

FAACS CLASS CODE TABLE						
Major Class	Minor Class	Description	Category	Dep. Type	Useful Life	Category Description
B01		BUILDINGS	B	S	50	Building
B01	B0001	AIRPORTS	B	S	50	Building
B01	B0002	CONVENTION CENTER	B	S	50	Building
B01	B0003	HEALTHCARE FACILITIES	B	H	50	Building
B01	B0004	JAILS	B	S	50	Building
B01	B0005	LIBRARIES	B	S	50	Building
B01	B0006	MAINTENANCE FACILITIES	B	S	50	Building
B01	B0007	MUSEUMS	B	S	50	Building
B01	B0008	OFFICE / ADMINISTRATION	B	S	50	Building
B01	B0009	PARKING GARAGES	B	S	50	Building
B01	B0010	RECREATION CENTERS	B	S	50	Building
B01	B0011	BUILDING - GENERAL	B	S	50	Building
B01	B0017	VARIOUS IMPROVEMENTS - 30 YRS	B	Y	30	Building
B02		BUILDING AND STRUCTURE IMPROVEMENTS	B	S	20	Building
B02	B1001	BUILDING SIGNAGE	B	S	15	Building
B02	B1002	ENVIRONMENTAL HEALTH AND SAFETY	B	S	15	Building
B02	B1003	FENCING	B	S	15	Building
B02	B1004	LANDSCAPING	B	S	15	Building
B02	B1005	LEASEHOLD	B	S	15	Building
B02	B100503	LEASEHOLD - 3 YEAR LEASE TERM LIMIT	B	S	3	Building
B02	B1006	PIPELINES	B	S	20	Building
B02	B1007	POWER / OVERHEAD LINES	B	S	15	Building
B02	B1008	RAILS	B	S	20	Building
B02	B1009	ROADWAYS	B	S	20	Building
B02	B10091	ROADWAYS - 10 YRS	B	Y	10	Building
B02	B10092	ROADWAYS - 15 YRS	B	Y	15	Building
B02	B1010	TRAILER OFFICES	B	S	20	Building
B02	B1011	AIR CONDITIONING	B	S	15	Building
B02	B1012	VARIOUS IMPROVEMENTS	B	S	50	Building
B02	B1013	VARIOUS IMPROVEMENTS - 15 YRS	B	S	15	Building
B02	B1014	VARIOUS IMPROVEMENTS - 10 YRS	B	Y	10	Building
B02	B1015	VARIOUS IMPROVEMENTS - 20 YRS	B	Y	20	Building
B02	B1016	VARIOUS IMPROVEMENTS - 25 YRS	B	Y	25	Building
B02	B1020	MODULAR OFFICE COMPLEX - 20 YRS	B	S	20	Building
B02	P0000	INTANGIBLE PLANTE	B	S	10	Building
B02	P0021	COLLECTING SEWERS - FORCE	B	S	75	Building
B02	P0022	COLLECTING SEWERS - GRAVITY	B	S	75	Building
B02	P0023	FIRE MAINS	B	Y	20	Building
B02	P0024	FLOW MEASURING DEVICES	B	Y	20	Building
B02	P0025	HYDRANTS	B	Y	15	Building
B02	P0026	INSTALLATIONS ON CUSTOMER'S PREMISES	B	Y	15	Building
B02	P0027	LINE TRANSFORMERS	B	Y	15	Building
B02	P0028	METERS	B	Y	15	Building
B02	P0029	OVERHEAD CONDUCTOR AND DEVICES	B	Y	15	Building
B02	P0030	ROADS, RAILROADS AND BRIDGES	B	Y	20	Building
B02	P00301	BRIDGE - 75 YRS	B	Y	75	Building
B02	P0031	SERVICES	B	Y	15	Building
B02	P0032	SPECIAL COLLECTION STRUCTURES	B	Y	5	Building
B02	P0033	STREET LIGHTS AND SIGNAL SYSTEMS	B	Y	15	Building
B02	P0034	TOWERS, POLES AND FIXTURES	B	Y	20	Building
B02	P0035	TRANSMISSION OVERHEAD CONDUCTOR AND	B	Y	20	Building
B02	P0036	TRANSMISSION POLES AND FIXTURES	B	Y	20	Building
B02	P0037	TRANSMISSION TOWERS AND FIXTURES	B	Y	20	Building
B02	P0038	UNDERGROUND CONDUCTOR AND DEVICES	B	Y	20	Building
B02	P0039	UNDERGROUND CONDUIT	B	Y	20	Building
B02	P0040	WATER DISTRIBUTION MAINS	B	Y	20	Building
B02	P00401	WATER DISTRIBUTION MAINS - 60 YRS	B	Y	60	Building
