

**State of Florida**  
**State Standard Class Codes for Capital Assets**

State Standard Class Code	GL Code	Description	Record Type
A***	264XX	WORKS OF ART AND HISTORICAL TREASURES (DEPRECIABLE)	6
B***	272XX	BUILDINGS AND BUILDING IMPROVEMENTS	2
C***	284XX	PROPERTY UNDER CAPITAL LEASE	6
F***	276XX	FURNITURE AND EQUIPMENT	3
G***	288XX	INTANGIBLE ASSETS - AMORTIZABLE	6
I***	274XX	INFRASTRUCTURE AND INFRASTRUCTURE IMPROVEMENTS	4
L***	282XX	LIBRARY RESOURCES	6
O***	288XX	OTHER CAPITAL ASSETS	6
R***	267XX	LEASEHOLD IMPROVEMENTS	6
X001	271XX	LAND AND LAND IMPROVEMENTS	1
X002	263XX	INFRASTRUCTURE (DOT)	4
X003	266XX	WORKS OF ART AND HISTORICAL TREASURES (NON-DEPRECIABLE)	6
X004	278XX	CONSTRUCTION WORK IN PROGRESS	5
X005	271XX	INTANGIBLE ASSETS - NON-AMORTIZABLE	1
X006	271XX	INTANGIBLE ASSETS - WORK IN PROGRESS	1

State Standard Class Code	Short Asset Title	Long Asset Title	Useful Life (Months)
A001	ART5	ART 5 YRS	0060
A002	ART10	ART 10 YRS	00120
A003	ART15	ART 15 YRS	00180
A004	ART20	ART 20 YRS	00240
A005	ART50	ART 50 YRS	00600
A010	TREASURE10	HISTORICAL TREASURE 10 YRS	00120
A011	TREASURE15	HISTORICAL TREASURE 15 YRS	00180
A012	TREASURE20	HISTORICAL TREASURE 20 YRS	00240
B001	RESBLD15	RESIDENTIAL BUILDING/DORMITORY 15 YRS	00180
B002	RESBLD20	RESIDENTIAL BUILDING/DORMITORY 20 YRS	00240
B003	RESBLD25	RESIDENTIAL BUILDING/DORMITORY 25 YRS	00300
B004	RESBLD30	RESIDENTIAL BUILDING/DORMITORY 30 YRS	00360
B005	RESBLD35	RESIDENTIAL BUILDING/DORMITORY 35 YRS	00420
B006	RESBLD40	RESIDENTIAL BUILDING/DORMITORY 40 YRS	00480
B007	RESBLD45	RESIDENTIAL BUILDING/DORMITORY 45 YRS	00540
B008	RESBLD50	RESIDENTIAL BUILDING/DORMITORY 50 YRS	00600
B020	OFFBLD15	OFFICE BUILDING 15 YRS	00180
B021	OFFBLD20	OFFICE BUILDING 20 YRS	00240
B022	OFFBLD25	OFFICE BUILDING 25 YRS	00300
B023	OFFBLD30	OFFICE BUILDING 30 YRS	00360
B024	OFFBLD35	OFFICE BUILDING 35 YRS	00420
B025	OFFBLD40	OFFICE BUILDING 40 YRS	00480
B026	OFFBLD45	OFFICE BUILDING 45 YRS	00540
B027	OFFBLD50	OFFICE BUILDING 50 YRS	00600
B040	MODULAR10	MODULAR HOME/OFFICE/BUILDING 10 YRS	00120
B041	MODULAR15	MODULAR HOME/OFFICE/BUILDING 15 YRS	00180
B042	MODULAR20	MODULAR HOME/OFFICE/BUILDING 20 YRS	00240
B043	MODULAR25	MODULAR HOME/OFFICE/BUILDING 25 YRS	00300
B050	TRAILER20	TRAILER 20 YRS	00240
B051	TRAILER30	TRAILER 30 YRS	00360
B060	FARMBLD10	FARM BUILDING/BARN 10 YRS	00120
B061	FARMBLD15	FARM BUILDING/BARN 15 YRS	00180
B062	FARMBLD20	FARM BUILDING/BARN 20 YRS	00240
B063	FARMBLD25	FARM BUILDING/BARN 25 YRS	00300
B064	FARMBLD30	FARM BUILDING/BARN 30 YRS	00360

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B065	FARMBLD35	FARM BUILDING/BARN 35 YRS	00420
B066	FARMBLD40	FARM BUILDING/BARN 40 YRS	00480
B067	FARMBLD45	FARM BUILDING/BARN 45 YRS	00540
B068	FARMBLD50	FARM BUILDING/BARN 50 YRS	00600
B080	IRRHOUSE10	PUMP/WELL/IRRIGATION HOUSE 10 YRS	00120
B081	IRRHOUSE15	PUMP/WELL/IRRIGATION HOUSE 15 YRS	00180
B082	IRRHOUSE20	PUMP/WELL/IRRIGATION HOUSE 20 YRS	00240
B083	IRRHOUSE25	PUMP/WELL/IRRIGATION HOUSE 25 YRS	00300
B084	IRRHOUSE30	PUMP/WELL/IRRIGATION HOUSE 30 YRS	00360
B085	IRRHOUSE35	PUMP/WELL/IRRIGATION HOUSE 35 YRS	00420
B100	SEWPLANT15	WATER TREATMENT/SEWER PLANT 15 YRS	00180
B101	SEWPLANT20	WATER TREATMENT/SEWER PLANT 20 YRS	00240
B102	SEWPLANT25	WATER TREATMENT/SEWER PLANT 25 YRS	00300
B103	SEWPLANT30	WATER TREATMENT/SEWER PLANT 30 YRS	00360
B104	SEWPLANT35	WATER TREATMENT/SEWER PLANT 35 YRS	00420
B105	SEWPLANT40	WATER TREATMENT/SEWER PLANT 40 YRS	00480
