

INDIANA UNIVERSITY
 CAPITAL ASSET MANAGEMENT SYSTEM
 Asset Type Code List
 Report Date: August 24, 2009
 Asset Type Codes: ALL
 Report includes Moveable Asset Type Codes
 Report includes all asset Lives
 Sort By: Asset Type Description

Type Code	Description	Life
07338	AIR COMPRESSOR (FY 07 AHA REVIEW)	12
204	AIR CONDITIONER	5
07711	AIR PLANE (FY 07 AHA REVIEW)	6
07679	AIR VENTILATING SYSTEMS (FY 07 AHA REVIEW)	20
205	AMPLIFIER, SOUND SYSTEM	10
303	ANALYZER	10
07322	ANALYZER, BLOOD GAS (FY 07 AHA REVIEW)	5
305	ANESTHESIA UNIT	10
297	ANIMAL CAGES	10
381	APPARATUS, HYPOTHERMIA	10
311	ASPIRATOR	10
308	AUDIOMETER	10
706	AUTO BUS	20
707	AUTO BUS (FED FUND)	12
702	AUTO LIGHT DUTY SERVICE UNITS, MEDIUM DUTY TRUCKS	7
703	AUTO LIGHT DUTY SERVICE UNITS, MEDIUM DUTY TRUCKS	8
704	AUTO MEDIUM DUTY TRUCKS WITH LOW USE	10
700	AUTO PASSENGER SEDANS AND MINI VANS	3
701	AUTO SUBURBAN, 15 PASSENGER VANS, AND HIGH USER SERVICE UNITS	5
705	AUTO TRAILERS	15
07309	AUTOCLAVE (FY 07 AHA REVIEW)	10
699	AUTOMOBILES	4
182	AUTOMOTIVE, INDUSTRIAL	12
312	BALANCE	7
07316	BATH, ALL LABORATORY /CIRCULATOR (FY 07 AHA REVIEW)	7
07154	BED, ELECTRICAL OR MANUAL (FY 07 AHA REVIEW)	7
101	BENCH, METAL OR WOOD	15
673	BENDER	10
3	BENDING MAGNET	15
300	BIOLOGICAL SAFETY CABINET,ENVIRONMENTAL CHAMBERS,FLOWHOODS,GLOVE BOX	15
692	BLASTER, SAND	20
07315	BLOOD PRESSURE UNIT (FY 07 AHA REVIEW)	6
675	BLOWER, SNOW	8
698	BOATS	4
103	BOOKCASE, METAL/WOOD, ALL	20
419	BOOTH, ALL	10

Type Code	Description	Life
684	BRAKE, BOX & PAN	5
328	BREATHING UNIT	8
503	BROILER	10
104	CABINET, METAL OR WOOD/FILE	15
07236	CAMERA, MOVIE OR TV (FY 07 AHA REVIEW)	5
07207	CAMERA, STILL (FY 07 AHA REVIEW)	5
900	CAMPUS BUS SHELTER	25
180	CANISTERS/CYLINDERS	10
504	CART, FOOD/TRAY,ETC	10
07210	CASH REGISTER (FY 07 AHA REVIEW)	5
07333	CENTRIFUGE (FY 07 AHA REVIEW)	7
07203	CENTRIFUGE, BENCH MODEL (FY 07 AHA REVIEW)	7
107	CHAIR, METAL OR WOOD, ALL	15
183	CHAIR, SPECIALIST, I.E. DENTAL	10
157	CHAIR, SPECIALIST, I.E. DENTAL/OPT/BARBER	15
498	CHAIR, WHEEL	10
212	CHECK SIGNER	10
07677	CLEANER, VACUUM (FY 07 AHA REVIEW)	8
474	CLEANER/DRILL, ULTRASONIC	10
336	COLD PACK UNIT, FLOOR	10
213	COLLATOR, ELECTRIC	10
683	COLLECTOR, DUST	3
488	COLLECTOR, FRACTION	7
07337	COLORIMETER (FY 07 AHA REVIEW)	7
655	COMPACTOR, WASTE	10
223	COMPUTER (PERSONAL)DESKTOP	3
507	CONVEYOR, TRAY	15
509	COOLER/WALK IN /FREE STAND	15
202	COPIER ACCOUNTANT/CARD TERMINAL	5
910010	COPYRIGHTS AND PANTENTS	0
07321	COUNTER, BLOOD CELL (FY 07 AHA REVIEW)	5
510	COUNTER, FOOD SERVICE	15
431	COUNTER, RADIATION	8
293	COUNTERS, ELECTRONIC	8
07343	CRYOSTAT (FY 07 AHA REVIEW)	7
342	CRYOSURGICAL UNIT	10
345	CUTTER, ELECTRICAL	10
07244	CUTTER/SHREDDER, PAPER (FY 07 AHA REVIEW)	7
07350	DEFIBRILLATOR (FY 07 AHA REVIEW)	5
07351	DENSITOMETER (FY 07 AHA REVIEW)	5
352	DERMATOME	10
07108	DESK, METAL OR WOOD, ALL (FY 07 AHA REVIEW)	20
302	DETECTORS	14
354	DIATHERMY UNIT	10
355	DILUTOR	10