B02	P00402	WATER DISTRIBUTION MAINS - 40 YRS	B	Y	40	Building
B02	P00403	WATER DISTRIBUTION MAINS - 25 YRS	B	Y	25	Building
B02	P00404	WATER DISTRIBUTION MAINS/PIPING - 30 YRS	B	Y	30	Building
B02	P0041	WATER TRANSMISSION PIPELINES AND AQ	B	Y	20	Building
B02	P0042	WATER TRANSMISSION PIPELINES - 50 YRS	B	Y	50	Building

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Major Class	Minor Class	Description	Category	Dep. Type	Useful Life	Category Description
B02	P0043	STREET LIGHTS - 20 YRS	B	Y	20	Building
B02	P0044	UNDERGROUND CONDUIT - 30 YRS	B	Y	30	Building
B03		STRUCTURES	B	S	20	Building
B03	B2000	BRIDGES	B	S	15	Building
B03	B2001	CONTAINER CRANES	B	S	15	Building
B03	B2002	DAMS	B	S	15	Building
B03	B2003	PIERS	B	S	15	Building
B03	B2004	TUNNELS	B	S	15	Building
B03	B20041	TUNNELS - 20 YRS	B	S	20	Building
B03	B2005	VALVE LOT - 15 YRS	B	Y	15	Building
B03	P0001	SOLAR POWER PLANT - 25 YRS	B	Y	25	Building
B03	P0002	DISTRIBUTION PLANT	B	Y	20	Building
B03	P000201	DISTRIBUTION PLANT - RESERVOIRS AND TA	B	Y	20	Building
B03	P000202	DP - RESERVOIRS AND TANK - 40 YRS	B	Y	40	Building
B03	P000203	DP - RESERVOIRS AND TANK - 15 YRS	B	Y	15	Building
B03	P0003	PLANT PIPING AND FIXTURES - 10 YRS	B	Y	10	Building
B03	P00032	CONSTRUCTION IN PROGRESS-INFRASTRUCTURES	D	N	0	Construction in Progress - Infrastructures
B03	P0004	GENERAL PLANT	B	Y	20	Building
B03	P0005	HYDRAULIC POWER PLANT	B	Y	20	Building
B03	P000501	HYDRAULIC POWER PLANT-ACCESSORY ELE	B	Y	20	Building
B03	P000502	HYDRAULIC POWER PLANT - ?	B	Y	20	Building
B03	P000503	HYDRAULIC POWER PLANT-RESERVOIRS, DAMS	B	Y	20	Building
B03	P000504	HYDRAULIC POWER PLANT-WATERWHEELS	B	Y	20	Building
B03	P0006	POWERHOUSE REWIND-30 YRS	B	Y	30	Building
B03	P0010	PUMPING PLANT	B	Y	20	Building
B03	P0011	SOURCE OF SUPPLY	B	Y	20	Building
B03	P001101	SOURCE OF SUPPLY-COLLECTION AND IMP	B	Y	20	Building
B03	P001102	SOURCE OF SUPPLY-DAM, LAKE & RIVERS	B	Y	20	Building
B03	P001103	SOURCE OF SUPPLY - MAINS	B	Y	20	Building
B03	P0011031	SOURCE OF SUPPLY - MAINS - 50 YRS	B	Y	50	Building
B03	P001104	SOURCE OF SUPPLY - SPRINGS & TUNNELS	B	Y	20	Building
B03	P001105	SOURCE OF SUPPLY - WELLS	B	Y	20	Building
B03	P0016	SAMPLE STATION - 5 YRS	B	Y	5	Building
B03	P00161	SAMPLE STATION - 10 YRS	B	Y	10	Building
B03	P0017	TREATMENT PLANT	B	Y	15	Building
B03	P0018	DISTRIBUTION SUBSTATIONS	B	Y	20	Building
B03	P0019	SUBSTATIONS	B	Y	15	Building
B03	P0020	TRANSMISSION SUBSTATIONS	B	Y	15	Building
B03	P0030	PUMP STATIONS, BUILDINGS/STRUCTURES	B	S	40	Building
B03	P00301	PUMP STATIONS, BLDNGS/STRUCTURES-15 YRS	B	Y	15	Building
B03	P0031	PUMP STATIONS, PUMPS & MOTORS	B	S	15	Building
B03	P0032	PUMP STATIONS, FIXTURES	B	S	15	Building
B03	P00321	PUMP STATIONS, FIXTURES - 20 YRS	B	Y	20	Building
B03	P0033	PUMP STATIONS, LAND IMPROVEMENTS	B	S	40	Building
B03	P0034	PUMP STATIONS, EQUIPMENT	B	S	15	Building