B106	SEWPLANT45	WATER TREATMENT/SEWER PLANT 45 YRS	00540
B107	SEWPLANT50	WATER TREATMENT/SEWER PLANT 50 YRS	00600
B120	WAREHOUS10	WAREHOUSE/STORAGE/UTILITY BUILDING 10 YRS	00120
B121	WAREHOUS15	WAREHOUSE/STORAGE/UTILITY BUILDING 15 YRS	00180
B122	WAREHOUS20	WAREHOUSE/STORAGE/UTILITY BUILDING 20 YRS	00240
B123	WAREHOUS25	WAREHOUSE/STORAGE/UTILITY BUILDING 25 YRS	00300
B124	WAREHOUS30	WAREHOUSE/STORAGE/UTILITY BUILDING 30 YRS	00360
B125	WAREHOUS35	WAREHOUSE/STORAGE/UTILITY BUILDING 35 YRS	00420
B126	WAREHOUS40	WAREHOUSE/STORAGE/UTILITY BUILDING 40 YRS	00480
B127	WAREHOUS45	WAREHOUSE/STORAGE/UTILITY BUILDING 45 YRS	00540
B128	WAREHOUS50	WAREHOUSE/STORAGE/UTILITY BUILDING 50 YRS	00600
B140	GARAGE5	GARAGE/HANGAR/MECHANICAL BUILDING 5 YRS	00060
B141	GARAGE10	GARAGE/HANGAR/MECHANICAL BUILDING 10 YRS	00120
B142	GARAGE15	GARAGE/HANGAR/MECHANICAL BUILDING 15 YRS	00180
B143	GARAGE20	GARAGE/HANGAR/MECHANICAL BUILDING 20 YRS	00240
B144	GARAGE25	GARAGE/HANGAR/MECHANICAL BUILDING 25 YRS	00300
B145	GARAGE30	GARAGE/HANGAR/MECHANICAL BUILDING 30 YRS	00360
B146	GARAGE35	GARAGE/HANGAR/MECHANICAL BUILDING 35 YRS	00420
B147	GARAGE40	GARAGE/HANGAR/MECHANICAL BUILDING 40 YRS	00480
B148	GARAGE45	GARAGE/HANGAR/MECHANICAL BUILDING 45 YRS	00540
B149	GARAGE50	GARAGE/HANGAR/MECHANICAL BUILDING 50 YRS	00600
B160	GRNHOUSE15	GREENHOUSE 15 YRS	00180
B161	GRNHOUSE18	GREENHOUSE 18 YRS	00216
B162	GRNHOUSE20	GREENHOUSE 20 YRS	00240
B163	GRNHOUSE25	GREENHOUSE 25 YRS	00300
B164	GRNHOUSE30	GREENHOUSE 30 YRS	00360
B165	GRNHOUSE35	GREENHOUSE 35 YRS	00420
B166	GRNHOUSE40	GREENHOUSE 40 YRS	00480
B180	LITHOUSE20	LIGHTHOUSE 20 YRS	00240
B181	LITHOUSE30	LIGHTHOUSE 30 YRS	00360
B182	LITHOUSE40	LIGHTHOUSE 40 YRS	00480
B183	LITHOUSE50	LIGHTHOUSE 50 YRS	00600
B190	YURT5	YURT 5 YRS	00060
B191	YURT10	YURT 10 YRS	00120
B192	YURT15	YURT 15 YRS	00180
B200	BATHOUSE15	BATHOUSE/RESTROOM 15 YRS	00180
B201	BATHOUSE20	BATHOUSE/RESTROOM 20 YRS	00240
B202	BATHOUSE25	BATHOUSE/RESTROOM 25 YRS	00300
B203	BATHOUSE30	BATHOUSE/RESTROOM 30 YRS	00360
B204	BATHOUSE35	BATHOUSE/RESTROOM 35 YRS	00420

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B205	BATHOUSE40	BATHOUSE/RESTROOM 40 YRS	00480
B220	GATHOUSE10	ENTRANCE STATION/TICKET/GATE HOUSE 10 YRS	00120
B221	GATHOUSE15	ENTRANCE STATION/TICKET/GATE HOUSE 15 YRS	00180
B222	GATHOUSE20	ENTRANCE STATION/TICKET/GATE HOUSE 20 YRS	00240
B223	GATHOUSE25	ENTRANCE STATION/TICKET/GATE HOUSE 25 YRS	00300
B224	GATHOUSE30	ENTRANCE STATION/TICKET/GATE HOUSE 30 YRS	00360
B230	KIOSK15	KIOSK/INFORMATION BOOTH/CONCESSION 15 YRS	00180
B231	KIOSK20	KIOSK/INFORMATION BOOTH/CONCESSION 20 YRS	00240
B232	KIOSK25	KIOSK/INFORMATION BOOTH/CONCESSION 25 YRS	00300
B233	KIOSK30	KIOSK/INFORMATION BOOTH/CONCESSION 30 YRS	00360
B234	KIOSK35	KIOSK/INFORMATION BOOTH/CONCESSION 35 YRS	00420
B240	PAVILION10	PAVILION/WAITING/PICNIC SHELTER 10 YRS	00120
B241	PAVILION15	PAVILION/WAITING/PICNIC SHELTER 15 YRS	00180
B242	PAVILION20	PAVILION/WAITING/PICNIC SHELTER 20 YRS	00240
B243	PAVILION25	PAVILION/WAITING/PICNIC SHELTER 25 YRS	00300
B244	PAVILION30	PAVILION/WAITING/PICNIC SHELTER 30 YRS	00360
B245	PAVILION35	PAVILION/WAITING/PICNIC SHELTER 35 YRS	00420
B246	PAVILION40	PAVILION/WAITING/PICNIC SHELTER 40 YRS	00480
B260	DINHALL15	DINING HALL 15 YRS	00180
B261	DINHALL20	DINING HALL 20 YRS	00240
B262	DINHALL25	DINING HALL 25 YRS	00300
B263	DINHALL30	DINING HALL 30 YRS	00360
B264	DINHALL35	DINING HALL 35 YRS	00420
B265	DINHALL40	DINING HALL 40 YRS	00480
