

This document is a PDF copy of a working spreadsheet, for public view purposes. The original file can be requested via open records.

PIOC Property Depreciation Calculator and Schedule (2023)

Date Range and No-Receipt Reimbursement	
Purchase/base price*:	
Date of receipt by inmate**:	
Date of damage:	
Useful years (from schedule below):	
Reimbursement amount:	\$0.00

Percentage Reimbursement	
Purchase price*:	
Percent depreciation:	50%
Reimbursement amount:	\$0.00

Allowable/Approved Personal Property Items Brought Upon Arrival Or Sent In From Family/Friends
Glasses and rings require documentation of value. Reimbursement for medical items shall be discussed with HSU.
Release clothing, useful life is three years. Any items held for short term placements shall be determined by the list below, if not listed, useful life is three years.

Footnotes
* Exclude taxes, shipping, and handling.
** If date unknown, leave cell B5 empty.
The cost of each item shall not exceed \$75, with the exception of electronics and musical instruments which shall not exceed \$350. (DAI 309.20.03)

Depreciation Schedule

Item	Useful Years	Percentage
Alarm Clock	10	
Antenna TV/Radio	5	
Athletic Equipment:		
Weight Gloves, Handball Gloves	2	
Baseball Gloves, Grippads	5	
Head & Wrist Bands	1	
Calculator	5	
Calendar; Current year	1	
Cards, Playing	1	
Clippers, Finger and Toe	5	
Clothing, Secular Head Coverings (Hats, Beanies, etc.)	3	
Coax Cables	10	
Extension Cords and Power Strips	5	
Fans	5	
Floor coverings:		
Secular	5	
Religious	7	
Food (New, Sealed)/ (Opened)		100%/50%
Games, Jigsaw Puzzles	5	
Glasses and Sunglasses; Prescription		
Max reimbursement \$125 for lenses and frames combined	5	
Glasses, Readers and Sunglasses; Non-prescription	2	
Hair Accessories; Brush, Comb, Pick	1	
Hair Dryer	5	
Handkerchief	3	
Head Covering; Religious (Kufi, Yarmulke, etc.)	5	
Headphones, Ear Buds, Tablet Keyboards, Chargers, Adaptors and other accessories	2	

Item	Useful Years	Percentage
Hobby Tools	2	
In-Soles, Arch Supports, Cooling Towels, Elastic Supports	2	
Lamp	5	
Laundry Bag	2	
Light Bulb	1	
Musical Instruments; Harmonica, Guitar, Keyboard	10	
Personal Care/ Hygiene Items (New, Sealed)/(Open)		100%/50%
Photos, Pictures		Current reprint cost
Plastic Storage Containers, Pitcher, Cup, Bowl, Mug, and Hangers	5	
Publications, Photo Book, Photo Album, Calendars (prior years)		50%
Radio	5	
Razor, Electric	5	
Religious Items:		
Durable+	10	
Semi-Durable ++	7	
Consumable Goods+++		50%
Rings (max reimbursement \$75)	25	
Shoes	3	
Shower Shoes/Slippers	2	
Tablets	2	
Towels Bath, Hand, Washcloths	3	
TV	5	
Typewriter Print Wheel	5	
Typewriters	5	
Watches	3	
Writing Supplies/Paper Used (Hobby items/ paint, pens, etc)		50%
Work Release; Jeans, Trousers, Coat, Boots, Belts, Coolers	4	

+ Durable (e.g. Altar Cloth, Art, Bowl, Drinking Vessel, Emblem/Pendant, Holy Water Bottle, Personal Pipes, Reflective Ring, Robe, Rosary/Prayer Beads, Rune Tiles, Storage Container, Sweat Dress, Tallit Gadol Shawl, Tefillin, Wand)
++ Semi-Durable (e.g. Feather, Medicine Bag, Rune/Tarot Cards, Spiritual Journal, Tallit Katan, Tea-Lights)
+++ Consumable Goods (e.g. Cedar, Miswak, Religious oil, Sage, Sweetgrass)