B03	P0035	PUMP STATIONS, ELECTRICAL EQUIPMENT	B	S	15	Building
B03	P0036	PUMP STATIONS, SEWER CONNECTION/PIPING	B	S	75	Building
B03	P0039	PUMP STATIONS, PRE-CONVERSION TO FAACS	B	S	15	Building
B03	P0040	TREATMENT PLANTS, BUILDING	B	S	40	Building
B03	P00401	TREATMENT PLANTS, BUILDING - 5 YRS	B	Y	5	Building
B03	P0041	TREATMENT PLANTS, TREATMENT PLANTS	B	S	25	Building
B03	P00411	TREATMENT PLANTS, TRTMNT PLANTS-30 YRS	B	S	30	Building
B03	P00412	TREATMENT PLANTS, TRTMNT PLANTS-20 YRS	B	Y	20	Building
B03	P0042	TREATMENT PLANTS, PLANT FIXTURES	B	S	20	Building
B03	P0043	TREATMENT PLANTS, LAND IMPROVEMENTS	B	S	40	Building
B03	P0044	TREATMENT PLANTS, EQUIPMENT	B	S	15	Building
B03	P0045	TREATMENT PLANTS, ELECTRICAL EQUIPMENT	B	S	15	Building
B03	P0046	TP, SEWER CONNECTIONS/PIPING/TUNNELING	B	S	75	Building
B03	P0049	TP, PRE-CONVERSION TO FAACS	B	S	20	Building
B03	P0050	FIXTURES - 25 YRS	B	S	25	Building
B03	P0051	FIXTURES - 35 YRS	B	S	35	Building

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Major Class	Minor Class	Description	Category	Dep. Type	Useful Life	Category Description
B03	P0052	FIXTURES - 50 YRS	B	Y	50	Building
B03	P0053	FIXTURES - 75 YRS	B	Y	75	Building
C01		CONSTRUCTION IN PROGRESS-OTHERS	C	S	0	Construction in Progress
C01	C0100	CONSTRUCTION IN PROGRESS-OTHERS	C	S	0	Construction in Progress
D01		CONSTRUCTION IN PROGRESS-INFRASTRUCTURES	D	N	0	Construction in Progress - Infrastructures
D01	D0100	CONSTRUCTION IN PROGRESS-INFRASTRUCTURES	D	N	0	Construction in Progress - Infrastructures
E01		ANIMALS	E	S	5	Equipment
E01	E0100	DOGS	E	S	5	Equipment
E01	E0101	HORSES	E	S	7	Equipment
E02		ARTWORK	E	S	7	Equipment
E02	E0200	ARTWORK & ITEMS OF HISTORICAL VALUE	E	S	7	Equipment
E02	E0201	FURNITURE	E	S	7	Equipment
E02	E0202	PAINTINGS	E	S	7	Equipment
E02	E0203	SCULPTURES	E	S	7	Equipment
E03		AUTOMOTIVE AND OTHER VEHICLES	E	S	5	Equipment
E03	E0300	AIRPLANES	E	S	5	Equipment
E03	E0301	AMBULANCES - 5	E	S	5	Equipment
E03	E0302	ARMORED TRUCK	E	S	5	Equipment
E03	E03021	ARMORED TRUCK	E	S	10	Equipment
E03	E0303	FIRE ENGINES - 5	E	S	5	Equipment
E03	E0304	HELICOPTERS	E	S	5	Equipment
E03	E0305	MEDIUM TO HEAVY TRUCKS =>2.5 TONS	E	S	5	Equipment
E03	E0306	MOTORCYCLES	E	S	5	Equipment
E03	E0307	MOTORIZED UTILITY CART	E	S	5	Equipment
E03	E0308	PASSENGER VEHICLES	E	S	5	Equipment
E03	E0309	PATROL VEHICLES	E	S	5	Equipment
E03	E0310	STREET CLEANING	E	S	5	Equipment
E03	E0311	TRUCKS & VANS < 2.5 TONS	E	S	5	Equipment
E03	E0312	LAWN MOWER	E	H	4	Equipment
E03	E0313	TANKER	E	S	5	Equipment
E03	E0314	TRAILER	E	S	5	Equipment
E03	E0315	SKIDCAR	E	S	5	Equipment
E03	E0316	BOATS	E	S	5	Equipment
E03	E0317	POLICE FLEET DIVISION VEHICLES - OTHER	E	S	5	Equipment
E03	E0318	AMBULANCES - 7	E	S	7	Equipment
E03	E0319	FIRE ENGINES - 7	E	S	7	Equipment
E03	E0320	MODULAR OFFICE VAN	E	S	10	Equipment
E03	E0324	FIRE AERIAL - 10	E	S	10	Equipment
E03	E0327	FIRE SPECIAL (HOSE TENDER RESCUE) - 7	E	S	7	Equipment
