

5123:2-7-18

APPENDIX

Page 1 of 23

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

LAND IMPROVEMENTSUSEFUL LIFE

| | |
|---|----|
| BUMPERS | 5 |
| CULVERTS | 18 |
| FENCING | |
| BRICK OR STONE | 25 |
| CHAIN-LINK | 15 |
| WIRE | 5 |
| WOOD | 8 |
| FLAG POLE | 20 |
| GUARD RAILS | 15 |
| HEATED PAVEMENT | 10 |
| LANDSCAPING | 10 |
| LAWN SPRINKLER SYSTEM | 15 |
| PARKING LOT, OPEN-WALL | 20 |
| PARKING LOT GATE/S | 3 |
| PARKING LOT STRIPING | 2 |
| PAVING (INCLUDING ROADWAYS, WALKS, AND PARKING) | |
| ASPHALT | 8 |
| BRICK | 20 |
| CONCRETE | 15 |
| GRAVEL | 5 |
| RETAINING WALL | 20 |
| SEPTIC SYSTEM | 15 |
| SHRUBS AND LAWNS | 5 |
| SIGNS, METAL OR ELECTRIC | 10 |
| SNOW-MELTING SYSTEM | 5 |
| TREES | 20 |
| TURF, ARTIFICIAL | 5 |
| UNDERGROUND UTILITIES | |
| SEWER LINES | 25 |
| WATER WELLS | 25 |
| YARD LIGHTING | 15 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|-----------------------------------|----|
| BUILDINGS – ALL | 40 |
| <u>BUILDING COMPONENTS</u> | |
| CANOPIES | 15 |
| CARPENTRY WORK | 15 |
| CAULKING | 10 |
| CEILING FINISHES | |
| GYPSUM | 10 |
| PLASTER | 12 |
| COMPUTER FLOORING | 10 |
| CORNER GUARDS | 10 |
| CUBICLE TRACKS | 20 |
| DESIGNATION SIGNS | 5 |
| DOORS AND FRAMES | |
| AUTOMATIC | 10 |
| HOLLOW METAL | 20 |
| WOOD | 15 |
| DRAPERY TRACKS | 10 |
| DRILLED PIERS | 40 |
| FLOOR FINISHES | |
| CARPET | 5 |
| CERAMIC | 20 |
| CONCRETE | 20 |
| QUARRY | 20 |
| TERRAZZO | 15 |
| VINYL | 10 |
| FOLDING PARTITIONS | 10 |
| INTERIOR FINISHES | 15 |
| LOADING DOCK BUMPERS AND LEVELERS | 10 |
| MILLWORK | 15 |
| OVERHEAD DOORS | 10 |
| PARTITIONS, INTERIOR | 15 |
| PARTITIONS, TOILET | 20 |
| RAILINGS | |
| FREESTANDING (EXTERIOR) | 15 |
| HANDRAILS (INTERIOR) | 15 |
| ROOF COVERING | 10 |
| SKYLIGHTS | 20 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|---|----|
| STOREFRONT CONSTRUCTION | 20 |
| WALL COVERING | |
| PAINT | 5 |
| WALLPAPER | 5 |
| X-RAY PROTECTION | 10 |
| | |
| <u>FIXED EQUIPMENT</u> | |
| BENCHES, BINS, CABINETS, COUNTERS, AND SHELVING, BUILT-IN | 20 |
| CABINET, BIOLOGICAL SAFETY | 15 |
| CANOPY-VENTILATING FOR LAUNDRY IRONER | 15 |
| COAT RACK | 20 |
| CONVEYOR SYSTEM, LAUNDRY | 10 |
| COOLER, WALK-IN | 15 |
| CURTAINS AND DRAPES | 5 |
| EMERGENCY GENERATOR SET | 20 |
| GENERATOR CONTROLS | 12 |
| HOOD, FUME | 15 |
| FIRE PROTECTION IN HOODS | 10 |
| ICU AND CCU COUNTERS | 15 |
| ILLUMINATOR | |
| MULTIFILM | 10 |
| SINGLE | 10 |
| LAMINAR FLOW SYSTEM | 15 |
| LOCKERS, BUILT-IN | 15 |
| MAILBOXES, BUILT-IN | 20 |
| MEDICINE PREPARATION STATION | 15 |
| MIRRORS, TRAFFIC AND/OR WALL MOUNTED | 10 |
| NARCOTICS SAFE | 20 |
| NURSES' COUNTER, BUILT-IN | 15 |
| PASS-THROUGH BOXES | 15 |
| PATIENTS' CONSOLES | 15 |
| PATIENTS' WARDROBES AND VANITIES, BUILT-IN | 15 |
| PROJECTION SCREENS | 10 |
| SINK AND DRAINBOARD | 20 |
| STERILIZER, BUILT-IN | 15 |
| TELEPHONE ENCLOSURE | 10 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

