

**Commonly used Account Codes and Asset Type Codes for Fixed Assets**

Major Category	Sub-Category	Account	Account Title	Asset Type	Asset Type Title
Water/Steam Systems	demestic water distribution	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	irrigation/sprinkler systems	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	steam distrubtion sytems	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	fire sprinkling system	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	fire hydrants	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	storage tanks	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	sea water tanks	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	water/steam meters/guages	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	water/steam pipes	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	radiators	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	wells	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Water/Steam Systems	dams	A8141	Infrastructure	IW	INF/IOTB-Water Distribution Systems
Sewer/Drainage Systems	septic systems	A8141	Infrastructure	IS	INF/IOTB-Sewer Systems
Sewer/Drainage Systems	septic tanks	A8141	Infrastructure	IS	INF/IOTB-Sewer Systems
Sewer/Drainage Systems	drain fields	A8141	Infrastructure	IS	INF/IOTB-Sewer Systems
Sewer/Drainage Systems	drain systems	A8141	Infrastructure	IS	INF/IOTB-Sewer Systems
Sewer/Drainage Systems	storm drains	A8141	Infrastructure	IS	INF/IOTB-Sewer Systems
Sewer/Drainage Systems	waste water drains	A8141	Infrastructure	IS	INF/IOTB-Sewer Systems
Sewer/Drainage Systems	geo waste water systems	A8141	Infrastructure	IS	INF/IOTB-Sewer Systems
Sewer/Drainage Systems	sewer systems	A8141	Infrastructure	IS	INF/IOTB-Sewer Systems
Fuel/Gas Systems	natural gas distribution systems	A8141	Infrastructure	IN	INF/IOTB-Natural Gas Distr Systems
Fuel/Gas Systems	natural gas pipes/lines	A8141	Infrastructure	IN	INF/IOTB-Natural Gas Distr Systems
Fuel/Gas Systems	natural gas tanks	A8141	Infrastructure	IN	INF/IOTB-Natural Gas Distr Systems
Fuel/Gas Systems	natural gas regulators	A8141	Infrastructure	IN	INF/IOTB-Natural Gas Distr Systems
Fuel/Gas Systems	gasoline/diesel tanks	A8141	Infrastructure	IO	INF/IOTB-Other
Fuel/Gas Systems	gasoline/diesel pumps	A8141	Infrastructure	IO	INF/IOTB-Other
Fuel/Gas Systems	oxygen/air distrubition	A8141	Infrastructure	IO	INF/IOTB-Other
Fuel/Gas Systems	gas/air lines	A8141	Infrastructure	IO	INF/IOTB-Other
Fuel/Gas Systems	regulators	A8141	Infrastructure	IO	INF/IOTB-Other
Fuel/Gas Systems	storage tanks	A8141	Infrastructure	IO	INF/IOTB-Other
Fuel/Gas Systems	conveyors	A8141	Infrastructure	IO	INF/IOTB-Other
Fuel/Gas Systems	fuleing stations	A8141	Infrastructure	IO	INF/IOTB-Other
Telecommunications	security talk boxes	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Telecommunications	voice and data communications systems	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems

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Telecommunications	voice/data wiring	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	switches	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	antennas	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	transmitters	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	transmitter base	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	dishes	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	towers	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	routers	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	alarm systems	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	fire alarm systems	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	fiber optic systems	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Telecommunications	telecommunication conduit systems	A8141	Infrastructure	IT	INF/IOTB-Telecommunications Systems
Electrical Systems	landscape lighting	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	yard lighting	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	electrical distribution systems	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	wiring	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	transformers	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	generators	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	stadium/field lighting	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	parking lot lighting	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	architectural lighting	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	meters	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	energy management systems	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	grids	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	electrical conduit systems	A8141	Infrastructure	IE	INF/IOTB-Electrical Distribution Systems
Electrical Systems	street lighting	A8141	Infrastructure	IR	INF/IOTB-Streets
Electrical Systems	traffic lights/signs	A8141	Infrastructure	IR	INF/IOTB-Streets
Structures (other than buildings)	fencing and gates	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Structures (other than buildings)	corrals	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Structures (other than buildings)	manure pits	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Structures (other than buildings)	play ground equipment/ structures	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Structures (other than buildings)	backboards	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	backstops	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	bleachers	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	fountains	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other

