

AP 8.550, Capitalization of Property, Plant, and Equipment - Attachment 2

Depreciation Schedules by Asset Classification

Asset Type Code	Asset Type Description	Useful Life
000001	LAND	0
000300	BLDG-Initial Acquisition	39
000301	BLDG- Heat/Vent/AC System (HVAC)	23
000302	BLDG-Betterment	39
000303	BLDG-Lighting/Electrical Service	23
000304	BLDG-Elevators/Escalators	39
000305	BLDG-Site Preparation	100
000306	BLDG-Piping & Plumbing	23
000307	BLDG-Roof	20
000308	BLDG-Roof Structure	39
000309	BLDG-Foundation	100
000310	BLDG-Frame	39
000311	BLDG-Construction Exterior	39
000312	BLDG-Construction Interior	20
000313	BLDG-Fixed Equipment	15
000314	BLDG-Floor Cover	15
000315	BLDG-Fire Protection	23
000316	BLDG-Floor Structure	39
000317	BLDG-25 Year Depreciation	25
000318	BLDG-JABSOM Structural Shell	39
000319	BLDG-JABSOM Interior Finish	15
000320	BLDG-JABSOM Floor Covering (Tile/Stone)	30
000321	BLDG-JABSOM Floor Covering (all other)	15
000322	BLDG-JABSOM Roof Covering	15
000323	BLDG-JABSOM Elevator System	20
000324	BLDG-JABSOM Fire Protection System	20
000325	BLDG-JABSOM Electrical/Lighting System	20
000326	BLDG-JABSOM Plumbing System	20
000327	BLDG-JABSOM Heat/Vent/AC System (HVAC)	10
000328	BLDG-JABSOM Fixed Equipment 15 years	15
000329	BLDG-JABSOM Fixed Equipment 10 years	10
000701	LAND IMPR-Parking Lot	20
000704	LAND IMPR-Fence	20
000705	LAND IMPR-Landscaping	20
000706	LAND IMPR-Other Structure	20
000708	LAND IMPR-JABSOM Leasehold site	57
000709	LAND IMPR-JABSOM Leasehold Prop of Others	57
000710	LAND IMPR-JABSOM Leasehold Structural	20

Asset Type Code	Asset Type Description	Useful Life
000800	INFR-Street/Road/Walkways	12
000801	INFR-Sewer/Water System	23
000802	INFR-Street/Walkway Lighting	23
000803	INFR-Utility System	23
000804	INFR-Underground Tunnel	30
000900	CONSTR IN PROG-Land Improvement	0
000901	CONSTR IN PROG-Building	0
000902	CONSTR IN PROG-Capital Moveable Equipment	0
000904	CONSTR IN PROG-Infrastructure	0
100000	Moveable Asset Not Yet Received	0
100001	Controlled Property Agency/Other Owned	0
100002	Controlled Property Federal Owned	0
100003	Controlled Property Firearms/Weapons	0
101000	Office Machine	5
101001	Photocopying, Duplicating	5
101002	Fax Machine	10
101003	Air Conditioner	10
101004	Shelving, Files	10
101005	Cash Register	10
101006	Mail Service	10
120999	Office-Other	5
221000	Medical	10
221001	Stereo System	10
221002	Other Sound System	10
221003	Camera	10
221004	VCR, Television	10
221005	Other Audio Visual	10
221006	Projector	10
221007	Athletic, Recreational	10
221008	Photographic Accessory	10
221009	Musical Instrument	10
221010	Reader, Viewer	10
239999	Educational-Other	10
340000	Laboratory	10
340001	Microscope	10
340002	Refrigerator, Freezer, Ice Machine	10
340003	Scale, Balance	10
340004	Oven, Incubator, Hot Plate	10
340005	Chamber	10
340006	Telescope	25
340007	Tester	10
340008	Amplifier	10
340009	Measuring Instrument, Meter	10
340010	Marine	10
359999	Scientific-Other	10
460000	Computer-Personal	3
400001	Computer-Mini	3
460002	Computer-Mainframe	6

Asset Type Code	Asset Type Description	Useful Life
460003	Computer-Workstation	3
460004	Computer-Peripheral	3
460013	Scanner	3
460014	Monitor, Terminal	6
460015	Printer	6
460025	Power Supply	10
460026	Food Service	10
460027	Furniture	7
460028	Building Maintenance, Janitorial	10
460029	Motor, Generator	10
460030	Shop Machinery	10
460031	Communication	10
460032	Ground, Agricultural Maintenance	10
460033	Health, Safety, Security	10
460034	Pump	10
460035	Press (Printing)	10
460036	Storage Container	10
460135	Work of Art, Collection	100
460136	Artifact	100
460137	Weapon, Firearm	100
460138	JABSOM Kaka'ako 5 Years	5
460139	JABSOM Kaka'ako Audio Visual	5
460140	JABSOM Kaka'ako Information Technology	5
460200	Satellite	10
460201	Telephone System	10
460202	Security System	20
460203	Student Information System	20
460204	Software \$25,000+	10
460205	Time Warner Telecom Cables	15
460270	Other Information System	20
460271	Vehicle	10
460272	Vehicle-Trailer	10
460273	Vehicle-Bus	10
460283	Boat	18
460284	Boat-Research Vessel	25
460294	Aircraft-Jet	7
460295	Aircraft-Propeller	7
460296	Aircraft-Helicopter	7
460299	Aircraft-Other	7
480000	Lease Purchase	3
480003	Lease Purchase 3 Years	3
480005	Lease Purchase 5 Years	5
480006	Lease Purchase 6 Years	6
480007	Lease Purchase 7 Years	7
460010	Lease Purchase 10 Years	10
490000	Control Asset (GEC)	0
490001	Non-Capital	0