

SPA Process User's Guide**SPA Process User's Guide – Appendix A – Class Codes****Overview**

This class code table has been designed to be used statewide to standardize personal and real property reporting. Use these class codes when you record new property. Otherwise the system will reject invalid codes.

AFR Categories

Category	Description	Threshold
1	Land and Land Improvements	\$0
2	Buildings and Building Improvements	\$100,000
3	Infrastructure, Depreciable	\$500,000
4	Furniture and Equipment	\$5,000
5	Vehicles, Boats and Aircrafts	\$5,000
6	Construction in Progress	\$0
7	Infrastructure, Non-Depreciable	\$0
8	Other Assets (Works of Art & Historical Treasures, Libraries, Leasehold Improvements and Livestock)	Various
9	Facilities and Other Improvements	\$100,000
A	Land Use Rights	Various
B	Computer Software	Various
C	Other Intangible Capital Assets	\$100,000

Controlled Class Codes

Controlled assets are property classes that the Comptroller requires agencies to report to the SPA system. The list below includes the items the Comptroller requires agencies to report to SPA. Your agency should have an internal review to make sure you know who has these items and where they are at all times. Controlled items should not be reported in the Capital Assets section of your annual financial report (AFR), unless they meet the capitalization threshold.

If a single unit's acquisition cost is \$5,000 or greater, that item should be reported to SPA as a capitalized item. Only capitalized items are included in the Capital Assets portion of your AFR.

Controlled (at any cost)

Class Code	Property Item
106	HAND GUNS
107	RIFLES & SHOTGUNS

Controlled (\$500.00 to \$4,999.99)

Class Code	Property Item

129	SOUND SYSTEMS AND OTHER AUDIO EQUIPMENT
130	CAMERA – PORTABLE – DIGITAL, SLR
131	TVs, VIDEO PLAYERS/RECORDERS
204	COMPUTER, DESKTOP
218	DATA PROJECTORS
219	SMARTPHONES, TABLETS & OTHER HAND HELD DEVICES
284	LAPTOP COMPUTERS

SPA Class Codes

Click on any column heading to sort by that column

Class Code	Class Code Description	Useful Life (Months)	AFR Catg	Cap Threshold	Ctrl Asset/ Threshold	Depred/ Amort?	RsdI PC	Srpl Grp
001	LAND AND LAND IMPROVEMENTS	0	1	0	N	N	0	MSC
003	FACILITIES AND OTHER IMPROVEMENTS	264	9	100,000	N	Y	0	MSC
004	FENCING AND GATES	300	9	100,000	N	Y	0	MSC
005	LANDSCAPING	120	9	100,000	N	Y	0	MSC
006	PARKING LOT/DRIVEWAY/PARKG BARRIER	240	9	100,000	N	Y	0	MSC
007	SPRINKLER – LANDSCAPE IRRIGATION	180	9	100,000	N	Y	0	MSC
008	RECREATION AREA, ATHLETIC FIELDS – INCLUDING BLEACHERS	144	9	100,000	N	Y	0	MSC
009	GOLF COURSE FACILITIES	240	9	100,000	N	Y	0	MSC
010	PATHS AND TRAILS	144	9	100,000	N	Y	0	MSC
011	SEPTIC SYSTEMS	180	9	100,000	N	Y	0	MSC
012	STADIUMS	540	9	100,000	N	Y	0	MSC
013	SWIMMING POOL, TENNIS COURT	264	9	100,000	N	Y	0	MSC
014	FOUNTAIN	240	9	100,000	N	Y	0	MSC
015	PLAZA, PAVILION	540	9	100,000	N	Y	0	MSC
016	RETAINING WALL	240	9	100,000	N	Y	0	MSC
030	BUILDING & BUILDING IMPROVEMENTS – NON-COMPONENTIZED	264	2	100,000	N	Y	5	MSC
031	BUILDING SHELL	360	2	100,000	N	Y	5	MSC
032	BUILDING CONSTRUCTION, OTHER	180	2	100,000	N	Y	5	MSC