B266	DINHALL45	DINING HALL 45 YRS	00540
B280	GENRATOR15	GENERATOR 15 YRS	00180
B281	GENRATOR20	GENERATOR 20 YRS	00240
B282	GENRATOR25	GENERATOR 25 YRS	00300
B283	GENRATOR30	GENERATOR 30 YRS	00360
B284	GENRATOR35	GENERATOR 35 YRS	00420
B285	GENRATOR40	GENERATOR 40 YRS	00480
B286	GENRATOR45	GENERATOR 45 YRS	00540
B287	GENRATOR50	GENERATOR 50 YRS	00600
B300	HOSPITAL15	HOSPITAL/CLINIC 15 YRS	00180
B301	HOSPITAL20	HOSPITAL/CLINIC 20 YRS	00240
B302	HOSPITAL25	HOSPITAL/CLINIC 25 YRS	00300
B303	HOSPITAL30	HOSPITAL/CLINIC 30 YRS	00360
B304	HOSPITAL35	HOSPITAL/CLINIC 35 YRS	00420
B305	HOSPITAL40	HOSPITAL/CLINIC 40 YRS	00480
B306	HOSPITAL45	HOSPITAL/CLINIC 45 YRS	00540
B307	HOSPITAL50	HOSPITAL/CLINIC 50 YRS	00600
B320	EDUBLD20	EDUCATION/RESEARCH BUILDING 20 YRS	00240
B321	EDUBLD25	EDUCATION/RESEARCH BUILDING 25 YRS	00300
B322	EDUBLD30	EDUCATION/RESEARCH BUILDING 30 YRS	00360
B323	EDUBLD35	EDUCATION/RESEARCH BUILDING 35 YRS	00420
B324	EDUBLD40	EDUCATION/RESEARCH BUILDING 40 YRS	00480
B325	EDUBLD45	EDUCATION/RESEARCH BUILDING 45 YRS	00540
B326	EDUBLD50	EDUCATION/RESEARCH BUILDING 50 YRS	00600
B340	RETALBLD20	RETAIL/AUXILIARY BUILDING 20 YRS	00240
B341	RETALBLD25	RETAIL/AUXILIARY BUILDING 25 YRS	00300
B342	RETALBLD30	RETAIL/AUXILIARY BUILDING 30 YRS	00360
B343	RETALBLD35	RETAIL/AUXILIARY BUILDING 35 YRS	00420
B344	RETALBLD40	RETAIL/AUXILIARY BUILDING 40 YRS	00480
B345	RETALBLD45	RETAIL/AUXILIARY BUILDING 45 YRS	00540
B346	RETALBLD50	RETAIL/AUXILIARY BUILDING 50 YRS	00600
B360	STUNION30	STUDENT UNION/RECREATION CENTER 30 YRS	00360

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B361	STUNION40	STUDENT UNION/RECREATION CENTER 40 YRS	00480
B362	STUNION50	STUDENT UNION/RECREATION CENTER 50 YRS	00600
B370	TVSTION30	TELEVISION STATION 30 YRS	00360
B380	RADSTION30	RADIO STATION 30 YRS	00360
B390	STADIUM30	ARENA/STADIUM/GYMNASIUM 30 YRS	00360
B391	STADIUM40	ARENA/STADIUM/GYMNASIUM 40 YRS	00480
B392	STADIUM50	ARENA/STADIUM/GYMNASIUM 50 YRS	00600
B400	MUSEUM30	MUSEUM 30 YRS	00360
B401	MUSEUM40	MUSEUM 40 YRS	00480
B402	MUSEUM50	MUSEUM 50 YRS	00600
B410	DETFACIL20	DETENTION FACILITY 20 YRS	00240
B411	DETFACIL25	DETENTION FACILITY 25 YRS	00300
B412	DETFACIL30	DETENTION FACILITY 30 YRS	00360
B413	DETFACIL35	DETENTION FACILITY 35 YRS	00420
B414	DETFACIL40	DETENTION FACILITY 40 YRS	00480
B415	DETFACIL45	DETENTION FACILITY 45 YRS	00540
B416	DETFACIL50	DETENTION FACILITY 50 YRS	00600
B430	BLDFOUND15	BUILDING FOUNDATION 15 YRS	00180
B431	BLDFOUND20	BUILDING FOUNDATION 20 YRS	00240
B432	BLDFOUND25	BUILDING FOUNDATION 25 YRS	00300
B433	BLDFOUND30	BUILDING FOUNDATION 30 YRS	00360
B434	BLDFOUND35	BUILDING FOUNDATION 35 YRS	00420
B435	BLDFOUND40	BUILDING FOUNDATION 40 YRS	00480
B436	BLDFOUND45	BUILDING FOUNDATION 45 YRS	00540
B437	BLDFOUND50	BUILDING FOUNDATION 50 YRS	00600
B450	BLDSTRUC5	BUILDING STRUCTURE 5 YRS	00060
B451	BLDSTRUC10	BUILDING STRUCTURE 10 YRS	00120
B452	BLDSTRUC20	BUILDING STRUCTURE 20 YRS	00240
B453	BLDSTRUC40	BUILDING STRUCTURE 40 YRS	00480
B454	BLDSTRUC50	BUILDING STRUCTURE 50 YRS	00600
B460	BLDPREP50	BUILDING SITE PREPARATION 50 YRS	00600
B470	BLDGENRL50	BUILDING GENERAL CONSTRUCTION 50 YRS	00600
B480	BLDINTOR10	BUILDING INTERIOR CONSTRUCTION 10 YRS	00120
B490	BLDRENOV5	BUILDING RENOVATION 5 YRS	00060
B491	BLDRENOV10	BUILDING RENOVATION 10 YRS	00120
B492	BLDRENOV15	BUILDING RENOVATION 15 YRS	00180
B493	BLDRENOV20	BUILDING RENOVATION 20 YRS	00240
B494	BLDRENOV25	BUILDING RENOVATION 25 YRS	00300
