

Temple University
Property Accounting Equipment Code table
As of January 10, 2006

Code#	Asset	Depn	Life	Description
0010	1800	N/A	00	Land-University {F3001 set to 60 yrs due to system requirements}
0028	1810	1920	40	Building-Construction Shell-University
0038	1820	1921	20	Building-Service System-University
0046	1830	1930	15	Land Improvements-University
0058	1840	1931	40	Building-University
0067	1850	1940	10	Leasehold Improvements-University (Life subject to lese term)
0070	186T	N/A	40	Construction In Progress-University
0088	1720	1911	15	Fixed Equipment-Building-University
0098	1720	1911	15	Fixed Equipment-Exterior-University
0108	1710	1910	10	Telecom Equipment
0110	1801	N/A	00	Land-Commonwealth {F3001 set to 60 yrs due to system requirements}
0128	1811	1960	40	Building-Construction Shell-Commonwealth
0138	1821	1961	20	Building-Service System-Commonwealth
0146	1831	1970	15	Land Improvements-Commonwealth
0158	1841	1971	40	Building-Commonwealth
0167	N/A	N/A	10	Leasehold Improvements-Commonwealth (Life subject to lese term)
0170	186P	N/A	40	Construction In Progress-Commonwealth
0188	1721	1951	15	Fixed Equipment-Building-Commonwealth
0198	1721	1951	15	Fixed Equipment-Exterior-Commonwealth
1002	1710/1711	1910/1950	20	Office Furnishings
1041	1710/1711	1910/1950	20	Safety Cabinets
1201	1710/1711	1910/1950	15	Tables - Scientific
1535	1710/1711	1910/1950	15	Lab Furnishings
1575	1710/1711	1910/1950	15	Chairs-Dental-Specialist
1652	1710/1711	1910/1950	10	Lamps-Lights-Light Systems-Spotlights
1755	1710/1711	1910/1950	15	Tables-Exam/Treatment
1825	1710/1711	1910/1950	10	Wheel Chairs
1835	1710/1711	1910/1950	10	Dental Units
2012	1710/1711	1910/1950	10	Adding Machines-Calculators
2045	1710/1711	1910/1950	10	Air Conditioners-Chillers
2085	1710/1711	1910/1950	10	AV-Recorders-Players-Phonographs
2153	1710/1711	1910/1950	05	Computing equipment & peripherals
2212	1710/1711	1910/1950	05	Copiers
2222	1710/1711	1910/1950	05	Audio Visual Equipment
2252	1710/1711	1910/1950	10	Office Equipment - General
3011	1710/1711	1910/1950	10	Scientific Equipment, Miscellaneous
3021	1710/1711	1910/1950	10	FPLC Systems-HPLC Systems-Solvent Delivery System
3031	1710/1711	1910/1950	05	Analyzers-Blood Chemistry-Blood Gas
3041	1710/1711	1910/1950	10	Lasers
3051	1710/1711	1910/1950	05	Anesthesia Units

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3081	1710/1711	1910/1950	10	Audiometers
3091	1710/1711	1910/1950	20	Autoclaves-Sterilizers
3111	1710/1711	1910/1950	10	Aspirators
3121	1710/1711	1910/1950	05	Balances
3161	1710/1711	1910/1950	10	Baths-Laboratory
3251	1710/1711	1910/1950	15	Flow Cabinets-Hoods
3301	1710/1711	1910/1950	05	Cardio Equipment
3321	1710/1711	1910/1950	10	Cell Disruptors-Cell Harvester-Cell Homogenizer
3331	1710/1711	1910/1950	10	Centrifuges
3341	1710/1711	1910/1950	10	Chromatography Equipment
3371	1710/1711	1910/1950	05	Absorbance Monitors-Colorimeters
3381	1710/1711	1910/1950	10	Compressors
3391	1710/1711	1910/1950	10	Conductivity Testers-Meters
3401	1710/1711	1910/1950	10	Control Units/Controllers-Scientific
3411	1710/1711	1910/1950	10	Cyclers-Dna-Temp-Thermal
3421	1710/1711	1910/1950	10	Cryosurgical Units
3501	1710/1711	1910/1950	10	Defibrillators
3511	1710/1711	1910/1950	10	Densitometers
3571	1710/1711	1910/1950	15	Distilling Apparatus-Stills-Water Systems
3591	1710/1711	1910/1950	10	Dryers-Laboratory
3601	1710/1711	1910/1950	05	Electrocardiographs
3611	1710/1711	1910/1950	05	Electroencephalographs
3621	1710/1711	1910/1950	05	Electromyographs
3631	1710/1711	1910/1950	05	Electrophoresis Units
3641	1710/1711	1910/1950	05	Electrosurgical Units
3651	1710/1711	1910/1950	10	Concentrators-Evaporators-Refrigerated Traps
3675	1710/1711	1910/1950	15	Athletic Equipment-Exercise Apparatus
3681	1710/1711	1910/1950	10	Flowcells-Flowmeters
3691	1710/1711	1910/1950	10	Fluorometers
3701	1710/1711	1910/1950	05	Fluoroscopes
3721	1710/1711	1910/1950	10	Furnaces
3725	1710/1711	1910/1950	10	Furnaces
3731	1710/1711	1910/1950	05	Heart-Lung Systems
3771	1710/1711	1910/1950	15	Hydrotheraphy Equipment
3821	1710/1711	1910/1950	15	Illuminator/Transilluminator Units
3831	1710/1711	1910/1950	10	Integrators
3841	1710/1711	1910/1950	10	Environmental Chambers-Incubators
3851	1710/1711	1910/1950	10	Injectors-Microinjectors
3915	1710/1711	1910/1950	15	Boilers-Kilns-Steam Cabinets
4011	1710/1711	1910/1950	10	Meters
4031	1710/1711	1910/1950	10	Microscopes
4051	1710/1711	1910/1950	10	Knife Sharpeners-Microtomes
4071	1710/1711	1910/1950	10	Monitors-Physiographs-Polygraphs
4091	1710/1711	1910/1950	10	Ophthalmoscopes-Optical Instruments

