

SCOA/Profile ID. Quick Reference List						
PO/AP SCOA	PROFILE ID	AM SCOA	PROFILE DESCRIPTION/COST THRESHOLD	CATEGORY	USEFUL LIFE	DESCRIPTION OF ITEMS
616001	SMALLVALUE	N/A	Equipment/ Items < \$10,000		N/A	
616005	WEAPONSVL	N/A	WEAPONS SMALL VALUE < \$10,000		N/A	
616006	SMALLCOMP	N/A	COMPUTER EQUIPMENT < \$10,000		N/A	
616007	SMALLVALUE	N/A	OTHER MACH & EQUIPMENT < \$10,000		N/A	
616007	SMALVALVEH	N/A	SMALL VALUE VEHICLE < \$10,000		N/A	
663001	N/A	N/A	SOFTWARE < \$1,000,000		N/A	AP side/ 663001 regardless of amount. AM side only if > 1M
720001	MACH	175001 / 720001	MACHINERY & EQUIP GOVT >= \$10,000		5 YRS	
720001	HVAC	175001 / 720001	HEATING, VENT, AIR GOVT >= \$10,000		5 YRS	
720001	OFF_MACH	175001 / 720001	OFFICE MACHINERY GOVT >= \$10,000		5YRS	
720001	EQ_AV	175001 / 720001	AUDIOVISUAL EQUIPMENT -GOVT >= \$10,000		5 YRS	
720001	EQ_COMM	175001 / 720001	COMMUNICATIONS EQUIP GOVT >= \$10,000		5 YRS	
720001	EQ_MT/FM	175001 / 720001	MAINT & FARM EQUIPMENT GOVT >= \$10,000		5YRS	
720001	EQ_M_LAB	175001 / 720001	MEDICAL OR LAB EQUIP GOVT >= \$10,000		5 YRS	
720001	EQ_OFF_RD	175001 / 720001	OFF ROAD OR INDUS M & E GOVT >= \$10,000		10 YRS	
720001	EQ_OTHER	175001 / 720001	OTHER EQUIPMENT GOVT >= \$10,000		5 YRS	
720001	EQ_SECURITY	175001 / 720001	SECURITY EQUIPMENT GOVT >= \$10,000		5 YRS	
720001	FURN	175001 / 720001	OFFICE FURNITURE GOVT >= \$10,000		5 YRS	
720001	WEAPONS	175001 / 720001	WEAPONS - GOVT >= \$10,000		5YRS	
721001	COMP	175001 / 720001	COMPUTERS GOVT >= \$10,000		3 YRS	
721001	COMPEQUIP	175001 / 720001	COMPUTER EQUIPMENT GOVT >= \$10,000		5 YRS	
722001	VEHICLE	175001 / 720001	VEHICLES GOVT >= \$10,000		5 YRS	
723001	LAND	170001 / 723001	LAND - GOVT (Capitalize all, never depreciates)		N/A	
724001	BLDG_NON	N/A	NON DEPRECIABLE BUILDING < \$100,000.00		N/A	
724001	BLDG	171001 / 724001	BUILDINGS - GOVT >= \$100,000		31.5 YRS	Boiler House - Masonry Building, Steel Frame, Non-Fire-protected -10% Salvage Value
724001	BLDG_10	171001 / 724001	BUILDINGS - GOVT >= \$100,000		10 YRS	Storage Building - Metal Garden Type -10% Salvage Value
724001	BLDG_15	171001 / 724001	BUILDINGS - GOVT >= \$100,000		15 YRS	Garage - Wood Frame, Guard House -10% Salvage Value
724001	BLDG_20	171001 / 724001	BUILDINGS - GOVT >= \$100,000		20 YRS	Metal/Clad Building, Multilevel Parking Structure, Storage Building - Wood -10% Salvage Value
724001	BLDG_25	171001 / 724001	BUILDINGS - GOVT >= \$100,000		25 YRS	Garage - Masonry, Masonry Building Wood/Metal Frame, Multilevel Parking Structure, Residence - Masonry, Residence - Wood Frame, Storage Building, Masonry -10% Salvage Value
724001	BLDG_30	171001 / 724001	BUILDINGS - GOVT >= \$100,000		30 YRS	Boiler House - Masonry Building, Steel Frame, Non-Fire-protected -10% Salvage Value
724001	BLDG_40	171001 / 724001	BUILDINGS - GOVT >= \$100,000		40 YRS	Masonry Building - Steel Frame - Fireproof, Masonry Building - Reinforced Concrete Frame, Reinforced Concrete Building - Common Design -10% Salvage Value
