

Attachment IV

Useful Life of Assets

Personal Property Useful Lives			
Class	Useful Life (months)	Personal Property - Class Code Description	Controlled
101	120	Desks	
102	120	Tables	
103	120	Chairs	
104	144	Personal Furniture: Bed, Dresser, Rocker	
105	120	Cases, Cabinets & Credenzas	
106	120	Hand Guns	Y
107	120	Rifles	Y
108	84	Calculators	
109	84	Typewriters, Word Processors	
110	120	Other Office Furniture	
119	84	Vehicle Maintenance Equipment	
120	84	Photocopying Equipment	
121	84	Fax Machines, Telecopy	Y
129	84	Stereo Systems	Y
130	84	Cameras	Y
131	84	TV, VCR, Camcorder, Laserdisc Player	Y
132	84	Other Sound Systems/Equipment	
133	60	Musical Instruments	
134	120	Recreational Equipment: Bicycle, Pool Table	
135	60	Video Conferencing Equipment	
136	60	GPS Equipment	
140	36	Other Assets	
141	60	Other Assets	
142	84	Other Assets	
144	144	Warehouse Equipment: Forklift	
145	108	Mailroom Equipment: Folder, Inserter, Labeler	
150	84	Instructional Equipment	
155	180	Conveyer Systems	
156	180	Drills, Stationary	
157	180	Gin Machinery	
158	180	Grinders, Stationary	
159	180	Lathes, Stationary	
160	180	Metal Working Machines, Other, Stationary	

161	180	Milling Machines	
162	180	Pallet Trucks, Lifts, Jacks, Hydraulic	
163	180	Saws, Stationary	
164	180	Scales	
165	180	Shapers, Joiners, Planers, Stationary	
166	180	Sharpeners, Stationary	
167	180	Shears	
168	180	Textile Machinery	
169	180	Wood Working Machines, Other, Stationary	
170	84	Tools	
175	84	Agricultural Equipment	
179	84	Office Machines	
180	84	Miscellaneous Machines	
182	84	Weather Equipment	
189	84	Cosmetology	
190	84	Printing Machines & Bookbinding Equipment	
195	84	Kitchen Appliances & Equipment	
196	84	Laundry Equipment	
197	84	Building Maintenance & Safety Equipment	
198	108	Portable Building	
200	120	Other Furniture & Equipment	
201	60	Supercomputer	
202	96	Mainframe Computer & Peripherals	
203	72	Servers, Minicomputers	
204	72	Desktop CPU (not Apple)	Y
205	60	Peripheral Devices Microcomputer: Disk, Tape, Optical	
208	84	Printer (not portable)	Y
209	72	Terminal, Monitor	
210	72	Controllers: Tape, Disk, Terminal	
213	60	Other Computer Hardware	
214	72	CPU Desktop - Apple	Y
215	36	Docking Station	
218	72	Data Projectors	
240	84	Security System - Card Reader, Camera and Monitor (not built-in)	
241	36	Image Scanner	
242	72	Barcode Scanner	
245	96	Power Supply, Battery, Generator	
246	36	Uninterruptible Power Supply	
250	60	Modem, External	
251	60	Digital and Channel Service Units	

252	60	Multiplexer, MAU	
254	60	Communication Controllers	
255	60	Protocol Converters	
256	60	VSAT S	
257	60	Data Communications Diagnostic Systems	
258	60	Other Communications Hardware	
259	60	LAN/Wan Switching - Hubs, Switches & Routers	
260	120	Computer Equipment Racks, Shelving, Chassis	
284	72	Portable CPU (not Apple)	Y
288	84	Portable Printer	Y
294	72	Portable Apple CPU	Y
307	60	Purchased Software	
308	60	Internally Developed Software	
310	60	Customized Software (such as ISAS)	
311	72	Enterprise Software	
500	60	State Owned Fiber Optics	
501	132	Amplifiers (all types)	
502	108	Analyzer (all types)	
503	120	Autoclaves and Sterilizers	
504	168	Balance	Y
505	132	Baths, Water and Shakers	
506	168	Animal Cages & Accessories	
507	132	Centrifuge	Y
508	144	Chromatograph	
509	132	Cryostat	
510	132	Counter Laboratory Assembly	
511	120	Densitometer	
512	156	Electronic Module	
513	120	Electrophoresis Apparatus	
514	144	Evaporators	
515	168	Fraction Collector	
516	180	Freeze Dryers & Accessories	
517	108	Freezer (lab)	
518	144	Homogenizer	
519	168	Hood (all types)	
520	120	Ice Machines (lab)	
521	168	Incubators & Accessories	Y
522	72	Isolator	
523	144	Micromanipulator	
524	144	Meters, Gauges, Indicators	
525	180	Microscopes & Accessories	Y

526	168	Micro Tomes, Diamond Knives, Sharpeners	
527	120	Optical Equipment	
528	180	Oscilloscope	Y
529	96	Ovens and Ranges (lab)	
530	120	Pumps	
531	180	Recording Systems	
532	144	Refrigerators (lab)	
533	168	Rotors and Heads	
534	108	Scan Systems	
535	180	Scintillation Systems	
536	144	Ultrasound Equipment	
537	120	Spectrofluorometer	
538	120	Spectrometer	
539	168	Spectrophotometer	
540	144	Stereotaxic Instrument & Accessories	
541	144	Stimulator	
542	180	Tables, Dissecting, Operating, Balancing	
543	120	Tanks, Containers, Chambers (all types)	
544	156	Water Purification	
545	132	X-Ray Equipment	
546	84	Miss Lab & Scientific Equipment	
547	144	Patient Monitoring Systems	
548	180	Breathing Apparatus, Respirator	
549	144	Defibrillator	
550	180	EKG/ECG/EEG Apparatus	
551	180	Dialysis Equipment	
552	96	Clinical Diagnostic Instruments	
553	120	Table (exam)	
554	132	Dental Equipment	
555	120	Wheelchairs	
556	120	Miscellaneous Surgical Instruments	
557	84	Patient Care Miscellaneous	
675	36	PBX, KSU, Voice Mail, Phone System	
678	36	Automatic Call Distributors	
700	36	Phone Equipment (other than systems)	Y
701	60	Passenger Cars	
702	120	Trucks (26,001 lbs and over GVWR)	
703	96	Buses (up to 15 passengers)	
704	60	Motorcycles	
705	60	Vehicle Inventory Components/Life 5 Yrs	
706	120	Vehicle Inventory Components/Life 10 Yrs	

