

SFS Capital Account Code	WD Spend Category	WD Spend Category Description	WD Asset Class	Depreciation Life	Depreciation Period	Asset Type	Accounting Treatment	Spend Category Hierarchies
4602	SC00128	Equipment - Laboratory & Classroom	Classroom and Laboratory Equipment	Straight Line 8-Year	96	Capital Equipment	Depreciable Capital Asset	Equipment
4603	SC00129	Equipment - Medical	Medical Equipment	Straight Line 10-Year	120	Capital Equipment	Depreciable Capital Asset	Equipment
			Broadcast Transmission Equipment	Straight Line 15-Year	180			
			Drafting and Surveying Equipment	Straight Line 12-Year	144			
			Electrical Apparatus	Straight Line 12-Year	144			
			Engineering Test Equipment	Straight Line 8-Year	96			
			Microfilm and Microfiche Equipment	Straight Line 10-Year	120			
			Miscellaneous Equipment	Straight Line 7-Year	84			
			Remote Broadcast Production Equipment	Straight Line 4-Year	48			
4604	SC00244	Equipment - Other	Signs, Badges, and Tags	Straight Line 12-Year	144	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00254	Equipment - Athletic	Athletic Recreational Equipment	Straight Line 10-Year	120	Capital Equipment	Depreciable Capital Asset	Equipment
			Agricultural Farm Equipment					
4604	SC00418	Equipment - Agricultural and Farm	Agricultural Farm Truck and Tractor	Straight Line 10-Year	120	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00419	Equipment - Audio/Video Production	Audio and Video Production Equipment	Straight Line 8-Year	96	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00420	Equipment - Cleaning	Cleaning Equipment	Straight Line 5-Year	60	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00421	Equipment - Communications	Communications Equipment	Straight Line 6-Year	72	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00422	Equipment - Food Service/Appliances	Food Services Equipment and Appliances	Straight Line 5-Year	60	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00423	Equipment - Industrial/Construction	Industrial and Construction Equipment	Straight Line 12-Year	144	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00424	Equipment - Musical Instruments	Musical Instruments	Straight Line 10-Year	120	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00425	Equipment - Office Machines	Office Machines and Equipment	Straight Line 6-Year	72	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00426	Equipment - Photographic	Photographic Equipment	Straight Line 5-Year	60	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00427	Equipment - Police/Firefighting	Police and Firefighting Equipment	Straight Line 12-Year	144	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00428	Equipment - Printing/Bookbinding	Printing and Bookbinding Equipment	Straight Line 11-Year	132	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00434	Equipment - Bio Safety Cabinet	Classroom and Laboratory Equipment	Straight Line 8-Year	96	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00440	Equipment - Clothing, Textiles, Laundry	Miscellaneous Equipment	Straight Line 7-Year	84	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00456	Equipment - Lasers	Miscellaneous Equipment	Straight Line 7-Year	84	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00475	Equipment - Unmanned Aerial Vehicles, Robots or Drones	Miscellaneous Equipment	Straight Line 7-Year	84	Capital Equipment	Depreciable Capital Asset	Equipment
4604	SC00476	Equipment - Water and Sewer Treatment	Miscellaneous Equipment	Straight Line 7-Year	84	Capital Equipment	Depreciable Capital Asset	Equipment
4620	SC00130	Equipment - Computer	Data Processing Hardware	Straight Line 5-Year	60	Capital Equipment	Depreciable Capital Asset	Equipment
4640	SC00134	Equipment - Furniture and Furnishings	Furniture and Furnishings	Straight Line 10-Year	120	Capital Equipment	Depreciable Capital Asset	Equipment
4652	SC00135	Equipment - Automobiles	Automobiles	Straight Line 6-Year	72	Capital Equipment	Depreciable Capital Asset	Equipment
4660	SC00137	Equipment - Trucks & Other Vehicles	Trucks, Aircraft, and Other Vehicles	Straight Line 6-Year	72	Capital Equipment	Depreciable Capital Asset	Equipment
4606	SC00279	Equipment - COVID	Select most appropriate	Select most appropriate	Select most appropriate	Capital Equipment	Depreciable Capital Asset	Equipment
4670	SC00406	Equipment - Fabrications	Select most appropriate	Select most appropriate	Select most appropriate	Capital Equipment	Depreciable Capital Asset	Equipment
4680	SC00280	Equipment - IIA's	Select most appropriate	Select most appropriate	Select most appropriate	Capital Equipment	Depreciable Capital Asset	Equipment
N/A	SC00001	Capital Equipment - Pcard	Select most appropriate	Select most appropriate	Select most appropriate	Capital Equipment	Depreciable Capital Asset	Equipment
4630	SC00132	Software Purchase	Software	N/A	N/A	Software	Expense	Software
			Federal/Sponsor Title (Non-depreciable)	N/A	N/A	Capital Equipment	Expense	