

<u>Code</u>	<u>Description</u>	<u>Capitalized</u>	<u>Useful Life</u>	<u>Depreciation Method</u>
LA	Land	Yes		
LI	Land improvements	Yes	20	SL
BU	Buildings	Yes	40	SL
LE	Leasehold improvements	Yes	**	SL
IN	Infrastructure	Yes	20	SL
FR	Furniture	Yes	20	SL
OF	Office and operational equipment	Yes	10	SL
CP	Computers and peripheral equipment	Yes	5	SL
ES	Educational and scientific equipment	Yes	10	SL
VE	Motorized vehicles	Yes	5	SL
HE	Heavy equipment	Yes	10	SL
LH	Library holdings	Yes	10	SL
SO	Computer software	Yes	10	SL
NC	Sensitive items, noncapitalized	No	NA	NA
AE	Athletic equipment	Yes	10	SL
AR	Art collections	Yes	NA	NA
AV	Audio/visual equipment	Yes	10	SL
MI	Musical instruments	Yes	10	SL
CO	Copiers	Yes	10	SL
PP	Physical plant maintenance equipment	Yes	10	SL
PH	Photographic equipment	Yes	10	SL
FS	Food service/kitchen equipment	Yes	10	SL

\*\* The lesser of the asset's useful life or the lease term.