E03	E0328	FIRE SPECIAL (HOSE TENDER RESCUE) - 10	E	S	10	Equipment
E03	E0330	FIRE-TRUCKS/PICK UPS(IE. MINI PUMPS) - 5	E	S	5	Equipment
E03	E0331	FIRE-TRUCKS/PICK UPS(IE. MINI PUMPS) - 7	E	S	7	Equipment
E03	E0332	FIRE-TRUCKS/PICK UPS(IE. MINI PUMPS) -10	E	S	10	Equipment
E03	E0333	MEDIUM TO HEAVY TRUCKS =>2.5 TONS-12YRS	E	S	12	Equipment
E04		BOOKS	E	S	5	Equipment
E04	E0400	LIBRARY BOOKS	E	S	5	Equipment
E04	E0401	RARE BOOKS	E	S	5	Equipment
E05		BUILDING, CONSTRUCTION & INDUSTRIAL EQPT	E	S	5	Equipment
E05	E0500	BULLDOZERS	E	S	5	Equipment
E05	E0501	FORKLIFTS	E	S	5	Equipment
E05	E0502	BACKHOES	E	S	5	Equipment
E05	E0503	GRATERS	E	S	5	Equipment
E05	E0504	CRANES	E	S	5	Equipment
E05	E0505	TRACTORS	E	S	5	Equipment
E05	E0506	INDUSTRIAL FIXED EQUIPMENT 25-50 YRS	E	S	40	Equipment
E05	E0507	LOADER	E	S	5	Equipment
E06		DATA PROCESSING & COMMUNICATIONS EQPT	E	S	5	Equipment
E06	E0600	BRIDGES	E	S	5	Equipment
E06	E0601	COMMUNICATIONS CONTROLLERS	E	S	5	Equipment
E06	E0602	DISPLAY UNITS	E	S	5	Equipment

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Major Class	Minor Class	Description	Category	Dep. Type	Useful Life	Category Description
E06	E0603	LAPTOPS	E	S	5	Equipment
E06	E0604	MAINFRAME	E	S	5	Equipment
E06	E0605	MULTIPLEXERS	E	S	5	Equipment
E06	E0606	POWER SUPPLIES	E	S	5	Equipment
E06	E0607	PRINTERS	E	S	5	Equipment
E06	E0608	RADIOS	E	S	5	Equipment
E06	E0609	ROUTERS	E	S	5	Equipment
E06	E0610	SCANNERS	E	S	5	Equipment
E06	E0611	SERVERS	E	S	5	Equipment
E06	E0612	SOFTWARE	E	S	5	Equipment
E06	E0613	SWITCHING	E	S	5	Equipment
E06	E0614	WORKSTATIONS / PC'S	E	S	5	Equipment
E06	E0615	PAGING SYSTEM	E	H	20	Equipment
E06	E0616	CLOSED CIRCUIT SECURITY SYSTEM	E	H	5	Equipment
E06	E0617	800 MHZ RADIO SYSTEM	E	S	7	Equipment
E06	E0618	POLICE SPECIAL INVESTIGATIONS EQUIPMENT	E	S	5	Equipment
E06	E0619	POLICE CRIME SCENE INVESTIGATIONS EQUIPM	E	S	5	Equipment
E06	E0620	POLICE PERMIT DIVISION EQUIPMENT	E	S	5	Equipment
E06	E0621	POLICE NARCOTICS DIVISION EQUIPMENT	E	S	5	Equipment
E06	E0622	POLICE JUVENILE DIVISION EQUIPMENT	E	S	5	Equipment
E06	E0623	911 EQUIPMENT	E	S	5	Equipment
E06	E0624	NETWORKING EQUIPMENT	E	S	5	Equipment
E06	E0625	VOTING MACHINES	E	S	7	Equipment
E06	E06251	VOTING MACHINES	E	S	5	Equipment
E06	E0626	MEMORY EXTERNAL STORAGE	E	S	5	Equipment
E06	E0627	COMMUNICATIONS EQUIPMENT	E	S	5	Equipment
E07		FIXED EQUIPMENT	E	H	10	Equipment
E07	E0700	FIXED EQUIPMENT - 10	E	H	10	Equipment
E07	E0701	FIXED EQUIPMENT - 15	E	H	15	Equipment
E07	E0702	FIXED EQUIPMENT - 20	E	H	20	Equipment
E07	E0703	FIXED EQUIPMENT - 25	E	H	25	Equipment
E08		FOOD SERVICE EQUIPMENT	E	H	5	Equipment
E08	E0800	FOOD SERVICE - 5	E	H	5	Equipment
E08	E0801	FOOD SERVICE - 8	E	H	8	Equipment
E08	E0802	FOOD SERVICE - 10	E	H	10	Equipment
E08	E0803	FOOD SERVICE - 15	E	H	15	Equipment
E08	E0804	FOOD SERVICE - 20	E	H	20	Equipment
