

## **Depreciation Schedule for Buy-out of Electronic/Technology Items For the purposes of Upstream Learning Program (CRSD)**

<b>Item:</b>	<b># of Years of projected service:</b>
1. Laptop computer	4 years
2. Desktop computer/monitor	4 years
3. iPad, Kindle Fire, other tablets	3 years
4. Kindle, Nook, other eReaders	3 years
5. iPod touch	3 years
6. Digital camera/camcorder (>\$150)	5 years
7. Digital camera/camcorder (<\$150)	3 years
8. Printer or "all in one" printer/scanner	4 years
9. Digital microscope (>\$150)	5 years
10. Digital microscope (<\$150)	3 years
11. Graphing calculator (>\$150)	5 years
12. Graphing calculator (<\$150)	3 years
13. Traditional microscope	8 years
14. Telescope	8 years
15. Electronic piano keyboard	5 years
16. Wireless keyboard for iPad	3 years
17. Sewing machine (>\$150)	8 years
18. Sewing machine (<\$150)	3 years
19. DVD player	3 years
20. Cassette recorder	3 years

Steps for determining buy-out price when family withdraws and wishes to purchase item:

- Divide the item's purchase price by the number of years of projected service
- Deduct that amount from purchase price after the 1<sup>st</sup> year in service to determine current value
- Deduct 2x that amount from purchase price after 2<sup>nd</sup> year in service to determine current value at that time, etc.
- After item has been in service the full number of projected years, family may purchase the item for \$1

*Note:*

*Before a family purchases and requests reimbursement for an item listed above, they should submit a Special Request form to UL office. Upstream Learning staff will evaluate the request and either approve or deny the request, based on guidelines listed in UL Handbook. A new family must be enrolled in the program the equivalent of one semester (18 weeks), and have met program requirements, before CRSD will reimburse for a purchase of an item listed above.*