043	ELEVATOR	240	2	100,000	N	Y	5	MSC
044	FLOOR COVERINGS	180	2	100,000	N	Y	5	MSC
045	BUILDING: FIXED EQUIPMENT/FURNITURE	240	2	100,000	N	Y	5	MSC
046	SPRINKLER – FIRE SAFETY – BUILDING INTERIOR	240	2	100,000	N	Y	5	MSC
047	ELECTRICAL & LIGHTING – BUILDING INTERIOR	240	2	100,000	N	Y	5	MSC
048	ROOF	120	2	100,000	N	Y	5	MSC
049	BUILDING INTERIOR FINISH	180	2	100,000	N	Y	5	MSC
050	PLUMBING SYSTEM – BUILDING INTERIOR	240	2	100,000	N	Y	5	MSC
051	HEAT-VENTILATION-A/C (HVAC) – BUILDING	180	2	100,000	N	Y	5	MSC
052	SECURITY – BUILDING INTERIOR	120	2	100,000	N	Y	5	MSC
053	CABLING NETWORK/TELEPHONE – BUILDING INTERIOR	120	2	100,000	N	Y	5	MSC
054	FIRE PROTECTION SYSTEM/SMOKE MONITOR – BUILDING INTERIOR	120	2	100,000	N	Y	5	MSC
055	INFRASTRUCTURE & INF IMPROVEMENTS	312	3	500,000	N	Y	0	MSC
056	HIGHWAYS & REST AREA – INFRASTRUCTURE	0	7	0	N	N	0	MSC
057	ROAD, STREET, CURB, GUTTER – INFRASTRUCTURE	240	3	500,000	N	Y	0	MSC
058	BRIDGE-CONCRETE GIRDER – PAN	420	3	500,000	N	Y	0	MSC
059	BRIDGE-CONCRETE SLAB	240	3	500,000	N	Y	0	MSC
060	BRIDGE-CULVERT	420	3	500,000	N	Y	0	MSC
061	BRIDGE-PRESTRESSED GIRDER – BOX	360	3	500,000	N	Y	0	MSC
062	BRIDGE-PRESTRESSED GIRDER	300	3	500,000	N	Y	0	MSC
063	BRIDGE-STEEL GIRDER	300	3	500,000	N	Y	0	MSC
064	BRIDGE-STEEL TRUSS CATEGORY ONE	540	3	500,000	N	Y	0	MSC
065	BRIDGE-STEEL TRUSS CATEGORY TWO	540	3	500,000	N	Y	0	MSC
066	BRIDGE-TIMBER STRINGER	300	3	500,000	N	Y	0	MSC
067	SEWER LINES	240	3	500,000	N	Y	0	MSC

068	RAILROAD	120	3	500,000	N	Y	0	MSC
070	WATERWAY, CANAL	240	3	500,000	N	Y	0	MSC
071	DRAINAGE FACILITY – STORM/FLOOD/SEWER	240	3	500,000	N	Y	0	MSC
072	WHARF, DOCK	240	3	500,000	N	Y	0	MSC
073	TRANSMITTING TOWER – RADIO, TELEVISION	240	3	500,000	N	Y	0	MSC
074	DAM	600	3	500,000	N	Y	0	MSC
075	ELECTRIC (LINES, DISTRIBUTION)	240	3	500,000	N	Y	0	MSC
076	GAS – DELIVERY/DISTRIBUTION LINES	300	3	500,000	N	Y	0	MSC
077	WATER – DELIVERY/DISTRIBUTION LINES	300	3	500,000	N	Y	0	MSC
078	FIBER OPTIC CABLING – TRANSMISSION DATA	240	3	500,000	N	Y	0	MSC
079	TELEPHONE DISTRIBUTION SYSTEM	120	3	500,000	N	Y	0	MSC
080	TUNNEL, UTILITY	540	3	500,000	N	Y	0	MSC
081	TUNNEL, OTHER	540	3	500,000	N	Y	0	MSC
082	LIGHTING SYSTEM – TRAFFIC, OUTDOOR, STREET, ETC...	180	3	500,000	N	Y	0	MSC
083	SIGNAGE	120	3	500,000	N	Y	0	MSC
084	AIRPORT RUNWAY, STRIP, TAXIWAY, APRONS/RAMPS	192	3	500,000	N	Y	0	MSC
085	TRESTLES	540	3	500,000	N	Y	0	MSC
086	SEA WALLS, BULKHEADS, PIERS, BOARDWALKS	420	3	500,000	N	Y	0	MSC
087	FIRE HYDRANT	300	3	500,000	N	Y	0	MSC
088	SPRINKLER – AGRICULTURAL IRRIGATION	420	3	500,000	N	Y	0	MSC
089	SIDEWALKS	192	3	500,000	N	Y	0	MSC
090	CONSTRUCTION IN PROGRESS	0	6	0	N	N	0	MSC
091	LEASEHOLD IMPROVEMENTS	264	8	100,000	N	Y	0	MSC
101	DESKS	120	4	5,000	N	Y	0	DSK
102	TABLES [+]	120	4	5,000	N	Y	0	TBL
103	CHAIRS [+]	120	4	5,000	N	Y	0	CHR

