State Board of Accounts

ILMCT Institute and Academy March 20, 2023



Capital Assets and Accumulated Depreciation

ILMCT Institute and Academy March 20, 2023

Definition of Capital Asset

- GASB Statement 34 paragraph 19
 - The term capital assets includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.



Audit Position

- Guidance from Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Cities and Towns:
 - Every unit must have a capital asset policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records.



Current Requirements

- Capitalization Policy with Threshold
 - Threshold for all assets or groups of assets
 - Estimated Useful Life
 - Depreciation Method
- Current inventory of capital assets
 - Detail listing of capitalized items
 - Inventory of non-capitalized assets
- Two-year inventory or other control over accuracy of inventory
 - Additions and deletions



General Form No. 369 (Rev. 2019)

CAPITAL ASSETS LEDGER

FUND _____

DEPARTMENT OR BUILDING _____

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Land

- Land is often closely associated with another asset
 - Land under a building
 - Land purchased for a road
- Land should always be classified separately and not part of the cost of the other asset
- Records must include a description, amount of acreage (if relevant), acquisition date and purchase price.
- Land is assumed to have an indefinite life and is not depreciated
- Usually, all land is capitalized.



Infrastructure

- Physical systems of government: Examples include streets & alleys, bridges, storm water and drainage, communication networks, water and sewer systems, parking lots, lighting systems, and dams
- Relative longer useful lives
- Non moveable
- LTAP, street department personnel, a city/town manager, or council member would have information to provide best estimate of useful lives



Buildings

- Permanent Structures
- A capital asset account for buildings must reflect the location of each building and the purchase price or construction cost of improvements, if applicable. If a building is acquired by <u>gift</u>, record the appraised value at the time of acquisition.
- City/Town halls, street department garages, and park community centers.
- Useful life often long maybe even 50 years estimate based on use, maintenance, & quality.



Improvements Other than Buildings

- Improvements to land other than buildings that add value to the land but do not have an indefinite life.
- Examples include fences, retaining walls, sidewalks, parking lots and most landscaping
- Useful life will depend on the improvement and can depend on the material used and environment



Equipment

- Machinery, trucks, cars, street & road equipment, computer servers, safes, furnishings, desks, cabinets and other office equipment.
- Small but sensitive items. Track but don't capitalize.
- GASB recommended practice is that the capitalization threshold should be at least \$5,000.
- Can have different thresholds for different equipment
- Separately account for equipment purchased with federal dollars and be aware of Federal requirement.
- Useful life by category of equipment. Often 5 to 10 years



Books and Other

- Books
 - New category of Annual Financial Report
 - Collections valued as a whole, will be exhausted through general use
 - Most common will be libraries / municipalities may have historical books
- Other Collections with Indefinite Life
 - Museums and historical collections
 - Art Collections
 - If the purpose of the collection is display or research, the collection is being adequately maintained and the proceeds from the sale of collection items must be applied to acquiring new items – no depreciation.



Construction Work in Progress

- This category allows for the collection of costs in the construction of a capital asset such as new building or road.
- When the project is completed, it is moved from Construction Work In Progress to the applicable capital asset category such as building or infrastructure.
- Category is not depreciated once placed in service depreciation will start.



How is a Capital Asset Valued?

- Historical Cost
 - Claim for purchase
 - Contract for construction costs
 - Board minutes or other historical documents
- Estimating Historical Cost
 - Current cost of asset
 - Consumer Price Index calculation
 - Basis for estimate and documentation of basis
 - Table in Cities and Towns Bulletin



DECEMBER 2022

ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed. Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset. In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

As an example, if the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1948, then the estimated cost of the asset should be reported as \$6,080.00 (\$76,000.00 X .08 = \$6,080.00).

			TABLE OF 0 1914				
Year	Index	Year	Index	Year	Index	Year	Index
2021	0.96	1994	0.53	1967	0.12	1940	0.05
2020	0.94	1993	0.52	1966	0.12	1939	0.05
2019	0.93	1992	0.50	1965	0.11	1938	0.05
2018	0.91	1991	0.48	1964	0.11	1937	0.05
2017	0.89	1990	0.46	1963	0.11	1936	0.05
2016	0.88	1989	0.44	1962	0.11	1935	0.05
2015	0.87	1988	0.42	1961	0.11	1934	0.05
2014	0.86	1987	0.40	1960	0.11	1933	0.05
2013	0.85	1986	0.40	1959	0.11	1932	0.06



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Determining the useful life

- Capitalization policy
- City or town experience with similar assets
- Other city or town useful lives determinations
- Estimate and documentation for basis
- Update as needed based on actual experience



Depreciation

- Allocates the deferred cost (capitalized amount) to the future accounting periods. This is based on the value of the asset (historical cost) over the useful life of the asset.
- Example: Truck purchased for \$50,000 and estimated life is 5 years with no salvage value using straight line method
 - Capitalize at \$50,000
 - Deprecation: \$50,000/5 years is \$10,000 per year.