BUILDING SERVICES EQUIPMENT

AIR-CONDITIONING EQUIPMENT

| | |
|---|----|
| CENTRIFUGAL CHILLER | 15 |
| COMPRESSOR, AIR | 15 |
| CONDENSATE TANK | 10 |
| CONDENSER | 15 |
| CONTROLS | 10 |
| COOLER AND DEHUMIDIFIER | 10 |
| COOLING TOWER | |
| METAL | 20 |
| WOOD | 20 |
| DUCT WORK | 20 |
| FAN, AIR-HANDLING AND VENTILATING | 20 |
| PIPING | 20 |
| PRECIPITATOR | 10 |
| PUMP | 10 |
| AIR-CONDITIONING SYSTEM | |
| LARGE (OVER 20 TONS) | 10 |
| MEDIUM (5-20 TONS) | 10 |
| SMALL (UNDER 5 TONS) | 5 |
| AIR CURTAIN | 15 |
| ANTENNA SYSTEM | 10 |
| BOILER | 20 |
| DEAERATOR SYSTEM | 15 |
| BOILER SMOKESTACK, METAL | 20 |
| CLEAN-AIR EQUIPMENT | 15 |
| CLOCK SYSTEM, CENTRAL | 15 |
| DOOR ALARM | 10 |
| DOOR-CLOSING DEVICES, FOR FIRE ALARM SYSTEM | 15 |
| ELECTRIC LIGHTING AND POWER | |
| COMPOSITE | 18 |
| CONDUIT AND WIRING | 20 |
| EMERGENCY LIGHTING SYSTEM | 15 |
| FEED WIRING | 20 |
| FIXTURES | 10 |
| SWITCH GEAR | 15 |
| TRANSFORMER | 20 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|---|----|
| ELEVATOR | |
| DUMBWAITER | 20 |
| FREIGHT | 20 |
| PASSENGER, HIGH-SPEED AUTOMATIC | 20 |
| PASSENGER, OTHER | 20 |
| EMERGENCY GENERATOR | 20 |
| CONTROLS | 12 |
| ESCALATOR | 20 |
| FANS, CEILING-MOUNTED | 10 |
| FIRE PROTECTION SYSTEM | |
| FIRE ALARM SYSTEM | 10 |
| FIRE PUMP 20 | |
| SMOKE AND HEAT DETECTORS | 10 |
| SPRINKLER SYSTEM | 25 |
| TANK AND TOWER | 25 |
| FURNACE, DOMESTIC | 15 |
| HEATING, VENTILATING, AND AIR-CONDITIONING (COMPOSITE SYSTEM) | 15 |
| HUMIDIFIER | 15 |
| INCINERATOR, INDOOR | 10 |
| INSULATION, PIPE | 15 |
| INTERCOM SYSTEM | 10 |
| LABORATORY PLUMBING, PIPING | 20 |
| MAGNETIC DOOR HOLDERS | 10 |
| MEDICAL GAS PANELS | 10 |
| NURSE CALL SYSTEM | 10 |
| OIL STORAGE TANK | 20 |
| OXYGEN, GAS, AND AIR PIPING | 20 |
| PAGING SYSTEM | 10 |
| PHYSICIAN'S IN-AND-OUT REGISTER, BUILT-IN | 10 |
| PLUMBING, COMPOSITE | 20 |
| FIXTURES | 20 |
| PIPING | 25 |
| PUMP | 15 |
| PNEUMATIC TUBE SYSTEM | 15 |
| RADIATOR | |
| CAST-IRON | 25 |
| FINNED TUBE | 15 |
| SEWERAGE, COMPOSITE | 25 |
| PIPING | 20 |
| SUMP PUMP AND SEWERAGE EJECTOR | 10 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|------------------------------------|----|
| SOLAR HEATING EQUIPMENT | 10 |
| SURGE SUPPRESSING SYSTEM | 15 |
| TELEPHONE SYSTEM | 10 |
| TELEVISION ANTENNA SYSTEM | 10 |
| TELEVISION SATELLITE DISH | 10 |
| TEMPERATURE CONTROLS, COMPUTERIZED | 10 |
| UNIT HEATER | 10 |
| VACUUM CLEANING SYSTEM | 15 |
| WATER FOUNTAIN | 10 |
| WATER HEATER, COMMERCIAL | 10 |
| WATER PURIFIER | 10 |
| WATER SOFTENER | 10 |
| WATER STORAGE TANK | 20 |
| WATER WELLS | 25 |

ALPHABETIZED LIST OF EQUIPMENT ITEMS

| | |
|--------------------------------|----|
| ACCELERATOR | 7 |
| ACCOUNTING/BOOKKEEPING MACHINE | 5 |
| ADDING MACHINE | 5 |
| AIR-CONDITIONER, WINDOW | 5 |
| ALTERNATING PRESSURE PAD | 10 |
| AMBULANCE | 4 |
| AMINO ACID ANALYZER | 7 |
| AMPLIFIER | 10 |
| ANAEROBE CHAMBER | 15 |
