

**Business****INVENTORIES**

<b>Asset Class</b>	<b>Examples</b>	<b>Estimated Useful Life In Years</b>
Land		N/A
Athletic Equipment	Gymnastics, football, weight machines, wrestling mats	10
Audio Visual Equip.	Projectors, cameras (still & digital)	10
Business Machines	Fax, duplicating & printing equipment	10
Carpet Replacement		7
Communications Equip.	Mobile, portable radios, non-computerized	10
Computer Hardware	PCs, printers, network hardware	5
Computer Software	Instructional, other short-term	5 to 10
Computer Software	Administrative or long-term	10 to 20
Contractors Equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Copiers		5
Custodial Equipment	Floor scrubbers, vacuums, other	15
Electrical/Plumbing		30
Furniture & Accessories	Classroom and office furniture	20
Grounds Equipment	Mowers, tractors, attachments	15
HVAC Systems	Heating, ventilation, and air conditioning systems	20
Interior Construction		25
Kitchen Equipment	Appliances	15
Library Books	Collections	5 to 7
Licensed Vehicles	Buses, other on-road vehicles	8
Machinery & Tools	Shop & maintenance equipment, tools	15
Musical Instruments	Pianos, string, brass, percussion	10
Outdoor Equipment	Playground, radio towers, fuel tanks, pumps	20
Portable Classrooms		25
Roofing		20
School Buildings		50
Science & Engineering	Lab equipment, scientific apparatus	10
Site Improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
Sprinkler/Fire System	Fire Suppression systems	25