Accumulated Depreciation

- Total Depreciation used for each asset.
- For Enhanced Regulatory reporting you will not report depreciation expense
- Truck Example of \$50,000 acquisition cost and \$10,000 depreciation
 - Accumulated Depreciation:
 - Year 1 \$10,000
 - Year 2 \$20,000
 - Year 3 \$30,000
 - Year 4 \$40,000
 - Year 5 \$50,000

Fully depreciated



Accumulated Depreciation Schedule

- Schedule is a summary of accumulated depreciation by category for all assets in capital asset schedule that are being depreciated.
- Beginning balance would tie to ending balance of prior year
- Additions represent the depreciation expense allocated for that year.
- Reductions represent that the capital asset was disposed of and the accumulated depreciation is removed for that asset from the schedule.
- Ending balance is the accumulated depreciation at year end for the capital asset schedule



Additions to Capital Assets

- Additions
 - Procedures in place to gather and report capital asset purchases from current claims:
 - Capital Outlay Classification
 - Flagged by software generates reports
 - Segregate Claims
 - Capital Asset Addition forms
 - Internal controls in place to ensure procedures are followed



Reductions to Capital Assets

- Deletions
 - Procedures in place to gather and report deletions
 - Trade ins (capital asset addition forms)
 - Sale of assets (Capital asset disposal forms)
 - Salvage (Board Minutes)
 - Inventories
 - Internal Controls in place to ensure procedures are followed.



Book Value

- Asset value less accumulated depreciation
- Truck Example Year 2 \$50,000 less \$20,000 = \$30,000 Book value
- Schedule shows summary for each classification and not individual assets but does show within a classification how "old" the assets are and gives some idea of when replacement costs may be needed.



Physical Inventories

- If, the capital asset records are not complete, a physical inventory of assets above the threshold may be needed-specifically for equipment and vehicles.
- Once every two years have the departments do a physical inventory of equipment in their department- especially important for disposals that may not have been reported.
- Inventory small items that may be at higher risk of misappropriation such as laptops, cell phones, tablets, tools for example. Keep those inventories up to date.



Capital Asset Example

- Completing the Capital Asset Ledger
- Calculating Depreciation and Accumulated Depreciation
- New AFR Reporting Requirements
- Draft Note for Capital Assets

Capital Asset Ledger for 2021-2022

Data of	-	Carlal			Estimated	Date of	Amount Received on				Improvements	Mchinery	Construction in	Dealerand	Total Flored
Date of		Serial		Original Cost							Other Than		Construction in		Total Fixed
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Land	Infrastructure	Buildings	Buildings	Vehicles	Progress	Other	Assets
1/1/1964	Town Hall		1 Main St	400,000.00	80 years					400,000.00					400,000.00
1/1/1964	Town Hall Land		2 Main St	100,000.00				100,000.00							100,000.00
7/1/2000	Fence		Park	5,000.00	10 years						5,000.00				5,000.00
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years							25,000.00			25,000.00
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years							40,000.00			40,000.00
7/1/2019	Main Street			2,500,000.00	25 years				2,500,000.00						2,500,000.00
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years							50,000.00			50,000.00
Started 2021	Pole Barn Project												40,000.00		40,000.00
12/31/2021	Ending Balance							100,000.00	2,500,000.00	400,000.00	5,000.00	115,000.00	40,000.00	-	3,160,000.00
6/1/2022	Town Hall Parking Lot		1 Main St	15,000.00	30 years						15,000.00				15,000.00
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years							70,000.00			70,000.00
8/1/2022	Pole Barn (moved CIP)		Park	40,000.00	50 years					40,000.00			moved 40,000		-
8/1/2022	Pole Barn (add`l cost)		Park	10,000.00	50 years					10,000.00					10,000.00
12/31/2022	Additions									50,000.00	15,000.00	70,000.00			135,000.00
12/31/2022	Deletions												40,000.00		40,000.00
12/31/2022	Ending Balance							100,000.00	2,500,000.00	450,000.00	20,000.00	185,000.00	-	-	3,255,000.00
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Date of Purchase	Description of Asset	Serial Number	Location of Asset	Original Cost of Asset	Estimated Useful Life of Asset	Amount Received on Disposal or Trade in	Land	Infrastructure	Buildings	Improvements Other Than Buildings	Mchinery Equipment & Vehicles	Construction in Progress	Books and Other	Total Fixed Assets
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						Amount								
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5/1/2020 Do	odge Pickup	#3	Fleet Vehicle	50,000.00	10 years						50,000.00			50,000.00
tarted 2021 Pc	ole Barn Project											40,000.00		40,000.00
12/31/2021 En	nding Balance						100,000.00	2,500,000.00	400,000.00	5,000.00	115,000.00	40,000.00	-	3,160,000.00
6/1/2022 Tc	own Hall Parking Lot		1 Main St	15,000.00	30 years					15,000.00				15,000.00
7/1/2022 GN	M Pickup	#4	Fleet Vehicle	70,000.00	10 years						70,000.00			70,000.00
8/1/2022 Pc	ole Barn (moved CIP)		Park	40,000.00	50 years				40,000.00			moved 40,000		-
8/1/2022 Pc	ole Barn (add`l cost)		Park	10,000.00	50 years				10,000.00					10,000.00
12/31/2022 Ad	dditions								50,000.00	15,000.00	70,000.00			135,000.00
12/31/2022 De	eletions											40,000.00		40,000.00
12/31/2022 En	nding Balance						100,000.00	2,500,000.00	450,000.00	20,000.00	185,000.00	-	-	3,255,000.00