| ANALYZER, HEMATOLOGY | 7 |
| ANATOMICAL MODEL | 10 |
| ANESTHESIA UNIT | 7 |
| ANKLE EXERCISER | 15 |
| APNEA MONITOR | 7 |
| APRON, LEAD-LINED | 4 |
| ARTHROSCOPE | 5 |
| ARTHROSCOPY INSTRUMENTATION | 3 |
| ASPIRATOR | 10 |
| AUDIOMETER | 10 |
| AUTOCLAVE | 10 |
| AUTOMOBILE | |
| DELIVERY | 4 |
| PASSENGER | 4 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|-------------------------------------|----|
| AUTOSCALER, IONIC | 10 |
| BACTERIOLOGY ANALYZER | 8 |
| BACTI INCINERATOR | 5 |
| BALANCE | |
| ANALYTICAL | 10 |
| ELECTRONIC | 7 |
| PRECISION MECHANICAL | 10 |
| BASAL METABOLISM UNIT | 8 |
| BASSINET | 15 |
| BATH | |
| PARAFFIN | 7 |
| SEROLOGICAL | 7 |
| SITZ | 10 |
| WATER | 7 |
| WHIRLPOOL | 10 |
| BATTERY CHARGER | 5 |
| BED | |
| BIRTHING | 10 |
| ELECTRIC | 12 |
| FLOTATION THERAPY | 10 |
| HYDRAULIC | 15 |
| LABOR | 15 |
| MANUAL | 15 |
| ORTHOPEDIC | 15 |
| BEDPAN WASHER | 15 |
| BEEPERS, PAGING | 3 |
| BENCH, METAL OR WOOD | 15 |
| BIN, METAL OR WOOD | 15 |
| BINDER, PUNCH MACHINE | 10 |
| BIOCHEMICAL ANALYSIS UNIT | 7 |
| BIOCHROMATIC ANALYZER | 7 |
| BIOFEEDBACK MACHINE | 8 |
| BIOMAGNETOMETER | 7 |
| BIPOLAR COAGULATOR | 7 |
| BLANKET DRYER | 15 |
| BLANKET WARMER | 15 |
| BLOOD CELL COUNTER | 5 |
| BLOOD CHEMISTRY ANALYZER, AUTOMATED | 5 |
| BLOOD CULTURE ANALYZER | 8 |
| BLOOD GAS ANALYZER | 5 |
| BLOOD GAS APPARATUS, VOLUMETRICS | 8 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|---|----|
| BLOOD PRESSURE DEVICE, ELECTRONIC | 6 |
| BLOOD TRANSFUSION APPARATUS | 6 |
| BLOOD WARMER | 7 |
| BLOOD WARMER COIL | 7 |
| BONE SURGERY APPARATUS | 3 |
| BOOKCASE, METAL OR WOOD | 20 |
| BOTTLE WASHER | 10 |
| BREATHING UNIT, POSITIVE-PRESSURE | 8 |
| BROILER | 10 |
| BRONCHOSCOPE | |
| FLEXIBLE | 3 |
| RIGID | 3 |
| BULLETIN BOARD | 10 |
| BURNISHER, SILVERWARE | 15 |
| CABINET | |
| BEDSIDE | 15 |
| FILE | 15 |
| INSTRUMENT | 15 |
| METAL OR WOOD | 15 |
| PHARMACY | 15 |
| SOLUTION | 15 |
| X-RAY | 15 |
| CAGE, ANIMAL | 10 |
| CALCULATOR | 5 |
| CAMERA | |
| IDENTIFICATION | 5 |
| SURGICAL | 5 |
| TELEVISION MONITORING, COLOR OR BLACK-AND-WHITE | 5 |
| VIDEOTAPE, COLOR OR BLACK-AND-WHITE | 5 |
| CAN OPENER, ELECTRIC | 10 |
| CAPSULE MACHINE | 10 |
| CARBON MONOXIDE RECORDER/DETECTOR | 10 |
| CARDIAC MONITOR | 5 |
| CARDIOSCOPE | 8 |
| CART | |
| EMERGENCY-ISOLATION | 10 |
| FOOD/TRAY, HEATED-REFRIGERATED | 10 |
| LINEN | 10 |
| MAID | 10 |
| MEDICINE | 10 |
| SUPPLY | 10 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|--|----|
| UTILITY | 10 |
| CASH REGISTER | 5 |
| CASPAR ACF INSTRUMENT AND PLATE SYSTEM | 7 |
| CASSETTE CHANGER | 8 |
| CATHODE-RAY TUBE (CRT) | 3 |
| CAUTERY UNIT | |
| DERMATOLOGY | 7 |
| GYNECOLOGY | 7 |
| CELL FREEZER | 7 |
| CELL WASHER | 5 |
| CENTRAL DATA PROCESSING UNIT | 10 |
| CENTRAL SUPPLY FURNITURE | 15 |
| CENTRIFUGE | 7 |
| REFRIGERATED | 5 |
| CEREBRAL FUNCTION MONITOR | 7 |
| CHAIR | |
| BLOOD DRAWING | 10 |
