

Estimated Useful Asset Lives

Asset Class	Examples	Estimated Useful Life in Years
Land		No depreciaton
Site Improvements	Paving, parking lots, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School Buildings		50
Portable Classrooms		25
HVAC Systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior Construction		25
Carpet Replacement		7
Electrical/Plumbing		30
Sprinkler/Fire System	Fire suppression systems	25
Outdoor Equipment	Playground, radio towers, fuel tanks, pumps	15
Machinery and Tools	Shop and maintenance equipment, tools	15 to 20
Kitchen Equipment	Appliances	12
Custodial Equipment	Floor scrubbers, vacuums, other	5
Science and Engineering Equipment	Lab equipment, scientific apparatus	10
Furniture and Accessories	Classroom and office furniture (desks, tables, chairs)	5
Business Machines	Fax, duplicating and printing equipment	5
Copiers		5
Communication Equipment	Mobile, portable radios, non-computerized	5
Computer Hardware	PCs, printers, network hardware	5
Computer Software	Instructional, other short-term	3
Computer Software	Administrative or long-term	10 to 20
Audio Visual Equipment	Projectors, cameras (still and digital)	5
Athletic Equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical Instruments	Pianos, string, brass, percussion	10
Buses:		
Type A		8 or 120,000 mi
Type B		8 or 100,000 mi
Type C		10 or 150,000 mi
Type D	Under 30,000 lbs. GVWR	10 or 150,000 mi
Type D	Over 30,000 lbs. GVWR	12 or 175,000 mi
MPV		8 or 150,000 mi
Cars and Light Trucks		5
Contractors Equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds Equipment	Mowers, tractors, attachments	15
Telephone Equipment		10