					Estimated	Date of	Amount Received on				Improvements	Mchinery			
Date of		Serial		Original Cost	Useful Life	Disposal of	Disposal or				Other Than	Equipment &	Construction in	Books and	Total Fixed
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Land	Infrastructure	Buildings	Buildings	Vehicles	Progress	Other	Assets
1/1/1964	Town Hall		1 Main St	400,000.00	80 years					400,000.00					400,000.00
1/1/1964	Town Hall Land		2 Main St	100,000.00				100,000.00							100,000.00
7/1/2000	Fence		Park	5,000.00	10 years						5,000.00				5,000.00
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022						25,000.00			25,000.00
11/1/2016	6 Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years							40,000.00			40,000.00
7/1/2019	Main Street			2,500,000.00	25 years				2,500,000.00						2,500,000.00
5/1/2020) Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years							50,000.00			50,000.00
Started 2021	Pole Barn Project												40,000.00		40,000.00
12/31/2021	Ending Balance							100,000.00	2,500,000.00	400,000.00	5,000.00	115,000.00	40,000.00	-	3,160,000.00
6/1/2022	? Town Hall Parking Lot		1 Main St	15,000.00	30 years						15,000.00				15,000.00
7/1/2022	2 GM Pickup	#4	Fleet Vehicle	70,000.00	10 years							70,000.00			70,000.00
8/1/2022	Pole Barn (moved CIP)		Park	40,000.00	50 years					40,000.00			moved 40,000		-
8/1/2022	Pole Barn (add`l cost)		Park	10,000.00	50 years					10,000.00					10,000.00
12/31/2022	Additions									50,000.00	15,000.00	70,000.00			135,000.00
12/31/2022	2 Deletions											25,000.00	40,000.00		65,000.00
12/31/2022	Ending Balance							100,000.00	2,500,000.00	450,000.00	20,000.00	160,000.00	-	-	3,230,000.00



					Estimated	Date of	Amount Received on				Improvements	Mchinery			
Date of		Serial		Original Cost	Useful Life	Disposal of	Disposal or				Other Than	Equipment &	Construction in	Books and	Total Fixed
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Land	Infrastructure	Buildings	Buildings	Vehicles	Progress	Other	Assets
1/1/1964	4 Town Hall		1 Main St	400,000.00	80 years					400,000.00					400,000.00
1/1/1964	4 Town Hall Land		2 Main St	100,000.00				100,000.00							100,000.00
7/1/2000) Fence		Park	5,000.00	10 years						5,000.00				5,000.00
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022						25,000.00			25,000.00
11/1/2016	6 Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years							40,000.00			40,000.00
7/1/2019	9 Main Street			2,500,000.00	25 years				2,500,000.00						2,500,000.00
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years							50,000.00			50,000.00
Started 2021	1 Pole Barn Project												40,000.00		40,000.00
12/31/2021	L Ending Balance							100,000.00	2,500,000.00	400,000.00	5,000.00	115,000.00	40,000.00	-	3,160,000.00
6/1/2022	2 Town Hall Parking Lot		1 Main St	15,000.00	30 years						15,000.00				15,000.00
7/1/2022	2 GM Pickup	#4	Fleet Vehicle	70,000.00	10 years							70,000.00			70,000.00
8/1/2022	2 Pole Barn (moved CIP)		Park	40,000.00	50 years					40,000.00			moved 40,000		-
8/1/2022	2 Pole Barn (add`l cost)		Park	10,000.00	50 years					10,000.00					10,000.00
12/31/2022	2 Additions									50,000.00	15,000.00	70,000.00			135,000.00
12/31/2022	2 Deletions											25,000.00	40,000.00		65,000.00
12/31/2022	2 Ending Balance							100,000.00	2,500,000.00	450,000.00	20,000.00	160,000.00			3,230,000.00