105	<u>CASES, CABINETS, CREDENZAS</u> [+]	120	4	5,000	N	Y	0	FRN
106	HAND GUNS	120	4	5,000	Y at \$0	Y	0	MSC
107	<u>RIFLES & SHOTGUNS</u> [+]	120	4	5,000	Y at \$0	Y	0	MSC
110	OFFICE FURNITURE, OTHER	120	4	5,000	N	Y	0	OFF
119	<u>VEHICLE/FLEET – MAINTENANCE EQUIPMENT</u> [+]	84	4	5,000	N	Y	0	VMN
120	<u>COPYING EQUIPMENT</u> [+]	84	4	5,000	N	Y	0	PHT
121	FAX/FACSIMILE MACHINE	84	4	5,000	N	Y	0	FAX
129	<u>SOUND SYSTEMS AND OTHER AUDIO EQUIPMENT</u> [+]	84	4	5,000	Y at \$500-\$4,999	Y	0	AUD
130	<u>CAMERA – PORTABLE – DIGITAL, SLR</u> [+]	84	4	5,000	Y at \$500-\$4,999	Y	0	AUD
131	<u>TVs, VIDEO PLAYERS/RECORDERS</u> [+]	84	4	5,000	Y at \$500-\$4,999	Y	0	AUD
133	MUSICAL INSTRUMENTS	60	4	5,000	N	Y	0	MUS
134	<u>RECREATIONAL EQUIPMENT – INDOOR</u> [+]	120	4	5,000	N	Y	0	FRN
135	VIDEO CONFERENCING EQUIPMENT	60	4	5,000	N	Y	0	COM
136	GEODESIC POSITIONING SYSTEMS (GPS)	36	4	5,000	N	Y	0	SCI
140	OTHER ASSETS – LIFE 36 MONTHS	36	4	5,000	N	Y	0	MSC
141	OTHER ASSETS – LIFE 60 MONTHS	60	4	5,000	N	Y	0	MSC
142	OTHER ASSETS – LIFE 84 MONTHS	84	4	5,000	N	Y	0	MSC
144	WAREHOUSE EQUIPMENT – RACKING, STORAGE	144	4	5,000	N	Y	0	EQN
145	<u>MAILROOM EQUIPMENT</u> [+]	108	4	5,000	N	Y	0	EQN
150	<u>INSTRUCTIONAL EQUIPMENT</u> [+]	84	4	5,000	N	Y	0	TCH
155	CONVEYER SYSTEM	180	4	5,000	N	Y	0	EQJ
156	DRILLS, STATIONARY	180	4	5,000	N	Y	0	EQJ
157	GIN MACHINERY	180	4	5,000	N	Y	0	EQJ
158	GRINDERS, STATIONARY	180	4	5,000	N	Y	0	EQJ
159	LATHES, STATIONARY	180	4	5,000	N	Y	0	EQJ
160	MACHINERY – METAL WORKING	180	4	5,000	N	Y	0	EQJ

