Capital Asset Financial Statement Category	Capital Asset Class	Individual Capital Assets within Class	Useful Life	Assigned Asset Profile
Buildings and Building Components	Building Structures	Reinforced Concrete Buildings	40 years	B_Bldg40
	Building Structures	Outdoor stadiums	40 years	B_Bldg40
	Building Structures	Multilevel concrete frame parking structures	40 years	B_Bldg40
	Building Structures	Wood and masonry, a residence	30 years	B_Bldg30
	Building Structures	Agriculture structures (barns, silos, pens)	25 years	B_Bldg25
	Building Structures	Metal buildings (warehouse, etc.)	25 years	B_Bldg25
	Building Structures	Steel parking structures	25 years	B_Bldg25
	Building Structures	All other building structures	40 years	B_Bldg40
	Mechanical and Heating Ventilation & Air Conditioning (HVAC)	Chillers	25 years	B_HVAC25
	Mechanical and HVAC	Pumps and compressors	25 years	B_HVAC25
	Mechanical and HVAC	Electric motors	25 years	B_HVAC25
	Mechanical and HVAC	Boilers	30 years	B_HVAC30
	Mechanical and HVAC	Steam turbines	30 years	B_HVAC30
	Mechanical and HVAC	Cooling towers	20 years	B_HVAC20
	Mechanical and HVAC	Rooftop HVAC packaged unit	15 years	B_HVAC15
	Mechanical and HVAC	All other mechanical and heating ventilation and air conditioning	25 years	B_HVAC25
	Electrical	Inside power circuits, data cabling, and control wiring	25 years	B_Elect25
	Electrical	Transformers	20 years	B_Elect20
	Electrical	High voltage switches, bus ducts, capacitors	20 years	B_Elect20
	Electrical	Light fixtures	15 years	B_Elect15
	Electrical	All other electrical	25 years	B_Elect25
	Plumbing	All plumbing	25 years	B_Plumb25
	Roof Types	Built up	25 years	B_Roof25
	Roof Types	Metal	25 years	B_Roof25
	Roof Types	Slate	40 years	B_Roof40
	Roof Types	Composite shingle	15 years	B_Roof15
	Roof Types	Rubber and Elastomeric	15 years	B_Roof15
	Windows and Doors	All windows and doors	15 years	B_WinDr15
	Floor Finishes	Vinyl and carpet	10 years	B_Floor10
	Floor Finishes	Tile	15 years	B_Floor15
	Floor Finishes	Wood, ceramic tile, quarry tile, porcelain tile, terrazzo	40 years	B_Floor40
	Wall Finishes	All wall finishes	10 years	B_Wall10
	Elevators	All elevators	20 years	B_Elev20
	Escalators	All escalators	10 years	B_Escal10
	Other Fixed Equipment	Coat rack	15 years	B_OFixed15
	Other Fixed Equipment	Consoles	15 years	B_OFixed15
	Other Fixed Equipment	Counters, built in	15 years	B_OFixed15
	Other Fixed Equipment	Curtains and drapes	15 years	B_OFixed15
	Other Fixed Equipment	Fire protection hoods	15 years	B_OFixed15
	Other Fixed Equipment	Lockers, built in	15 years	B_OFixed15
	Other Fixed Equipment	Mailboxes, built in	15 years	B_OFixed15
	Other Fixed Equipment	Mirrors, traffic and/or all wall mounted	15 years	B_OFixed15
	Other Fixed Equipment	Sink and drain board	15 years	B_OFixed15
	Other Fixed Equipment	Telephone enclosure	15 years	B_OFixed15
	Other Fixed Equipment	Wardrobes and vanities, built in	15 years	B_OFixed15
	Other Fixed Equipment	All other fixed equipment	15 years	B_OFixed15
Infrastructure Assets	Infrastructure Assets	Fencing, wire and wood	8 years	Infra8
	Infrastructure Assets	Paving, gravel and asphalt	8 years	Infra8
	Infrastructure Assets	Shrubs and lawns	8 years	Infra8
	Infrastructure Assets	Snowmelt system	8 years	Infra8
	Infrastructure Assets	Turf, artificial	8 years	Infra8
	Infrastructure Assets	Landscaping	10 years	Infra10