Accumulated Depreciation – December 31, 2021

													Accumulated	Depreciation		
						Amount										
				Estimated	Date of	Received on						Improvements	Machinery		Books	Total
	Serial		Original Cost	Useful Life	Disposal of	Disposal or	Yearly	Years in				Other Than	Equipment &	Construction-	and	Accumulated
Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
Town Hall		1 Main St	400,000.00	80 years			5,000	58			290,000.00					290,000.00
Fence		Park	5,000.00	10 years			500	>10				5,000.00				5,000.00
Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years			2,500	>10					25,000.00			25,000.00
Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	6					24,000.00			24,000.00
Main Street			2,500,000.00	25 years			100,000	3		300,000.00						300,000.00
Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	2					10,000.00			10,000.00
Pole Barn Project																-
Ending Balance										300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000.00
	Town Hall Fence Ford Pickup Chevy Pickup Main Street Dodge Pickup Pole Barn Project	Description of Asset Number Town Hall Fence Ford Pickup Chevy Pickup Main Street Dodge Pickup #3 Pole Barn Project	SerialDescription of AssetNumberLocation of AssetTown Hall1 Main StFenceParkFord Pickup#1Fleet VehicleChevy Pickup#2Fleet VehicleMain StreetDodge Pickup#3Fleet VehiclePole Barn Project	SerialOriginal CostDescription of AssetNumberLocation of AssetOriginal CostTown Hall1 Main St400,000.00FencePark5,000.00Ford Pickup#1Fleet Vehicle25,000.00Chevy Pickup#2Fleet Vehicle40,000.00Main Street2,500,000.002,500,000.00Dodge Pickup#3Fleet Vehicle50,000.00Pole Barn ProjectImage: Serial series	And Description of AssetNumberLocation of AssetOriginal CostEstimatedDescription of AssetNumberLocation of Assetof Assetof Assetof AssetTown Hall1 Main St400,000.0080 yearsFencePark5,000.0010 yearsFord Pickup#1Fleet Vehicle25,000.0010 yearsChevy Pickup#2Fleet Vehicle40,000.0025 yearsDodge Pickup#3Fleet Vehicle50,000.0010 yearsPole Barn Project	SerialImage: SerialImage: SerialSerialSerialDate of Original CostEstimatedDate of Obsposal of OssetDescription of AssetNumberLocation of Assetof AssetSerialDate of OssetDisposal of OssetOssetAssetTown Hall1 Main St400,000.0080 yearsSerialS	Image: constraint of the section of AssetImage: constraint of the section of the section of AssetImage: constraint of the section of the secti	Image: constraint of the section of AssetImage: constraint of the section of the section of AssetImage: constraint of the section of the	Image: constraint of the second sec	Image: constraint of the section of AssetImage: constraint of	Image: constraint of the second of the sec	Image: constraint of the second sec	Image: constraint of the second sec	Index	Image: serial serial serial series (serial series (serial series (series (serie	Image: serial series



Accumulated Depreciation – December 31, 2021

Town of Miketon

														Accumulated Depreciation			
							Amount										
					Estimated	Date of	Received on						Improvements	Machinery		Books	Total
Date of		Serial		Original Cost	Useful Life	Disposal of	Disposal or	Yearly	Years in				Other Than	Equipment &	Construction-	and	Accumulated
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
1/1/1964	Town Hall		1 Main St	400,000.00	80 years			5,000	58			290,000.00					290,000.00
7/1/2000	Fence		Park	5,000.00	10 years			500	>10				5,000.00				5,000.00
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years			2,500	>10					25,000.00			25,000.00
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	6					24,000.00			24,000.00
7/1/2019	Main Street			2,500,000.00	25 years			100,000	3		300,000.00						300,000.00
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	2					10,000.00			10,000.00
Started 2021	Pole Barn Project																-
12/31/2021	Ending Balance										300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000.00