Type Code	Description	Life
222	DISCRIMINATORS	10
513	DISHWASHER	10
07219	DISK DRIVES, CONTROLLERS (FY 07 AHA REVIEW)	5
07515	DISPENSER, ALL (FY 07 AHA REVIEW)	10
07357	DISTILLING APPARATUS (FY 07 AHA REVIEW)	15
306	DNA ANALYZER	5
156	DOZER BLADES, SNOW PLOWS AND AUTO. PARTS AND ACCESSORIES	3
243	DRILL, PAPER	11
606	DRYER CLOTHES	10
359	DRYER, SCIENTIFIC	10
479	DRYER, X RAY FILM	8
07658	DRYING OVEN, PAINT SHOP (FY 07 AHA REVIEW)	10
07221	DUPLICATOR (FY 07 AHA REVIEW)	5
486	DYNAGRAPH	10
910008	EASEMENTS	0
07360	ELECTROCARDIOGRAPH (FY 07 AHA REVIEW)	7
07361	ELECTROENCEPHALOGRAPH (FY 07 AHA REVIEW)	7
07362	ELECTROMYOGRAPHY (FY 07 AHA REVIEW)	7
07363	ELECTROPHORESIS UNIT (FY 07 AHA REVIEW)	7
07364	ELECTROSURGICAL UNIT (FY 07 AHA REVIEW)	7
687	ENGRAVER	7
330	EQUIP., ALL CARDIO	8
523	EQUIP., ICE CUBE MAKING	10
07429	EQUIP., PULMONARY FUNCTION (FY 07 AHA REVIEW)	8
237	EQUIP., TIME RECORDING	10
07418	EQUIPMENT PATIENT MONITORING/AIDING (FY 07 AHA REVIEW)	7
100	EQUIPMENT, GENERAL OFFICE	5
332	EVAPORATORS, ROTAVAPORS	7
659	EXTINGUISHER, FIRE	3
07002	FAX (FY 07 AHA REVIEW)	3
368	FLOWMETER	10
369	FLUORIMETER	10
370	FLUOROSCOPE	10
248	FOLDER	15
511	FOOD CUTTER/CHOPPER/GRIND	10
530	FOOD PEELER	10
535	FOOD SLICER	10
294	FREEZE DRY APPARATUS	10
522	FREEZER/CABINET ICE CREAM	10
518	FRYER, DEEP FAT	10
372	FURNACE, LABORATORY	10
109	FURNISHINGS, LIBRARY	20
151	FURNITURE AND FIXTURES, HOSPITAL	15
490	GAMMA SYSTEMS	8
07334	GAS CHROMATOGRAPH (FY 07 AHA REVIEW)	7

