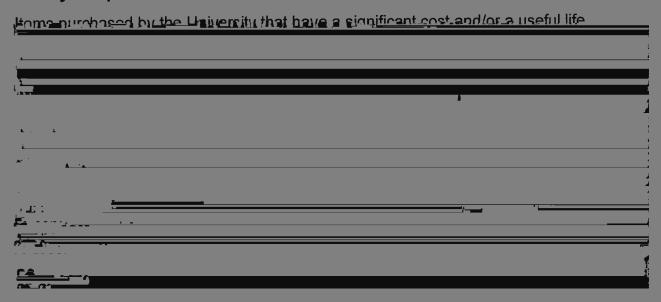


Policy Title

Capitalization and Depreciation Policy

Policy Owner: Office of the Controller

Policy Purpose



Useful Life: The University has established the following estimated useful life by asset group: 7 to 50 years Buildings 7 to 20 years **Building Improvements** Lannhald Improvements I anoth of Jassa 7 to 10 years Vehicles and Boats 3 to 5 years Computer Hardware 5 years (amortized) **Computer Software** 7 to 15 years Furniture and Equipment 12 years Library books 5 to 12 years **Airplanes**

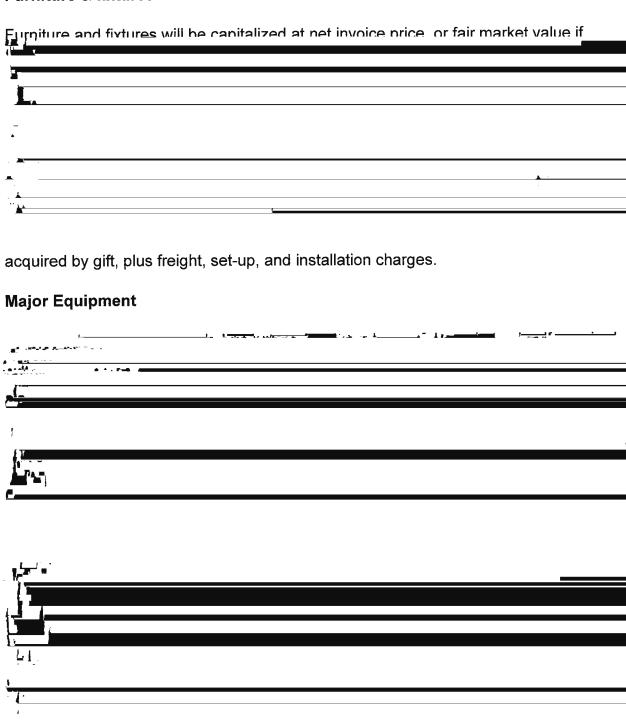
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Donations of Capital Assets

Donations of capital assets including land and equipment are recorded at their fair market or appraised value at the time they are received. The donor will receive an

Furniture & fixtures



Generation / Transmission Energy Systems: Includes the cost of designing, of the cost of designing, or the cost of designing and d	developing,
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equipment used for the transmission of utilities from one location to another.	Utility
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Grant Funded Equipment

Assets that have been purchased with private or government grant funds will be tagged, tracked, and inventoried in the same manner as assets that were purchased using the University's funds, however, the University Fixed Asset records will reflect the funding agency so that internally and externally funded equipment can be identified.

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Group Purchases