	Infrastructure Assets	Signage, metal or electric	10 years	Infra10
	Infrastructure Assets	Fencing, chain link	15 years	Infra15
	Infrastructure Assets	Guard rails	15 years	Infra15
	Infrastructure Assets	Lawn sprinkler system	15 years	Infra15

Capital Asset Financial Statement Category	Capital Asset Class	Individual Capital Assets within Class	Useful Life	Assigned Asset Profile
	Infrastructure Assets	Paving, concrete	15 years	Infra15
	Infrastructure Assets	Septic system	15 years	Infra15
	Infrastructure Assets	Lighting, campus	15 years	Infra15
	Infrastructure Assets	Flagpole	20 years	Infra20
	Infrastructure Assets	Parking lot, open	20 years	Infra20
	Infrastructure Assets	Paving, brick	20 years	Infra20
	Infrastructure Assets	Trees	20 years	Infra20
	Infrastructure Assets	Water waste system	20 years	Infra20
	Infrastructure Assets	Steam lines	20 years	Infra20
	Infrastructure Assets	Fencing, brick/stone	25 years	Infra25
	Infrastructure Assets	Sewer lines	25 years	Infra25
	Infrastructure Assets	Telephone distribution lines	25 years	Infra25
	Infrastructure Assets	Water lines	25 years	Infra25
	Infrastructure Assets	Water wells	25 years	Infra25
	Infrastructure Assets	Electrical data and telephone duct banks	25 years	Infra25

Capital Asset Financial Statement Category	Capital Asset Class	NIGP Code	Individual Capital Assets within Class	Useful Life	Assigned Asset Profile
Equipment	Agricultural Equipment	825	Stockman equipment and supplies	7 years	E_AGRI07
Equipment	Agricultural Equipment	20	Agricultural equipment, implements, and accessories	15 years	E_AGRI15
Equipment	Agricultural Equipment	22	Agricultural implements/accessories	15 years	E_AGRI15
Equipment	Agricultural Equipment	780	Scales and weighing equipment	15 years	E_AGRI15
Equipment	Computers	N/A	Computer/Software greater than $100,000 – Hospital ONLY	3 years	C_COMP03
Equipment	Computers	204	Computers hardware and peripherals for micro computers	5 years	E_COMP05
Equipment	Computers	206	Computer hardware and peripherals for mini and mainframe computers	5 years	E_COMP05
Equipment	Computers	207	Computer accessories and supplies	5 years	E_COMP05
Equipment	Computers	208	Computer software for microcomputers (preprogrammed)	5 years	E_COMP05
Equipment	Computers	209	Computer software for mini & mainframe computers (preprogrammed)	5 years	E_COMP05
Equipment	Computers	N/A	Computer Software greater than $100,000	10 years	E_COMP10
Equipment	Laboratory Equipment	898	X-ray/radiological equipment	7 years	E_LAB07
Equipment	Laboratory Equipment	175	Chemical lab equipment and supplies	10 years	E_LAB10
Equipment	Laboratory Equipment	495	Lab and field equipment and supplies	10 years	E_LAB10
Equipment	Laboratory Equipment	490	Lab equipment and accessories	10 years	E_LAB10
Equipment	Laboratory Equipment	493	Lab equipment and accessories biochemistry	10 years	E_LAB10
Equipment	Laboratory Equipment	415	Lab furniture	10 years	E_LAB10
Equipment	Laboratory Equipment	875	Veterinary equipment	10 years	E_LAB10
Equipment	Operational Equipment	65	Automotive bodies accessories	7 years	E_OPER07
Equipment	Operational Equipment	60	Automotive maintenance items	7 years	E_OPER07
Equipment	Operational Equipment	90	Bakery equipment – commercial	7 years	E_OPER07
Equipment	Operational Equipment	195	Clocks, timers and watches	7 years	E_OPER07
Equipment	Operational Equipment	260	Dental equipment and supplies	7 years	E_OPER07