| DENTAL | 15 |
| EXECUTIVE | 15 |
| FOLDING | 10 |
| GERIATRIC | 10 |
| HYDRAULIC, SURGEON'S | 15 |
| KINETRON | 15 |
| PODIATRIC | 15 |
| SHOWER/BATH | 10 |
| SIDE | 15 |
| SPECIALIST'S | 15 |
| CHART RACK | 20 |
| CHART RECORDER | 10 |
| CHECK SIGNER | 10 |
| CHILD IMMOBILIZER | 15 |
| CHLORIDIOMETER | 10 |
| CHROMATOGRAPH, GAS | 7 |
| CLINICAL ANALYZER | 5 |
| CLOCK | 10 |
| CLOPAY WRAPPING MACHINE | 10 |
| CLOTHES LOCKER | |
| FIBERGLASS OR METAL | 15 |
| LAMINATE OR WOOD | 12 |
| COAGULATION ANALYZER | 5 |
| COFFEE MAKER | 5 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|---|----|
| COLD-PACK UNIT, FLOOR | 10 |
| COLLATOR, ELECTRIC | 10 |
| COLONOSCOPE | 3 |
| COLORIMETER | 7 |
| COLPOSCOPE, WITH FLOOR STAND | 8 |
| COMPACTOR, WASTE | 10 |
| COMPRESSOR, AIR | 12 |
| COMPUTER | |
| CARDIAL OUTPUT | 5 |
| CLINICAL | 5 |
| DISK DRIVE | 5 |
| LARGE | 5 |
| MICRO | 5 |
| MINI (PERSONAL) | 5 |
| PRINTER | 5 |
| SOFTWARE | 5 |
| TERMINAL | 5 |
| COMPUTER-ASSISTED TOMOGRAPHY (CT) SCANNER | 5 |
| CONDUCTIVITY TESTER | 5 |
| CONVEYOR, TRAY | 10 |
| COOKER, PRESSURE, FOR FOOD | 10 |
| COOLER, WALK-IN, FREESTANDING | 15 |
| CO-OXIMETER | 10 |
| CREDENZA | 15 |
| CRIB | 15 |
| CROUPETTE | 10 |
| CRYOPHTHALMIC UNIT, WITH PROBES | 7 |
| CRYOSTAT | 7 |
| CRYOSURGICAL UNIT | 10 |
| CUTTER | |
| CLOTH, ELECTRIC | 10 |
| FOOD | 10 |
| CYCLOTRON | 7 |
| CYSTIC FIBROSIS TREATMENT SYSTEM | 10 |
| CYSTOMETER | 10 |
| CYSTOMETROGRAM UNIT | 10 |
| CYSTOSCOPE | 3 |
| DATA CARD PROCESSING UNIT – (INCLUDING KEYPUNCH, VERIFIER, READER, AND SORTER) | 5 |
| DATA PRINTING UNIT | 5 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|---|----|
| DATA STORAGE UNIT | |
| MECHANICAL | 10 |
| NONMECHANICAL | 15 |
| DATA TAPE PROCESSING UNIT – (INCLUDING CONTROLLER, DRIVE, AND TAPE DECK) | 5 |
| DECALCIFIER | 10 |
| DEFIBRILLATOR | 5 |
| DEIONIZED WATER SYSTEM | 7 |
| DENSITOMETER, RECORDING | 5 |
| DENTAL DRILL, WITH SYRINGE | 3 |
| DERMATOME | 10 |
| DESK, METAL OR WOOD | 20 |
| DIAGNOSTIC SET | 10 |
| DIATHERMY UNIT | 10 |
| DICTATING EQUIPMENT | 5 |
| DIGITAL FLUOROSCOPY UNIT | 5 |
| DIGITAL RADIOGRAPHY UNIT | 5 |
| DILUTER | 10 |
| DISH STERILIZER | 10 |
| DISHWASHER | 10 |
| DISINFECTOR | 10 |
| DISPENSER | |
| ALCOHOL | 10 |
| BUTTER, REFRIGERATED | 10 |
| MILK OR CREAM | 10 |
| DISPLAY CASES | 20 |
| DISTILLING APPARATUS | 15 |
| DOPPLER | 5 |
| DOSE CALIBRATOR | 5 |
| DRESSER | 15 |
| DRILL PRESS | 20 |
| DRYER | |
| CLOTHES | 10 |
| HAIR | 5 |
| SONIC | 10 |
| DRYING OVEN, PAINT SHOP | 10 |
| DUPLICATOR | 5 |
| ECHOCARDIOGRAPH SYSTEM | 5 |
| ECHOVIEW SYSTEM | 5 |
| ELECTROCARDIOGRAPH | 7 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|---|----|
| ELECTROCARDIOSCANNER (HOLTER MONITOR SCANNER) | 7 |
| ELECTROENCEPHALOGRAPH | 7 |
| ELECTROLYTE ANALYZER | 5 |
| ELECTROMYOGRAPH | 7 |
| ELECTROPHORESIS UNIT | 7 |
| ELECTROSURGICAL UNIT | 7 |
| ENLARGER | 10 |
| ERGOMETER | 10 |
| EVACUATOR | 10 |