161	MACHINARY – MILLING	180	4	5,000	N	Y	0	EQJ
162	PALLET TRUCKS, LIFTS, HYDRAULIC	180	4	5,000	N	Y	0	EQJ
163	SAWS, STATIONARY	180	4	5,000	N	Y	0	EQJ
164	SCALES	180	4	5,000	N	Y	0	EQJ
165	SHAPERS, JOINERS, PLANERS, STATIONARY	180	4	5,000	N	Y	0	EQJ
168	MACHINARY – TEXTILE, WEAVE, CUT, DYE, SEWING	180	4	5,000	N	Y	0	EQJ
169	MACHINARY – WOODWORKING	180	4	5,000	N	Y	0	EQJ
170	<u>TOOLS</u> [+]	84	4	5,000	N	Y	0	TOO
175	<u>AGRICULTURAL EQUIPMENT</u> [+]	84	4	5,000	N	Y	0	EQJ
179	<u>OFFICE MACHINES</u> [+]	84	4	5,000	N	Y	0	OFF
180	<u>MACHINARY, OTHER</u> [+]	84	4	5,000	N	Y	0	EQN
182	<u>WEATHER EQUIPMENT</u> [+]	84	4	5,000	N	Y	0	SCI
189	<u>COSMETOLOGY</u> [+]	84	4	5,000	N	Y	0	CSM
190	<u>PRINTING MACHINES & BOOKBINDING EQUIPMNT</u> [+]	84	4	5,000	N	Y	0	PRN
195	<u>KITCHEN APPLIANCES & EQUIPMENT</u> [+]	84	4	5,000	N	Y	0	COK
196	<u>LAUNDRY EQUIPMENT</u> [+]	84	4	5,000	N	Y	0	COK
197	<u>BUILDING MAINTENANCE & SAFETY EQUIPMENT</u> [+]	84	4	5,000	N	Y	0	EQN
198	PORTABLE BUILDING	108	4	5,000	N	Y	0	MSC
200	<u>FURNITURE & EQUIPMENT, OTHER</u> [+]	120	4	5,000	N	Y	0	FRN
202	MAINFRAME & SUPERCOMPUTERS	96	4	5,000	N	Y	0	CPU
203	SERVERS	72	4	5,000	N	Y	0	CPU
204	COMPUTER, DESKTOP	48	4	5,000	Y at \$500- \$4,999	Y	0	CPU
208	<u>PRINTERS</u> [+]	84	4	5,000	N	Y	0	DRV
209	TERMINAL, MONITOR	72	4	5,000	N	Y	0	DRV
213	<u>COMPUTER HARDWARE, OTHER</u> [+]	60	4	5,000	N	Y	0	HRD
218	DATA PROJECTORS	72	4	5,000	Y at \$500- \$4,999	Y	0	AUD
219	<u>SMARTPHONES, TABLETS & OTHER HAND HELD DEVICES</u> [+]	48	4	5,000	Y at \$500- \$4,999	Y	0	CPU

240	<u>SECURITY SYSTEM – NOT BUILT-IN [+]</u>	84	4	5,000	N	Y	0	MSC
241	IMAGE SCANNER	36	4	5,000	N	Y	0	DRV
242	BARCODE SCANNER	72	4	5,000	N	Y	0	DRV
245	<u>POWER SUPPLY [+]</u>	96	4	5,000	N	Y	0	HRD
246	UNINTERRUPTIBLE POWER SUPPLY	36	4	5,000	N	Y	0	HRD
250	MODEM, EXTERNAL	60	4	5,000	N	Y	0	HRD
251	DIGITAL AND CHANNEL SERVICE UNITS	60	4	5,000	N	Y	0	HRD
252	COMMUNICATIONS HARDWARE – SWITCHING, HUBS	60	4	5,000	N	Y	0	HRD
254	COMMUNICATIONS HARDWARE – CONTROLLERS	60	4	5,000	N	Y	0	HRD
255	COMMUNICATIONS HARDWARE – PROTOCOL CONVERTERS	60	4	5,000	N	Y	0	HRD
256	COMMUNICATIONS HARDWARE – SATELLITE – VSAT	60	4	5,000	N	Y	0	HRD
257	<u>COMMUNICATIONS HARDWARE – DIAGNOSTIC [+]</u>	60	4	5,000	N	Y	0	HRD
258	COMMUNICATIONS HARDWARE, OTHER	60	4	5,000	N	Y	0	HRD
259	<u>LAN/WAN SWITCHING [+]</u>	60	4	5,000	N	Y	0	HRD
260	COMPUTER HARDWARE – EQUIPMENT RACKS	120	4	5,000	N	Y	0	FRN
284	LAPTOP COMPUTERS	48	4	5,000	Y at \$500-\$4,999	Y	0	CPU
307	PURCHASED SOFTWARE	60	B	100,000	N	Y	0	SFT
308	INTERNALLY DEVELOPED SOFTWARE	60	B	1,000,000	N	Y	0	SFT
310	CUSTOMIZED SOFTWARE	60	B	100,000	N	Y	0	SFT
311	ENTERPRISE SOFTWARE	72	B	100,000	N	Y	0	SFT
314	EASEMENTS: RIGHT OF WAY – PERM	0	A	0	N	N	0	MSC
315	EASEMENTS: RIGHT OF WAY – TERM	120	A	100,000	N	Y	0	MSC
316	MINERAL RIGHTS – PERM	0	A	0	N	N	0	MSC
317	MINERAL RIGHTS – TERM	120	A	100,000	N	N	0	MSC
318	WATER RIGHTS – TERM	0	A	0	N	N	0	MSC