Equipment	Operational Equipment	285	Electrical equipment/supplies	7 years	E_OPER07
Equipment	Operational Equipment	287	Electronic components	7 years	E_OPER07
Equipment	Operational Equipment	290	Energy collecting equipment and accessories	7 years	E_OPER07
Equipment	Operational Equipment	320	Fastening, packaging, strapping, typing equipment	7 years	E_OPER07
Equipment	Operational Equipment	340	Fire protection equipment	7 years	E_OPER07
Equipment	Operational Equipment	345	First aid/safety equipment	7 years	E_OPER07
Equipment	Operational Equipment	360	Floor covering equipment	7 years	E_OPER07
Equipment	Operational Equipment	365	Floor maintenance machines, parts and accessories	7 years	E_OPER07
Equipment	Operational Equipment	420	Furniture: cafeteria, chapel and residence halls	7 years	E_OPER07
Equipment	Operational Equipment	410	Furniture: health care and hospital facilities	7 years	E_OPER07
Equipment	Operational Equipment	425	Furniture: office	7 years	E_OPER07
Equipment	Operational Equipment	515	Lawn maintenance equipment and accessories	7 years	E_OPER07
Equipment	Operational Equipment	525	Library and archival equipment	7 years	E_OPER07
Equipment	Operational Equipment	575	Microfiche and microfilm equipment	7 years	E_OPER07

Capital Asset Financial Statement Category	Capital Asset Class	NIGP Code	Individual Capital Assets within Class	Useful Life	Assigned Asset Profile
Equipment	Operational Equipment	600	Office machines, equipment and accessories	7 years	E_OPER07
Equipment	Operational Equipment	605	Office mechanical aids/small machines	7 years	E_OPER07
Equipment	Operational Equipment	625	Optical equipment, accessories	7 years	E_OPER07
Equipment	Operational Equipment	635	Painting equipment/accessories	7 years	E_OPER07
Equipment	Operational Equipment	655	Photographic equipment/supplies	7 years	E_OPER07
Equipment	Operational Equipment	665	Plastics, resins, fiberglass: constr, forming, laminating and mold equip	7 years	E_OPER07
Equipment	Operational Equipment	680	Police equipment and supplies	7 years	E_OPER07
Equipment	Operational Equipment	685	Poultry equipment	7 years	E_OPER07
Equipment	Operational Equipment	720	Pumping equipment/accessories	7 years	E_OPER07
Equipment	Operational Equipment	803	Sound system, components	7 years	E_OPER07
Equipment	Operational Equipment	805	Sporting and athletic goods	7 years	E_OPER07
Equipment	Operational Equipment	830	Tanks (metal, wood, synthetic)	7 years	E_OPER07
Equipment	Operational Equipment	855	Theatrical equipment	7 years	E_OPER07
Equipment	Operational Equipment	840	TV equipment and accessories	7 years	E_OPER07
Equipment	Operational Equipment	880	Visual education equipment	7 years	E_OPER07
Equipment	Operational Equipment	31	A/C, heating, ventilating	10 years	E_OPER10
Equipment	Operational Equipment	15	Addressing, copying, mimeograph	10 years	E_OPER10
Equipment	Operational Equipment	37	Amusement, decorations, entertainment, toys, etc.	10 years	E_OPER10
Equipment	Operational Equipment	45	Appliances and equipment	10 years	E_OPER10
Equipment	Operational Equipment	75	Automotive shop equipment	10 years	E_OPER10
Equipment	Operational Equipment	120	Boats, motors, marine supplies	10 years	E_OPER10
Equipment	Operational Equipment	160	Butcher shop and meat processing equipment	10 years	E_OPER10
Equipment	Operational Equipment	165	Cafeteria and kitchen equipment, commercial	10 years	E_OPER10
