

Sample Device Depreciation Spreadsheets

Assistive Technology Device	Estimated Useful Life*	Device Age	Estimating Remaining Life	Original Purchase Price	Depreciation	Current Value
Alpha Smart Pro	5	2	3	\$279.00	\$111.60	\$167.40
Macintosh cable	7	2	5	\$10.00	\$2.86	\$7.14
downloading software	7	2	5	\$19.00	\$5.43	\$13.57
Carry case	7	2	5	\$25.00	\$7.14	\$17.86
TOTAL				\$333.00	\$127.03	\$205.97

*Note: Computers/AAC devices utilizing computer technology: 5 years.
Other types of devices: 7 years.

The Alpha Smart Pro is a word processing keyboard that the school purchased to implement a student’s IEP writing objectives. The cable and software enable the student (or teacher) to upload information from the keyboard to computer or vice-versa.

The above example illustrates how the depreciation model works for this package of device when the device in question is 2 years old. The depreciation is figured by taking the original purchase price (\$279) and dividing it by the estimated useful life (5). The figure attained (\$55.80) is multiplied by the device age (2) and subtracted from the original purchase price (\$279.00). This figure will be the current value (\$167.40) for the remaining life. Spreadsheet examples that continue on the next page, age other device packages to provide an idea of how this process works for a range of devices.

Formula

Original Purchase Price	\$279.00		Original Purchase Price	\$279.00
Estimated Useful Life	(÷) 5		Subtotal II	(-)111.60
	Subtotal I	\$55.80	Current Value	\$167.40
Device age	(x) 2			
	Subtotal II	\$111.60		

Assistive Technology Device	Estimated Useful Life*	Device Age	Estimating Remaining Life	Original Purchase Price	Depreciation	Current Value
Kenx (Morse Code)	5	2	3	\$780.00	\$312.00	\$468.00
Write Outloud	7	2	5	\$99.00	\$28.29	\$70.71
Spec Switch	7	2	5	\$42.00	\$12.00	\$30.00
Biggy curser	7	2	5	\$99.00	\$28.29	\$70.71
Track Pad	7	2	5	\$99.00	\$28.29	\$70.71
			TOTAL	\$1,119.00	\$408.87	\$710.13

*Note: Computers/AAC devices utilizing computer technology: 5 years.
Other types of devices: 7 years.

Assistive Technology Device	Estimated Useful Life*	Device Age	Estimating Remaining Life	Original Purchase Price	Depreciation	Current Value
Tactile/texture-based symbols	7	2	5	\$15.00	\$4.29	\$10.71
One-step communicator (2)	7	2	5	\$200.00	\$57.14	\$142.86
Tactile symbols mounted on switch caps (10)	7	2	5	\$50.00	\$14.29	\$35.71
Power Link	7	2	5	\$180.00	\$51.42	\$128.57
Switch	7	2	5	\$42.00	\$12.00	\$30.00
Switch Interface	7	2	5	\$135.00	\$38.57	\$96.43
			TOTAL	\$622.00	\$177.72	\$444.28

*Note: Computers/AAC devices utilizing computer technology: 5 years.
Other types of devices: 7 years.