319	WATER RIGHTS – PERM	120	A	100,000	N	Y	0	MSC
320	TIMBER RIGHTS – PERM	0	A	0	N	N	0	MSC
321	TIMBER RIGHTS – TERM	120	A	100,000	N	Y	0	MSC
322	DEVELOPMENT RIGHTS – PERM	0	A	0	N	Y	0	MSC
323	DEVELOPMENT RIGHTS – TERM	120	A	100,000	N	Y	0	MSC
324	LAND USE RIGHTS, OTHER – PERM	0	A	0	N	Y	0	MSC
325	LAND USE RIGHTS, OTHER – TERM	120	A	100,000	N	Y	0	MSC
330	COPYRIGHT – INTANGIBLE	84	C	100,000	N	Y	0	MSC
331	PATENTS – INTANGIBLE	120	C	100,000	N	Y	0	MSC
332	TRADEMARK/LOGO – INTANGIBLE	120	C	100,000	N	Y	0	MSC
333	CAPITAL INTANGIBLE ASSETS, OTHER – PERM	0	C	100,000	N	N	0	MSC
334	CAPITAL INTANGIBLE ASSETS, OTHER – TERM	120	C	100,000	N	Y	0	MSC
501	AMPLIFIERS, ALL TYPES	120	4	5,000	N	Y	0	MED
502	ANALYZER, ALL TYPES	84	4	5,000	N	Y	0	MED
503	LAB EQUIPMENT – AUTOCLAVES, STERILIZERS	144	4	5,000	N	Y	0	MED
504	BALANCE	120	4	5,000	N	Y	0	MED
505	BATHS, WATER AND SHAKERS	84	4	5,000	N	Y	0	MED
506	ANIMAL CAGES & ACCESSORIES	120	4	5,000	N	Y	0	MED
507	LAB EQUIPMENT – CENTRIFUGE	84	4	5,000	N	Y	0	MED
508	LAB EQUIPMENT – CHROMATOGRAPH-GAS-LIQUID	84	4	5,000	N	Y	0	MED
509	LAB EQUIPMENT – CRYOSTAT	84	4	5,000	N	Y	0	MED
510	LAB EQUIPMENT – COUNTER ASSEMBLY	120	4	5,000	N	Y	0	MED
511	DENSITOMETER	60	4	5,000	N	Y	0	MED
512	ELECTRONIC MODULE	144	4	5,000	N	Y	0	MED
513	LAB EQUIPMENT – ELECTROPHORESIS	84	4	5,000	N	Y	0	MED
514	LAB EQUIPMENT – EVAPORATORS	144	4	5,000	N	Y	0	MED

