Campbell County School District Administration recommends the current Capitalization and Depreciation Schedule be revised to coincide with Wyoming Department of Education recommendations for large school districts with revenues exceeding \$100 million per year as stated in the *Wyoming School Budgeting, Accounting and Reporting Manual*, Section 12. This change will become effective July 1, 2009 for the Fiscal Year 2010 reporting period. Following is the proposed schedule:

Capitalization & Depreciation Thresholds

		Capitalize & Depreciate		
	Tracking & Inventory	Proposed Schedule	Current Schedule	
Land	\$1	Capitalize Only	Capitalize Only	
Land Improvements	\$1	\$50,000	\$10,000	
Buildings	\$1	\$100,000	\$10,000	
Building Improvements	\$1	\$100,000	\$10,000	
Construction In Progress	\$1	Capitalize Only	Capitalize Only	
Machinery and Equipment	\$1,000	\$5,000	\$5,000	
Vehicles	\$1,000	\$5,000	All Vehicles	
Infrastructure	\$100,000	\$3,000,000	\$10,000	

Years of Useful Life for Depreciation

Asset Class	Examples	Estimated Useful	Estimated Useful Life In Years	
		Proposed Schedule	Current Schedule	
Land		No Depreciation	No Depreciation	
	Paving, Parking Lots, Flagpoles, Retaining Walls,			
Site Improvements	Sidewalks, Fencing, Outdoor Lighting	20	15	
School Buildings	New Construction Substructure, Shell	50	50	
Portable Classrooms		25	20	
HVAC Systems & Roofing		20	20	
Interior Construction		25	50	
Flooring/Painting		7	10	

