

Duchesne County School District
Capital Assets

Class Code	Asset Class	Useful Life (Years)	Capitalization & Depreciation Threshold
0	Land	N/A	\$ 10,000
0	Buildings	45	100,000
0	Remodeling, Improvements, Systems	20	100,000
1	Athletic, Instructional, & Musical Equipment	10	10,000
2	Copiers	5	10,000
3	Kitchen Equipment	15	10,000
4	Custodial, & Grounds Equipment	15	10,000
5	Computers	5	10,000
6	Furniture	20	10,000
7	Maintenance Equipment	10	10,000
8	Vehicles (Cars, Trucks)	10	10,000
9	Buses	10	10,000
Electronic Equipment Inventory Threshold			300