

<b>Asset Groups and Classifications</b>	<b>Useful Life</b>	<b>Residual Value</b>
<b>Asset Groups Summary</b>		
<b>Buildings</b>	<b>50 Years</b>	<b>10%</b>
<b>Facilities and Other Improvements</b>	<b>20 Years</b>	<b>10%</b>
<b>Furniture, Machinery, Vehicles, and Other Equipment</b>	<b>10 Years</b>	<b>None</b>
<b>Telecommunications and Peripheral Equipment</b>	<b>5 Years</b>	<b>None</b>
<b>Library Books</b>	<b>15 years</b>	<b>None</b>
 <b>Detail Asset Classifications</b>		
<b>Buildings</b>		
<b>Buildings and Building Improvements</b>		
Building Exterior: Residential	50 Years	10%
Building Exterior: Office	50 Years	10%
Building Exterior: Correctional Facilities	50 Years	10%
Building Exterior: Farm	50 Years	10%
Building Exterior: Storage or Warehouse	50 Years	10%
Building Exterior: Garage or hangar	50 Years	10%
Building Exterior: Hospital	50 Years	10%
Building Exterior: Education	50 Years	10%
Building Exterior: Research	50 Years	10%
Building Exterior: Museum	50 Years	10%
Building Exterior: Chilling station/Boiler	50 Years	10%
Building Exterior: Clinics	50 Years	10%
Building Interior: Elevator	50 Years	10%
Building Interior: Carpet	50 Years	10%

<b>Asset Groups and Classifications</b>	<b>Useful Life</b>	<b>Residual Value</b>
Building Interior: Modular/Fixed furniture	50 Years	10%
Building Interior: Sprinkler system	50 Years	10%
Building Interior: Electrical	50 Years	10%
Building Interior: Ceiling	50 Years	10%
Building Interior: Curtains and drapes	50 Years	10%
Building Interior: Water system	50 Years	10%
Building Interior: Heating/Cooling system/Air circulation	50 Years	10%
Building Interior: Security	50 Years	10%
Building Interior: Cabling	50 Years	10%
Building Interior: Fire alarm system	50 Years	10%
Leasehold Improvements	50 Years	10%
 <b>Facilities and Other Improvements</b>		
Fencing and Gates	20 Years	10%
Landscaping	20 Years	10%
Parking Lots/Driveways/Parking Barriers	20 Years	10%
Outside Sprinkler Systems	20 Years	10%
Recreation Areas and Athletic Fields (including bleachers)	20 Years	10%
Golf Course Facilities	20 Years	10%
Paths and Trails	20 Years	10%
Septic Systems	20 Years	10%
Stadiums	20 Years	10%
Swimming Pools, Tennis Courts	20 Years	10%
Fountains	20 Years	10%

<b>Asset Groups and Classifications</b>	<b>Useful Life</b>	<b>Residual Value</b>
Plazas and Pavilions	20 Years	10%
Retaining Walls	20 Years	10%
 <b>Furniture, Machinery, Vehicles, and Other Equipment</b>		
<b>Firearms</b>		
Hand Guns	10 Years	None
Rifles	10 Years	None
<b>Furniture</b>		
Desks	10 Years	None
Tables	10 Years	None
Chairs	10 Years	None
Cases, Cabinets, and Credenzas	10 Years	None
Personal Furniture: Bed, Dresser, Rocker	10 Years	None
Modular Furniture	10 Years	None
<b>Instructional</b>		
Musical Instruments	10 Years	None
Isolator	10 Years	None
Instructional Equipment	10 Years	None
Industrial/Manufacturing Machinery	10 Years	None
Cosmetology	10 Years	None
Kitchen Appliances and Equipment	10 Years	None
Laundry Equipment	10 Years	None
Miscellaneous Lab and Scientific Equip- ment	10 Years	None
Patient Care Miscellaneous	10 Years	None