B495	BLDRENOV30	BUILDING RENOVATION 30 YRS	00360
B496	BLDRENOV40	BUILDING RENOVATION 40 YRS	00480
B510	BLDFIXFN5	BUILDING FIXED FURNITURE/EQUIPMENT 5 YRS	00060
B511	BLDFIXFN10	BUILDING FIXED FURNITURE/EQUIPMENT 10 YRS	00120
B512	BLDFIXFN15	BUILDING FIXED FURNITURE/EQUIPMENT 15 YRS	00180
B513	BLDFIXFN20	BUILDING FIXED FURNITURE/EQUIPMENT 20 YRS	00240
B514	BLDFIXFN25	BUILDING FIXED FURNITURE/EQUIPMENT 25 YRS	00300
B520	BLDPLUMB25	BUILDING PLUMBING/WATER/SPRINKLER SYSTEM 25 YRS	00300
B521	BLDPLUMB20	BUILDING PLUMBING/WATER/SPRINKLER SYSTEM 20 YRS	00240
B530	BLDELECT20	BUILDING ELECTRICAL SYSTEM 20 YRS	00240
B540	BLDAIRCN20	BUILDING HEATING/VENTILATING/AIR CONDITIONING SYSTEM 20 YRS	00240
B541	BLDAIRCN5	BUILDING HEATING/VENTILATING/AIR CONDITIONING SYSTEM 5 YRS	00060
B542	BLDAIRCN10	BUILDING HEATING/VENTILATING/AIR CONDITIONING SYSTEM 10 YRS	00120
B543	BLDAIRCN15	BUILDING HEATING/VENTILATING/AIR CONDITIONING SYSTEM 15 YRS	00180
B550	BLDSECUR25	BUILDING SECURITY/FIRE ALARM SYSTEM 25 YRS	00300
B551	BLDSECUR15	BUILDING SECURITY/FIRE ALARM SYSTEM 15 YRS	00180
B560	BLDCABL10	BUILDING CABLING/TELEPHONE SYSTEM 10 YRS	00120
B570	BLDSYSM5	BUILDING OTHER SYSTEM 5 YRS	00060

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B571	BLDSYSM8	BUILDING OTHER SYSTEM 8 YRS	00096
B572	BLDSYSM10	BUILDING OTHER SYSTEM 10 YRS	00120
B573	BLDSYSM15	BUILDING OTHER SYSTEM 15 YRS	00180
B574	BLDSYSM20	BUILDING OTHER SYSTEM 20 YRS	00240
B575	BLDSYSM25	BUILDING OTHER SYSTEM 25 YRS	00300
B576	BLDSYSM40	BUILDING OTHER SYSTEM 40 YRS	00480
B590	ELEVATOR20	ELEVATOR 20 YRS	00240
B591	ELEVATOR40	ELEVATOR 40 YRS	00480
B600	CARPET5	CARPET 5 YRS	00060
B610	ROOF10	ROOF 10 YRS	00120
B611	ROOF15	ROOF 15 YRS	00180
B612	ROOF20	ROOF 20 YRS	00240
B613	ROOF25	ROOF 25 YRS	00300
B620	ARMORY50	ARMORY 50 YRS	00600
B630	HISTBLD40	HISTORICAL BUILDING 40 YRS	00480
C001	LEASEPRO2	PROPERTY UNDER CAPITAL LEASE 2 YRS	00024
C002	LEASEPRO3	PROPERTY UNDER CAPITAL LEASE 3 YRS	00036
C003	LEASEPRO4	PROPERTY UNDER CAPITAL LEASE 4 YRS	00048
C004	LEASEPRO5	PROPERTY UNDER CAPITAL LEASE 5 YRS	00060
C005	LEASEPRO6	PROPERTY UNDER CAPITAL LEASE 6 YRS	00072
C006	LEASEPRO7	PROPERTY UNDER CAPITAL LEASE 7 YRS	00084
C007	LEASEPRO8	PROPERTY UNDER CAPITAL LEASE 8 YRS	00096
C008	LEASEPRO9	PROPERTY UNDER CAPITAL LEASE 9 YRS	00108
C009	LEASEPRO10	PROPERTY UNDER CAPITAL LEASE 10 YRS	00120
C010	LEASEPRO15	PROPERTY UNDER CAPITAL LEASE 15 YRS	00180
C011	LEASEPRO20	PROPERTY UNDER CAPITAL LEASE 20 YRS	00240
F001	FURNITUR5	FURNITURE 5 YRS	00060
F002	FURNITUR10	FURNITURE 10 YRS	00120
F003	FURNITUR15	FURNITURE 15 YRS	00180
F004	FURNITUR16	FURNITURE 16 YRS	00192
F005	FURNITUR20	FURNITURE 20 YRS	00240
F006	FURNITUR4	FURNITURE 4 YRS	00048
F007	FURNITUR9	FURNITURE 9 YRS	00108
F010	VEHICLE3.5	MOTOR VEHICLE 3.5 YRS	00042
F011	VEHICLE4	MOTOR VEHICLE 4 YRS	00048
F012	VEHICLE5	MOTOR VEHICLE 5 YRS	00060
F013	VEHICLE7	MOTOR VEHICLE 7 YRS	00084
F014	VEHICLE8	MOTOR VEHICLE 8 YRS	00096
F015	VEHICLE10	MOTOR VEHICLE 10 YRS	00120
F016	VEHICLE15	MOTOR VEHICLE 15 YRS	00180
F030	RECRLVEH5	RECREATIONAL/UTILITY VEHICLE 5 YRS	00060
F031	RECRLVEH10	RECREATIONAL/UTILITY VEHICLE 10 YRS	00120
F032	RECRLVEH15	RECREATIONAL/UTILITY VEHICLE 15 YRS	00180
F033	RECRLVEH3	RECREATIONAL/UTILITY VEHICLE 3 YRS	00036
F040	VEHEQUIP5	MOTOR VEHICLE EQUIPMENT 5 YRS	00060
F041	VEHEQUIP7	MOTOR VEHICLE EQUIPMENT 7 YRS	00084
F042	VEHEQUIP10	MOTOR VEHICLE EQUIPMENT 10 YRS	00120
F043	VEHEQUIP15	MOTOR VEHICLE EQUIPMENT 15 YRS	00180
