

Vineland Board of Education
Technology Plan
July 1, 2007 through June 30, 2010

HELP – Obsolescence

Each individual school district or charter school should define obsolescence to address this area. There are many resources for defining obsolescence such as the federal government's Internal Revenue Service: <http://www.irs.gov/newsroom/article/0,,id=164589,00.html>

- <http://www.irs.gov/businesses/small/article/0,,id=137026,00.html> *A brief overview of Depreciation*
- [Publication 534](#) (PDF), *Depreciating Property Placed In Service Before 1987*
- <http://www.irs.gov/pub/irs-pdf/p946.pdf> (PDF), *How to Depreciate Property*
- [Tax Topic 704](#), *Depreciation*
- [Form 4562](#) (PDF), *Depreciation and Amortization*
- <http://www.irs.gov/pub/irs-pdf/i4562.pdf> *Instructions for Form 4562*

There are also many sources to determine district technology costs over time such as the Total Cost of Ownership (TCO) Tool - http://classroomtco.cosn.org/template/replacement_costs.htm

SPEECH: Planning for flexibility, Not obsolescence:
<http://www.designshare.com/Research/EEK/Ehrenkrantz1.htm>

CASE STUDIES

CASE STUDY #1: Bucknell University -

<http://www.educause.edu/ir/library/html/cmr9933/cmr9933.html>

CASE STUDY #2: Round Rock Independent School District, Texas

<http://www.asbj.com/specialreports/0906SpecialReports/S2.html>