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Ovens and Ranges (lab)	10 Years	None
Clinical Diagnostic Instruments	10 Years	None
Analyzer (all types)	10 Years	None
Freezer (lab)	10 Years	None
Autoclaves and Sterilizers	10 Years	None
Densitometer	10 Years	None
Electrophoresis Apparatus	10 Years	None
Optical Equipment	10 Years	None
Spectrofluorometer	10 Years	None
Spectrometer	10 Years	None
Tanks, Containers, Chambers (all types)	10 Years	None
Table (exam)	10 Years	None
Wheelchairs	10 Years	None
Miscellaneous Surgical Instruments	10 Years	None
Amplifiers (all types)	10 Years	None
Baths, Water, and Shakers	10 Years	None
Centrifuge	10 Years	None
Cryostat	10 Years	None
Counter Laboratory Assembly	10 Years	None
X-Ray Equipment	10 Years	None
Dental Equipment	10 Years	None
Chromatograph	10 Years	None
Evaporators	10 Years	None
Homogenizer	10 Years	None
Micromanipulator	10 Years	None

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Meters, Gauges, Indicators	10 Years	None
Refrigerators (lab)	10 Years	None
Ultrasound Equipment	10 Years	None
Stereotaxic Instrument and Accessories	10 Years	None
Stimulator	10 Years	None
Patient Monitoring Systems	10 Years	None
Defibrillator	10 Years	None
Electronic Module	10 Years	None
Water Purification	10 Years	None
Balance	10 Years	None
Animal Cages and Accessories	10 Years	None
Fraction Collector	10 Years	None
Hood (all types)	10 Years	None
Incubators and Accessories	10 Years	None
Micro tomes, Diamond Knives, Sharpeners	10 Years	None
Spectrophotometer	10 Years	None
Freeze Dryers and Accessories	10 Years	None
Microscopes and Accessories	10 Years	None
Oscilloscope	10 Years	None
Recording Systems	10 Years	None
Scintillation Systems	10 Years	None
Tables, Dissecting, Operating, Balancing	10 Years	None
Breathing Apparatus, Respirator	10 Years	None
EKG/ECG/EEG Apparatus	10 Years	None

<b>Asset Groups and Classifications</b>	<b>Useful Life</b>	<b>Residual Value</b>
Dialysis Equipment	10 Years	None
<b>Livestock</b>		
Horses	10 Years	None
Cows	10 Years	None
Sheep	10 Years	None
Swine	10 Years	None
Other Animals	10 Years	None
<b>Maintenance</b>		
Uninterruptible Power Supply	10 Years	None
Marine Equipment	10 Years	None
Tools	10 Years	None
Agricultural Equipment	10 Years	None
Weather Equipment	10 Years	None
Building Maintenance and Safety Equipment	10 Years	None
Power Supply, Battery, Generator	10 Years	None
Portable Building	10 Years	None
Ice machines (lab)	10 Years	None
Pumps	10 Years	None
Boat (20 ft. and longer)	10 Years	None
Boat (shorter than 20 ft.)	10 Years	None
Boat (accessories, motors)	10 Years	None
Boat (other, canoe, rowboat)	10 Years	None
Warehouse Equipment: Forklift	10 Years	None
Rotors and Heads	10 Years	None

<b>Asset Groups and Classifications</b>	<b>Useful Life</b>	<b>Residual Value</b>
Conveyer Systems	10 Years	None
Drills, Stationary	10 Years	None
Gin Machinery	10 Years	None
Grinders, Stationary	10 Years	None
Lathes, Stationary	10 Years	None
Metal Working Machines, Other, Stationary	10 Years	None
Milling Machines	10 Years	None
Pallet Trucks, Lifts, jacks, hydraulic	10 Years	None
Saws, Stationary	10 Years	None
Scales	10 Years	None
Shapers, Joiners, Planers, Stationary	10 Years	None
Sharpeners, Stationary	10 Years	None
Shears	10 Years	None
Textile Machinery	10 Years	None
Wood Working Machines, Other, Stationary	10 Years	None
Ferries	10 Years	None
<b>Office Machines / Other</b>		
GPS Equipment	10 Years	None
Calculators	10 Years	None
Typewriters, Word Processors	10 Years	None
Photocopying Equipment	10 Years	None
Fax Machines, Telecopier	10 Years	None
Office Machines	10 Years	None
Other Office Furniture	10 Years	None