Type Code	Description	Life
07489	GENERATOR, INDUSTRIAL (FY 07 AHA REVIEW)	5
669	GOLF CARTS	4
519	GRIDDLE	10
495	GRINDER/SANDER, DENTAL	10
682	GRINDERS/SANDERS INDUSTRIAL	10
07375	HEMODIALYSIS UNIT (FY 07 AHA REVIEW)	5
07374	HEMOGLBINOMETER (FY 07 AHA REVIEW)	7
376	HOMOGENIZER	10
378	HUMIDIFIER	10
379	HYDROTHERAPY EQUIPMENT	15
07382	ILLUMINATOR UNIT, MULTIFILM OR SINGLE (FY 07 AHA REVIEW)	10
384	INCUBATORS, ALL	10
386	INDICATOR	10
668	INDUSTRIAL CARTS/DOLLIES/LIFT TRUCKS/UTILITY MAINTENANCE VEHICLES	10
07388	INHALATOR (FY 07 AHA REVIEW)	10
750	INSTRUMENT, MUSICAL	15
481	INTENSIFIER, X RAY IMAGE	5
910007	INTERNALLY DEVELOPED SOFTWARE	6
524	KETTLE, STEAM JACKETED	15
07390	KIDNEY DIALYZER (FY 07 AHA REVIEW)	5
07391	KILN (FY 07 AHA REVIEW)	10
5	KNIFE, DIAMOND	2
392	KYMOGRAPH	10
240	LABEL OR LETTERING SYSTEMS	10
162	LABOPHOT STAND	12
314	LABORATORY PRESSES	15
664	LADDER	10
396	LAMP, MEDICAL/ SCIENTIFIC	10
452	LAMP, SLIT	10
304	LASER, SCIENTIFIC	3
665	LATHE	15
251	LENS, CAMERA/TV	8
456	LENS, OBJECTIVES, MICROSCOPE ACCESSORIES	10
910002	LICENSED SOFTWARE - 2 YRS	2
910003	LICENSED SOFTWARE - 3 YRS	3
910004	LICENSED SOFTWARE - 4 YRS	4
910005	LICENSED SOFTWARE - 5 YRS	5
910006	LICENSED SOFTWARE - 6 YRS	5
07399	LIFTER, PATIENT (FY 07 AHA REVIEW)	10
165	LIGHT, GENERAL USAGE	10
161	LOCKERS, ALL	15
07660	MACHINE, FLOOR, ALL INDUS (FY 07 AHA REVIEW)	5
693	MACHINE, MOLDING	10
420	MACHINE, PAINT SPRAYING	10
445	MACHINE, SEWING	15

Type Code	Description	Life
07446	MACHINE, SHAKING (FY 07 AHA REVIEW)	8
235	MACHINE, STENCIL	10
542	MACHINE, VENDING ALL	10
651	MACHINERY, GEN. HOUSEKEEPING	8
201	MACHINES, OFFICE	5
224	MAILING MACHINE	5
225	MAILING MACHINE	10
499	MANIFOLD	10
400	MANNEQUIN	10
226	MARKING MACHINE	10
802	MATS, ATHLETIC	7
401	METER	3
432	METER, RADIATION	8
494	MICROMANIPULATOR	10
404	MICROPROJECTOR	10
07003	MICROSCOPE (FY 07 AHA REVIEW)	7
07405	MICROTOME (FY 07 AHA REVIEW)	7
447	MICROTOME KNIVES AND SHARPENERS	10
07681	MILLING MACHINE (FY 07 AHA REVIEW)	15
547	MISC DAIRY & FOOD PROCESS	10
601	MISC LAUNDRY EQUIPMENT	10
260	MISC. AUDIO VISUAL	8
220	MISC. COMPUTER EQUIPMENT	5
245	MISC. DARKROOM EQUIP., ENLARGERS, DRYERS	10
158	MISC. DENTAL EQUIPMENT	10
367	MISC. EQUIP., EXERCISE	15
301	MISC. EQUIP., SCIENTIFIC	7
110	MISC. FURNISHINGS	15
250	MISC. GRAPHICS, FINE ARTS EQUIP.	5
298	MISC. INDUSTRIAL/CONSTRUCTION EQUIP	10
501	MISC. KITCHEN/CAFETERIA EQUIP.	10
115	MISC. LAWN & GARDEN EQUIP.	4
406	MISC. MEDICAL EQUIPMENT	8
155	MISC. OPTOMETRY EQUIPMENT	7
415	MISC. OXYGEN EQUIP.	8
230	MISC. PHOTO EQUIPMENT	8
810	MISC. RECREATIONAL, POOL TABLE	7
815	MISC.FARM EQUIPMENT	10
800	MISC.GYMNASTIC EQUIPMENT	7
526	MIXER, COMMERCIAL TYPE	10
667	MIXER, INDUSTRIAL	10
407	MONITOR, COMPUTER	7
07320	MONITOR, MEDICAL/SCIENTIFIC (FY 07 AHA REVIEW)	8
215	MULTIPLEXER, T MUX, T BOX, S MUX	5
80002	N/T INFRASTRUCTURE	30