707	84	Sports Utility Vehicles	
708	84	Vans, Cargo & Passenger	
709	84	Light Trucks (under 8,600 lbs GVWR)	
710	96	Mounted Equipment with Truck Chassis	
711	120	Self-Propelled Roadway Equipment	
712	120	Trailers	
713	120	Towed Roadway Equipment	
714	60	Light/Medium Trucks (8,601 - 14,999 lbs. GVWR)	
715	60	Medium Trucks (15,000 - 26,000 lbs GVWR)	
716	84	Mini Vans	
718	96	Buses (16 - 28 passengers)	
719	120	Buses (29 passengers and over)	
720	120	Other Equipment: Forklift, Grader, Other	
721	120	Boat (20 ft and longer)	
722	120	Boat (shorter than 20 ft)	
723	120	Boat (accessories, motors)	
724	480	Ferries	
725	60	Marine Equipment	
730	120	Boat (other, canoe, rowboat)	
731	120	Aircraft (jet)	
732	120	Airplane (single engine, propeller)	
733	120	Airplane (multiple engine, propeller)	
734	120	Aircraft (helicopters)	
750	120	Other Aircraft	
751	120	Books & Reference Materials	
752	N/A	Library Books & Reference Materials	
801	120	Works of Art, Historical Treasures (Depreciable)	
802	N/A	Works of Art, Historical Treasures (Not Depreciable)	
851	84	Horses	
852	84	Cows	
853	84	Sheep	
854	84	Swine	
925	84	Other Animals	

Controlled Property Useful Lives		
Class	Useful Life (months)	Personal Property - Class Code Description
106	120	Hand Guns
107	120	Rifles
121	84	Fax Machines, Telecopy
129	84	Stereo Systems

130	84	Cameras
131	84	TV, VCR, Camcorder, Laserdisc Player
204	72	Desktop CPU- not Apple
208	84	Printer (not portable)
214	72	CPU Desktop – Apple
284	72	Portable CPU - not apple
288	84	Portable Printer
294	72	Portable Apple CPU
504	168	Balance
507	132	Centrifuge
521	168	Incubators & Accessories
525	180	Microscopes & Accessories
528	180	Oscilloscope

Real Property Useful Lives		
Class	Useful Life (months) <u>1</u>	Real Property - Class Code Description
001	N/A	Land and Land Improvements
002	N/A	Land: Right of Way
003	276	Facilities and Other Improvements
004	300	F&OI Fencing and Gates
005	120	F&OI Landscaping
006	240	F&OI Parking Lots/Driveways/Parking Barriers
007	180	F&OI Outside Sprinkler Systems
008	144	F&OI Recreation Areas & Athletic Fields (including bleachers)
009	240	F&OI Golf Course Facilities
010	132	F&OI Paths and Trails
011	180	F&OI Septic Systems
012	540	F&OI Stadium
013	264	F&OI Swimming Pools, Tennis Courts
014	240	F&OI Fountains
015	720	F&OI Plazas and Pavilions
016	240	F&OI Retaining Walls
030	264	Building and Building Improvements
031	360	Building Exterior: Residential
032	360	Building Exterior: Office
033	360	Building Exterior: Correctional Facilities
034	360	Building Exterior: Farm
035	360	Building Exterior: Storage or Warehouse
036	360	Building Exterior: Garage or hangar

037	360	Building Exterior: Hospital
038	360	Building Exterior: Education
039	360	Building Exterior: Research
040	360	Building Exterior: Museum
041	360	Building Exterior: Chilling station/Boiler
042	360	Building Exterior: Clinics
043	240	Building Interior: Elevator
044	180	Building Interior: Carpet
045	240	Building Interior: Modular/Fixed furniture
046	240	Building Interior: Sprinkler system
047	240	Building Interior: Electrical
048	120	Building Interior: Roof
049	60	Building Interior: Curtains and drapes
050	240	Building Interior: Water system
051	180	Building Interior: Heating/Cooling system/Air circulation
052	120	Building Interior: Security
053	120	Building Interior: Cabling
054	120	Building Interior: Fire alarm system
055	312	Infrastructure & Infrastructure Improvements
056	Modified	Infrastructure: Highway System & Rest areas
057	240	Infrastructure: Road/ Street (curbs, gutters)
058	420	Infrastructure: Bridge - Concrete Girder (Pan)
059	240	Infrastructure: Bridge - Concrete Slab
060	420	Infrastructure: Bridge – Culvert
061	360	Infrastructure: Bridge - Pre-stressed Girder (Box)
062	300	Infrastructure: Bridge - Pre-stressed Girder
063	300	Infrastructure: Bridge - Steel Girder
064	540	Infrastructure: Bridge - Steel Truss Category One
065	540	Infrastructure: Bridge - Steel Truss Category Two
066	300	Infrastructure: Bridge - Timber Stringer
067	240	Infrastructure: Sewer (Sanitary, Storm), Infrastructure: Canal
068	120	Infrastructure: Railroad