<b>Asset Groups and Classifications</b>	<b>Useful Life</b>	<b>Residual Value</b>
Recreational Equipment: Bicycle, Pool Table	10 Years	None
Other Equipment	10 Years	None
<b>Services</b>		
Printing Machines and Bookbinding Equipment	10 Years	None
Security System - Card Reader, Camera and Monitor (not built-in)	10 Years	None
Mailroom Equipment: Folder, Inserter, Labeler, Band Tier	10 Years	None
<b>Vehicles</b>		
Passenger Cars	10 Years	None
Motorcycles	10 Years	None
Vehicle Inventory Components/Life	10 Years	None
Light/Medium Trucks (8600 - 14999 lbs. GVW)	10 Years	None
Medium Trucks (15000 - 26000 lbs. GVW)	10 Years	None
Vehicle Maintenance Equipment	10 Years	None
Utility Vehicles (carryalls, cargo vans, two- and four-wheel utility, SUV)	10 Years	None
Vans (up to 15 passenger)	10 Years	None
Light Trucks (under 8600 lbs. GVW)	10 Years	None
Buses (up to 28 passenger)	10 Years	None
Mounted Equipment with Truck Chassis	10 Years	None
Heavy Trucks (26001 lbs. and over)	10 Years	None
Self-propelled Roadway Equipment	10 Years	None
Trailers	10 Years	None



<b>Asset Groups and Classifications</b>	<b>Useful Life</b>	<b>Residual Value</b>
Towed Roadway Equipment	10 Years	None
Buses (29 passengers and over)	10 Years	None
Vehicle (other)	10 Years	None
 <b>Telecommunications and Peripheral Equipment</b>		
Docking Station	5 Years	None
Image Scanner	5 Years	None
Supercomputer	5 Years	None
Peripheral Devices Microcomputer: Disk, Tape, Optical	5 Years	None
Other Computer Hardware	5 Years	None
Modem and Related Devices	5 Years	None
Digital and Channel Service Units	5 Years	None
Multiplexor, Mau	5 Years	None
Communication Controllers	5 Years	None
Protocol Converters	5 Years	None
VSAT S	5 Years	None
Data Communications Diagnostic Systems	5 Years	None
Other Communications Hardware	5 Years	None
Lan/Wan Switching - Hubs, Switches, and Routers	5 Years	None
Purchased Software	5 Years	None
Internally Developed Software	5 Years	None
Customized Software (such as ISAS)	5 Years	None
Servers, Minicomputers	5 Years	None

<b>Asset Groups and Classifications</b>	<b>Useful Life</b>	<b>Residual Value</b>
Desktop CPU	5 Years	None
Terminal, Monitor	5 Years	None
Controllers: Tape, Disk, Terminal	5 Years	None
Data Projectors: 'Proxima' or Dataviewers w/o Projector	5 Years	None
Barcode Scanner	5 Years	None
Portable CPU	5 Years	None
Enterprise Software	5 Years	None
Printer	5 Years	None
Portable Printer	5 Years	None
Mainframe Computer Equipment and Channel Extenders	5 Years	None
Scan Systems	5 Years	None
Computer Equipment Racks, Shelving, Chassis	5 Years	None
PBX, KSU, Voice Mail, Phone System	5 Years	None
Automatic Call Distributors	5 Years	None
Phone Equipment (other than systems)	5 Years	None
Video Conference Equipment	5 Years	None

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**Note:** \$5,000 threshold per item for capitalization

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