



Tami Coleman  
EXECUTIVE DIRECTOR, ACCOUNTING

Memorandum

Date: December 12, 2014  
To: Principals, Directors, Department Managers, Bookkeepers, Secretaries  
From: Tami J. Coleman, Executive Director of Accounting   
Re: Asset Accounts

Effective December 12, 2014, the following account structure will be used to record District assets.

Account	Description
573110*	Passenger Car
573111*	Passenger Van
573112*	Cargo Van
573113*	Pickups <10,000lbs
573114*	Trucks 10,001 – 20,000lbs GVW
573115*	Trucks & semi-trailers >20,000lbs GVW
573116*	Leased vehicles
573117*	Trailers – all types
573118*	Forklift, gang mower, backhoe
573130*	Heavy equipment (exceeding one ton)
573310*	All Fixed Assets with a unit value equal to or greater than \$5,000.00(Furniture, equipment, musical instruments) (Includes computers)
573320*	Assets up to \$999.99 (non consumable and generally repairable items: telephones, adding machines, printers, projectors, furniture, PE equipment, musical instruments) (Excludes computers)
573321*	Assets \$1,000.00 to \$4,999.99 (non consumable and generally repairable items: telephones, adding machines, printers, projectors, furniture, PE equipment, musical instruments) (Excludes computers)
573322*	All computers up to \$4,999.99(Includes desktops, towers, laptops, net books and 1-Pads)

\* Require barcode tracking

This new account structure will need to be followed when initiating purchase requisitions. Budget transfers will, in some cases, be required prior to processing requisitions to ensure funding is available in the appropriate accounts.

If you have any questions please contact Ron Sandoval, Capital Fund Controller, at [Ronald.Sandoval@aps.edu](mailto:Ronald.Sandoval@aps.edu).