

Appendix A: Sample Capital Asset Classification

Other Capital Assets:

<i>Administrative Facilities and Equipment:</i>	Land	Equipment
	Buildings	Communication
	Office	Computers
	Storage	Construction
	Warehouse	Office
	Furniture	Software
	Other (including Water Rights)	Vehicles
<i>Common and Recreational Areas:</i>	Land	Structures
	Buildings	Tennis Courts
	Equipment	Swimming Pools
	Street Lighting	Other
Infrastructure Assets:		
<i>Water Production/ Distribution System:</i>	Land and Easements	Wells
	Buildings	Booster Pumps
	Electrical Package	Storage Tanks
	Controls	Ground
	Generators	Elevated
	Chemical System	Distribution Lines
	Other	
<i>Wastewater Collection System:</i>	Land and Easements	Collection Lines
	Buildings	Gravity
	Structures	Pressurized
	Electrical Package	Lift Stations
	Controls	Other
	Generators	
<i>Wastewater Treatment Plant:</i>	Land and Easements	Equipment
	Buildings	Bar Screens
	Structures	Blowers
	Electrical Package	Chemical System
	Controls	Clarifiers
	Generators	Lift Stations
	Other	Pumps
<i>Stormwater Pumping Facilities:</i>	Land and Easements	Electrical Package
	Buildings	Controls
	Pumps	Generators
	Other	
<i>Stormwater Collection System:</i>	Land and Easements	Collection Lines
	Land Improvements	Equipment

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