Type Code	Description	Life
80001	N/T SWITCHES	6
80000	N/T WIRING AND RISERS	10
408	NEBULIZER	10
409	OPHTHALMOSCOPE	10
07006	ORGANS (FY 07 AHA REVIEW)	10
413	OSCILLATOR	7
318	OSCILLOSCOPE ACCESSORIES	10
410	OSCILLOSCOPE/VECTORSCOPE	10
07411	OSMOMETER (FY 07 AHA REVIEW)	7
527	OVEN, BAKING	15
07414	OVEN, LABORATORY (FY 07 AHA REVIEW)	10
528	OVEN, MICROWAVE	5
417	PACEMAKER, CARDIAC	5
07001	PHOTO COPIER LARGE (COPIES PER MONTH 50,000) FY 07 AHA REVIEW	5
07000	PHOTO COPIER SMALL (COPIES PER MONTH 1 - 49,999) FY 07 AHA REVIEW	3
422	PHOTOCOAGULATOR	10
424	PHOTOMETER	8
341	PHOTOMULTIPLIER TUBE	3
07005	PIANOS, ORGANS, HARPSICHORDS (FY 07 AHA REVIEW)	20
425	PIPETTE, AUTOMATIC	10
163	PLOTTER, GRAPHICS	7
07426	POWER SUPPLY (FY 07 AHA REVIEW)	10
688	PRESS, ARBOR	15
657	PRESS, DRILL	20
242	PRESS, OFFSET, PRINTING	10
07216	PRINTER (FY 07 AHA REVIEW)	5
07468	PROCESSOR, TISSUE (FY 07 AHA REVIEW)	7
480	PROCESSOR, X RAY FILM	8
200	PROJECTORS, ALL/PC VIEWER	5
387	PUMP, INFUSION	10
463	PUMP, SUCTION	10
430	PUMP, VACUUM OR PRESSURE	10
910001	PURCAHSED SOFTWARE	3
07477	PURIFIER OR SOFTENER, WATER (FY 07 AHA REVIEW)	10
531	RACK, POT OR PAN	15
261	RADIO RECEIVERS, TRANSMITTERS	10
532	RANGE, HOUSEHOLD	10
231	READER PRINTERS NON COMPUTER, MICRO FILM/ MICROFICHE	8
252	RECEIVER OR MONITOR, TV	5
435	RECORDER, LABORATORY	10
07253	RECORDER, TV VIDEO, CAMCORDER (FY 07 AHA REVIEW)	5
208	RECORDERS, TAPE, AUDIO	5
436	REFRACTOMETER	10
160	REFRIGERATED TRAP AND CONCENTRATOR	10
533	REFRIGERATOR, COMMERCIAL	10

