

Useful Life Schedule for Capital Assets

EXHIBIT Z

Asset Type	Asset Category	Asset	Description	Dollar Threshold	Useful Life in Years
LI	CLLB		Land Improvements	\$25,000	20
BI	BL		Buildings	ALL	50-75
MT-BI	BL		Buildings-McAllister Tower	ALL	50-75
BL	BL		Building Improvements	\$25,000	30
MT-BL	BL		Building Improvements-McAllister Tower	\$25,000	30
SO	SOFT		Software	\$25,000	10
MT-SO	SOFT		Software-McAllister Tower	\$25,000	10
CL	CLLB		Library books	Cost-Based Method (1)	15
<b>Furniture and Equipment</b>					
EQ	FRCL		Classroom furniture	\$ 5,000	15
MT-EQ	FRLI		Library furniture	\$ 5,000	15
FR	FROF		Office furniture	\$ 5,000	15
MT-FR	FRPA		Public area furniture	\$ 5,000	15
IT	FRRD		Residential furniture	\$ 5,000	15
MT-IT	EQTO		Tools	\$ 5,000	15
	EQAP		Appliances, including kitchen appliances and custodial equipment	\$ 5,000	12
	EQAU		Audio, including audio equipment for classroom	\$ 5,000	10
	EQCO		Communication equipment, including radios	\$ 5,000	10
	EQFI		Fitness equipment	\$ 5,000	10
	EQRE		Reprographics equipment	\$ 5,000	10
	EQLI		Specialized library equipment, including bindry trucks and security gates	\$ 5,000	10
	EQME		Specialized media equipment, other than audio visual - e.g. audio visual cart.	\$ 5,000	10
	EQHE		Health services equipment	\$ 5,000	7
	EQOF		Office equipment	\$ 5,000	7
	EQVI		Video equipment	\$ 5,000	7
	ITCA		Computer hardware accessories	\$ 5,000	5
	ITCO		CPUs	\$ 5,000	5
	ITDR		Drives	\$ 5,000	5
	ITMO		Monitors	\$ 5,000	5
	ITNE		Network equipment	\$ 5,000	5
	ITPR		Printers	\$ 5,000	5
	ITSC		Scanners	\$ 5,000	5
			Automobiles	\$ 2,500	4

(1) Cost-Based Method, as fully described in the College's *Financial Policy and Procedure Manual*, Section 14, Capital Assets, specifically, section 14.8, Library Books.