| EVOKED POTENTIAL UNIT | 10 |
| EXERCISE APPARATUS | 15 |
| EXERCISE EQUIPMENT, OUTDOOR | 10 |
| EXERCISE SYSTEM, COMPUTER-ASSISTED | 5 |
| EXERCISER, ORTHOTRON | 10 |
| EXTRACTOR, LAUNDRY | 15 |
| EYE SURGERY EQUIPMENT (PHACOEMULSIFIER) | 7 |
| FACSIMILE TRANSMITTER | 3 |
| FIBEROPTIC EQUIPMENT | 5 |
| FIBROMETER | 7 |
| FILES, ELECTRIC ROTARY | 15 |
| FILING SYSTEM, PORTABLE | 20 |
| FILM CHANGER | 8 |
| FILM VIEWER | 10 |
| FLOOR-BUFFING AND POLISHING MACHINE | 5 |
| FLOOR-SCRUBBING MACHINE | 5 |
| FLOOR-WAXING MACHINE | 5 |
| FLOW CYTOMETER | 5 |
| FLUID SAMPLE HANDLER | 5 |
| FLUORIMETER | 10 |
| FLUOROSCOPE | 8 |
| FOLDER, FLATWORK | 15 |
| FOOD CHOPPER | 10 |
| FOOD SERVICE FURNITURE | 15 |
| FRAME, TURNING | 15 |
| FREEZER, ULTRACOLD | 10 |
| FRYER, DEEP-FAT | 10 |
| FURNACE, LABORATORY | 10 |
| GAMMA CAMERA | 5 |
| GAMMA COUNTER | 7 |
| GAMMA KNIFE | 10 |
| GAMMA WELL SYSTEM | 7 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|---------------------------------|----|
| GARBAGE DISPOSAL, COMMERCIAL | 5 |
| GAS ANALYZER | 8 |
| GEIGER COUNTER | 10 |
| GENERATOR | 5 |
| GLASSWARE WASHER | 8 |
| GLOVES, LEAD-LINED | 3 |
| GRAPHOTYPE | 15 |
| GRIDDLE | 10 |
| GRINDER, FOOD WASTE | 10 |
| HAND DYNAMOMETER | 10 |
| HEART-LUNG SYSTEM | 8 |
| HEAT SEALER | 5 |
| HELICOPTER | 4 |
| HEMODIALYSIS UNIT | 5 |
| HEMOGLOBINOMETER | 7 |
| HEMOPHOTOMETER | 10 |
| HIGH-DENSITY MOBILE FILM SYSTEM | 10 |
| HOIST, CHAIN OR CABLE | 12 |
| HOLTER | |
| ELECTROCARDIOGRAPH | 7 |
| ELECTROENCEPHALOGRAPH | 7 |
| HOMOGENIZER | 10 |
| HOOD, EXHAUST OR BACTI | 10 |
| HOT-FOOD BOX | 15 |
| HOTPLATE | 5 |
| HOUSEKEEPING FURNITURE | 15 |
| HUMIDIFIER | 8 |
| HYDROCOLLATOR | 10 |
| HYDROTHERAPY EQUIPMENT | 15 |
| HYFRECATOR | 10 |
| HYPERBARIC CHAMBER | 15 |
| HYPOTHERMIA APPARATUS | 10 |
| ICE CREAM FREEZER | 10 |
| ICE CREAM (SOFT) MACHINE | 10 |
| ICE CREAM STORAGE CABINET | 10 |
| ICE CUBE-MAKING EQUIPMENT | 10 |
| ICU AND CCU FURNITURE | 15 |
| IMAGE ANALYZER | 5 |
| IMAGE INTENSIFIER | 5 |
| IMMUNODIFFUSION EQUIPMENT | 10 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|--------------------------------|----|
| IMPRINTER | |
| ADDRESS | 5 |
| EMBOSSSED PLATE | 10 |
| IMX ANALYZER | 7 |
| INCUBATOR | |
| LABORATORY | 10 |
| NURSERY | 10 |
| INDICATOR, REMOTE | 10 |
| INFANT CARE CENTER | 10 |
| INHALATOR | 10 |
| IN-SERVICE EDUCATION FURNITURE | 15 |
| INSUFFLATOR | 5 |
| INTEGRATOR | 10 |
| INTERCOM | 10 |
| INTRAARTERIAL SHAVER | 10 |
| IONTOPHORESIS UNIT | 8 |
| IRONER, FLATWORK | 15 |
| ISODENSITOMETER | 7 |
| ISOLATION CHAMBER | 12 |
| ISOTOPE EQUIPMENT | 7 |
| ISOTOPE SCANNER | 7 |
| KETTLE, STEAM-JACKETED | 15 |
| KEY MACHINE | 10 |
| KILN | 10 |
| K-PADS | 5 |
| KYMOGRAPH | 10 |
| LABEL MAKER | 10 |
| LABOR AND DELIVERY FURNITURE | 15 |
| LABORATORY FURNITURE | 15 |
| LAMINATOR | 10 |
| LAMP | |
| BILIRUBIN | 10 |
| DEEP-THERAPY | 10 |
| EMERGENCY | 10 |
| INFRARED | 10 |
| MERCURY QUARTZ | 10 |