Type Code	Description	Life
07437	REFRIGERATOR/FREEZERS, LAB TYPE (FY 07 AHA REVIEW)	10
438	RESUSCITATOR/RESPIRATOR	10
485	ROTORS, ALL	10
111	SAFE	20
672	SAW, ALL	10
07232	SCALES, ALL (FY 07 AHA REVIEW)	10
442	SCANNERS, ALL	8
521	SCIEN. EQUIP. CONVERTING	8
460	SCIEN. EQUIP. COUNTING	8
661	SCIEN. EQUIP. MEASURING	8
529	SCIEN. EQUIP., CUTTING	10
623	SCIEN. EQUIP., DETECTING	12
319	SCIENTIFIC EQUIP. (AMPLIFYING)	7
325	SCIENTIFIC EQUIP. (COLLECTING)	10
383	SCIENTIFIC EQUIP. (CONTROLLING)	8
2	SCIENTIFIC EQUIP. (MIXING)	7
4	SCIENTIFIC EQUIP. (RECORDING)	10
153	SCIENTIFIC EQUIP. (VIBRATING)	10
443	SCINTILLATION	8
670	SCOOTERS, SEGWAY PERSONAL TRANSPORTER	5
07223	SHAKING MACHINE (VORTEXER) AHA REIVEW FY 07	8
691	SHAPER	10
674	SHEARS, INDUSTRIAL/CONSTRUCTION	12
246	SHEET FEEDER	10
112	SHELVING	20
07709	SIGNAGE, MOVEABLE (FY 07 AHA)	10
450	SKELETON	10
105	SOFA	12
209	SORTER, COIN/CHANGER	10
454	SPECTROPHOTOMETER	8
453	SPECTROSCOPE	10
174	STAND, IRRIGATING	15
537	STEAMER, FOOD	10
457	STERILIZER, LABORATORY	15
296	STEROTAXIC INSTRUMENTS	10
459	STIMULATOR, MUSCLE	10
113	STOOL, METAL OR WOOD	20
07708	STORAGE TRAILERS AND TRAILER-MOUNTED CONTAINERS IRS FY 07	6
218	STORAGE UNIT, MECHANICAL/UNMECHANICAL	15
07451	STRAINER, SLIDE LABORATORY (FY 07 AHA REVIEW)	7
206	SUPER COMPUTER/SERVER	5
299	SURVEYING EQUIPMENT	7
373	SYSTEMS, HEART LUNG	8
179	TABLE OPERATING	15
114	TABLE, ALL	20

Type Code	Description	Life
176	TABLE, AUTOPSY/CADAVER	20
116	TABLE, DRAFTING/GRAPHIC	15
177	TABLE, EXAMINING	15
181	TABLE, THERAPY AND REFRIGERATED	15
263	TELECOM MOVABLE EQUIPMENT	10
264	TELEPHONE SWITCH(USED)	3
07004	TELESCOPE (FY 07 AHA REVIEW)	10
254	TELEVISION	5
466	TENT, OXYGEN	8
217	TERMINAL, MODEM	5
07339	TESTER, CONDUCTIVITY (FY 07 AHA REVIEW)	5
694	TESTER, PRESSURE	5
07467	THERMOMETER, ELECTRONIC (FY 07 AHA REVIEW)	5
07428	TIMER, AUTOMATED (FY 07 AHA REVIEW)	8
469	TITRATOR, AUTOMATIC	10
538	TOASTER, COMMERCIAL TYPE	10
801	TRAMPOLINE	7
238	TRANSCRIBING EQUIPMENT	5
470	TRANSDUCERS	3
262	TRANSFORMER	14
471	TREADMILL, ELECTRIC	8
07472	TUBE TESTER (FY 07 AHA REVIEW)	10
239	TYPEWRITER	5
540	URN, ALL	10
295	VACUUM SYSTEMS, MEDICAL /LAB	14
475	VIBRATOR	10
545	WARMER, FOOD OR DISH	10
327	WASHER, BOTTLE	8
07009	WASHING MACHINE COMMERCIAL LARGE (FY 07 AHA REVIEW)	15
07007	WASHING MACHINE COMMERCIAL SMALL (FY 07 AHA REVIEW)	10
07008	WASHING MACHINE DOMESTIC (FY 07 AHA REVIEW)	8
07686	WATER HEATER, COMMERCIAL (FY 07 AHA)	10
685	WELDERS	10
07211	WORKSTATION (FURNITURE) FY 07 AHA REVIEW	10
249	WRAPPER/SHRINKER, PACKAGING SYSTEMS	10
07478	X RAY DEVELOPER (FY 07 AHA REVIEW)	10
07482	X RAY UNIT, ALL (FY 07 AHA REVIEW)	5