E09		HEALTH SAFETY & RESCUE (FOR PERSONNEL)	E	S	5	Equipment
E09	E0900	BOATS	E	S	5	Equipment
E09	E0901	FIREARMS	E	S	5	Equipment
E09	E0902	RESCUE EQUIPMENT	E	S	5	Equipment
E09	E0903	TOXIC MONITORING EQUIPMENT	E	S	3	Equipment
E10		HOSPITAL FURNISHINGS	E	H	15	Equipment
E10	E1000	BEDS - 15	E	H	15	Equipment
E10	E1001	HOSPITAL FURNISHINGS - 5	E	H	5	Equipment
E10	E1002	HOSPITAL FURNISHINGS - 10	E	H	10	Equipment
E10	E1003	HOSPITAL FURNISHINGS - 15	E	H	15	Equipment
E10	E1004	HOSPITAL FURNISHINGS - 20	E	H	20	Equipment
E11		HOUSEKEEPING & LAUNDRY EQUIPMENT	E	H	5	Equipment
E11	E1100	HOUSEKEEPING - 5	E	H	5	Equipment
E11	E1101	HOUSEKEEPING - 10	E	H	10	Equipment
E11	E1102	HOUSEKEEPING - 15	E	H	15	Equipment
E11	E1103	LAUNDRY / LINEN - 10	E	H	10	Equipment
E11	E1104	LAUNDRY / LINEN - 15	E	H	15	Equipment
E11	E1105	VACUUM CLEANERS - 5	E	H	5	Equipment
E11	E1106	VACUUM CLEANERS - 10	E	H	10	Equipment
E12		MARINE	E	S	5	Equipment
E12	E1200	BOATS	E	S	5	Equipment
E12	E1201	BOAT TRAILERS	E	S	5	Equipment
E13		MEDICAL / LABORATORY EQUIPMENT	E	H	5	Equipment
E13	E1305	LAB, DIAGNOSTIC - 5	E	H	5	Equipment
E13	E1306	LAB, DIAGNOSTIC - 7	E	H	7	Equipment

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Major Class	Minor Class	Description	Category	Dep. Type	Useful Life	Category Description
E13	E1307	LAB, DIAGNOSTIC - 8	E	H	8	Equipment
E13	E1308	LAB, DIAGNOSTIC - 10	E	H	10	Equipment
E13	E1309	LAB, DIAGNOSTIC - 15	E	H	15	Equipment
E13	E1310	MEDICAL, SURGICAL - 5	E	H	5	Equipment
E13	E1311	MEDICAL, SURGICAL - 7	E	H	7	Equipment
E13	E1312	MEDICAL, SURGICAL - 8	E	H	8	Equipment
E13	E1313	MEDICAL, SURGICAL - 10	E	H	10	Equipment
E13	E1314	MEDICAL, SURGICAL - 15	E	H	15	Equipment
E13	E1315	PUMPS - 5	E	H	5	Equipment
E13	E1316	PUMPS - 7	E	H	7	Equipment
E13	E1317	PUMPS - 8	E	H	8	Equipment
E13	E1318	PUMPS - 10	E	H	10	Equipment
E13	E1319	PUMPS - 15	E	H	15	Equipment
E13	E1320	MONITORS - 5	E	H	5	Equipment
E13	E1321	MONITORS - 7	E	H	7	Equipment
E13	E1322	MONITORS - 8	E	H	8	Equipment
E13	E1323	MONITORS - 10	E	H	10	Equipment
E13	E1324	MONITORS - 15	E	H	15	Equipment
E14		OFFICE EQUIPMENT	E	S	5	Equipment
E14	E1400	CABINETS	E	S	7	Equipment
E14	E1401	COPIERS	E	S	5	Equipment
E14	E1402	FAX MACHINES	E	S	5	Equipment
E14	E1403	FILES, ELECTRIC ROTARY - 15	E	S	15	Equipment
E14	E1404	FILING SYSTEMS - 20	E	S	20	Equipment
E14	E1405	FURNITURE	E	S	7	Equipment
E14	E1406	MAILING EQUIPMENT	E	S	5	Equipment
E14	E1407	PHOTOCOPIER - 5NT	E	S	5	Equipment
E14	E1408	SORTERS & BURSTERS	E	S	5	Equipment
E14	E1409	STAMP MACHINE - 10	E	S	10	Equipment
E14	E1410	TYPEWRITER - 5	E	S	5	Equipment
E14	E1411	HEAVY DUTY BINDERS	E	S	5	Equipment
E14	E1412	VISUAL AID EQUIPMENT	E	S	3	Equipment
E14	E1413	CAMERAS	E	S	5	Equipment
E14	E1414	SHREDDER	E	H	10	Equipment
E14	E1415	DICTATION EQUIPMENT	E	H	5	Equipment
E14	E1416	CARD EMBOSSING SYSTEM	E	H	10	Equipment
E14	E1417	POLICE PHOTO LAB EQUIPMENT	E	S	5	Equipment
