

CAPITALIZED AND CONTROLLED EQUIPMENT LISTING - Revised October 13, 2005

This is a listing of inventory items that are capitalized or controlled. If a "Y" is listed in the column after the description of the item, that item is controlled. The absence of a "Y" indicates that the item is a capitalized item. Items are either capitalized or controlled. The items are only tagged for inventory purposes when the acquisition cost of the item meets the threshold value in the last column. Items that are acquired for values below these values are not included in inventoried items. Items purchased from a "26" account are in a special category and do not adhere to the thresholds listed below; for those items please contact the inventory section to determine whether that item is inventoried.

CLASS CODE	USEFUL LIFE (MONTHS)	CLASS CODE DESCRIPTION	CONTROLLED ASSET	CAP THRESH	CONTR THRESH	DEPRECIATED
101	120	Desks		5,000		Y
102	120	Tables		5,000		Y
103	120	Chairs		5,000		Y
104	144	Personal Furniture		5,000		Y
105	120	Cases And Cabinets		5,000		Y
106	120	Hand Guns	Y	5,000	0	Y
107	120	Rifles	Y	5,000	0	Y
108	84	Calculators		5,000		Y
109	84	Typewriters, Word Processors		5,000		Y
110	120	Other Office Furniture		5,000		Y
119	84	Vehicle Maintenance Equipment		5,000		Y
120	84	Photocopying Equipment		5,000		Y
121	84	Fax Machines, Telecopier	Note: Effective 09/01/05, this class code will no longer be designated as controlled.	5,000		Y
129	84	Stereo Systems	Y	5,000	500	Y
130	84	Cameras	Y	5,000	500	Y
131	84	Tv, Vcr, Camcorder, Laserdisk Player	Y	5,000	500	Y
132	84	Other Sound Systems/Equipment		5,000		Y
133	60	Musical Instruments		5,000		Y
134	120	Recreational Equipment: Bicycle, Pool Tbl		5,000		Y
135	60	Video Conferencing Equipment		5,000		Y
136	60	Geodesic Positioning Systems (Gps)		5,000		Y
140	36	Other Assets		5,000		Y
141	60	Other Assets		5,000		Y
142	84	Other Assets		5,000		Y
144	144	Warehouse Equipment		5,000		Y
145	108	Mailroom Equipment: Inserter, Folder, Oth		5,000		Y
150	84	Instructional Equipment		5,000		Y
155	180	Conveyer System		5,000		Y
156	180	Drills, Stationary		5,000		Y
157	180	Gin Machinery		5,000		Y
158	180	Grinders, Stationary		5,000		Y

159	180	Lathes, Stationary		5,000		Y
160	180	Metal Working Machine		5,000		Y
161	180	Milling Machines		5,000		Y
162	180	Pallet Trucks, Lifts, Hydraulic		5,000		Y
163	180	Saws, Stationary		5,000		Y
164	180	Scales		5,000		Y
165	180	Shapers, Joiners, Planers, Stationary		5,000		Y
166	180	Sharpeners, Stationary		5,000		Y
167	180	Shears		5,000		Y
168	180	Textile Machines		5,000		Y
169	180	Woodworking Machines		5,000		Y
170	84	Tools		5,000		Y
175	84	Agricultural Equipment		5,000		Y
179	84	Office Machines		5,000		Y
180	84	Miscellaneous Machines		5,000		Y
182	84	Weather Equipment		5,000		Y
189	84	Cosmetology		5,000		Y
190	84	Printing Machines & Bookbinding Equipmnt		5,000		Y
195	84	Kitchen Appliances & Equipment		5,000		Y
196	84	Laundry Equipment		5,000		Y
197	84	Building Maintenance & Safety Equipment		5,000		Y
198	108	Portable Building		5,000		Y
200	120	Other Furniture & Equipment		5,000		Y
201	60	Supercomputer		5,000		Y
202	96	Mainframe Computer & Peripherals		5,000		Y
203	48	Minicomputer, Servers		5,000		Y
204	48	Cpu Desktop - Not Apple	Y	5,000	500	Y
205	60	Peripheral Devices, Microcomputer		5,000		Y
208	60	Printer, Not Portable	Y	5,000	500	Y
209	72	Terminal, Monitor		5,000		Y
210	72	Controllers - Drive, Disk, Terminal		5,000		Y
213	60	Other Computer Hardware		5,000		Y
214	48	Cpu Desktop - Apple	Y	5,000	500	Y
215	36	Docking Station		5,000		Y
218	72	Data Projectors	Y	5,000	500	Y
240	84	Security System - Not Built-In		5,000		Y
241	36	Image Scanner		5,000		Y
242	72	Barcode Scanner		5,000		Y
245	96	Power Supply		5,000		Y
246	36	Uninterruptible Power Supply		5,000		Y
250	60	Modem, External		5,000		Y
251	60	Digital And Channel Service Units		5,000		Y
252	60	Multiplexor, Hub, Mau		5,000		Y
254	60	Communication Controllers		5,000		Y
255	60	Protocol Converters		5,000		Y
256	60	Vsats		5,000		Y
257	60	Data Communications Diagnostic Systems		5,000		Y
258	60	Other Communications Hardware		5,000		Y

