

## CAPITAL ASSETS -- SCHEDULE of USEFUL LIFE

Fix Asset Type	Asset Category	Asset Description	Dollar Threshold	Useful Life in Years
<b>LAND</b>				
LN	LAND	Land	ALL	ALL
MT-LN	LAND	Land	ALL	ALL
PG-LN	LAND	Land	ALL	ALL
SA-LN	LAND	Land	ALL	ALL
WB-LN	LAND	Land	ALL	ALL
<b>BUILDING AND BUILDING IMPROVEMENTS</b>				
<b>Building</b>				
BL	BL	Buildings	ALL	50-75
BL2	BL	Buildings	ALL	50-75
BL4	BL	Buildings	ALL	50-75
BL5	BL	Buildings	ALL	50-75
MT-BL	BL	Buildings	ALL	50-75
PG	BL	Buildings	ALL	50-75
<b>Building Improvements</b>				
BI198	BI	Building Improvements	\$25,000	30
BI200	BI	Building Improvements	\$25,000	30
MT-BI	BI	Building Improvements	\$25,000	30
PG-BI	BI	Building Improvements	\$25,000	30
<b>FURNITURE, FIXTURE AND EQUIPMENT (FF&amp;E)</b>				
<b>Equipment</b>				
EQ	EQAP	Appliances	\$5,000	12
	EQAU	Audio	\$5,000	10
	EQCO	Communication Equipment	\$5,000	10
	ITCA	Computer Accessory	\$5,000	5
	EQVE	Equipment - Vehicle	\$2,500	4
	EQHE	Health Services	\$5,000	7
	EQLI	Library	\$5,000	10
	EQME	Media	\$5,000	10
	ITMO	Monitor	\$5,000	5
	ITNE	Network (Non-Computer)	\$5,000	5
	EQOF	Office	\$5,000	7
	EQRE	Reprographic Services	\$5,000	10
	EQTO	Tools & Electrical Equipment	\$5,000	15
	EQVI	Video	\$5,000	7
CL	EQLI	Library	\$5,000	10
MT-EQ	EQAP	Appliances	\$5,000	12
	EQAU	Audio	\$5,000	10
	EQCO	Communication Equipment	\$5,000	10
	EQFI	Fitness and Recreation	\$5,000	10
	EQME	Media	\$5,000	10
	EQOF	Office	\$5,000	7
	EQTO	Tools & Electrical Equipment	\$5,000	15
	EQVI	Video	\$5,000	7
	FRRD	Residential	\$5,000	15
	IT	EQAU	Audio	\$5,000
EQME		Media	\$5,000	10
EQTO		Tools & Electrical Equipment	\$5,000	15
FROF		Office	\$5,000	15
ITCA		Computer Accessory	\$5,000	5
ITCO		Computers	\$5,000	5
ITDR		Drive	\$5,000	5
ITMO		Monitor	\$5,000	5
ITNE		Network (Non-Computer)	\$5,000	5
ITPR		Printer	\$5,000	5
ITSC		Scanner	\$5,000	5
MT-IT	ITCA	Computer Accessory	\$5,000	5
	ITCO	Computers	\$5,000	5
	ITDR	Drive	\$5,000	5
	ITMO	Monitor	\$5,000	5
	ITNE	Network (Non-Computer)	\$5,000	5
ITPR	Printer	\$5,000	5	
<b>Furniture</b>				
FR	EQAP	Appliances	\$5,000	12
	FRCL	Classroom	\$5,000	15
	FRLI	Library	\$5,000	15
	EQOF	Office	\$5,000	7
	FROF	Office	\$5,000	15
	FRPA	Public Areas	\$5,000	15
MT-FR	EQTO	Tools & Electrical Equipment	\$5,000	15
	EQOF	Office	\$5,000	7
	FROF	Office	\$5,000	15
	FRPA	Public Areas	\$5,000	15
FRRD	Residential	\$5,000	15	
<b>Software</b>				
SO	SO	Software	25,000	10
<b>Library books</b>				
CL/CLD <sup>1</sup>	CLLB <sup>1</sup>	Library Books <sup>1</sup>	\$25,000	20*
<b>Works of Art</b>				
CA	CLWA	Works of Art	ALL	ALL
<b>Intangible Asset</b>				
IA	INTA	Intangible Assets	\$5,000	3 or more

## Note:

(1) Cost-Based Method, as fully described in the College's Financial Policy and Procedure Manual, Section 15, Capital Assets, specifically, section 15.8.3, Library Books.