E14	E1418	POLICE POLYGRAPH EQUIPMENT	E	S	5	Equipment
E15		PUBLIC TRANSPORTATION VEHICLES	E	Y	10	Equipment
E15	E1500	BUSES & MOTORCOACHES 30'	E	Y	10	Equipment
E15	E1501	BUSES & MOTORCOACHES 40'	E	Y	12	Equipment
E15	E1502	BUSES & MOTORCOACHES 60'	E	Y	12	Equipment
E15	E1503	BUSES & MOTORCOACHES OTHER	E	Y	12	Equipment
E15	E1504	TROLLEYS	E	Y	12	Equipment
E15	E1505	LRV'S	E	Y	25	Equipment
E15	E1506	CABLE CARS	E	Y	25	Equipment
E15	E1507	STREET CARS	E	Y	25	Equipment
E15	E1508	PARATRANSIT VEHICLES	E	Y	4	Equipment
E15	E150803	PARATRANSIT VEHICLES - 3 YEARS	E	Y	3	Equipment
E15	E1509	OTHER DEPRECIATION VEHICLES	E	S	1	Equipment
E16		RAIL (NON-VEHICLE)	E	Y	5	Equipment
E16	E1600	MAINTENANCE SUPPORT EQUIPMENT	E	Y	5	Equipment
E17		RECREATION & ATHLETIC EQUIPMENT	E	S	5	Equipment
E17	E1700	FITNESS EQUIPMENT	E	S	5	Equipment
E17	E1701	GOLF EQUIPMENT	E	S	5	Equipment
E17	E1702	PLAYGROUND EQUIPMENT	E	S	5	Equipment
E18		SHOP, BLDG & FIELD MAINT. EQUIPMENT	E	S	5	Equipment
E18	E1800	COMPRESSORS	E	S	5	Equipment
E18	E1801	FORKLIFTS	E	S	5	Equipment
E18	E1802	GENERATORS	E	S	5	Equipment
E18	E18021	GENERATORS - 10 YRS	E	Y	10	Equipment
E18	E1803	PUMPS	E	S	5	Equipment

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Major Class	Minor Class	Description	Category	Dep. Type	Useful Life	Category Description
E18	E1804	CARPENTRY EQUIPMENT	E	S	5	Equipment
E18	E1805	AUTOMOTIVE EQUIPMENT	E	S	5	Equipment
E18	E1806	PAINTING EQUIPMENT	E	S	5	Equipment
E18	E1807	ELECTRONIC & RADIO EQUIPMENT	E	S	3	Equipment
E18	E1808	LIFTS EQUIPMENT	E	S	15	Equipment
E18	E1809	CUSTODIAL EQUIPMENT	E	S	5	Equipment
E18	E1810	LATHE	E	H	15	Equipment
E18	E1811	WATER TREATMENT SYSTEM	E	H	10	Equipment
E18	E1812	OTHER SHOP, BLDG & FIELD MAINT.EQUIPMENT	E	S	5	Equipment
E18	E1813	ELECTRONIC & RADIO EQUIPMENT - 5 YRS	E	S	5	Equipment
E20		REVENUE COLLECTION EQUIPMENTS	E	Y	5	Equipment
E20	E2001	FARE BOXES	E	Y	5	Equipment
E20	E2002	MONEY COUNTERS/COIN SORTERS	E	Y	5	Equipment
E20	E2003	SAFES/VAULTS	E	Y	5	Equipment
E21		PUBLIC PROTECTION EQUIPMENT	E	S	5	Equipment
E21	E2100	POLICE CRIME LAB EQUIPMENT	E	S	5	Equipment
E21	E2101	POLICE CRIME PREVENTION COMPANY EQUIPMT	E	S	5	Equipment
E21	E2102	BIOLOGICAL & CHEMICAL HAZARDS DETECTION	E	S	5	Equipment
E90		EQUIPMENT (PUC ONLY)	E	Y	20	Equipment
E90	P0001	COMMUNICATIONS EQUIPMENT	E	Y	20	Equipment
E90	P00011	COMMUNICATIONS EQUIPMENT - 10 YRS	E	Y	10	Equipment
E90	P0002	DISTRIBUTION PLANT	E	Y	20	Equipment
E90	P000201	DISTRIBUTION PLANT-RESERVOIRS AND TA	E	Y	20	Equipment
E90	P00021	DISTRIBUTION PLANT - 15 YRS	E	Y	15	Equipment
E90	P0003	DISTRIBUTION STATION EQUIPMENT	E	Y	20	Equipment
E90	P0004	GENERAL PLANT	E	Y	20	Equipment
E90	P0005	HYDRAULIC POWER PLANT	E	Y	20	Equipment
E90	P000501	HYDRAULIC POWER PLANT-ACCESSORY ELEMENT	E	Y	20	Equipment
E90	P000502	HYDRAULIC POWER PLANT-MISCELLANEOUS	E	Y	20	Equipment