Indiana State Board of Accounts

Accumulated Depreciation – December 31, 2021

														Accumulated Depreciation			
							Amount										
					Estimated	Date of	Received on						Improvements	Machinery		Books	Total
Date of		Serial		Original Cost	Useful Life	Disposal of	Disposal or	Yearly	Years in				Other Than	Equipment &	Construction-	and	Accumulated
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
1/1/1964	1/1/1964 Town Hall		1 Main St	400,000.00	80 years			5,000	58			290,000.00					290,000.00
7/1/2000	7/1/2000 Fence		Park	5,000.00	10 years			500	>10				5,000.00				5,000.00
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years			2,500	>10					25,000.00			25,000.00
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	6					24,000.00			24,000.00
7/1/2019	Main Street			2,500,000.00	25 years			100,000	3		300,000.00						300,000.00
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	2					10,000.00			10,000.00
Started 2021	Pole Barn Project																-
12/31/2021	Ending Balance										300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000.00



														Accumulated	Depreciation		
					Estimated		Amount Received on						Improvements	Machinery		Books	Total
Date of		Serial		Original Cost				Yearly	Years in			B (11)	Other Than		Construction	and	Accumulated
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
1/1/1964	Town Hall		1 Main St	400,000.00	80 years			5,000	58			290,000.00					290,000.00
7/1/2000	Fence		Park	5,000.00	10 years			500	>10				5,000.00				5,000.00
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years			2,500	>10					25,000.00			25,000.00
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	6					24,000.00			24,000.00
7/1/2019	Main Street			2,500,000.00	25 years			100,000	3		300,000.00						300,000.00
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	2					10,000.00			10,000.00
Started 2021	Pole Barn Project																-
12/31/2021	Ending Balance										300,000.00	290,000.00	5,000.00	59,000.00		-	654,000.00



														Accumulated	Depreciation		
							Amount										
					Estimated	Date of	Received on						Improvements	Machinery		Books	Total
Date of		Serial		Original Cost	Useful Life	Disposal of	Disposal or	Yearly	Years in				Other Than	Equipment &	Construction-	and	Accumulated
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
1/1/1964	Town Hall		1 Main St	400,000.00	80 years			5,000	58			290,000.00					290,000.00
7/1/2000	Fence		Park	5,000.00	10 years			500	>10				5,000.00				5,000.00
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years			2,500	>10					25,000.00			25,000.00
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	6					24,000.00			24,000.00
7/1/2019	Main Street			2,500,000.00	25 years			100,000	3		300,000.00						300,000.00
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	2					10,000.00			10,000.00
Started 2021	Pole Barn Project																-
12/31/2021	Ending Balance										300,000.00	290,000.00	5,000.00	59,000.00		-	654,000.00



														Accumulated	Depreciation		
							Amount										
					Estimated	Date of	Received on						Improvements	Machinery		Books	Total
Date of		Serial		Original Cost	Useful Life	Disposal of	Disposal or	Yearly	Years in				Other Than	Equipment &	Construction-	and	Accumulated
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
1/1/1964	Town Hall		1 Main St	400,000.00	80 years			5,000	59			295,000.00					
7/1/2000	Fence		Park	5,000.00	10 years			500	>10				5,000.00				
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022		2,500	>10					-			
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	7					28,000.00			
7/1/2019	Main Street			2,500,000.00	25 years			100,000	4		400,000.00						
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					15,000.00			
6/1/2022	Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500.00
Beginning Bala	ance 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000.00
12/31/2022	Additions									-	100,000.00	6,000.00	500.00	16,000.00	-	-	122,500.00
12/31/2022	Reductions									-	-	-	-	(25,000.00)	-	-	(25,000.00)
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500.00



														Accumulated	Depreciation		
					Estimated	Date of	Amount Received on						Improvements	Machinery		Books	Total
Date of		Serial		Original Cost	Useful Life	Disposal of	Disposal or	Yearly	Years in				Other Than	Equipment &	Construction-	and	Accumulate
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciatio
1/1/1964	Town Hall		1 Main St	400,000.00	80 years			5,000	59			295,000.00					
7/1/2000	Fence		Park	5,000.00	10 years			500	>10				5,000.00				
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022		2,500	>10					-			
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	7					28,000.00			
7/1/2019	Main Street			2,500,000.00	25 years			100,000	4		400,000.00						
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					15,000.00			
6/1/2022	Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500
eginning Bala	nce 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000
12/31/2022	Additions									-	100,000.00	6,000.00	500.00	16,000.00	-	-	122,500
12/31/2022	Reductions									-	-	-	-	(25,000.00)	-	-	(25,000
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500
	•													5			