515	LAB EQUIPMENT – FRACTION COLLECTOR	156	4	5,000	N	Y	0	MED
516	LAB EQUIPMENT – FREEZE DRYERS & ACCESSORIES	180	4	5,000	N	Y	0	MED
517	LAB EQUIPMENT – FREEZER	120	4	5,000	N	Y	0	MED
518	LAB EQUIPMENT – HOMOGENIZER	120	4	5,000	N	Y	0	MED
519	HOOD, ALL TYPES	120	4	5,000	N	Y	0	MED
520	LAB EQUIPMENT – ICE MACHINES	120	4	5,000	N	Y	0	MED
521	LAB EQUIPMENT – INCUBATORS & ACCESSORIES	120	4	5,000	N	Y	0	MED
522	LAB EQUIPMENT – ISOLATOR	72	4	5,000	N	Y	0	MED
523	LAB EQUIPMENT – MICROMANIPULATOR	120	4	5,000	N	Y	0	MED
524	METERS, GAUGES, INDICATORS	120	4	5,000	N	Y	0	MED
525	LAB EQUIPMENT – MICROSCOPES & ACCESSORIES	84	4	5,000	N	Y	0	MED
526	MICROTOMES, DIAMOND KNIVES, SHARPENERS	84	4	5,000	N	Y	0	MED
527	OPTICAL EQUIPMENT	160	4	5,000	N	Y	0	MED
528	OSCILLOSCOPE	84	4	5,000	N	Y	0	MED
529	LAB EQUIPMENT – OVENS & RANGES	120	4	5,000	N	Y	0	MED
530	PUMPS	120	4	5,000	N	Y	0	MED
531	RECORDING SYSTEMS [+]	180	4	5,000	N	Y	0	MED
532	LAB EQUIPMENT – REFRIGERATORS	120	4	5,000	N	Y	0	MED
533	ROTORS & HEADS	84	4	5,000	N	Y	0	MED
534	SCAN SYSTEMS	96	4	5,000	N	Y	0	MED
535	SCINTILLATION SYSTEMS	96	4	5,000	N	Y	0	MED
536	ULTRASOUND EQUIPMENT	84	4	5,000	N	Y	0	MED
537	SPECTROFLUOROMETER	120	4	5,000	N	Y	0	MED
538	SPECTROMETER	120	4	5,000	N	Y	0	MED
539	SPECTROPHOTOMETER	96	4	5,000	N	Y	0	MED
540	STEREOTAXIC INSTRUMENT & ACCESSORIES	60	4	5,000	N	Y	0	MED

541	STIMULATOR	84	4	5,000	N	Y	0	MED
542	TABLES, DISSECTING, OPERATING, BALANCING	180	4	5,000	N	Y	0	MED
543	TANKS, CONTAINERS, CHAMBERS, ALL TYPES	180	4	5,000	N	Y	0	MED
544	WATER PURIFICATION	120	4	5,000	N	Y	0	MED
545	X-RAY EQUIPMENT	84	4	5,000	N	Y	0	MED
546	LAB EQUIPMENT – SCIENTIFIC, OTHER	84	4	5,000	N	Y	0	MED
547	PATIENT MONITORING SYSTEMS	84	4	5,000	N	Y	0	MED
548	BREATHING APPARATUS, RESPIRATOR	180	4	5,000	N	Y	0	MED
549	DEFIBRILLATOR	60	4	5,000	N	Y	0	MED
550	EKG/ECG/EEG APPARATUS	84	4	5,000	N	Y	0	MED
551	DIALYSIS EQUIPMENT	60	4	5,000	N	Y	0	MED
552	CLINICAL DIAGNOSTIC INSTRUMENTS	120	4	5,000	N	Y	0	MED
553	TABLE, EXAM	180	4	5,000	N	Y	0	MED
554	DENTAL EQUIPMENT	120	4	5,000	N	Y	0	MED
555	WHEELCHAIR, SCOOTER	60	4	5,000	N	Y	0	MED
556	SURGICAL INSTRUMENTS/EQUIPMENT, OTHER	120	4	5,000	N	Y	0	MED
557	PATIENT CARE, OTHER	84	4	5,000	N	Y	0	MED
558	ROBOTICS	84	4	5,000	N	Y	0	MSC
559	DNA SEQUENCER & ACCESSORIES	60	4	5,000	N	Y	0	MED
675	PBX, KSU, VOICE MAIL, PHONE SYSTEM	120	4	5,000	N	Y	0	COM
678	AUTOMATIC CALL DISTRIBUTORS	36	4	5,000	N	Y	0	COM
700	PHONE EQUIPMENT, OTHER	36	4	5,000	N	Y	0	COM
701	<u>PASSENGER CARS – SEDANS, STATION WAGONS [+]</u>	60	5	5,000	N	Y	0	VEH
702	<u>TRUCKS, GVWR 26001+ LBS [+]</u>	120	5	5,000	N	Y	0	VEH
703	<u>BUSES, UP TO 15 PASSENGERS [+]</u>	96	5	5,000	N	Y	0	VEH
704	MOTORCYCLES	60	5	5,000	N	Y	0	VEH
705	<u>VEHICLE INVENTORY</u>	60	5	5,000	N	Y	0	TRN