| SLIT | 10 |
| LAPAROSCOPE | 3 |
| LARYNGOSCOPE | 3 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|--|----|
| LASER | |
| CORONARY | 2 |
| SURGICAL | 5 |
| LASER POSITIONER | 5 |
| LASER SMOKE EVACUATOR | 5 |
| LATHE | 15 |
| LAWN AND PATIO FURNITURE | 5 |
| LAWN MOWER, POWER | 3 |
| LIBRARY FURNITURE | 20 |
| LIFTER, PATIENT | 10 |
| LIGHT | |
| DELIVERY | 15 |
| EXAMINING | 10 |
| PORTABLE, EMERGENCY | 10 |
| LINAC SCALPEL | 5 |
| LINEAR ACCELERATOR | 7 |
| LINEN | |
| DRYER | 15 |
| PRESS | 15 |
| TABLE | 15 |
| WASHER | 15 |
| LINT COLLECTOR | 15 |
| LITHOTRIPTER, EXTRACORPOREAL SHOCK-WAVE (ESWL) | 5 |
| LOOM | 15 |
| LOWERATOR | 10 |
| MAGNETIC RESONANCE IMAGING (MRI) EQUIPMENT | 5 |
| MAILING MACHINE | 10 |
| MAMMOGRAPHY UNIT | |
| FIXED | 5 |
| MOBILE (VAN) | 8 |
| MANNEQUIN | 10 |
| MARKING MACHINE | 10 |
| MAROGRAPH | 7 |
| MASS SPECTROPHOTOMETER | 7 |
| MEAT CHOPPER | 10 |
| MICROBIOLOGY ANALYZER | 8 |
| MICROFILM UNIT | 10 |
| MICROPHONE | 5 |
| MICROPROJECTOR | 10 |
| MICROSCOPE | 7 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|--------------------------------------|----|
| MICROTOME | 7 |
| MICROTRON POWER SYSTEM | 7 |
| MIRROR, THERAPY | 15 |
| MIXER, COMMERCIAL | 10 |
| MUSCLE STIMULATOR | 10 |
| NATURAL CHILDBIRTH BACKREST | 10 |
| NEBULIZER | |
| PNEUMATIC | 10 |
| ULTRASONIC | 10 |
| NEPHROSCOPE | 7 |
| NEUROLOGICAL SURGICAL TABLE HEADREST | 10 |
| NEUTRON BEAM ACCELERATOR | 8 |
| NONINVASIVE CO2 MONITOR | 7 |
| NOURISHMENT ICE STATION | 8 |
| NURSING SERVICE FURNITURE | 15 |
| OFFICE FURNITURE | 12 |
| OPERATING ROOM FURNITURE | 15 |
| OPERATING STOOL | 15 |
| OPHTHALMOSCOPE | 10 |
| OPTICAL READERS | 5 |
| ORGAN | 10 |
| ORTHOTRON SYSTEM | 10 |
| ORTHOUROLOGICAL INSTRUMENTS | 10 |
| OSCILLOSCOPE | 7 |
| OSMOMETER | 7 |
| OTOSCOPE | 7 |
| OTTOMAN | 10 |
| OVEN | |
| BAKING | 10 |
| MICROWAVE | 5 |
| PARAFFIN | 10 |
| ROASTING | 10 |
| STERILIZING | 10 |
| OXIMETER | 10 |
| OXYGEN ANALYZER | 7 |
| OXYGEN TANK, MOTOR, AND TRUCK | 8 |
| PACEMAKER, CARDIAC (EXTERNAL) | 5 |
| PACING SYSTEM ANALYZER | 7 |
| PACKAGING MACHINE | 10 |
| PAINT SPRAY BOOTH | 15 |
| PAINT-SPRAYING MACHINE | 10 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|--|----|
| PANENDOSCOPE | 10 |
| PAPER BALER | 15 |
| PAPER BURSTER | 8 |
| PAPER CUTTER | 10 |
| PAPER JOGGER | 10 |
| PAPER SHREDDER | 5 |
| PARALLEL BARS | 15 |
| PARKING LOT SWEEPER | 5 |
| PARTITIONS, MOVABLE OFFICE | 10 |
| PATIENT MONITORING EQUIPMENT | 10 |
| PATIENT ROOM FURNITURE | 10 |
| PELVISCOPE | 7 |
| PERCUSSOR | 5 |
| PERFORATOR | 10 |
| PERIPHERAL ANALYZER | 10 |
| pH GAS ANALYZER | 10 |
| pH METER | 10 |
| PHONOCARDIOGRAPH | 8 |
| PHOTOCOAGULATOR | 10 |
| PHOTOCOPIER | 5 |
| PHOTOGRAPHY APPARATUS, GROSS PATHOLOGY | 10 |
| PHOTOMETER | 8 |
| PHOTOTHERAPY UNIT | 10 |
| PHYSICIANS' IN-AND-OUT REGISTER, PORTABLE | 10 |
| PHYSIOLOGICAL MONITOR | 7 |
| PHYSIOSCOPE | 10 |
| PIANO | 20 |
| PIPE CUTTER-THREADER | 10 |