															D		
														Accumulated	Depreciation		
Date of		Serial		Original Cost	Estimated	Date of	Amount Received on	Yearly	Years in				Improvements Other Than	Machinery Equipment &	Construction-	Books and	Total Accumulate
	Description of Accet		Location of Accet	of Asset	of Asset					Land	Infractourtura	Duildings					
Purchase	Description of Asset	Number				Asset	Trade in	Depreciation	Service		Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
	Town Hall		1 Main St	400,000.00				5,000	59			295,000.00	5 000 00				
7/1/2000			Park	5,000.00				500	>10				5,000.00				
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022		2,500	>10					-			
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	7					28,000.00			
7/1/2019	Main Street			2,500,000.00	25 years			100,000	4		400,000.00						
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					15,000.00			
6/1/2022	Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500
eginning Bala	ance 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000
12/31/2022	Additions									-	100,000.00	6,000.00	500.00	16,000.00	-	-	122,500
12/31/2022	Reductions									-	-	-	-	(25,000.00)	-	-	(25,000
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500



														Accumulated	Depreciation		
Date of Purchase	Description of Asset	Serial Number	Location of Asset	Original Cost of Asset	Estimated Useful Life of Asset		Amount Received on Disposal or Trade in	Yearly Depreciation	Years in Service	Land	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery	Construction- in Progress	Books and Other	Total Accumulated Depreciation
1/1/1964	Town Hall		1 Main St	400,000.00	80 years			5,000	59			295,000.00					
7/1/2000	Fence		Park		10 years			500	>10			,	5,000.00				
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022		2,500	>10					-			
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	7					28,000.00			
7/1/2019	Main Street			2,500,000.00	25 years			100,000	4		400,000.00						
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					15,000.00			
6/1/2022	Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500
ginning Bala	nce 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000
12/31/2022	Additions									-	100,000.00	6,000.00	500.00	16,000.00	-	-	122,500
12/31/2022	Reductions									-	-	-	-	(25,000.00)	-	-	(25,000
12/21/2022	Ending Balance										400,000.00	296,000.00	5,500.00	50,000.00			751,500



														Accumulated	Depreciation		
Date of Purchase	Description of Asset	Serial Number	Location of Asset	Original Cost of Asset	Estimated Useful Life of Asset	Date of Disposal of Asset	Amount Received on Disposal or Trade in	Yearly Depreciation	Years in Service	Land	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery Equipment & Vehicles		Books and Other	Total Accumulated Depreciation
	Town Hall	Number	1 Main St	400,000.00		Asset	madelin	5,000	59		mastructure	295,000.00	buildings	venicies	mrrogress	otilei	Depreciation
7/1/2000			Park	5,000.00				500	>10			255,000.00	5,000.00				
		#1	Fleet Vehicle	25,000.00		11/20/2022		2,500	>10				5,000.00	-			
		#2	Fleet Vehicle	40,000.00		,,		4,000	7					28,000.00			
	Main Street			2,500,000.00				100,000	4		400,000.00						
	Dodge Pickup	#3	Fleet Vehicle	50,000.00				5,000	3		,			15,000.00			
6/1/2022	Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500
Beginning Bala	ance 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000
12/31/2022	Additions									-	100,000.00	6,000.00	500.00	16,000.00	-	-	122,500
	Reductions									-	-		-	(25,000.00)	-	-	(25,000
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500



														Accumulated	Depreciation		
Date of Purchase	Description of Asset	Serial Number	Location of Asset	Original Cost of Asset	Estimated Useful Life of Asset		Amount Received on Disposal or Trade in	Yearly Depreciation	Years in Service	Land	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery		Books and Other	Total Accumulate Depreciation
	Town Hall	Humber	1 Main St	400,000.00		Asset	Trade III	5,000	59	Land	mastracture	295,000.00	Dunungs	Venicies	Introgress	ounci	Depredation
7/1/2000			Park		10 years			500	>10			200,000.00	5,000.00				
	Ford Pickup	#1	Fleet Vehicle			11/20/2022		2,500	>10				5,000.00	-			
	Chevy Pickup	#2	Fleet Vehicle	40,000.00				4,000	7					28,000.00			
7/1/2019	Main Street			2,500,000.00	25 years			100,000	4		400,000.00						
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					15,000.00			
6/1/2022	Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500
ginning Bala	ance 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000
12/31/2022	Additions									-	100,000.00	6,000.00	500.00	16,000.00	-		122,500
12/31/2022	Reductions									-	-	-	-	(25,000.00)	-	-	(25,000
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500