	<u>COMPONENTS-LIFE 60 MONTHS [+]</u>							
706	<u>VEHICLE INVENTORY/COMPONENTS-LIFE 120 MONTHS [+]</u>	120	5	5,000	N	Y	0	TRN
707	<u>SPORT UTILITY VEHICLES [+]</u>	84	5	5,000	N	Y	0	VEH
708	VANS, CARGO & PASSENGER	84	5	5,000	N	Y	0	VEH
709	LIGHT TRUCKS; GVWR <= 8600 LBS	84	5	5,000	N	Y	0	VEH
710	<u>MOUNTED EQUIPMENT WITH TRUCK CHASSIS [+]</u>	96	5	5,000	N	Y	0	VEH
711	<u>SELF PROPELLED ROADWAY EQUIPMENT [+]</u>	120	5	5,000	N	Y	0	EQJ
712	<u>TRAILERS [+]</u>	120	4	5,000	N	Y	0	EQJ
713	TOWED ROADWAY EQUIPMENT	120	5	5,000	N	Y	0	EQJ
714	LIGHT/MEDIUM TRUCKS; GVWR 8601-14999 LBS	60	5	5,000	N	Y	0	VEH
715	MEDIUM TRUCKS; GVWR 15000-26000 LBS	60	5	5,000	N	Y	0	VEH
716	<u>MINI-VANS [+]</u>	84	5	5,000	N	Y	0	VEH
718	BUSES, 16-28 PASSENGER	96	5	5,000	N	Y	0	VEH
719	BUSES, 29 PASSENGER & OVER	120	5	5,000	N	Y	0	VEH
720	<u>EQUIPMENT, OTHER: FORKLIFT, GRADER, OTHER UTILITY VEHICLES [+]</u>	84	4	5,000	N	Y	0	EQJ
721	BOAT: 20 FT AND LONGER	60	5	5,000	N	Y	0	BOT
722	BOAT: SHORTER THAN 20 FT	60	5	5,000	N	Y	0	BOT
723	BOAT ACCESSORIES, MOTORS	120	5	5,000	N	Y	0	BOT
724	FERRIES	480	5	5,000	N	Y	0	BOT
725	<u>MARINE EQUIPMENT [+]</u>	60	5	5,000	N	Y	0	BOT
730	BOAT: OTHER, CANOE, ROWBOAT	120	5	5,000	N	Y	0	BOT
731	AIRCRAFT: JET	120	5	5,000	N	Y	0	AIR
732	AIRPLANE: SINGLE ENGINE, PROPELLER	120	5	5,000	N	Y	0	AIR
733	AIRPLANE: MULTIPLE ENGINE, PROPELLER	120	5	5,000	N	Y	0	AIR
734	AIRCRAFT: HELICOPTERS	120	5	5,000	N	Y	0	AIR

750	AIRCRAFT, OTHER	120	5	5,000	N	Y	0	AIR
751	<u>BOOKS – LIBRARY, COLLECTIONS & REFERENCE MATERIALS [+]</u>	180	8	5,000	N	Y	0	BKS
752	BOOKS – HISTORICAL, MANUSCRIPTS & RARE PUBLICATIONS	0	8	0	N	N	0	BKS
801	ART – CONTEMPORARY PAINTINGS, SCULPTURE, FORM	120	8	5,000	N	Y	0	ART
802	ART – HISTORICAL TREASURES, RARE ARTIFACTS & ANTIQUES	0	8	0	N	N	0	ART
851	HORSES	84	8	5,000	N	Y	0	LVS
852	COWS	84	8	5,000	N	Y	0	LVS
853	SHEEP	84	8	5,000	N	Y	0	LVS
854	SWINE	84	8	5,000	N	Y	0	LVS
855	LIVESTOCK/ANIMALS, OTHER	84	8	5,000	N	Y	0	LVS