F050	MARINENG5	MARINE ENGINE 5 YRS	00060
F051	MARINENG7	MARINE ENGINE 7 YRS	00084
F052	MARINENG10	MARINE ENGINE 10 YRS	00120
F060	BOAT3	BOAT/AIRBOAT/CANOE/RAFT/FLOATING BARGE 3 YRS	00036
F061	BOAT5	BOAT/AIRBOAT/CANOE/RAFT/FLOATING BARGE 5 YRS	00060
F062	BOAT7	BOAT/AIRBOAT/CANOE/RAFT/FLOATING BARGE 7 YRS	00084
F063	BOAT10	BOAT/AIRBOAT/CANOE/RAFT/FLOATING BARGE 10 YRS	00120
F064	BOAT15	BOAT/AIRBOAT/CANOE/RAFT/FLOATING BARGE 15 YRS	00180

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F065	BOAT20	BOAT/AIRBOAT/CANOE/RAFT/FLOATING BARGE 20 YRS	00240
F066	BOAT25	BOAT/AIRBOAT/CANOE/RAFT/FLOATING BARGE 25 YRS	00300
F080	BOATTRAL3	BOAT/UTILITY/EQUIPMENT TRAILER 3 YRS	00036
F081	BOATTRAL5	BOAT/UTILITY/EQUIPMENT TRAILER 5 YRS	00060
F082	BOATTRAL7	BOAT/UTILITY/EQUIPMENT TRAILER 7 YRS	00084
F083	BOATTRAL10	BOAT/UTILITY/EQUIPMENT TRAILER 10 YRS	00120
F084	BOATTRAL15	BOAT/UTILITY/EQUIPMENT TRAILER 15 YRS	00180
F085	BOATTRAL20	BOAT/UTILITY/EQUIPMENT TRAILER 20 YRS	00240
F086	BOATTRAL25	BOAT/UTILITY/EQUIPMENT TRAILER 25 YRS	00300
F100	COMEQUIP3	COMMUNICATIONS EQUIPMENT/RADIO 3 YRS	00036
F101	COMEQUIP5	COMMUNICATIONS EQUIPMENT/RADIO 5 YRS	00060
F102	COMEQUIP10	COMMUNICATIONS EQUIPMENT/RADIO 10 YRS	00120
F103	COMEQUIP15	COMMUNICATIONS EQUIPMENT/RADIO 15 YRS	00180
F110	OFFEQUIP3	OFFICE EQUIPMENT/COPIER/FAX MACHINE 3 YRS	00036
F111	OFFEQUIP5	OFFICE EQUIPMENT/COPIER/FAX MACHINE 5 YRS	00060
F112	OFFEQUIP6	OFFICE EQUIPMENT/COPIER/FAX MACHINE 6 YRS	00072
F113	OFFEQUIP8	OFFICE EQUIPMENT/COPIER/FAX MACHINE 8 YRS	00096
F114	OFFEQUIP10	OFFICE EQUIPMENT/COPIER/FAX MACHINE 10 YRS	00120
F115	OFFEQUIP15	OFFICE EQUIPMENT/COPIER/FAX MACHINE 15 YRS	00180
F116	OFFEQUIP12	OFFICE EQUIPMENT/COPIER/FAX MACHINE 12 YRS	00144
F130	COMPUTER2	COMPUTER EQUIPMENT/PRINTER 2 YRS	00024
F131	COMPUTER3	COMPUTER EQUIPMENT/PRINTER 3 YRS	00036
F132	COMPUTER4	COMPUTER EQUIPMENT/PRINTER 4 YRS	00048
F133	COMPUTER5	COMPUTER EQUIPMENT/PRINTER 5 YRS	00060
F134	COMPUTER6	COMPUTER EQUIPMENT/PRINTER 6 YRS	00072
F135	COMPUTER7	COMPUTER EQUIPMENT/PRINTER 7 YRS	00084
F136	COMPUTER8	COMPUTER EQUIPMENT/PRINTER 8 YRS	00096
F137	COMPUTER9	COMPUTER EQUIPMENT/PRINTER 9 YRS	00108
F138	COMPUTER10	COMPUTER EQUIPMENT/PRINTER 10 YRS	00120
F160	PHOEQUIP5	PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 5 YRS	00060
F161	PHOEQUIP6	PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 6 YRS	00072
F162	PHOEQUIP8	PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 8 YRS	00096
F163	PHOEQUIP10	PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 10 YRS	00120
F164	PHOEQUIP15	PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 15 YRS	00180
F165	PHOEQUIP20	PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 20 YRS	00240
F166	PHOEQUIP9	PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 9 YRS	00108
F180	ENGEQUIP5	ENGINEERING EQUIPMENT 5 YRS	00060
F181	ENGEQUIP8	ENGINEERING EQUIPMENT 8 YRS	00096
F182	ENGEQUIP10	ENGINEERING EQUIPMENT 10 YRS	00120
F183	ENGEQUIP15	ENGINEERING EQUIPMENT 15 YRS	00180
F190	AGREQUIP3	AGRICULTURAL EQUIPMENT 3 YRS	00036
F191	AGREQUIP5	AGRICULTURAL EQUIPMENT 5 YRS	00060
F192	AGREQUIP10	AGRICULTURAL EQUIPMENT 10 YRS	00120
F193	AGREQUIP15	AGRICULTURAL EQUIPMENT 15 YRS	00180
F200	LABEQUIP3	LABORATORY EQUIPMENT 3 YRS	00036
F201	LABEQUIP5	LABORATORY EQUIPMENT 5 YRS	00060
F202	LABEQUIP10	LABORATORY EQUIPMENT 10 YRS	00120
F203	LABEQUIP15	LABORATORY EQUIPMENT 15 YRS	00180
F204	LABEQUIP7	LABORATORY EQUIPMENT 7 YRS	00084