| PIPETTE, AUTOMATIC | 10 |
| PLANER AND SHAPER, ELECTRIC | 10 |
| PLASMA FREEZER | 10 |
| PLATE-BENDING PRESS | 10 |
| PLATELET ROTATOR | 20 |
| PLATEMAKER | |
| COMPUTERIZED | 5 |
| NONCOMPUTERIZED | 10 |
| POPCORN MACHINE | 8 |
| POSITION EMISSION TOMOGRAPHY (PET) SCANNER | 5 |
| POWER SUPPLY | 10 |
| PRESS, LAUNDRY | 15 |
| PRINTING PRESS | 10 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|---------------------------------------|----|
| PROCTOSCOPE | 3 |
| PROJECTOR | |
| OVERHEAD | 10 |
| SLIDE | 10 |
| VIDEO | 10 |
| PROTHROMBIN TIMER, AUTOMATED | 8 |
| PROTON BEAM ACCELERATOR | 7 |
| PULMONARY FUNCTION ANALYZER | 8 |
| PULMONARY FUNCTION EQUIPMENT | 8 |
| PULSED OXYGEN CHAMBER | 10 |
| PULSE OXYMETER | 7 |
| PUMP | |
| BREAST | 10 |
| INFUSION | 10 |
| STOMACH | 10 |
| SUCTION | 10 |
| SURGICAL | 10 |
| VACUUM | 10 |
| RADIATION METER | 8 |
| RADIOACTIVE SOURCE, COBALT | 5 |
| RADIOGRAPHIC DUPLICATING PRINTER | 8 |
| RADIOGRAPHIC-FLUOROSCOPIC COMBINATION | 5 |
| RADIOGRAPHIC HEAD UNIT | 5 |
| RANGE, DOMESTIC | 10 |
| RATE METER, DUAL | 10 |
| RECORDER, TAPE | 10 |
| REFRACTOMETER | 10 |
| REFRIGERATOR | |
| BLOOD BANK | 10 |
| DOMESTIC | 10 |
| COMMERCIAL | 10 |
| UNDERCOUNTER | 10 |
| REMOTE CONTROL RECEIVER | 10 |
| RESUSCITATOR | 10 |
| RETRACTOR | 5 |
| RHINOSCOPE | 10 |
| RINSER, SONIC | 10 |
| ROTARY TILLER | 10 |
| ROTOOSTEOTOME UNIT | 10 |
| SAFE | 20 |
| SANITIZER | 10 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|--|----|
| SAW | |
| AUTOPSY | 10 |
| BAND | 10 |
| BENCH, ELECTRIC | 10 |
| MEAT-CUTTING | 10 |
| NEUROSURGICAL | 10 |
| SURGICAL, ELECTRIC | 10 |
| SCAFFOLD | 10 |
| SCALE | |
| BABY | 15 |
| BED | 10 |
| CHAIR | 10 |
| CLINICAL | 10 |
| METABOLIC | 10 |
| POSTAL | 10 |
| SCALE, LAUNDRY | |
| MOVEABLE | 10 |
| PLATFORM | 15 |
| SCINTILLATION SCALER | 8 |
| SCREEN, PROJECTOR | 10 |
| SENSITOMETER | 10 |
| SERIOGRAPH, AUTOMATIC | 8 |
| SETTEE | 12 |
| SEWING MACHINE | 15 |
| SHAKING MACHINE (VORTEXER) | 8 |
| SHARPENER, MICROTOME KNIFE | 10 |
| SHEARS, SQUARING, FLOOR | 12 |
| SHELVING, PORTABLE, STEEL | 20 |
| SHOULDER WHEEL | 20 |
| SIGMOIDOSCOPE | 3 |
| SIGNAL-AVERAGE EKG | 5 |
| SIMULATOR | 5 |
| SINGLE-PHOTON EMISSION COMPUTED TOMOGRAPHY (SPECT) SCANNER | 5 |
| SINUSCOPE | 7 |
| SKELETON | 10 |
| SLICER | |
| BREAD | 10 |
| MEAT | 10 |
| SLIDE STAINER, LABORATORY | 7 |
| SNOWBLOWER | 5 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|-----------------------------|----|
| SOFA | 12 |
| SPECTROPHOTOMETER | 8 |
| SPECTROSCOPE | 10 |
| SPHYGMOMANOMETER | 10 |
| SPIROMETER | 8 |
| STALL BARS | 15 |
| STAMP MACHINE | 10 |
| STAND | |
| BASIN | 15 |
| INTRAVENOUS | 15 |
| IRRIGATING | 15 |
| MAYO | 15 |
| STAPLER, ELECTRIC OR AIR | 10 |
| STEAMER, VEGETABLE | 10 |
| STEAM-PACK EQUIPMENT | 10 |
| STENCIL MACHINE | 10 |
| STEREO EQUIPMENT | 5 |
| STEREO TACTIC FRAME | 5 |
| STERILIZER, MOVABLE | 12 |
| STERIS STERILIZATION SYSTEM | 7 |