259	60	Lan/Wan Switching		5,000		Y
260	120	Computer Equipment Racks		5,000		Y
284	48	Portable Cpu - Not Apple	Y	5,000	500	Y
288	48	Portable Printers		5,000		Y
294	48	Portable Cpu - Apple	Y	5,000	500	Y
307	36	Purchased Software		5,000		Y
308	36	Internally Developed Software		100,000		Y
310	36	Customized Software		5,000		Y
311	36	Enterprise Software		5,000		Y
501	132	Amplifiers, All Types		5,000		Y
502	108	Analyzer, All Types		5,000		Y
503	120	Autoclaves And Sterilizers		5,000		Y
504	168	Balance		5,000		Y
505	132	Baths, Water And Shakers		5,000		Y
506	168	Animal Cages & Accessories		5,000		Y
507	132	Centrifuge		5,000		Y
508	144	Chromatograph		5,000		Y
509	132	Cryostat		5,000		Y
510	132	Counter Laboratory Assembly		5,000		Y
511	120	Densitometer		5,000		Y
512	156	Electronic Module		5,000		Y
513	120	Electrophoresis Apparatus		5,000		Y
514	144	Evaporators		5,000		Y
515	168	Fraction Collector		5,000		Y
516	180	Freeze Dryers & Accessories		5,000		Y
517	108	Freezer, Lab		5,000		Y
518	144	Homogenizer		5,000		Y
519	168	Hood, All Types		5,000		Y
520	120	Ice Machines, Lab		5,000		Y
521	168	Incubators & Accessories		5,000		Y
522	72	Isolator		5,000		Y
523	144	Micromanipulator		5,000		Y
524	144	Meters, Gauges, Indicators		5,000		Y
525	180	Microscopes & Accessories		5,000		Y
526	168	Microtomes, Diamond Knives, Sharpeners		5,000		Y
527	120	Optical Equipment		5,000		Y
528	180	Oscilloscope		5,000		Y
529	96	Ovens & Ranges, Lab		5,000		Y
530	120	Pumps		5,000		Y
531	180	Recording Systems		5,000		Y
532	144	Refrigerators, Lab		5,000		Y
533	168	Rotors & Heads		5,000		Y
534	108	Scan Systems		5,000		Y
535	180	Scintillation Systems		5,000		Y
536	144	Ultrasound Equipment		5,000		Y
537	120	Spectrofluorometer		5,000		Y
538	120	Spectrometer		5,000		Y
539	168	Spectrophotometer		5,000		Y
540	144	Stereotaxic Instrument & Accessories		5,000		Y

541	144	Stimulator		5,000		Y
542	180	Tables, Dissecting, Operating, Balancing		5,000		Y
543	120	Tanks, Containers, Chambers, All Types		5,000		Y
544	156	Water Purification		5,000		Y
545	132	X-Ray Equipment		5,000		Y
546	84	Miscellaneous Lab & Scientific Equipment		5,000		Y
547	144	Patient Monitoring Systems		5,000		Y
548	180	Breathing Apparatus, Respirator		5,000		Y
549	144	Defibrillator		5,000		Y
550	180	Ekg/Ecg/Eeg Apparatus		5,000		Y
551	180	Dialysis Equipment		5,000		Y
552	96	Clinical Diagnostic Instruments		5,000		Y
553	120	Table, Exam		5,000		Y
554	132	Dental Equipment		5,000		Y
555	120	Wheelchair		5,000		Y
556	120	Miscellaneous Surgical Instrument		5,000		Y
557	84	Patient Care, Miscellaneous		5,000		Y
558	60	Robotics		5,000		Y
559	60	Dna Sequencer & Accessories		5,000		Y
675	60	Pbx, Ksu, Voice Mail, Phone System		5,000		Y
678	60	Automatic Call Distributors		5,000		Y
700	60	Phone Equipment: Cellular, Mobile, Other		5,000		Y
701	60	Passenger Cars - Sedans, Station Wagons		5,000		Y
702	120	Trucks, Gvwr 26001+ Lbs		5,000		Y
703	96	Buses, Up To 15 Passengers		5,000		Y
704	60	Motorcycles		5,000		Y
705	60	Vehicle Inventory Components-Life 60 Mos		5,000		Y
706	120	Vehicle Inventory/Components Life 120 Mo		5,000		Y
707	84	Sport Utility Vehicles		5,000		Y
708	60	Vans, Cargo & Passenger		5,000		Y
709	84	Light Trucks; Gvwr <= 8600 Lbs		5,000		Y
710	96	Mounted Equipment With Truck Chassis		5,000		Y
711	120	Self Propelled Roadway Equipment		5,000		Y
712	120	Trailers		5,000		Y
713	120	Towed Roadway Equipment		5,000		Y
714	60	Light/Medium Trucks; Gvwr 8601-14999 Lbs		5,000		Y
715	60	Medium Trucks; Gvwr 15000-26000 Lbs		5,000		Y
716	84	Mini-Vans		5,000		Y
718	96	Buses, 16-28 Passenger		5,000		Y
719	120	Buses, 29 Passenger & Over		5,000		Y

720	84	Other Equipment:Forklift, Grader, Other		5,000		Y
721	60	Boat: 20 Ft And Longer		5,000		Y
722	60	Boat: Shorter Than 20 Ft		5,000		Y
723	120	Boat Accessories, Motors		5,000		Y
724	480	Ferries		5,000		Y
725	60	Marine Equipment		5,000		Y
730	120	Boat: Other, Canoe, Rowboat		5,000		Y
731	120	Aircraft: Jet		5,000		Y
732	120	Airplane: Single Engine, Propeller		5,000		Y
733	120	Airplane: Multiple Engine, Propeller		5,000		Y
734	120	Aircraft: Helicopters		5,000		Y
750	120	Other Aircraft		5,000		Y
751	180	Books, Book Collection & Reference Materials		0		Y
752	0	Books of Art & Historical Treasures-Book & Reference Material		0		N
801	120	Works Of Art & Historical Treasures (Depreciable)		0		Y
802	0	Works Of Art & Historical Treasures (Not Depreciable)		0		N
851	84	Horses		5,000		Y
852	84	Cows		5,000		Y
853	84	Sheep		5,000		Y
854	84	Swine		5,000		Y
855	84	Other Livestock/Animals		5,000		Y