

### BEN Assets Category Codes

Major Category	Minor Category	GL Object Code	Life	Category Code
MOVEABLE	CARPETING/DRAPERIES	1870	5	1051
MOVEABLE	OFFICE EQUIPMENT	1870	10	2001
MOVEABLE	OFFICE & LAB FURNITURE	1870	15	1001
MOVEABLE	COMPUTER EQUIPMENT	1871	5	7001
MOVEABLE	COMPUTER SOFTWARE	1871	5	7002
MOVEABLE	VEHICLES	1872	4	9001
MOVEABLE	AUDIOVISUAL EQUIPMENT	1872	8	3001
MOVEABLE	SCIENTIFIC EQUIPMENT	1872	8	5001
MOVEABLE	GROUNDS & MAINTENANCE DEPT	1872	8	10001
MOVEABLE	MICROSCOPES/TELESCOPES	1872	8	16001
MOVEABLE	CENTRIFUGES	1872	8	18001
MOVEABLE	METERS	1872	8	20001
MOVEABLE	DUPLICATING/PRINTING	1872	10	4001
MOVEABLE	ANIMAL CARE	1872	10	8001
MOVEABLE	CAPITAL LEASE EQUIPMENT	1872	10	12021
MOVEABLE	MEDICAL EQUIPMENT	1872	10	13001
MOVEABLE	FOOD PREPARATION/DIST.	1872	10	15001
MOVEABLE	BALANCES & SCALES	1872	10	17001
MOVEABLE	APPARATUS	1872	10	23001
MOVEABLE	REFRIGERATION EQUIPMENT	1872	10	24001
MOVEABLE	ATHLETIC EQUIPMENT	1872	12	11001
MOVEABLE	MUSICAL INSTRUMENTS	1872	15	6001
MOVEABLE	CAPITAL IMPROVEMENT EQUIPMENT	1872	15	12001
MOVEABLE	SHOP EQUIPMENT	1872	15	26001
MOVEABLE	DONATED EQUIPMENT	1873	4	27001
MOVEABLE	ALL FINE ART	1874	N/D	25001
MOVEABLE	COLLECTIBLES	1874	N/D	25002
MOVEABLE	RARE BOOKS	1874	N/D	25011
MOVEABLE	DONATED COLLECTIBLES	1876	N/D	25003
MOVEABLE	DONATED RARE BOOKS	1876	N/D	25004
MOVEABLE	LIBRARY BOOKS	1840 *	10	31010
BUILDING	OTHER CAPITAL ASSETS	1879	20	28031
BUILDING	CAPITAL LEASE FACILITIES	1879	25	28041
BUILDING	BUILDING	1879	50	28021
FIXED	SOFTWARE, MAJOR SYSTEMS	1879	5	29201
FIXED	DOORS	1879	10	29091
FIXED	ROOF COVER	1879	13	29021

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FIXED	FLOOR COVER	1879	13	29041
FIXED	CEILING FINISHES	1879	15	29061
FIXED	PAGING SYSTEM	1879	15	29181
FIXED	SECURITY SYSTEM	1879	20	29124
FIXED	ELEVATORS	1879	20	29173
FIXED	OTHER BLDG SERVICES	1879	20	29193
FIXED	CVT - BLDG. SERVICES	1879	25	29001
FIXED	INTERIOR CONSTRUCTION	1879	25	29081
FIXED	PLUMBING	1879	25	29101
FIXED	FIRE PROTECTION	1879	25	29111
FIXED	HVAC	1879	25	29141
FIXED	ELECTRIC	1879	25	29161
FIXED	CVT - FIXED EQUIPMENT	1879	25	30002
FIXED	FIXED EQUIPMENT - 5	1879	5	30005
FIXED	FIXED EQUIPMENT - 10	1879	10	30011
FIXED	FIXED EQUIPMENT - 15	1879	15	30016
FIXED	FIXED EQUIPMENT - 20	1879	20	30021
FIXED	LEASEHOLD IMPROVEMENTS - 13	1879	13	30213
FIXED	LEASEHOLD IMPROVEMENTS - 15	1879	15	30200
FIXED	LEASEHOLD IMPROVEMENTS - 18	1879	18	30218
FIXED	LEASEHOLD IMPROVEMENTS - 20	1879	20	30220
FIXED	LEASEHOLD IMPROVEMENTS - 25	1879	25	30225
LAND	LAND	1878	N/D	40010
LAND	LAND IMPROVEMENTS	1881	15	40011
LAND	LAND IMPROVEMENTS	1881	20	40012

\* Object code 1840 is swept to object code 1875 during month-end close process.

N/D represents non-depreciable assets.