F205	LABEQUIP12	LABORATORY EQUIPMENT 12 YRS	00144
F206	LABEQUIP20	LABORATORY EQUIPMENT 20 YRS	00240
F207	LABEQUIP9	LABORATORY EQUIPMENT 9 YRS	00108
F210	INSEQUIP6	INSTRUCTIONAL/TEST EQUIPMENT 6 YRS	00072
F211	INSEQUIP10	INSTRUCTIONAL/TEST EQUIPMENT 10 YRS	00120
F212	INSEQUIP15	INSTRUCTIONAL/TEST EQUIPMENT 15 YRS	00180
F220	FITEQUIP5	RECREATION/ATHLETIC/FITNESS EQUIPMENT 5 YRS	00060

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F221	FITEQUIP10	RECREATION/ATHLETIC/FITNESS EQUIPMENT 10 YRS	00120
F222	FITEQUIP15	RECREATION/ATHLETIC/FITNESS EQUIPMENT 15 YRS	00180
F223	FITEQUIP20	RECREATION/ATHLETIC/FITNESS EQUIPMENT 20 YRS	00240
F230	MUSCINST5	MUSIC INSTRUMENT 5 YRS	00060
F231	MUSCINST7	MUSIC INSTRUMENT 7 YRS	00084
F232	MUSCINST10	MUSIC INSTRUMENT 10 YRS	00120
F233	MUSCINST15	MUSIC INSTRUMENT 15 YRS	00180
F240	RADEQUIP5	RADIATION CONTROL EQUIPMENT 5 YRS	00060
F241	RADEQUIP10	RADIATION CONTROL EQUIPMENT 10 YRS	00120
F242	RADEQUIP15	RADIATION CONTROL EQUIPMENT 15 YRS	00180
F250	SCIEQUIP3	SCIENTIFIC/TECHNICAL/SURVEILLANCE EQUIPMENT 3 YRS	00036
F251	SCIEQUIP5	SCIENTIFIC/TECHNICAL/SURVEILLANCE EQUIPMENT 5 YRS	00060
F252	SCIEQUIP10	SCIENTIFIC/TECHNICAL/SURVEILLANCE EQUIPMENT 10 YRS	00120
F253	SCIEQUIP15	SCIENTIFIC/TECHNICAL/SURVEILLANCE EQUIPMENT 15 YRS	00180
F254	SCIEQUIP20	SCIENTIFIC/TECHNICAL/SURVEILLANCE EQUIPMENT 20 YRS	00240
F260	MICENGIN5	PORTABLE AIR CONDITIONER/MICRO ENGINE 5 YRS	00060
F261	MICENGIN20	PORTABLE AIR CONDITIONER/MICRO ENGINE 20 YRS	00240
F270	PLUEQUIP5	PLUMBING/SWEAGE TREATMENT EQUIPMENT 5 YRS	00060
F271	PLUEQUIP10	PLUMBING/SWEAGE TREATMENT EQUIPMENT 10 YRS	00120
F272	PLUEQUIP15	PLUMBING/SWEAGE TREATMENT EQUIPMENT 15 YRS	00180
F280	MEDEQUIP3	MEDICAL/DENTAL EQUIPMENT 3 YRS	00036
F281	MEDEQUIP5	MEDICAL/DENTAL EQUIPMENT 5 YRS	00060
F282	MEDEQUIP7	MEDICAL/DENTAL EQUIPMENT 7 YRS	00084
F283	MEDEQUIP8	MEDICAL/DENTAL EQUIPMENT 8 YRS	00096
F284	MEDEQUIP10	MEDICAL/DENTAL EQUIPMENT 10 YRS	00120
F285	MEDEQUIP12	MEDICAL/DENTAL EQUIPMENT 12 YRS	00144
F286	MEDEQUIP15	MEDICAL/DENTAL EQUIPMENT 15 YRS	00180
F287	MEDEQUIP20	MEDICAL/DENTAL EQUIPMENT 20 YRS	00240
F300	FOOEQUIP3	FOOD SERVICE EQUIPMENT 3 YRS	00036
F301	FOOEQUIP5	FOOD SERVICE EQUIPMENT 5 YRS	00060
F302	FOOEQUIP10	FOOD SERVICE EQUIPMENT 10 YRS	00120
F303	FOOEQUIP15	FOOD SERVICE EQUIPMENT 15 YRS	00180
F304	FOOEQUIP20	FOOD SERVICE EQUIPMENT 20 YRS	00240
F305	FOOEQUIP25	FOOD SERVICE EQUIPMENT 25 YRS	00300
F310	HOUEQUIP3	HOUSEHOLD EQUIPMENT 3 YRS	00036
F311	HOUEQUIP5	HOUSEHOLD EQUIPMENT 5 YRS	00060
F312	HOUEQUIP8	HOUSEHOLD EQUIPMENT 8 YRS	00096
F313	HOUEQUIP10	HOUSEHOLD EQUIPMENT 10 YRS	00120
F314	HOUEQUIP15	HOUSEHOLD EQUIPMENT 15 YRS	00180
F320	DRAPGES20	DRAPES 20 YRS	00240
F330	MNTEQUIP5	MAINTENANCE/REPAIR EQUIPMENT 5 YRS	00060
F331	MNTEQUIP8	MAINTENANCE/REPAIR EQUIPMENT 8 YRS	00096
F332	MNTEQUIP10	MAINTENANCE/REPAIR EQUIPMENT 10 YRS	00120
F333	MNTEQUIP15	MAINTENANCE/REPAIR EQUIPMENT 15 YRS	00180
F334	MNTEQUIP20	MAINTENANCE/REPAIR EQUIPMENT 20 YRS	00240
F335	MNTEQUIP25	MAINTENANCE/REPAIR EQUIPMENT 25 YRS	00300
F336	MNTEQUIP12	MAINTENANCE/REPAIR EQUIPMENT 12 YRS	00144
F340	WEAPON5	WEAPON/BODY ARMOR 5 YRS	00060
F341	WEAPON10	WEAPON/BODY ARMOR 10 YRS	00120
F342	WEAPON15	WEAPON/BODY ARMOR 15 YRS	00180
F343	WEAPON20	WEAPON/BODY ARMOR 20 YRS	00240
F350	DRWMACHN3	LOTTERY DRAWING MACHINE 3 YRS	00036
F360	CANPYTNT5	CANOPY TENT 5 YRS	00060
F370	PRNEQUIP3	PRINTING EQUIPMENT 3 YRS	00036
F371	PRNEQUIP5	PRINTING EQUIPMENT 5 YRS	00060