E90	P000503	HYDRAULIC POWER PLANT-RESERVOIRS, DAMS	E	Y	20	Equipment
E90	P000504	HYDRAULIC POWER PLANT-WATERWHEELS	E	Y	20	Equipment
E90	P00051	HYDRAULIC POWER PLANT-ACCESSORY - 40 YRS	E	Y	40	Equipment
E90	P00052	HYDRAULIC POWER PLANT-ACCESSORY - 30 YRS	E	Y	30	Equipment
E90	P0006	LABORATORY EQUIPMENT	E	Y	20	Equipment
E90	P0007	MISCELLANEOUS EQUIPMENT	E	Y	5	Equipment
E90	P00071	MISCELLANEOUS EQUIPMENT - 20 YRS	E	Y	20	Equipment
E90	P00072	MISCELLANEOUS EQUIPMENT - 10 YRS	E	Y	10	Equipment
E90	P00073	MISCELLANEOUS EQUIPMENT - 15 YRS	E	Y	15	Equipment
E90	P00074	MISCELLANEOUS EQUIPMENT - 3 YRS	E	Y	3	Equipment
E90	P0008	OFFICE FURNITURE & EQUIPMENT	E	Y	7	Equipment
E90	P000801	SCADA SYSTEM	E	Y	3	Equipment
E90	P000802	SCADA SYSTEM - 10 YRS	E	Y	10	Equipment
E90	P0009	POWER OPERATED EQUIPMENT	E	Y	5	Equipment
E90	P0010	PUMPING PLANT	E	Y	20	Equipment
E90	P0011	SOURCE OF SUPPLY	E	Y	20	Equipment
E90	P001101	SOURCE OF SUPPLY - COLLECTION AND IMP	E	Y	20	Equipment
E90	P001102	SOURCE OF SUPPLY - DAM, LAKE AND RIVER	E	Y	20	Equipment
E90	P001103	SOURCE OF SUPPLY - MAINS	E	Y	20	Equipment
E90	P001104	SOURCE OF SUPPLY - SPRINGS AND TUNNELS	E	Y	20	Equipment
E90	P001105	SOURCE OF SUPPLY - WELLS	E	Y	20	Equipment
E90	P0012	STATION EQUIPMENT	E	Y	20	Equipment
E90	P0013	STORES EQUIPMENT	E	Y	20	Equipment
E90	P0014	TOOLS, SHOP, AND GARAGE EQUIPMENT	E	Y	5	Equipment
E90	P0015	TRANSMISSION STATION EQUIPMENT	E	Y	5	Equipment
E90	P0016	TRANSPORTATION EQUIPMENT	E	Y	5	Equipment
E90	P0017	TREATMENT PLANT	E	Y	15	Equipment
E90	P0018	HMI-SYSTEM - 30 YRS	E	Y	30	Equipment
E90	P0027	LINE TRANSFORMERS	E	Y	15	Equipment
E90	P00271	LINE TRANSFORMERS - 30 YRS	E	Y	30	Equipment
E90	P0028	METERS	E	Y	15	Equipment
E90	P00281	METERS - 10 YRS	E	Y	10	Equipment
E90	P0030	MISCELLANEOUS EQUIPMENT - 12 YRS	E	Y	12	Equipment

FAACS CLASS CODE TABLE						
Major Class	Minor Class	Description	Category	Dep. Type	Useful Life	Category Description
E90	P0031	LABORATORY EQUIPMENT - 5 YRS	E	Y	5	Equipment
E90	P0032	TRANSPORTATION EQUIPMENT - 12 YRS	E	Y	12	Equipment
E90	P0033	COMMUNICATIONS EQUIPMENT - 5 YRS	E	Y	5	Equipment
E90	P0034	SWITCHGEAR - 30 YRS	E	Y	30	Equipment
E90	P0035	FIXED EQUIPMENT -50 YRS	E	Y	50	Equipment
I01		LAND IMPROVEMENTS	I	S	15	Land Improvements
I01	I0001	FENCING	I	S	15	Land Improvements
I01	I0002	LANDSCAPING	I	S	15	Land Improvements
I01	I0003	OUTDOOR SIGNAGE	I	S	15	Land Improvements
I01	I0004	PAVING / SIDEWALKS	I	S	15	Land Improvements
I01	I0005	SEWER / WATER LINES	I	S	15	Land Improvements
I01	I0006	YARD LIGHTING	I	S	15	Land Improvements
I01	I0007	RUNWAYS, TAXIWAYS, AND APRONS	I	S	20	Land Improvements
I01	I0008	LAND AND FIELD LIGHTING	I	S	20	Land Improvements
I01	I0009	NOISE EASEMENTS	I	S	20	Land Improvements
I01	I0010	RECLAMATIONS AND IMPROVEMENTS	I	S	20	Land Improvements
I01	I0011	VARIOUS IMPROVEMENTS	I	S	50	Land Improvements
L00		INTANGIBLE PLANT	L	Y	50	Land