724001	BLDG_50	171001 / 724001	BUILDINGS - GOVT >= \$100,000		50 YRS	Masonry Building - Steel Frame - Fireproof, Masonry Building - Reinforced Concrete Frame, Reinforced Concrete Building - Common Design -10% Salvage Value
*****FOR INTANGIBLE ASSETS SEE SECTION BELOW*****						
NOTE: The following Capital Building Improvements should be linked to the original building as a PARENT/CHILD relationship in PeopleSoft. Any building improvements < \$100,000.00 can be added as an adjusted cost to						
724001	BLDGIMP05	171001 / 724001	CAPITAL BUILDING IMPROVEMENTS - GOVT >= \$100,000		5 YRS	Designation Signs, Floor Finishes - Carpet/Sealer, Wall Covering - Paint/Wallpaper -10% Salvage Value
724001	BLDGIMP10	171001 / 724001	CAPITAL BUILDING IMPROVEMENTS - GOVT >= \$100,000		10 YRS	Ceiling Finishes - Acoustical/Plaster/Gypsum, Computer Flooring, Cubicle Tracks, Doors and Frames - Automatic, Floor Finishes - Hardwood/Vinyl, Folding Partitions, Loading Dock Bumpers and Levelers, Magnetic/MRI Shielding, Overhead Doors, Roof Covering -10% Salvage Value
724001	BLDGIMP15	171001 / 724001	CAPITAL BUILDING IMPROVEMENTS - GOVT >= \$100,000		15YRS	Canopies, Carpentry Work, Doors and Frames - Wood, Floor Finishes - Terrazzo, Millwork, Partitions - Toilet, Railings - Freestanding (Exterior)/Handrails (Interior -10% Salvage Value
724001	BLDGIMP20	171001 / 724001	CAPITAL BUILDING IMPROVEMENTS - GOVT >= \$100,000		20YRS	Doors and Frames - Hollow Metal, Floor Finishes - Concrete, Ceramic, Quarry, Skylights, Storefront Construction -10% Salvage Value

725001	IMPR	173001 / 725001	IMPR OTHER THAN BLDGS GOVT >= \$5,000		15 YRS	
725001	FACIMP5	173001 / 725001	FACILITIES and OTHER IMPROVEMENTS - GOVT >= \$100,000		5 YRS	Bumpers - Parking Lot, Parking Lot Gates, Paving Gravel, Shrubs and Lawns, Turf - Artificial, Wire
725001	FACIMP10	173001 / 725001	FACILITIES and OTHER IMPROVEMENTS - GOVT >= \$100,000		10 YRS	Landscaping, Paving, Asphalt, Signs - Metal/Electric, Wood
725001	FACIMP15	173001 / 725001	FACILITIES and OTHER IMPROVEMENTS - GOVT >= \$100,000		15 YRS	Fencing - Chain Link, Guard Rails, Lawn Sprinkler System, Paving - Concrete, Septic Systems, Yard Lighting
725001	FACIMP20	173001 / 725001	FACILITIES and OTHER IMPROVEMENTS - GOVT >= \$100,000		20 YRS	Athletic Fields, Culverts, Flagpole, Parking Lot, Paving - Brick, Retaining Walls, Tennis Courts, Trees, Waste Water Treatment Systems; Swimming Pools; Fountains
725001	FACIMP25	173001 / 725001	FACILITIES and OTHER IMPROVEMENTS - GOVT >= \$100,000		25 YRS	Bleachers, Fencing - Brick/Stone, Golf Courses, Underground Utilities, Water Lines, Water Wells
N/A	ARTDEPDON	185001 / 466001	ART - DEPRECIABLE - DONATED - GOVT (Capitalize ALL)		40 YRS	Statues, Paintings, Sculptures, Other Works of Art, Historical Treasures