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4101	1710/1711	1910/1950	10	Oscilloscopes
4111	1710/1711	1910/1950	10	Osometers
4131	1710/1711	1910/1950	10	Oscillators
4141	1710/1711	1910/1950	10	Ovens, Laboratory
4151	1710/1711	1910/1950	10	Equipment Trees-Instruction Modules
4181	1710/1711	1910/1950	10	Dental/Medical Instruments
4241	1710/1711	1910/1950	05	Photometers
4251	1710/1711	1910/1950	10	Pipettes
4261	1710/1711	1910/1950	10	Amplifiers-Battery Packs-Power Supply
4301	1710/1711	1910/1950	10	Motors-Pumps
4311	1710/1711	1910/1950	05	Counters-Frequency-Geiger-Radiation-Samplers-Scale
4331	1710/1711	1910/1950	10	Readers-Scientific
4341	1710/1711	1910/1950	05	Flourosopic-Radiographic Combinations
4351	1710/1711	1910/1950	10	Recorders-Laboratory
4361	1710/1711	1910/1950	10	Refractometers
4371	1710/1711	1910/1950	10	Freezers-Ice Makers-Refrigerators
4375	1710/1711	1910/1950	10	Freezers-Ice Makers-Refrigerators Non-Scientific
4381	1710/1711	1910/1950	10	Respirators-Resusitators
4421	1710/1711	1910/1950	05	Detectors-Digitizers-Scanners
4425	1710/1711	1910/1950	05	Detectors-Digitizers-Scanners (Non-Scientific)
4431	1710/1711	1910/1950	05	Scintillation Units
4441	1710/1711	1910/1950	05	Sequencers
4455	1710/1711	1910/1950	15	Sewing Machines
4461	1710/1711	1910/1950	10	Shaking Machines
4471	1710/1711	1910/1950	10	Manifold-Minifold Units
4485	1710/1711	1910/1950	10	Crafts Equipment-Looms-Pottery
4491	1710/1711	1910/1950	10	Sigmoidoscopes
4505	1710/1711	1910/1950	10	Anatomical Models-Mannequins-Skeletons
4511	1710/1711	1910/1950	10	Spectrometers
4521	1710/1711	1910/1950	10	Spectrofluoremeter
4531	1710/1711	1910/1950	10	Spectroscopes
4541	1710/1711	1910/1950	05	Spectrophotometers
4551	1710/1711	1910/1950	10	Sphygmomanometers
4605	1710/1711	1910/1950	15	Surveying Equipment
4645	1710/1711	1910/1950	10	Aquariums-Tanks
4671	1710/1711	1910/1950	10	Thermometers,Electronic
4681	1710/1711	1910/1950	10	Tissue Processors
4691	1710/1711	1910/1950	10	Titrators
4721	1710/1711	1910/1950	10	Tube Testers
4741	1710/1711	1910/1950	10	Ultrasonic Cleaners/Drills-Ultrasound Equipment
4821	1710/1711	1910/1950	05	X-Ray Equipment
4871	1710/1711	1910/1950	10	Freeze Dryers-Lypholyzers
4881	1710/1711	1910/1950	10	Fraction Collectors
4895	1710/1711	1910/1950	10	Generators

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4901	1710/1711	1910/1950	05	Gamma Systems
4941	1710/1711	1910/1950	10	Manipulators-Micromanipulators-Stereotaxic Frames
4951	1710/1711	1910/1950	10	Transducers
5015	1710/1711	1910/1950	10	Cafeteria & Kitchen Equipment
5131	1710/1711	1910/1950	15	Plate-Glass Washers
5315	1710/1711	1910/1950	15	Cages-Racks (Animal)
6015	1710/1711	1910/1950	15	Dryers-Washers-Laundry Equipment
6045	1710/1711	1910/1950	15	Conveying Systems
6505	1710/1711	1910/1950	10	Theatrical Equipment
6515	1710/1711	1910/1950	05	Housekeeping Equipment
6525	1710/1711	1910/1950	10	Machine Shop Equipment-Robots
6545	1710/1711	1910/1950	10	Clocks
6671	1710/1711	1910/1950	10	Circulators-Mixers-Rotators-Stirrers
6685	1710/1711	1910/1950	10	Boats-Carts-Dollies
6835	1710/1711	1910/1950	10	Air Scrubbers-Dust Collectors
6994	1710/1711	1910/1950	05	Automobiles-Buses-Forklifts-Tractors-Trucks
7505	1710/1711	1910/1950	20	Musical Instruments
8005	1710/1711	1910/1950	00	Fine Art Objects

Remember: Codes 8xxx are set to 00 life on the basis that fine art appreciates.

Note: For movable equipment it depends upon the funding of the asset. Generally the asset account number is 1710 and accumulated depreciation is 1910 for all non-Pennsylvania funded assets. If Pennsylvania funds the asset then the asset number is 1711 and the accumulated depreciation account number is 1950.

Land 0010 & 0110 and Construction in Progress 0070 & 0170 - the fixed assets system requires a minimum life of between 5 to 60 years so on the system the code life is set to 40 on the F3001 SAR table. Accounting rules dictate land & CIP to be non-depreciable assets. CIP records will inherit a depreciable life when project is completed and componentized.

Leasehold improvements 0067 & 0167 - system is set for a 10 year default life but will be adjusted on the asset record to the life term of the lease.