F372	PRNEQUIP10	PRINTING EQUIPMENT 10 YRS	00120

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<b>State Standard Class Code</b>	<b>Short Asset Title</b>	<b>Long Asset Title</b>	<b>Useful Life (Months)</b>
F373	PRNEQUIP15	PRINTING EQUIPMENT 15 YRS	00180
F374	PRNEQUIP20	PRINTING EQUIPMENT 20 YRS	00240
F380	PETREQUIP5	PETROLEUM CLEANUP EQUIPMENT 5 YRS	00060
F390	REFERMAT3	NON-LIBRARY REFERENCE MATERIAL 3 YRS	00036
F391	REFERMAT4	NON-LIBRARY REFERENCE MATERIAL 4 YRS	00048
F392	REFERMAT5	NON-LIBRARY REFERENCE MATERIAL 5 YRS	00060
F400	CNTYHEALTH	ASSET HELD FOR COUNTY HEALTH DEPARTMENT (DOH ONLY)	00001
F410	WREEQUIP10	MATERIALS HANDLING/WAREHOUSE EQUIPMENT 10 YRS	00120
F411	WREEQUIP15	MATERIALS HANDLING/WAREHOUSE EQUIPMENT 15 YRS	00180
F412	WREEQUIP5	MATERIALS HANDLING/WAREHOUSE EQUIPMENT 5 YRS	00060
F420	SHPEQUIP5	SHIPPING AND DISTRIBUTION EQUIPMENT 5 YRS	00060
F421	SHPEQUIP10	SHIPPING AND DISTRIBUTION EQUIPMENT 10 YRS	00120
F422	SHPEQUIP15	SHIPPING AND DISTRIBUTION EQUIPMENT 15 YRS	00180
F423	SHPEQUIP20	SHIPPING AND DISTRIBUTION EQUIPMENT 20 YRS	00240
F430	TVEQUIP15	TV/RADIO STATION EQUIPMENT 15 YRS	00180
F431	TVEQUIP20	TV/RADIO STATION EQUIPMENT 20 YRS	00240
G001	EASEMENT2	EASEMENTS 2 YRS	00024
G002	EASEMENT3	EASEMENTS 3 YRS	00036
G003	EASEMENT4	EASEMENTS 4 YRS	00048
G004	EASEMENT5	EASEMENTS 5 YRS	00060
G005	EASEMENT6	EASEMENTS 6 YRS	00072
G006	EASEMENT7	EASEMENTS 7 YRS	00084
G007	EASEMENT8	EASEMENTS 8 YRS	00096
G008	EASEMENT9	EASEMENTS 9 YRS	00108
G009	EASEMENT10	EASEMENTS 10 YRS	00120
G010	EASEMENT15	EASEMENTS 15 YRS	00180
G011	EASEMENT20	EASEMENTS 20 YRS	00240
G012	EASEMENT30	EASEMENTS 30 YRS	00360
G020	SOFTWARE2	SOFTWARE 2 YRS	00024
G021	SOFTWARE3	SOFTWARE 3 YRS	00036
G022	SOFTWARE4	SOFTWARE 4 YRS	00048
G023	SOFTWARE5	SOFTWARE 5 YRS	00060
G024	SOFTWARE6	SOFTWARE 6 YRS	00072
G025	SOFTWARE7	SOFTWARE 7 YRS	00084
G026	SOFTWARE8	SOFTWARE 8 YRS	00096
G027	SOFTWARE9	SOFTWARE 9 YRS	00108
G028	SOFTWARE10	SOFTWARE 10 YRS	00120
G029	SOFTWARE15	SOFTWARE 15 YRS	00180
G030	SOFTWARE20	SOFTWARE 20 YRS	00240
G031	SOFTWARE30	SOFTWARE 30 YRS	00360
G040	COPYRGHT5	COPYRIGHT 5 YRS	00060
G041	COPYRGHT10	COPYRIGHT 10 YRS	00120
G042	COPYRGHT15	COPYRIGHT 15 YRS	00180
G043	COPYRGHT20	COPYRIGHT 20 YRS	00240
G044	COPYRGHT30	COPYRIGHT 30 YRS	00360
G050	PATENT15	PATENT 15 YRS	00180
G051	PATENT30	PATENT 30 YRS	00360
I001	ROAD15	ROAD/STREET/SIDEWALK 15 YRS	00180
I002	ROAD20	ROAD/STREET/SIDEWALK 20 YRS	00240
I003	ROAD25	ROAD/STREET/SIDEWALK 25 YRS	00300
I004	ROAD30	ROAD/STREET/SIDEWALK 30 YRS	00360
I005	ROAD35	ROAD/STREET/SIDEWALK 35 YRS	00420
I010	COVWALK20	COVERED WALKWAY 20 YRS	00240
I020	BRIDGE20	BRIDGE 20 YRS	00240
I030	RAILROAD30	RAILROAD 30 YRS	00240
I040	TUNNEL30	TUNNEL 30 YRS	00360

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<b>State Standard Class Code</b>	<b>Short Asset Title</b>	<b>Long Asset Title</b>	<b>Useful Life (Months)</b>
I050	CANAL20	CANAL 20 YRS	00240
I060	WATERWAY20	WATERWAY 20 YRS	00240
I070	WHARF20	WHARF/DOCK/SEAWALL 20 YRS	00240
I080	DAM50	DAM 50 YRS	00600
I090	DRAINFAC20	DRAINAGE FACILITY/SANITARY/STORM SEWER 20 YRS	00240
I100	IRRSYSM20	IRRIGATION SYSTEM 20 YRS	00240
I110	WATRLINE20	WATER LINES 20 YRS	00240
I120	FIBEROPT20	FIBER OPTIC 20 YRS	00240
I130	PHONSYSM20	TELEPHONE DISTRIBUTION SYSTEM 20 YRS	00240
I140	SECUSYSM25	GATE/SECURITY SYSTEM 25 YRS	00300
I150	LITSYSM15	LIGHT/TRAFFIC LIGHT SYSTEM 15 YRS	00180
I151	LITSYSM20	LIGHT/TRAFFIC LIGHT SYSTEM 20 YRS	00240