**Commonly used Account Codes and Asset Type Codes for Fixed Assets**

Major Category	Sub-Category	Account	Account Title	Asset Type	Asset Type Title
Structures (other than buildings)	dugouts	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	ticket booths	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	throwing cages	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	awnings	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	bike racks	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	bike shelters	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	bus stop shelters	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	flag poles	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	kiosks	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	misc shelters/structures	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	erected signs / billboards	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	scoreboards/ replay screens	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	goal posts	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	docks	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Structures (other than buildings)	tunnels	A8141	Infrastructure	IU	INF/IOTB-Tunnels
Paving, Blacktop, Congrete, Gravel	parking lots	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Paving, Blacktop, Congrete, Gravel	paths/trials	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Paving, Blacktop, Congrete, Gravel	pads	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Paving, Blacktop, Congrete, Gravel	patio	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Paving, Blacktop, Congrete, Gravel	slabs	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Paving, Blacktop, Congrete, Gravel	retaining walls	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Paving, Blacktop, Congrete, Gravel	sidewalks	A8141	Infrastructure	IO	INF/IOTB-Other
Paving, Blacktop, Congrete, Gravel	stairs	A8141	Infrastructure	IO	INF/IOTB-Other
Paving, Blacktop, Congrete, Gravel	ramps	A8141	Infrastructure	IO	INF/IOTB-Other
Paving, Blacktop, Congrete, Gravel	bridges/culverts	A8141	Infrastructure	IO	INF/IOTB-Other
Paving, Blacktop, Congrete, Gravel	streets/roads	A8141	Infrastructure	IR	INF/IOTB-Streets
Paving, Blacktop, Congrete, Gravel	alleyways	A8141	Infrastructure	IR	INF/IOTB-Streets
Paving, Blacktop, Congrete, Gravel	curbs	A8141	Infrastructure	IR	INF/IOTB-Streets
Paving, Blacktop, Congrete, Gravel	intersections	A8141	Infrastructure	IR	INF/IOTB-Streets
Grounds and Landscaping	grading	A8123	Land Improvements - Non-Depreciable	LA	LAND-Non Depreciable
Grounds and Landscaping	fill	A8123	Land Improvements - Non-Depreciable	LA	LAND-Non Depreciable
Grounds and Landscaping	landscaping	A8123	Land Improvements - Non-Depreciable	LA	LAND-Non Depreciable
Grounds and Landscaping	landscape plantings	A8123	Land Improvements - Non-Depreciable	LA	LAND-Non Depreciable
Grounds and Landscaping	excavation	A8123	Land Improvements - Non-Depreciable	LA	LAND-Non Depreciable
Grounds and Landscaping	playground - grounds	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements

**Commonly unused Account Codes and Asset Type Codes for Fixed Assets**

<b>Major Category</b>	<b>Sub-Category</b>	<b>Account</b>	<b>Account Title</b>	<b>Asset Type</b>	<b>Asset Type Title</b>
Grounds and Landscaping	corral - grounds	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Grounds and Landscaping	outdoor fields	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Grounds and Landscaping	tennis courts	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Grounds and Landscaping	playing fields	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Grounds and Landscaping	athletic fields	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Grounds and Landscaping	golf courses	A8124	Land Improvements - Depreciable	LD	LAND-Depreciable Improvements
Art	1% art (not part of building)	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Art	mosaic	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Art	sculptures	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Art	statues	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Art	other	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Other	security locks	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Other	parking meters	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Other	parking cameras	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Other	parkng gates	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Other	heating (not part of building)	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Other	heating / chillers (not part of building)	A8131	Improvements Other Than Buildings	IO	INF/IOTB-Other
Other	personal property in tunnels	A8141	Infrastructure	IP	INF/IOTB-Personal Property in tunnels
Other	street signs	A8141	Infrastructure	IR	INF/IOTB-Streets