





IMPERIAL COUNTY, CALIFORNIA  
AUDITOR-CONTROLLER'S OFFICE ACCOUNTING SYSTEM  
**CAPITAL ASSETS CLAIM - Continued**

<b>Chart of Object Codes for Capital Assets</b>		
<b>548000</b>	Land	Includes, purchase price, appraisal, negotiations fees, title search fees, surveying fees, cost of consents, relocation costs, condemnation costs, clearing land for use, removing structures and filing costs.
<b>549000</b>	Equipment	General equipment purchases with a life of more than one year of \$7,500 or greater.
<b>549005</b>	Equipment-Vehicles	
<b>549010</b>	Equipment-Info Technology	\$25,000 minimum.
<b>549015</b>	Firearms	This includes guns, tasers, and rifles, must be capitalized regardless of amount.
<b>550000</b>	Structures & Improvements	\$50,000 minimum
<b>550005</b>	Infrastructure	Assets such as roads, bridges, and sidewalks.
<b>550010</b>	Paving	Only Roads not lots.
<b>550015</b>	Marking & Lightings	
<b>550020</b>	Construction	
<b>550025</b>	Capital Improvements	