obtain, harvest, mine, or otherwise use resources on land not owned by the City.	Trademark is a word that distinctly indicates ownership of a product or service, and it is legally reserved for the exclusive use of that owner. A copyright is the exclusive legal right to reproduce, publish, sell or distribute the mater and form of something (as literary, musical, or artistic work). And a patent is the legal right to use an invention	Relatively permanent structures housing persons or property, on foundations, and those fixtures permanently attached	>\$10,000, AND expected life > 10 years. Examples: bicycle racks, fences, and walkways.	>\$5,000, add on components that may be <\$5,000, AND expected life > 1 year. Examples: Vehicles, computers, and software developed by non City resources	Computer software can be purchased or licensed, internally generated or a website. If they are created or produced by the City or by an entity contracted by the City, or if acquired from a third party but require more than minimal incremental effort to achieve expected level of service capacity.	Land use rights are easements, rights of way, water, timber, air and mineral rights which grant the City the ability to use, obtain, harvest, mine, or otherwise use resources on land not owned by the City and when the length of their life is limited by contractual or legal provisions.	Trademark is a word that distinctly indicates ownership of a product or service, and it is legally reserved for the exclusive use of that owner. A copyright is the exclusive legal right to reproduce, publish, sell or distribute the mater and form of something (as literary, musical, or artistic work). A patent is the legal right to use an invention. And when the length of their life is limited by contractual or legal provisions.	>\$10,000, AND expected life > 10 years. Examples: bridges, dams, drainage, lighting, and parking meter systems, pump stations, roads, treatment plants, tunnels, and water and sewer lines .
Donated?	Capitalize appraised value, at transfer, by forwarding Council approved ordinance, or bureau approved donation contract										
Purchased?	Capitalize cost(s) used for Material Management Requisition (MM) on payment authorization via Accounts Payable (AP), including: purchase price, commissions, attorney fees, escrow fees, title and recording fees, delinquent taxes paid by the buyer, surveying costs, draining, filling and grading costs, judgments levied, incidental costs in acquiring ownership and title, other costs of preparation for the intended use such as removal of an old building, less proceeds from salvaged materials.	Capitalize cost(s) used for MM on payment authorization via AP, including: costs as listed under "final" asset classification.	Capitalize cost(s) used for Material Management Requisition (MM) on payment authorization via Accounts Payable (AP), including: purchase price, commissions, attorney fees, escrow fees, title and recording fees, delinquent taxes paid by the buyer, surveying costs, draining, filling and grading costs, judgments levied, incidental costs in acquiring ownership and title, other costs of preparation for the intended use such as removal of an old building, less proceeds from salvaged materials.	Capitalize cost(s) used for asset development, legal fees, filling, incidental costs in acquiring ownership and title, and other costs of preparation for the intended use.	Capitalize cost(s) used for MM on payment authorization via AP, including: purchase price, commissions, attorney fees, escrow fees, title and recording fees, delinquent taxes paid by the buyer, surveying costs, draining, filling and grading costs, judgments levied, incidental costs in acquiring ownership and title, other costs of preparation for the intended use such as removal of an old building, less proceeds from salvaged materials.	Capitalize cost(s) used for MM on payment authorization via AP, including: purchase price, surveying costs, draining, filling and grading costs, judgments levied, incidental costs in acquiring ownership and title, other costs of preparation for intended use such as removal of an old building, less proceeds from salvaged materials.	Capitalize cost(s) used for MM on payment authorization via AP, including: purchase price, sales tax, freight charges, shipping insurance, direct costs related to assembling, installing and testing.	Purchased - capitalize cost(s) used for MM on payment authorization via AP, including: purchase price, sales tax, freight charges, shipping insurance, direct costs related to assembling, installing and testing. Internally generated software - capitalize cost(s) only during the application development stage, including: the design of the chosen path, software configuration and software interfaces, coding, installation to hardware and testing and the parallel processing phase.	Capitalize cost(s) used for Material Management Requisition (MM) on payment authorization via Accounts Payable (AP), including: purchase price, commissions, attorney fees, escrow fees, title and recording fees, delinquent taxes paid by the buyer, surveying costs, draining, filling and grading costs, judgments levied, incidental costs in acquiring ownership and title, other costs of preparation for the intended use such as removal of an old building, less proceeds from salvaged materials.	Capitalize cost(s) used for asset development, legal fees, filling, incidental costs in acquiring ownership and title, and other costs of preparation for the intended use.	Capitalize cost(s) used for MM on payment authorization via AP, including: purchase price, commissions, attorney fees, escrow fees, title and recording fees, delinquent taxes paid by the buyer, surveying costs, draining, filling and grading costs, judgments levied, incidental costs in acquiring ownership and title, other costs of preparation for the intended use such as removal of an old building, less proceeds from salvaged materials.
Asset Class when creating AMR	1XXXXX	9XXXXX	61XXXX	62XXXX	3XXXXX(BUILDING) 7XXXXX(BLDG LEASE)	2XXXXX	4XXXXX(EQUIP) 7XXXXX(EQUIP. LEASE)	8XXXXX	81XXXX	82XXXX	5XXXXX
Requisitioning for Capital Assets	Choose A - Asset in Account Assignment Category field when requisition for Capital Asset										