

## 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
<b>TOTAL</b>				<b>\$333.00</b>	<b>\$127.03</b>	<b>\$205.97</b>

\*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). 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 I	\$55.80
Subtotal I	\$55.80	Subtotal II (-)	\$111.60
Device Age	(x) 2	Current Value	\$167.40
Subtotal II	\$111.60		

<b>Assistive Technology Device</b>	<b>Estimated Useful Life*</b>	<b>Device Age</b>	<b>Estimating Remaining Life</b>	<b>Original Purchase Price</b>	<b>Depreciation</b>	<b>Current Value</b>
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 cursor	7	2	5	\$99.00	\$28.29	\$70.71
Track Pad	7	2	5	\$99.00	\$28.29	\$70.71
			<b>TOTAL</b>	<b>\$1,119.00</b>	<b>\$408.87</b>	<b>\$710.13</b>

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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
			<b>TOTAL</b>	<b>\$622.00</b>	<b>\$177.72</b>	<b>\$444.28</b>

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