

## SECTION V--SUBSIDIARY RECORDS AND CONTROL ACCOUNTS

### ILLUSTRATION 6

#### ALPHABETICAL LISTING OF SUGGESTED LIFE FOR DEPRECIATION OF CAPITAL ASSETS

Capital Asset	Years	Capital Asset	Years
<b>BUILDINGS AND STRUCTURES:</b>		Electric- underground conduit	50
Fireproof Construction – Walls are Constructed of brick, stone, iron or Other hard combustible materials.	50	Fiber optic	20
Non-fireproof Construction, Boiler House, concession stands, Garages.	33	Flagpoles	20
<b>IMPROVEMENTS OTHER THAN BUILDINGS:</b>		Gas, main and lines	25
Airport – concrete aprons	30	Golf Course Improvements	10
Airport runway – concrete	30	Gravel parking lot	5
Batting Cages	10	Landfill – Excavation of Cells (estimated number of years to fill excavation)	
Bike Trail – Asphalt	20	Landfill – Leachate System (Est. life of landfill)	
Bleachers, fixed	20	Landfill – Liners (Est. life of landfill)	
Brick or stone Fence	25	Landfill – Test Wells (Est. life of landfill plus 30 years)	
Bridge – Concrete	75	Landscaping	10
Bridge – Pipe or Box over 20'	75	Parking Lot – Asphalt Overlay	20
Bridge – Steel Girder	75	Parking Lot – Concrete Overlay	30
Bridge – Timber	75	Picnic Shelter	20
Bridge – Truss	75	Reservoirs, dams and waterways	100
Bus Shelter	20	Retaining walls	25
Chain link Fence	20	Road System - Base (including culverts)	40
Clarifiers	50	Road System – Asphalt Overlay	20
Curb and gutters	20	Road System – Concrete Overlay	30
Dam	50	Service and Taps	50
Distribution Lines – Lights	40	Sewer Lines	25
Distribution Water Mains	50	Shrubs, lawns and trees	10
Dugouts	10	Sidewalks - on city property	15
Electric – line transformers	25	Signs	10
Electric – meters	20	Skywalks	25
Electric – poles, towers and fixtures	33	Sludge Digesters/Thickeners	20
Electric – Towers	50	Sprinkler System	15
Electric – Turbo generator units	33	Statues	25
Electric – underground conductors	50	Storage Tanks	20
		Street Lights	20
		Substations – Light	40
		Telemetry	20
		Telephone lines and cables	33
		Tennis Courts	10
		Traffic Signals	40
		Transformers	40
		Transmission Water Mains	50

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Trickling Filters	50		
Trunk Sewer Lines	25	Backhoe	10
Tunnels	25	Backstops	10
Underground sewer and water lines	25	Bailing presses, compression molding	10
Underground sprinklers	15	Balances, beam	10
Water – lake, river and other intakes	100	Ballfield groomer	10
Water – wells	50	Battery Charger	10
Water Mains	25	Beds	15
Water mains	25	Beer cooler	10
Water Pumps	25	Beer system	10
Water towers	50	Bellows power	10
Water Treatment Systems	50	Bench seats	10
Weather Processing Units	10	Benches	20
		Bleachers, portable	20
Wire Fence	10	Blood analysis apparatus	10
Wood Fence	15	Blood plasma cabinets	10
Yard and athletic field lighting	20	Blood pressure apparatus	10
		Blowers	10
<b>EQUIPMENT:</b>		Blue print machines	10
A		Boat or canoes	10
		Bodies, bus	10
Aerator	5	Bodies, truck	10
Air cleaners	20	Boilers	10
Air compressors	10	Bookbinding machinery	10
Air conditioning units, casement	10	Bookcases, sectional	10
Air hoists	10	Bookmobiles	5
Air systems	10	Books, hardcover library	50
Alignment gauges, chamber, toe-in, etc.	10	Booms	5
Ambulance	5	Boring machines, precision table or vertical	10
Amplifiers	10	Boyles law apparatus	10
Analyzer	10	Brake lining machines	10
Andirons	10	Brakes and folders, hand or power	10
Anemometers	10	Bridges, whetstone and similar	15
Animal cages	10	Brooms, power driven	10
Apparatus cabinets	15	Buffers, electric	10
Arc welding apparatus	10	Bus wagons	10
Armature growlers	10	Buses	10
Astrographs, wall	10		
Audiometers	10	<b>C</b>	
Auger	10		
Autoclaves	10	Cabinets, apparatus	10
Automobile lifts	10	Cabinets, beverage cooling, ice or electric	10
Automobiles	5	Cabinets, filing	10
AV mixer	10	Cabinets, frozen food storage	10
AVV equipment	10	Cabinets, ice cream, ice or electric	10
		Cabinets, laboratory	10
<b>B</b>			