| STETHOSCOPE | 5 |
| STRESS TESTER | 10 |
| STRETCHER | 10 |
| SURGICAL SHAVER | 5 |
| TABLE | |
| ANESTHETIC | 15 |
| AUTOPSY | 20 |
| ELECTROHYDRAULIC TILT | 10 |
| EXAMINING | 15 |
| FOLDING | 10 |
| FOOD PREPARATION | 15 |
| FRACTURE | 15 |
| INSTRUMENT | 15 |
| LIGHT | 15 |
| METAL | 15 |
| OBSTETRICAL | 20 |
| OPERATING | 15 |
| ORTHOPEDIC | 10 |
| OVERBED | 15 |
| POOL | 10 |
| REFRIGERATED | 10 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|--|----|
| THERAPY | 15 |
| TRACTION | 10 |
| UROLOGICAL | 15 |
| WOOD | 15 |
| TANK | |
| CLEANING | 10 |
| FULL-BODY | 15 |
| HOT-WATER | 10 |
| THERAPY | 15 |
| TDX ANALYZER | 7 |
| TELEMETRY UNIT | 5 |
| TELEPHONE, CORDLESS | 5 |
| TELEPHONE EQUIPMENT FOR DEAF | 5 |
| TELEPHONE MONITORS | 10 |
| TELESCOPE, MICROLENS | 10 |
| TELESCOPIC SHOULDER WHEEL | 15 |
| TELE THERMOMETER | 10 |
| TELEVISION | |
| MONITOR | 5 |
| RECEIVER | 5 |
| TENT | |
| AEROSOL | 10 |
| OXYGEN | 8 |
| THERMOMETER, ELECTRIC | 5 |
| TIME RECORDING EQUIPMENT | 10 |
| TISSUE-EMBEDDING CENTER | 8 |
| TISSUE PROCESSOR | 7 |
| TITRATOR, AUTOMATIC | 10 |
| TOASTER, COMMERCIAL | 10 |
| TONOMETER | 10 |
| TOTALAP | 10 |
| TOURNIQUET, AUTOMATIC | 10 |
| TOURNIQUET SYSTEM | 7 |
| TRACTION UNIT | 10 |
| TRACTOR | 10 |
| TRANSCRIBING EQUIPMENT | 5 |
| TRANSCUTANEOUS NERVE STIMULATOR SYSTEM | 5 |
| TRANSESOPHAGEAL TRANSDUCER | 5 |
| TREADMILL, ELECTRIC | 8 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|--------------------------------|----|
| TRUCK (AUTOMOTIVE) | |
| FORKLIFT | 10 |
| MULTIPURPOSE FILLING | 15 |
| PICKUP | 4 |
| PLATFORM | 12 |
| VAN | 4 |
| TRUCK (HAND) | |
| HOT-FOOD | 10 |
| TRAY | 12 |
| TUBE DRYER | 10 |
| TUBE TESTER | 5 |
| TUMBLER, LAUNDRY | 15 |
| TYPEWRITER | |
| ELECTRIC | 5 |
| MANUAL | 5 |
| ULTRASONIC CLEANER | 10 |
| ULTRASONIC FETAL HEART MONITOR | 7 |
| ULTRASOUND, DIAGNOSTIC | 5 |
| ULTRASOUND UNIT, THERAPEUTIC | 7 |
| URN, COFFEE | 10 |
| VACUUM CLEANER | 8 |
| VACUVETTE | 10 |
| VALET, OFFICE | 15 |
| VEGETABLE PEELER, ELECTRIC | 10 |
| VENDING MACHINE | 10 |
| VENTILATOR, RESPIRATORY | 10 |
| VIAL FILLER | 10 |
| VIBRATOR | 10 |
| VIDEO | |
| CAMERA | 5 |
| CASSETTE | 5 |
| LIGHT SOURCE | 5 |
| MONITOR | 5 |
| PRINTER | 5 |
| WISE, LARGE BENCH | 20 |
| WALKIE-TALKIE | 5 |
| WARMER | |
| DISH | 10 |
| FOOD | 10 |

ESTIMATED USEFUL LIVES OF CAPITAL ASSETS

| | |
|------------------------|----|
| WASHING MACHINE | |
| COMMERCIAL | 10 |
| DOMESTIC | 8 |
| WATER COOLER, BOTTLE | 10 |
| WELDER | 10 |
| WHEELCHAIR | 5 |
| WIRE TIGHTENER-TWISTER | 10 |
| WORD PROCESSOR | |
| LARGE | 5 |
| SMALL | 5 |
| WORK STATION | 10 |
| X-RAY EQUIPMENT | |
| DEVELOPING TANK | 10 |
| FILM DRYER | 8 |
| FILM PROCESSOR | 8 |
| FURNITURE | 15 |
| IMAGE INTENSIFIER | 5 |
| INTENSIFYING SCREENS | 5 |
| SILVER RECOVERY UNIT | 7 |
| X-RAY UNIT | |
| FLUOROSCOPIC | 5 |
| MOBILE | 5 |
| RADIOGRAPHIC | 5 |
| SUPERFICIAL THERAPY | 5 |
| WIRING | 5 |