726002	ARTDEPPUR	185001 / 726002	ART - DEPRECIABLE - Purchased - GOVT (Capitalize ALL)		40 YRS	Statues, Paintings, Sculptures, Other Works of Art, Historical Treasures
N/A	ARTNONDON	187001 / 466001	ART - NON-DEPRECIABLE - DONATED - GOVT (Capitalize ALL)		N/A	Statues, Paintings, Sculptures, Other Works of Art, Historical Treasures
726001	ARTNONPUR	187001 / 726001	ART - NON-DEPRECIABLE - Purchased - GOVT (Capitalize ALL)		N/A	Statues, Paintings, Sculptures, Other Works of Art, Historical Treasures
727001	LIB_COL	177001 / 727001	LIBRARY COLLECTION - GOVT (Capitalize all if Entire collection >=\$100,000)		10 YRS	
733001	INFRA_13	183001 / 733001	INFRASTRUCTURE - GOVT >= \$1,000,000		13 YRS	GDOT Specific - 20% Salvage Value
733001	INFRA_15	183001 / 733001	INFRASTRUCTURE - GOVT >= \$1,000,000		15 YRS	Fiber Optic Cable Systems, Street Lighting, Traffic Lights
733001	INFRA_20	183001 / 733001	INFRASTRUCTURE - GOVT >= \$1,000,000		20 YRS	Bridges - Vehicle/Pedestrian, Curbs, Guardrails, Irrigation Systems, Sidewalks, Signals, Street Signage
733001	INFRA_25	183001 / 733001	INFRASTRUCTURE - GOVT >= \$1,000,000		25 YRS	Culverts, Dams, Electric Distribution Systems, Fire Hydrants, Gas Distribution Systems, Sanitary Sewer Collection Piping, Seawalls, Bulkheads, Piers, Storm Sewer Collection Piping, Streets, Tunnels, Water Distribution Piping
733001	INFRA_50	183001 / 733001	INFRASTRUCTURE - GOVT >= \$1,000,000		50 YRS	GDOT Specific - 20% Salvage Value
Please note: For Proprietary Agencies add a "Z" to the end of the Profile ID.						
INTANGIBLES						
AP/PO SCOA	PROFILE ID	AM SCOA	DESCRIPTION	CATEGORY	USEFUL LIFE	DESCRIPTION OF ITEMS
730003	COPYRGHT	161001/729001	COPYRIGHTS \$100,000-GOVT	INTO	20 YRS	
729004	EASEMENT	161001/729001	EASEMENT \$100,000-GOVT	INTO	20 YRS	
729004	EASE_NON	161001/729001	EASEMENT NONDEP \$100,000-GOVT	INTN	20 YRS	
729003	MINERAL	161001/729001	MINERAL RIGHTS \$100,000-GOVT	INTO	20 YRS	
729003	MINE-NON	161001/729001	MINERALRGHTS NONDEP \$100,000GV	INTN	20 YRS	
730001	PATENTS	161001/729001	PATENTS \$100,000-GOVT	INTO	20 YRS	
823001	SOFT	168001/823001	SOFTWARE GT \$1,000,000-GOVT	INT	10 YRS	
729002	TIMBER	161001/729001	TIMBER RIGHTS \$100,000-GOVT	INTO	20 YRS	
729002	TIMBR_NON	161001/729001	TIMBER RGHTS NONDEP \$100,000GV	INTN	20 YRS	
730002	TRADEMK	161001/729001	TRADEMARK \$100,000-GOVT	INTO	20 YRS	
729001	WATER	161001/729001	WATER RIGHTS \$100,000-GOVT	INTO	20 YRS	
729001	WATER_NON	161001/729001	WATER RIGHTS NONDEP \$100,000GV	INTN	20 YRS	
Additional Quick Reference for items below \$1,000.00						
614001	N/A	N/A	SUPPLIES AND MAINTENANCE-CLEANING < \$1,000		N/A	
614002	N/A	N/A	SUPPLIES AND MAINTENANCE-COMPUTERS < \$1,000		N/A	
614003	N/A	N/A	SUPPLIES AND MAINTENANCE-OFFICE < \$1,000		N/A	
614005	N/A	N/A	SUPPLIES AND MAINTENANCE-OTHER < \$1,000		N/A	
614018	N/A	N/A	SUPPLIES AND MAINTENANCE-TRAINING SUPPLIES < \$1,000		N/A	