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Cabinets, lantern slide	10	Control switchboards	25
Cabinets, print, drafting	10	Conveyer oven	10
Cabinets, printers , type	10	Conveyors	10
Cabinets, printers, galley	10	Copy machines	5
Cabinets, supply	10	Couches	10
Calorimeters, continuous flow	10	Counter freezers	12
Calorimeters, electric	10	Crack sealers	10
Camera, digital	5	Cranes	10
Camera, microfilm	10	Crosstrainer	10
Cameras, regular and attachments	5	cubicles	10
Cameras, in police cars	5	Cupboards	15
Cameras, thermal imaging	5	Curtains	10
Canoes	10	Cutter, rescue	10
Carpet extractor	4	Cylinder boring machines	10
Carpet sweeper	4	Cylinders, gas	10
Carpets	10		
Carts	4	D	
Cases, display	10	Data processing equipment	5
Cases, file	10	Defibrillators	10
Cases, laboratory	10	Desks	10
Cases, supply	10	Developing equipment	5
Cash registers	10	Dies, in sets	10
Cassette recorder	10	Diesel engines for use in classrooms	10
CD player	10	Discs, optical	10
Centering machines	10	Dish trucks	10
Centrifuges	10	Dishwashing machines	12
Chain hoists	10	Display cases	10
Chairs	10	Display station	10
Chargers, battery	10	Distilling apparatus	10
Chart stands	10	Dozers	10
Chassis, bus	10	Drafting machines	10
Chassis, truck	10	Drawing tables	10
Chippers	10	Drift meters	10
Chisel plow	10	Drill press	10
Chisels, in sets	10	Drill presses, bench, floor or radial	10
Chorine emergency kits	10	Drills, power	10
Cleaners, steam vapor	10	Drinking fountains	10
Clothes dryers	10	Drinking water coolers, electric or ice	10
Clutch rebuilding apparatus	10	Drum set	10
Coin machines	10	Dryers, clothes	15
Colorimeters	10	Dumster	10
Compactors	10	Duplicating machines	10
Compressors, Air	10		
Computer desk	10	E	
Computers, printers, screen, and accessories	5	Electric dishwashers	12
Connecting rod aligners	10	Electric floor scrubbers	10
Connecting rod boring machines	10		

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Electric sanding machines	10	Gas cylinders	10
Electric waxing machines	10	Gas detector	15
Electric Welding apparatus	10	Gas meters, laboratory	10
Electrocardiographs	10	Gas monitor	10
Electrolysis apparatus	10	Gas plates	10
Electronic deviation meters	10	Gas stoves	10
Electronic frequency meters	10	Gasoline dispensing pumps	10
Electronic power supply and voltage	10	Gear cutting machines	10
Electronic recording devices	10	Gelatin duplicators	10
Electronic volt-ohmmeters	10	Generators	10
Embossers	10		
End tables	10	H	
Engine flushing machines	10		
Engines, for use in classrooms	10	Hammers, electric, hand	10
Enlargers	10	Hand tools, power driven	10
Exhaust fan	20	Hand tools, power driven	10
Extinguishers, fire	10	Heaters	10
Extractors	10	Hockey goals	10
		Hoists, Electric or pneumatic	10
F		Hopper	10
		Horses, gym equipment	10
Falling weight rammers	10	Hurdles	10
Fans, electric, portable	10	HVAC equipment	10
Fax machines	10	Hydrants	25
Fertilizer spreader	5	Hydraulic jacks, garage type	10
Fire alarm systems	10		
Fire engines	10	I	
Firing range equipment	15		
Floor scrubbers, electric	10	Icemaker	10
Flowmeters	20	Identification equipment	10
Folding tables	10	Incubators	15
Forges	10	Instruments, recording, electrical	15
Forklift	10	Investigative equipment	15
Foundry machinery	12		
Frames, blueprint	10	J	
Freezers	12		
French horn	20	Jacks, garage type, hydraulic	10
Frequency meters	10	Jointers	10
Front end loaders	10	Jackhammer	5
Furnaces, heat treating	15		
Furnaces, laboratory	10	K	
Furnaces, remitting	10		
Furniture	10	Kitchen tables	10
G		L	
Galvanometers	10	Laboratory balance, beam	10
Gas compressors	10	Laboratory furniture	10