Equipment	Operational Equipment	220	Controlling, indicating, measuring	10 years	E_OPER10
Equipment	Operational Equipment	225	Cooler, drinking water (water fountains)	10 years	E_OPER10
Equipment	Operational Equipment	370	Good processing, oven/smokehouse	10 years	E_OPER10
Equipment	Operational Equipment	400	Foundry casting/equipment	10 years	E_OPER10
Equipment	Operational Equipment	430	Gases, containers, storage equipment	10 years	E_OPER10
Equipment	Operational Equipment	475	Hospital/surgical/related equipment	10 years	E_OPER10
Equipment	Operational Equipment	465	Hospital/surgical equipment	10 years	E_OPER10
Equipment	Operational Equipment	470	Hospital equipment – mobility	10 years	E_OPER10
Equipment	Operational Equipment	500	Laundry/dry cleaning equipment	10 years	E_OPER10
Equipment	Operational Equipment	545	Machinery and hardware, industrial	10 years	E_OPER10
Equipment	Operational Equipment	560	Material handling and storage equipment	10 years	E_OPER10
Equipment	Operational Equipment	578	Misc. products	10 years	E_OPER10
Equipment	Operational Equipment	595	Nursery stock, equipment	10 years	E_OPER10
Equipment	Operational Equipment	700	Printing plant equipment and supplies	10 years	E_OPER10
Equipment	Operational Equipment	710	Prosthetic devices, hearing aids	10 years	E_OPER10
Equipment	Operational Equipment	730	Radio communication – telecommunication	10 years	E_OPER10
Equipment	Operational Equipment	725	Radio communication, telephone, and telecom	10 years	E_OPER10
Equipment	Operational Equipment	740	Refrigeration equipment and accessories	10 years	E_OPER10
Equipment	Operational Equipment	785	School equipment	10 years	E_OPER10
Equipment	Operational Equipment	801	Signs, sign materials, sign making equipment and supplies	10 years	E_OPER10

Capital Asset Financial Statement Category	Capital Asset Class	NIGP Code	Individual Capital Assets within Class	Useful Life	Assigned Asset Profile
Equipment	Operational Equipment	810	Spraying equipment	10 years	E_OPER10
Equipment	Operational Equipment	845	Testing apparatus and instruments	10 years	E_OPER10
Equipment	Operational Equipment	895	Welding equipment and supplies	10 years	E_OPER10
Equipment	Operational Equipment	25	Air compressor/accessories	15 years	E_OPER15
Equipment	Operational Equipment	305	Engineering, surveying equipment	15 years	E_OPER15
Equipment	Operational Equipment	765	Road and highway equipment	15 years	E_OPER15
Equipment	Operational Equipment	760	Road and highway equipment: earth handling	15 years	E_OPER15
Equipment	Operational Equipment	755	Road and highway equipment and parts: asphalt	15 years	E_OPER15
Equipment	Operational Equipment	795	Sewing room/textile machinery	15 years	E_OPER15
Equipment	Operational Equipment	820	Steam and hot water boilers/steam heat	15 years	E_OPER15
Equipment	Operational Equipment	890	Water/sewer treatment equipment	15 years	E_OPER15
Equipment	Operational Equipment	580	Musical instruments, accessories and supplies	17 years	E_OPER17
Equipment	Vehicles and Trailers	70	High mileage and/or high usage light cars and trucks	5 years	E_VEH05
Equipment	Vehicles and Trailers	70	Low mileage and/or low usage light cars and trucks	7 years	E_VEH07
Equipment	Vehicles and Trailers	70	Heavy duty trucks	15 years	E_VEH15
Equipment	Vehicles and Trailers	70	Trailers	6 years	E_TRAIL06
Library	Library Materials-Exhaustible	715	Library Books and Materials-Exhaustible	20 years	LIBRARY