State Property Accounting (SPA) Class Code Recommended Changes

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Scope of Review

Are existing codes still useful?

Are there new codes needed?

Should we consolidate any codes?

Should any useful lives change on any codes?

Should controlled class codes be changed?

Results?

Changes to 88 Class Codes

- 55 useful life changes
- 15 Description changes
- 13 deletions
- 7 consolidations
- 1 deletion of controlled code
- 1 additional controlled code

Significant Changes

- Consolidate Windows based and Apple computer codes (204/214, 284/294)
- Delete Printers from control
- Modify cc 219 to "Smartphones, Tablets and other handheld devices" and add to controlled list at $500
- Change useful life of 46 medical and scientific class codes to match American Hospital Association (AHA) useful life designations

Transition

- Change in useful lives would begin with newly purchased assets
- Conversions due to consolidations or deletion of class codes may be grandfathered; or moved (if life usage remains the same on capital assets)
- No new assets would be added to consolidation loss codes or deleted class codes