I160	ATHLCORT50	ATHLETIC COURT/FIELD 50 YRS	00600
I170	PLAYGRND50	OUTDOOR RECREATION AREA/PLAYGROUND 50 YRS	00600
I180	PICTABLE5	PICNIC TABLE 5 YRS	00060
I181	PICTABLE10	PICNIC TABLE 10 YRS	00120
I182	PICTABLE15	PICNIC TABLE 15 YRS	00180
I190	MONUMENT25	MONUMENT 25 YRS	00300
I191	MONUMENT50	MONUMENT 50 YRS	00600
I200	FLAGPOLE25	FLAG POLE 25 YRS	00300
I210	PRKINGLT20	PARKING LOT/GARAGE 20 YRS	00240
I211	PRKINGLT50	PARKING LOT/GARAGE 50 YRS	00600
I220	PLAZA50	PLAZA 50 YRS	00600
I230	AIRRUNWY50	AIRPORT RUNWAY/STRIP/TAXIARY/APRON 50 YRS	00600
I240	FARMWELL50	FARM WELL 50YRS	00600
I250	BRIKWALL50	BRICK WALL 50 YRS	00600
I260	WTRTOWER25	WATER TOWER 25 YRS	00300
I270	COMTOWER25	COMMUNICATIONS TOWER 25 YRS	00300
I280	SIGNAGE10	SIGNAGE 10 YRS	00120
I290	FENCING3	FENCING 3 YRS	00036
I291	FENCING5	FENCING 5 YRS	00060
I292	FENCING10	FENCING 10 YRS	00120
I293	FENCING20	FENCING 20 YRS	00240
I294	FENCING15	FENCING 15 YRS	00180
I300	LANDSCAP3	LANDSCAPING 3 YRS	00036
I301	LANDSCAP5	LANDSCAPING 5 YRS	00060
I302	LANDSCAP10	LANDSCAPING 10 YRS	00120
I310	POOL15	POOL 15 YRS	00180
I311	POOL20	POOL 20 YRS	00240
I312	POOL25	POOL 25 YRS	00300
I313	POOL30	POOL 30 YRS	00360
I314	POOL35	POOL 35 YRS	00420
I315	POOL40	POOL 40 YRS	00480
I320	FUELFAC25	FUEL FACILITY 25 YRS	00300
I330	WASHRACK25	WASH RACK 25 YRS	00300
I340	ELECDIST30	ELECTRIC DISTRIBUTION SYSTEM 30 YRS	00360
I350	BUSSHELT20	BUS PASSENGER SHELTER 20 YRS	00240
L001	LIBRYRES5	LIBRARY RESOURCES 5 YRS	00060
L002	LIBRYRES10	LIBRARY RESOURCES 10 YRS	00120
L003	LIBRYRES15	LIBRARY RESOURCES 15 YRS	00180
L004	LIBRYRES20	LIBRARY RESOURCES 20 YRS	00240
L005	LIBRYRES25	LIBRARY RESOURCES 25 YRS	00300
L006	LIBRYRES30	LIBRARY RESOURCES 30 YRS	00360
L007	LIBRYRES35	LIBRARY RESOURCES 35 YRS	00420
L008	LIBRYRES40	LIBRARY RESOURCES 40 YRS	00480
L009	LIBRYRES45	LIBRARY RESOURCES 45 YRS	00540

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<b>State Standard Class Code</b>	<b>Short Asset Title</b>	<b>Long Asset Title</b>	<b>Useful Life (Months)</b>
L010	LIBRYRES50	LIBRARY RESOURCES 50 YRS	00600
O001	PROMOITM3	PROMOTIONAL ITEM/PRIZE 3 YRS	00036
O010	LIVSTOCK5	LIVESTOCK 5 YRS	00060
O011	LIVSTOCK10	LIVESTOCK 10 YRS	00120
O012	LIVSTOCK15	LIVESTOCK 15 YRS	00180
O013	LIVSTOCK20	LIVESTOCK 20 YRS	00240
O020	TRAIN20	TRAIN 20 YRS	00240
O030	AIRCRAFT20	AIRCRAFT 20 YRS	00240
O040	SHIP20	SHIP/VESSEL 20 YRS	00240
O050	DRUGDOG5	DRUG INTERDICTION DOG 5 YRS	00060
R001	LEASHOLD2	LEASEHOLD IMPROVEMENT 2 YRS	00024
R002	LEASHOLD3	LEASEHOLD IMPROVEMENT 3 YRS	00036
R003	LEASHOLD4	LEASEHOLD IMPROVEMENT 4 YRS	00048
R004	LEASHOLD5	LEASEHOLD IMPROVEMENT 5 YRS	00060
R005	LEASHOLD6	LEASEHOLD IMPROVEMENT 6 YRS	00072
R006	LEASHOLD7	LEASEHOLD IMPROVEMENT 7 YRS	00084
R007	LEASHOLD8	LEASEHOLD IMPROVEMENT 8 YRS	00096
R008	LEASHOLD9	LEASEHOLD IMPROVEMENT 9 YRS	00108
R009	LEASHOLD10	LEASEHOLD IMPROVEMENT 10 YRS	00120
R010	LEASHOLD11	LEASEHOLD IMPROVEMENT 11 YRS	00132
R011	LEASHOLD12	LEASEHOLD IMPROVEMENT 12 YRS	00144
R012	LEASHOLD13	LEASEHOLD IMPROVEMENT 13 YRS	00156
R013	LEASHOLD14	LEASEHOLD IMPROVEMENT 14 YRS	00168
R014	LEASHOLD15	LEASEHOLD IMPROVEMENT 15 YRS	00180
X001	NONDLAND	LAND AND INEXHAUSTIBLE LAND IMPROVEMENTS	00000
X002	NONDINFRA	NON-DEPRECIABLE INFRASTRUCTURE (DOT ONLY)	00000
X003	NONDART	NON-DEPRECIABLE WORKS OF ART	00000
X004	NONDWIP	CONSTRUCTION WORK IN PROGRESS	00000
X005	NONAINTANG	NON-AMORTIZABLE INTANGIBLE ASSETS	00000
X006	NONAWIP	INTANGIBLE ASSETS - WORK IN PROGRESS	00000