Date of Purchase	Description of Asset	Serial Number	Location of Asset	Original Cost of Asset	Estimated Useful Life of Asset		Amount Received on Disposal or Trade in	Yearly Depreciation	Years in Service	Land	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery Equipment & Vehicles	Construction- in Progress	Books and Other	Total Accumulate Depreciation
1/1/1964	Town Hall		1 Main St	400,000.00	80 years			5,000	59)		5,000.00			Ū		
7/1/2000	Fence		Park	5,000.00	10 years			500	>10)							
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022		2,500	>10)				(25,000.00)			
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	7	7				4,000.00			
7/1/2019	Main Street			2,500,000.00	25 years			100,000	4	L	100,000.00						
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3	3				5,000.00			
6/1/2022	2 Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
ginning Bal	ance 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000
12/31/2022	2 Additions									-	100,000.00	6,000.00	500.00	16,000.00		-	122,500
12/31/2022	Reductions									-	-	-	-	(25,000.00)	-	-	(25,000
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,50



Date of Purchase 1/1/1964	Description of Asset Town Hall	Serial Number	Location of Asset 1 Main St	Original Cost of Asset 400,000.00	of Asset		Amount Received on Disposal or Trade in	Yearly Depreciation 5,000	Years in Service 59	Land	Infrastructure	Buildings 5,000.00	Improvements Other Than Buildings	Machinery Equipment & Vehicles	Construction- in Progress	Books and Other	Total Accumulated Depreciation
7/1/2000	Fence		Park	5,000.00	10 years			500	>10								
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022		2,500	>10					(25,000.00)			
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	7					4,000.00			
7/1/2019	Main Street			2,500,000.00	25 years			100,000	4		100,000.00						
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					5,000.00			
6/1/2022	Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
Beginning Bala	ance 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000.00
12/31/2022	Additions									-	100,000.00	6,000.00	500.00	16,000.00	-	-	122,500.00
12/31/2022	Reductions									-	-	-	-	(25,000.00)	-	-	(25,000.00)
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500.00



							Amount										
					Estimated	Date of	Received on						Improvements	Machinery		Books	Total
Date of		Serial		Original Cost	Useful Life	Disposal of	Disposal or	Yearly	Years in				Other Than	Equipment &	Construction-	and	Accumulated
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
1/1/1964	1 Town Hall		1 Main St	400,000.00	80 years			5,000	59			5,000.00					
7/1/2000) Fence		Park	5,000.00	10 years			500	>10								
6/1/2010) Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022		2,500	>10					(25,000.00)			
11/1/2010	o Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	7					4,000.00			
7/1/2019	Main Street			2,500,000.00	25 years			100,000	4		100,000.00						
5/1/2020) Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					5,000.00			
6/1/2022	2 Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	2 GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
Beginning Ba	ance 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000.00
12/31/2022	2 Additions									-	100,000.00	6,000.00	500.00	16,000.00	-	-	122,500.00
12/31/202	2 Reductions									-				(25,000.00)			(25,000.00)
12/31/2022	2 Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500.00



Date of Purchase 1/1/1964 7/1/2000	Description of Asset Town Hall Fence	Serial Number	Location of Asset 1 Main St Park	Original Cost of Asset 400,000.00 5,000.00	of Asset		Amount Received on Disposal or Trade in	Yearly Depreciation 5,000 500	Years in Service 59 >10		Infrastructure	Buildings 5,000.00	Improvements Other Than Buildings	Machinery Equipment & Vehicles	Construction- in Progress	Books and Other	Total Accumulated Depreciation
6/1/2010	Ford Pickup	#1	Fleet Vehicle	25,000.00	10 years	11/20/2022		2,500	>10					(25,000.00)			
11/1/2016	Chevy Pickup	#2	Fleet Vehicle	40,000.00	10 years			4,000	7					4,000.00			
7/1/2019	Main Street			2,500,000.00	25 years			100,000	4		100,000.00						
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					5,000.00			
6/1/2022	Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
ginning Bala	ance 1/1/2021									-	300,000.00	290,000.00	5,000.00	59,000.00	-	-	654,000.0
12/31/2022	Additions									-	100,000.00	6,000.00	500.00	16,000.00	-	-	122,500.0
12/31/2022	Reductions									-		-		(25,000.00)	-	-	(25,000.0
12/31/2022	Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500.0



