

# PENN MANOR SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED: November 15, 2012

REVISED:

## 622-AR-3. CAPITAL ASSET TYPE AND USEFUL LIFE CHART

<b>TYPE</b>	<b>YEARS</b>
Fixed Equipment	15
Office Equipment	5
Computer Equipment	3
Computer Software	3
Audio/Video/Telecom	5
Machinery and Tools	10
Furniture and Fixtures	10
Musical Instruments	10
Vehicles	5
Athletic Equipment	5
Buildings	40
Building Improvements	20