L00	P0000	INTANGIBLE PLANT	L	Y	50	Land
L01		LAND	L	N	0	Land
L01	L0001	EASEMENTS	L	N	0	Land
L01	L0002	PARCELS (LAND)	L	N	0	Land
L01	L0003	PARKS AND OPEN SPACE	L	N	0	Land
L01	L0004	PUMP STATIONS	L	N	0	Land
L01	L0005	RECLAMATIONS	L	N	0	Land
L01	L0006	RIGHTS-OF-WAY	L	N	0	Land
L01	L0007	TREATMENT PLANTS	L	N	0	Land
L01	L0008	WATERSHEDS	L	N	0	Land
L01	P0004	GENERAL PLANT	L	N	0	Land
L01	P0010	PUMPING PLANT	L	N	0	Land
L01	P0011	SOURCE OF SUPPLY PLANT	L	N	0	Land
L01	P0017	TREATMENT PLANT	L	N	0	Land
L01	P0042	POWER PLANT	L	N	0	Land
L01	P0043	RIGHTS-OF-WAY AND EASEMENTS	L	N	0	Land
L01	P0044	WATERSHEDS	L	N	0	Land
N01		INFRASTRUCTURES	N	S	50	Infrastructures
N01	N1001	ROADS	N	S	40	Infrastructures
N01	N1002	AWSS	N	S	70	Infrastructures
N01	N10021	AWSS TRANSFER TO PUC	N	S	60	Infrastructures
N01	N1003	BRIDGES	N	S	40	Infrastructures
N01	N1004	IRRIGATION SYSTEMS (REC & PARK ONLY)	N	S	25	Infrastructures
N01	N1005	WATER AND SEWER LINES(REC&PARK ONLY)	N	S	25	Infrastructures
N01	N1006	ROADWAY STRUCTURES	N	S	30	Infrastructures
N01	N1007	OVERHEAD LINES AND POLES	N	S	40	Infrastructures
N01	N1008	RAILS, TRACKS, & ROADWAYS	N	S	40	Infrastructures
N01	N1009	SUBSTATIONS, SWITCHES, & RECTIFIERS	N	S	50	Infrastructures
N01	N1010	STATIONS, PASSENGER	N	S	30	Infrastructures
N01	N1011	RENOVATIONS - 15 YRS	N	S	15	Infrastructures
N01	N2004	TUNNELS	N	S	40	Infrastructures
P01		LEASED EQUIPMENT	P	S	0	Lease Equipment
P01	P0001	SWITCHING	P	S	5	Lease Equipment
P01	P0002	FOOD EQUIPMENT	P	S	5	Lease Equipment
T01		EASEMENTS	T	N	0	Intangible
T01	T0000	EASEMENTS - 5 YRS	T	S	5	Intangible
T01	T0001	EASEMENTS - 10 YRS	T	S	10	Intangible
T02		LAND RIGHTS	T	N	0	Intangible
T02	T0000	WATER RIGHTS - 30 YRS	T	S	30	Intangible
T02	T0001	WATER RIGHTS - 95 YRS	T	S	95	Intangible
T02	T0002	WATER RIGHTS - 96 YRS	T	S	96	Intangible
T02	T0003	WATER RIGHTS - 97 YRS	T	S	97	Intangible
T02	T0004	WATER RIGHTS - 99 YRS	T	S	99	Intangible
T03		SOFTWARE INTERNALLY GENERATED	T	N	0	Intangible

FAACS CLASS CODE TABLE						
Major Class	Minor Class	Description	Category	Dep. Type	Useful Life	Category Description
T03	T0000	SOFTWARE INTERNALLY GENERATED - 15 YRS	T	S	15	Intangible
T03	T0001	SOFTWARE INTERNALLY GENERATED - 10 YRS	T	S	10	Intangible
T03	T0002	SOFTWARE INTERNALLY GENERATED - 7 YRS	T	S	7	Intangible
T04		COMPUTER SOFTWARE PURCHASED	T	N	0	Intangible
T04	T0000	COMPUTER SOFTWARE PURCHASED - 5 YRS	T	S	5	Intangible
T04	T0001	COMPUTER SOFTWARE PURCHASED - 10 YRS	T	Y	10	Intangible
T05		WEB SITES	T	N	0	Intangible
T05	T0000	WEB SITES - 5 YRS	T	S	5	Intangible
T06		PATENTS	T	N	0	Intangible
T06	T0000	PATENTS - 20 YRS	T	S	20	Intangible
U01		INTANGIBLES NON DEPRECIABLE	U	N	0	Intangible
U01	U0100	INTANGIBLES NON DEPRECIABLE	U	N	0	Intangible
V01		DEVELOPMENT COST IN PROGRESS-INTANGIBL	V	N	0	Intangible
V01	V0100	DEVELOPMENT COST IN PROGRESS-INTANGIBL	V	N	0	Intangible