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Laminator	10	Motor analyzers	10
Lantern slide cabinets	10	Motor generator sets	10
Laser disk player	10	Motor vehicles	10
Lathes, brake drum	10	Motorcycles	10
Lathes, engine	10	Motorgraders	10
Lathes, turret, or automatic screw machines	10	Motors, not integral parts of larger units	10
Lathes, wood turning	10	Mowers, push	10
Lawn mowers, riding	10	Mowers, riding	10
Lawn rollers	10	Museum exhibits	99
Lead, slug and rule casting machines	10		
Library books	10	N	
Library furniture	10	Network equipment	5
Library trucks	10	Nets, steel	10
Lifts, vehicle and handicap	10	Noise and field strength meters	10
Light bars	10		
Lighting Units, blueprinting	10	O	
Line markers, large push type	10		
Linotypes	10	Oboe	20
Lockers, not built-in	10	Ohmmeters	10
		Oil lube system	10
M		Optical discs	10
		Oscilloscopes	15
Machine tools	10	Output meters	10
Machinery, cement making	10		
Machines, brake lining	10	P	
Machines, dishwashing	12		
Machines, drafting	10	Paging system	10
Machines, dry cleaning	10	Paint spaying machines	15
Machines, duplicating	10	Paint stripper	10
Machines, laundry	10	Park exhibits	10
Machines, polishing	10	Passenger cars	5
Machines, pressing	10	Pavers	10
Machines, sanding	10	Photocopying apparatus	10
Machines, scrubbing	10	Photoengraving apparatus	10
Machines, stamping, power	10	Photometers	10
Machines, tabulating	10	Pianos	15
Machines, washing	10	Pickups	5
Machines, waxing	10	Pictures, large wall	10
Maps, wall	10	Pipe dies, in sets	10
Mats, wrestling	10	Placques, permanent	10
Metal working machinery	10	Planers, power	10
Microfilm readers and viewers	10	Planning machines, photoengravers	10
Micro-projectors	10	Plates, bench	10
Microscopes	10	Platforms	10
Mimeograph machines	10	Playground climber	15
Mirrors, large wall	10	Playground slide	15
Mobile data terminal	5	Playground swing	15

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Playground systems	15	Saws, band	10
Playground whirl	15	Saws, band	10
Plows, field	10	Saws, chain	10
Plows, snow	10	Saws, circular	10
Polarimeters	10	Saws, power hack	10
Polariscopes	10	Saxophone	20
Police vehicles	5	Scaffolding	10
Pool slide	15	Scales, beam balance	10
Pool vacuum	15	Scanner	10
Popcorn machines	10	Scintillation Scalers	10
Postal meters	10	Scoreboard	10
Power sprayers and dusters	10	Scraper	10
Presses, arbor	10	Screens, projection, portable	10
Presses, books, bookbinders	10	Scrubber	10
Presses, lithographic or offset printing	10	Scrubbing machines	10
Presses, power	10	Seats	10
Presses, punch	10	Sectional bookcases	10
Printers, computer	5	Security system	10
Printing cases	10	Servers, routers and accessories	5
Printing frames	10	Shapers and routers	10
Printing presses	10	Shapers, bench and floor	10
Projection screen	10	Shear, power	10
Public address system, portable	10	Shotguns	15
Pumps	10	Ski lifts	10
Pumps, fire	10	Snowblowers	5
		Snowmobiles	5
R		Snowplows	10
		Soccer goals	10
Radar guns	15	Socket wrench sets	10
Radios, base station	10	Sofas	10
Radios, intercom	10	Software-support services for computer	5
Radios, mobile	10	Soil penetrometers	10
Recorders	5	Soil test molds	10
Refracting apparatus	10	Sound systems	10
Refrigerators	12	Spark plug cleaning machines	10
Rescue tools, hydraulic	10	Spectroscopes	10
Respirators	12	Spirometer	10
Respirometers	10	Sports utility vehicle	5
Resuscitators	10	Sprayers	10
Roller	10	Sprayers, power	10
Router	5	Spreaders, tire	10
Rowboats	10	Stacks, book	10
Rugs, room size	10	Stage	10
		Stage lighting	10
S		Stamping machines, power	10
Safes	10	Standby power system	25
Sandblaster	10	Stands, chart	10
Sanding machines	10		

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Stands, engine repair	10	Ultraviolet units	15
Steamer	10	Utility boxes	5
Stereoscopes	10	Utility vehicles	5
Sterilizers	10		
Stitchers	10	V	
Stones, printer	10		
Stove	10	Vacuum type voltmeters	10
Stump machine	10	Vans	5
Supply cases	10	Vector control equipment	10
Survey equipment	10	Vehicle washer	10
Sweepers	10	Vending machines	10
		Voltmeters	10
T		Voting machines	10
Table saw	10	W	
Tables	10	Wagons	10
Tables, exam	10	Washer, high pressure	15
Tables, operating	20	Water pumping equipment	25
Tables, picnic	10	Workbench	10
Tanks, bulk storage	10	Workstation	10
Telephone system	10	Washers and dryers, photographic	10
Television sets	10	Washing machines	10
Television/video equipment	10	Watchmen's time clocks	10
Tennis court nets, steel	10	Water coolers	10
Tents, oxygen	10	Water meters, laboratory type	10
Tents, wall and tripods	10	Water purifiers	15
Thermographs	10	Watt meters, laboratory type	10
Timpani	20	Wave meters and wave analyzers	10
Tire changer	15	Waxing machines	10
Tool sets, hand	10	Weighing scales, beam	10
Tools, hydraulic	10	Weight benches	10
Tractors	10	Weight machines	10
Traffic counters	10	Weight sets	10
Trailers	5	Welding apparatus	10
Transformers	20	Wheel straightening apparatus	10
Transit coaches	10	Whirlpool baths	15
Transmissions	10	Wrenches, in sets	10
Treadmill	10		
Truck, dump	10	X	
Truck, light/medium	5		
Truck, tandum	10	X-ray machines	10
Tubas	20		
Tunnels, models, wind	10		
		Z	
U			
		Zamboni	10