Outdoor Equipment Playground, Radio Towers, Fuel Tanks, Pumps 15 15 Machinery & Tools Shop and Maintenance Equipment, Tools 15 to 20 10 Kitchen Equipment Appliances 12 10 Custodial Equipment Floor Scrubbers, Vacuums, Other 5 5 Science & Engineering Floor Scrubbers, Vacuums, Other 5 5 Equipment Lab Equipment, Scientific Apparatus 10 10 Furniture & Accessories Classroom & Office Furniture (desks, tables, chairs) 5 0 Business Machines Fax, Copiers 5 5 Communication Equipment Portable Radios 5 5 Communication Equipment Portable Radios 5 5 Telephone Equipment Portable Radios 5 5 Computer Software Instructional or Other Short Term 3 0 Computer Software Administrative or Other Long Term 10 to 20 0 Audio Visual Equipment Projectors, cameras 5 to 7 5 Musical Instruments 10	Electrical/Plumbing		30	20
Machinery & Tools Shop and Maintenance Equipment, Tools 15 to 20 10 Kitchen Equipment Appliances 12 10 Custodial Equipment Floor Scrubbers, Vacuums, Other 5 5 Science & Engineering Steince & Engineering 10 10 Equipment Lab Equipment, Scientific Apparatus 10 10 Furniture & Accessories Classroom & Office Furniture (desks, tables, chairs) 5 0 Business Machines Fax, Copiers 5 5 Communication Equipment Portable Radios 5 5 Communication Equipment Portable Radios 5 5 Computer Hardware Potable Radios 5 5 Computer Hardware PCs, Printers, Network Hardware 5 5 Computer Software Instructional or Other Short Term 3 0 Computer Software Administrative or Other Long Term 10 to 20 0 Audio Visual Equipment Projectors, cameras 5 5 Musical Instruments 10 5 5	Fire Suppression Systems		25	20
Kitchen Equipment Appliances 12 10 Custodial Equipment Floor Scrubbers, Vacuums, Other 5 5 Science & Engineering 10 10 Equipment Lab Equipment, Scientific Apparatus 10 10 Furniture & Accessories Classroom & Office Furniture (desks, tables, chairs) 5 0 Business Machines Fax, Copiers 5 5 Communication Equipment Portable Radios 5 5 Telephone Equipment Portable Radios 5 5 Computer Hardware PCs, Printers, Network Hardware 5 5 Computer Software Instructional or Other Short Term 3 0 Computer Software Administrative or Other Long Term 10 to 20 0 Audio Visual Equipment Projectors, cameras 5 5 Athletic Equipment Projectors, cameras 5 5 Albertic Equipment Projectors, cameras 5 5 Buses: Type D 8 years or 120,0000 miles 8 Type A	Outdoor Equipment	Playground, Radio Towers, Fuel Tanks, Pumps	15	15
Custodial Equipment Science & EngineeringFloor Scrubbers, Vacuums, Other55Equipment Furniture & AccessoriesLab Equipment, Scientific Apparatus1010Business Machines Business Machines Fax, CopiersFax, Copiers55Communication Equipment Telephone EquipmentPortable Radios55Telephone Equipment Computer Hardware Computer SoftwarePCs, Printers, Network Hardware Instructional or Other Short Term30Computer Software Administrative or Other Long Term10 to 200Audio Visual Equipment Musical InstrumentsProjectors, cameras55Library Book Collections5 to 70Type A Type B Type C8 years or 120,000 miles 8 years or 100,000 miles 10 years or 150,000 miles8Type D Type D MPV10 years or 150,000 miles 10 years or 175,000 miles 10 years or 175,000 miles10Cars & Light Trucks5 to 715Contractors Equipment515	Machinery & Tools	Shop and Maintenance Equipment, Tools	15 to 20	10
Science & Engineering Equipment Lab Equipment, Scientific Apparatus 10 10 Furniture & Accessories Classroom & Office Furniture (desks, tables, chairs) 5 0 Business Machines Fax, Copiers 5 5 Communication Equipment Portable Radios 5 5 Telephone Equipment 10 20 Computer Hardware PCs, Printers, Network Hardware 5 5 Computer Software Instructional or Other Short Term 3 0 Computer Software Administrative or Other Long Term 10 to 20 0 Audio Visual Equipment Projectors, cameras 5 5 Athletic Equipment 10 5 Musical Instruments 10 5 Library Book Collections 5 to 7 0 Buses: Type A 8 years or 120,000 miles 8 Type B 8 years or 120,000 miles 8 Type C 10 years or 150,000 miles 10 Type D Under 30,000 lbs GVWR and over 12 years or 150,000 miles 10 </td <td>Kitchen Equipment</td> <td>Appliances</td> <td>12</td> <td>10</td>	Kitchen Equipment	Appliances	12	10
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Furniture & AccessoriesClassroom & Office Furniture (desks, tables, chairs)50Business MachinesFax, Copiers55Communication EquipmentPortable Radios55Telephone Equipment1020Computer HardwarePCs, Printers, Network Hardware55Computer SoftwareInstructional or Other Short Term30Computer SoftwareAdministrative or Other Long Term10 to 200Audio Visual EquipmentProjectors, cameras55Athletic Equipment105Musical Instruments105Library Book Collections5 to 70Buses:Type A8 years or 120,000 miles8Type B8 years or 100,000 miles8Type C10 years or 150,000 miles10Type DUnder 30,000 lbs GVWR10 years or 150,000 miles10MPV8 years or 150,000 miles10Cars & Light Trucks515Contractors Equipment1015				
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Computer Software Administrative or Other Long Term 10 to 20 0 Audio Visual Equipment Projectors, cameras 5 5 Athletic Equipment 10 5 Musical Instruments 10 5 Library Book Collections 5 to 7 0 Buses: Type A 8 years or 120,000 miles 8 Type B 8 years or 100,000 miles 8 Type C 10 years or 150,000 miles 10 Type D 30,000 lbs GVWR 10 years or 150,000 miles 10 Type D 30,000 lbs GVWR and over 12 years or 175,000 miles 10 MPV 8 years or 150,000 miles 8 Cars & Light Trucks 5 15 Contractors Equipment 10 15	Computer Hardware	PCs, Printers, Network Hardware	5	5
Audio Visual Equipment Projectors, cameras 5 5 Athletic Equipment 10 5 Musical Instruments 10 5 Library Book Collections 5 to 7 0 Buses: Type A 8 years or 120,000 miles 8 Type B 8 years or 100,000 miles 8 Type C 10 years or 150,000 miles 10 Type D 30,000 lbs GVWR 10 years or 150,000 miles 10 MPV 8 years or 150,000 miles 8 Cars & Light Trucks 5 15 Contractors Equipment 10 15	Computer Software	Instructional or Other Short Term	3	0
Athletic Equipment 10 5 Musical Instruments 10 5 Library Book Collections 5 to 7 0 Buses: 7 type A 8 years or 120,000 miles 8 Type B 8 years or 100,000 miles 8 Type C 10 years or 150,000 miles 10 Type D Under 30,000 lbs GVWR 10 years or 150,000 miles 10 Type D 30,000 lbs GVWR and over 12 years or 175,000 miles 10 MPV 8 years or 150,000 miles 8 Cars & Light Trucks 5 15 Contractors Equipment 10 15	Computer Software	Administrative or Other Long Term	10 to 20	0
Musical Instruments 10 5 Library Book Collections 5 to 7 0 Buses: 7ype A 8 years or 120,000 miles 8 Type B 8 years or 100,000 miles 8 Type C 10 years or 150,000 miles 10 Type D Under 30,000 lbs GVWR 10 years or 150,000 miles 10 Type D 30,000 lbs GVWR and over 12 years or 175,000 miles 10 MPV 8 years or 150,000 miles 8 Cars & Light Trucks 5 15 Contractors Equipment 10 15	Audio Visual Equipment	Projectors, cameras	5	5
Library Book Collections 5 to 7 0 Buses: Type A 8 years or 120,000 miles 8 Type B 8 years or 100,000 miles 8 Type C 10 years or 150,000 miles 10 Type D Under 30,000 lbs GVWR 10 years or 150,000 miles 10 Type D 30,000 lbs GVWR and over 12 years or 175,000 miles 10 MPV 8 years or 150,000 miles 8 Cars & Light Trucks 5 15 Contractors Equipment 10 15	Athletic Equipment		10	5
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Type D Under 30,000 lbs GVWR 10 years or 150,000 miles 10 Type D 30,000 lbs GVWR and over 12 years or 175,000 miles 10 MPV 8 years or 150,000 miles 8 Cars & Light Trucks 5 15 Contractors Equipment 10 15	Type B		8 years or 100,000 miles	8
Type D 30,000 lbs GVWR and over 12 years or 175,000 miles 10 MPV 8 years or 150,000 miles 8 Cars & Light Trucks 5 15 Contractors Equipment 10 15	Type C		10 years or 150,000 miles	10
MPV 8 years or 150,000 miles 8 Cars & Light Trucks 5 15 Contractors Equipment 10 15	Type D	Under 30,000 lbs GVWR	10 years or 150,000 miles	10
Cars & Light Trucks515Contractors Equipment1015	Type D	30,000 lbs GVWR and over	12 years or 175,000 miles	10
Contractors Equipment 10 15	MPV		8 years or 150,000 miles	8
=	Cars & Light Trucks		5	15
Grounds Equipment 15 15	Contractors Equipment		10	15
	Grounds Equipment		15	15