

ASTY Code		Allow Depr	Standard Life	Depr Code	Capitalization Threshold
AE	An Expendable Asset	N			

	Buildings				
BE	BLDG-Physical Education (Athletics)	Y	50	SL	\$100,000
BG	BLDG-Gen Ed, Admin, Instr & Research	Y	50	SL	\$100,000
BH	BLDG-Health Service	Y	50	SL	\$100,000
BL	BLDG-Library & Museums	Y	50	SL	\$100,000
BP	BLDG-Parking	Y	50	SL	\$100,000
BR	BLDG-Residence & Dining Halls (UHDS)	Y	50	SL	\$100,000
BS	BLDG-Student Activities	Y	50	SL	\$100,000

	Major Improvements to Buildings				
CE	BLMI-Physical Education (Athletics)	Y	25	SL	\$100,000
CG	BLMI-Gen Ed, Admin, Instruction & Research	Y	25	SL	\$100,000
CH	BLMI-Health Service	Y	25	SL	\$100,000
CL	BLMI-Library & Museums	Y	25	SL	\$100,000
CP	BLMI-Parking	Y	25	SL	\$100,000
CR	BLMI-Residence & Dining Halls (UHDS)	Y	25	SL	\$100,000
CS	BLMI-Student Activities	Y	25	SL	\$100,000

	Major Renovations/Additions to Buildings*				
DE	BLMI-Physical Education (Athletics)	Y	50	SL	\$100,000
DG	BLMI-Gen Ed, Admin, Instruction & Research	Y	50	SL	\$100,000
DH	BLMI-Health Service	Y	50	SL	\$100,000
DL	BLMI-Library & Museums	Y	50	SL	\$100,000
DP	BLMI-Parking	Y	50	SL	\$100,000
DR	BLMI-Residence & Dining Halls (UHDS)	Y	50	SL	\$100,000
DS	BLMI-Student Activities	Y	50	SL	\$100,000

* Asset is independently identifiable from their original associated building or renovation impacts over 50% of the square footage of the original existing building.

	Infrastructure and Improvements Other than Buildings				
IE	INF/IOTB-Electrical Distribution Systems	Y	20	SL	\$50,000
IO	INF/IOTB-Other	Y	10	SL	\$50,000
IP	INF/IOTB-Personal Property in Tunnels	Y	10	SL	\$50,000
IR	INF/IOTB-Streets	Y	15	SL	\$50,000
IS	INF/IOTB-Sewer Systems	Y	15	SL	\$50,000
IT	INF/IOTB-Telecommunications Systems	Y	15	SL	\$50,000
IU	INF/IOTB-Tunnels	Y	20	SL	\$50,000
IW	INF/IOTB-Water Distribution Systems	Y	20	SL	\$50,000

	Land/Land Improvements				
LA	LAND-Non-Depreciable	N			
LD	LAND-Depreciable Improvements	Y	15	SL	\$100,000

	Non-Expendable Assets**				
NA	NONEXP-Art/Exceptional	N			\$5,000
NB	NONEXP-Laboratory	Y	8	SL	\$5,000
NC	NONEXP-Classroom	Y	8	SL	\$5,000
ND	NONEXP-Dental	Y	5	SL	\$5,000
NE	NONEXP-Farm Equipment	Y	8	SL	\$5,000
NF	NONEXP-Furniture/Fixture/Furnishings*	Y	8	SL	\$5,000
NG	NONEXP-General Machinery & Tools	Y	8	SL	\$5,000
NH	NONEXP-Hospital/Medical	Y	5	SL	\$5,000
NI	NONEXP-Athletic & PE	Y	7	SL	\$5,000

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NJ	NONEXP-AIRCRAFT(USED)	Y	10	SL	\$5,000
NK	NONEXP-Kitchen	Y	7	SL	\$5,000
NL	NONEXP-Library Books & Periodicals	Y	10	SL	\$5,000
NM	NONEXP-Museum	N			
NN	NONEXP-Musical Instruments	Y	7	SL	\$5,000
NO	NONEXP-Office Equipment	Y	8	SL	\$5,000
NP	NONEXP-Printing (Electronic)	Y	7	SL	\$5,000
NQ	NONEXP-Printing (Mechanical)	Y	11	SL	\$5,000
NR	NONEXP-Radio/Record/Slide/Film & A/V	Y	5	SL	\$5,000
NS	NONEXP-Animals	Y	5	SL	\$5,000
NT	NONEXP-Computers/Peripherals	Y	5	SL	\$5,000
NU	NONEXP-Uniforms/Apparel/Costumes	Y	5	SL	\$5,000
NV	NONEXP-Autos	Y	5	SL	\$0
NW	NONEXP-Marine	Y	10	SL	\$5,000
NX	NONEXP-Autos (Used)	Y	3	SL	\$0
NY	NONEXP-Trucks	Y	10	SL	\$0
NZ	NONEXP-Trucks (Used)	Y	7	SL	\$0
US	INTA-Computer Software	Y	0	SL	\$100,000
**	<i>For standalone assets only</i>				

		Componentized Buildings			Major Improvements to Componentized Buildings		
		Defined Code for Ptag#	Useful Life (in years)	Gen Ed,Admin, Instr, Research	Library, Museums	Gen Ed,Admin, Instr, Research	Library, Museums
Component							
Building Shell	Construction Exterior	CE	50	HG	HL	JG	JL
	Foundation	FD	50	HG	HL	JG	JL
	Floor Structure	FS	50	HG	HL	JG	JL
	Roof Structure	RS	50	HG	HL	JG	JL
	Steel Frame	SF	50	HG	HL	JG	JL
	Site Preparation	SP	50	HG	HL	JG	JL
	Walls-Exterior	WE	50	HG	HL	JG	JL
Building Finishes	Construction Interior	CI	20	OG	OL	PG	PL
	Floor Cover	FL	20	OG	OL	PG	PL
	Roof Cover	RC	20	OG	OL	PG	PL
Building Services Systems	Electric	EL	23	KG	KL	MG	ML
	Elevators	EV	23	KG	KL	MG	ML
	Fire Protection	FP	23	KG	KL	MG	ML
	Heating, Ventilation & AC	HV	23	KG	KL	MG	ML
	Plumbing	PG	23	KG	KL	MG	ML
	Fixed Equipment 30 year	FE	30	UG	UL		
Fixed Equipment	Fixed Equipment 20 year	FA	20	OG	OL		
	Fixed Equipment 15 year	FB	15	QG	QL		
	Fixed Equipment 10 year	FC	10	SG	SL		
	IT & Network Infrastructure	FI	10	SG	SL		