Fabrication

40000	FABRICATIONS CONSTRUCTION IN PROGRESS	0
-------	---------------------------------------	---

University Constructed Asset.

Moveable assets not in-service or not received

40004	MOVEABLE ASSETS NOT YET RECEIVED, OR PLACED IN SERVICE	0
-------	--	---

Use asset type code "40004" when any of the following conditions exist:

Type Code	Description	Life
-----------	-------------	------

1. The equipment will not be received within the current fiscal year, even if the payment is made prior to the fiscal year end.
2. Partial payments will be issued for the equipment (down payment) and the equipment is not expected to be received in the current period.
3. Equipment has been received, but will not be placed in service prior to the fiscal year end. Example: Equipment was purchased for a new lab however the lab will not be completed for 3 months. In this example the asset type code should be updated when the lab is completed and the asset placed in service.
4. Assembling an asset. When components are purchased to assemble an asset that will not be placed in service prior to the fiscal year end. Example a department purchases a cab and chassis for a truck but the initial purchase does not include the body. The truck will not be operational until the body is ordered and the parts assembled to complete the truck.

Capital Lease

GAAP Requirements to identify a Capital Lease Agreement:

1. The lease transfers ownership of the property to the university by the end of the lease term.
2. The lease contains a written bargain purchase option.
3. The lease term is equal to 75% or more of the remaining estimated economic life of the property at the beginning of the lease term.
4. The present value of the minimum lease payments at the inception of the lease is 90% or more of the fair market value of the leased asset.

90001- 90006 For capital lease purchases where the unit cost of the equipment is below the \$5,000 capitalization threshold. Select the asset type code where the useful life matches the terms of the lease agreement.

90001	12 MONTH LEASE UNDER CAP THRESHOLD	1
90002	24 MONTH LEASE UNDER CAP THRESHOLD	2
90003	36 MONTH LEASE UNDER CAP THRESHOLD	3
90004	48 MONTH LEASE UNDER CAP THRESHOLD	4
90005	60 MONTH LEASE UNDER CAP THRESHOLD	5
90006	72 MONTH LEASE UNDER CAP THRESHOLD	6

90007-90012 For capital leases where the unit cost is \$5,000 or more and the lease agreement meets GAAP requirements 3 & 4. Select the asset type code where the useful life matches the terms of the lease agreement.

90007	12 MONTH LEASE >= CAP THRESHOLD	1
90008	24 MONTH LEASE >= CAP THRESHOLD	2
90009	36 MONTH LEASE >= CAP THRESHOLD	3
90010	48 MONTH LEASE >= CAP THRESHOLD	4
90011	60 MONTH LEASE >= CAP THRESHOLD	5
90012	72 MONTH LEASE >= CAP THRESHOLD	6

When the lease agreements meets GAAP requirements 1 & 2 the leased equipment

Type Code	Description	Life
	must be depreciated at the university's useful life.	
07001	PHOTO COPIER LARGE (COPIES PER MONTH 50,000) FY 07 AHA REVIEW	5
07000	PHOTO COPIER SMALL (COPIES PER MONTH 1 - 49,999) FY 07 AHA REVIEW	3