

UC Hastings College of the Law

EXHIBIT Z  
(Effective July 01, 2008)

Schedule of Useful Life for Capital Assets

Asset Type	Asset Category	Asset	Description	Dollar Threshold	Useful Life in Years	
LI	CLLB		Land Improvements	\$25,000 \$40,000	20	
BI	BL		Buildings	ALL	50 50-75	*
MT-BI	BL		Buildings-McAllister Tower	ALL	50 50-75	*
BL	BL		Building Improvements	\$25,000 \$40,000	50 30	*
MT-BL	BL		Building Improvements-McAllister Tower	\$25,000 \$40,000	50 30	*
SO	SOFT		Software	\$25,000 \$40,000	10	
MT-SO	SOFT		Software-McAllister Tower	\$25,000 \$40,000	10	
CL	CLLB		Library books	Cost-Based Method (1)	15	
<b>Furniture and Equipment</b>						
EQ	FRCL		Classroom furniture	\$2,500 \$4,000	15	
MT-EQ	FRLI		Library furniture	\$2,500 \$4,000	15	
FR	FROF		Office furniture	\$2,500 \$4,000	15	
MT-FR	FRPA		Public area furniture	\$2,500 \$4,000	15	
IT	FRRD		Residential furniture	\$2,500 \$4,000	15	
MT-IT	EQTO		Tools	\$2,500 \$4,000	15	
	EQAP		Appliances, including kitchen appliances and custodial equipment	\$2,500 \$4,000	12	
	EQAU		Audio, including audio equipment for classroom	\$2,500 \$4,000	10	
	EQCO		Communication equipment, including radios	\$2,500 \$4,000	10	
	EQFI		Fitness equipment	\$2,500 \$4,000	10	
	EQRE		Reprographics equipment	\$2,500 \$4,000	10	
	EQLI		Specialized library equipment, including bindry trucks and security gates	\$2,500 \$4,000	10	
	EQME		Specialized media equipment, other than audio visual - e.g. audio visual cart.	\$2,500 \$4,000	10	
	EQHE		Health services equipment	\$2,500 \$4,000	7	
	EQOF		Office equipment	\$2,500 \$4,000	7	
	EQVI		Video equipment	\$2,500 \$4,000	7	
	ITCA		Computer hardware accessories	\$2,500 \$4,000	5	
	ITCO		CPUs	\$2,500 \$4,000	5	
	ITDR		Drives	\$2,500 \$4,000	5	
	ITMO		Monitors	\$2,500 \$4,000	5	
	ITNE		Network equipment	\$2,500 \$4,000	5	
	ITPR		Printers	\$2,500 \$4,000	5	
	ITSC		Scanners	\$2,500 \$4,000	5	

(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.

\* Effective July 1, 2007; all other proposed changes to the useful life schedule will be effective July 1, 2008.