

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 |