

SOUTH PORTLAND MAINE 2023/2024 DEPRECIATION SCHEDULE

CURRENT YEAR: 2023	FY2023-2024	CERTIFIED RATIO	92%
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STATE TYPE = F OR RF
(RF: REIMBURSABLE F&F)

FURNITURE, FIXTURES, EQUIPMENT
DEPRECIATION CODE: A = 10-YEAR, TREND FACTOR (M&S NATL EQUIP AVE)

	YEAR ACQUIRED	TREND	PERCENT GOOD	CERT RATIO	RESULT
FURNITURE, FIXTURES,	0	2023	1.00	1.00	92% 0.92
EQUIPMENT USED IN BUSINESS,	1	2022	1.17	0.93	92% 1.00
SIGNS, SHELVING, ITEMS REMOVED	2	2021	1.28	0.87	92% 1.02
IF BUSINESS RELOCATES.	3	2020	1.28	0.80	92% 0.94
	4	2019	1.33	0.74	92% 0.90
YEARLY TREND FACTOR	5	2018	1.38	0.67	92% 0.85
SECTION 98 PAGE 7 AND 8 (YEAR)	6	2017	1.40	0.61	92% 0.78
EQUIPMENT NATIONAL AVERAGE	7	2016	1.39	0.55	92% 0.70
	8	2015	1.40	0.48	92% 0.61
	9	2014	1.42	0.42	92% 0.54
	10	2013	1.43	0.35	92% 0.46
	2012 & OLDER		1.43	0.35	92% 0.46

STATE TYPE = C OR RC
(RC: REIMBURSABLE COMPUTER)

COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION CODE: 5 = 5-YEAR ACCELERATED, NO TREND FACTOR

	YEAR ACQUIRED	TREND	PERCENT GOOD	CERT RATIO	RESULT
COMPUTERS AND BASIC SOFTWARE	0	2023	1.00	1.00	92% 0.92
MONITORS, TELEVISIONS, PERIPHERALS	1	2022	1.00	0.85	92% 0.78
TABLETS	2	2021	1.00	0.70	92% 0.64
	3	2020	1.00	0.55	92% 0.51
	4	2019	1.00	0.40	92% 0.37
	5	2018	1.00	0.30	92% 0.28
	2017 & OLDER		1.00	0.30	92% 0.28

STATE TYPE = H OR RH
(RH: REIMBURSABLE HIGH-TECH)

HIGH-TECH EQUIPMENT
DEPRECIATION CODE: 7 = 7-YEAR, TREND FACTOR (M&S NATL EQUIP AVE)

	YEAR ACQUIRED	TREND	PERCENT GOOD	CERT RATIO	RESULT
COPIERS, PHONES AND SYSTEMS,	0	2023	1.00	1.00	92% 0.92
MULTI-FUNCTION, TYPEWRITERS	1	2022	1.17	0.90	92% 0.97
HIGH-END SERVERS, NETWORK EQUIP	2	2021	1.28	0.81	92% 0.95
PROPRIETARY SOFTWARE, POS SYSTEMS	3	2020	1.28	0.72	92% 0.85
	4	2019	1.33	0.62	92% 0.76
	5	2018	1.38	0.53	92% 0.67
	6	2017	1.40	0.44	92% 0.57
	7	2016	1.39	0.35	92% 0.45
	2015 & OLDER		1.40	0.35	92% 0.45

STATE TYPE = M OR RM
(RM: REIMBURSABLE MACHINERY)

MACHINERY AND EQUIPMENT
DEPRECIATION CODE: A = 10-YEAR, TREND FACTOR (M&S NATL EQUIP AVE)

	YEAR ACQUIRED	TREND	PERCENT GOOD	CERT RATIO	RESULT
MOTORIZED EQUIPMENT, MEDICAL,	0	2023	1.00	1.00	92% 0.92
ATM, PALLET JACKS, PRESSES,	1	2022	1.17	0.93	92% 1.00
MACHINING EQUIPMENT, MOVING	2	2021	1.28	0.87	92% 1.02
PARTS	3	2020	1.28	0.80	92% 0.94
	4	2019	1.33	0.74	92% 0.91
	5	2018	1.38	0.67	92% 0.85
	6	2017	1.40	0.61	92% 0.79
	7	2016	1.39	0.55	92% 0.70
	8	2015	1.40	0.48	92% 0.62
	9	2014	1.42	0.42	92% 0.55
	10	2013	1.43	0.35	92% 0.46
	2012 & OLDER		1.43	0.35	92% 0.46