Depreciation Example for Town of Miketon - 2022

	f Accumulated Depreciat						Amount										
Date of		Serial		Original Cost	Estimated Useful Life		Received on Disposal or	Yearly	Years in				Improvements Other Than	Machinery Equipment &	Construction-	Books and	Total Accumulated
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
1/1/1964 Town Hall			1 Main St	400,000.00	80 years			5,000	59			295,000.00					
7/1/2000 Fence			Park	5,000.00	10 years			500	>10				5,000.00				
6/1/2010 Ford Pickup		#1	Fleet Vehicle	25,000.00	10 years	11/20/2022		2,500	>10					-			
11/1/2016 Chevy Pickup		#2	Fleet Vehicle	40,000.00	10 years			4,000	7					28,000.00			
7/1/2019 Main Street				2,500,000.00	25 years			100,000	4		400,000.00						
5/1/2020	Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					15,000.00			
6/1/2022	2 Town Hall Parking Lot		1 Main St	15,000.00	30 years			500	1				500.00				
7/1/2022	2 GM Pickup	#4	Fleet Vehicle	70,000.00	10 years			7,000	1					7,000.00			
8/1/2022	2 Pole Barn (moved CIP)		Park	50,000.00	50 years			1,000	1			1,000.00					
12/31/2022	2 Ending Balance									-	400,000.00	296,000.00	5,500.00	50,000.00	-	-	751,500.0
preciation /	Activity by Asset																
							Amount										
					Estimated		Received on						Improvements	Machinery		Books	Total
Date of		Serial		Original Cost		Disposal of	Disposal or	Yearly	Years in				Other Than	Equipment &	Construction-	and	Accumulated
Purchase	Description of Asset	Number	Location of Asset	of Asset	of Asset	Asset	Trade in	Depreciation	Service	Land	Infrastructure	Buildings	Buildings	Vehicles	in Progress	Other	Depreciation
1/1/1964 Town Hall			1 Main St	400,000.00				5,000	59			5,000.00					
7/1/2000 Fence		#1	Park	5,000.00				500	>10								
	6/1/2010 Ford Pickup		Fleet Vehicle	25,000.00		11/20/2022		2,500	>10					(25,000.00)			
	11/1/2016 Chevy Pickup		Fleet Vehicle	40,000.00				4,000	7					4,000.00			
11/1/2016								100,000	4		100,000.00						
11/1/2016 7/1/2019	9 Main Street			2,500,000.00													
11/1/2016 7/1/2019 5/1/2020	9 Main Street D Dodge Pickup	#3	Fleet Vehicle	50,000.00	10 years			5,000	3					5,000.00			
11/1/2016 7/1/2019 5/1/2020 6/1/2022	9 Main Street Dodge Pickup 2 Town Hall Parking Lot		1 Main St	50,000.00 15,000.00	10 years 30 years			5,000 500	3				500.00				
11/1/2016 7/1/2019 5/1/2020 6/1/2022 7/1/2022	9 Main Street Dodge Pickup 2 Town Hall Parking Lot 2 GM Pickup	#3 #4	1 Main St Fleet Vehicle	50,000.00 15,000.00 70,000.00	10 years 30 years 10 years			5,000 500 7,000	3				500.00	5,000.00			
11/1/2016 7/1/2019 5/1/2020 6/1/2022 7/1/2022	9 Main Street Dodge Pickup 2 Town Hall Parking Lot		1 Main St	50,000.00 15,000.00	10 years 30 years 10 years			5,000 500	3 1 1			1,000.00	500.00				
11/1/2016 7/1/2019 5/1/2020 6/1/2022 7/1/2022 8/1/2022	9 Main Street Dodge Pickup 2 Town Hall Parking Lot 2 GM Pickup 2 Pole Barn (moved CIP)		1 Main St Fleet Vehicle	50,000.00 15,000.00 70,000.00	10 years 30 years 10 years			5,000 500 7,000	3 1 1 1		300.000.00	,		7,000.00			654,000.00
11/1/2016 7/1/2019 5/1/2020 6/1/2022 7/1/2022 8/1/2022	9 Main Street 0 Dodge Pickup 2 Town Hall Parking Lot 2 GM Pickup 2 Pole Barn (moved CIP) ance 1/1/2021		1 Main St Fleet Vehicle	50,000.00 15,000.00 70,000.00	10 years 30 years 10 years			5,000 500 7,000	3 1 1 1	:	300,000.00	290,000.00	5,000.00	7,000.00	:	-	654,000.00 122,500.00
11/1/2016 7/1/2019 5/1/2020 6/1/2022 7/1/2022 8/1/2022 ginning Bala 12/31/2022	9 Main Street Dodge Pickup 2 Town Hall Parking Lot 2 GM Pickup 2 Pole Barn (moved CIP)		1 Main St Fleet Vehicle	50,000.00 15,000.00 70,000.00	10 years 30 years 10 years			5,000 500 7,000	3 1 1 1	:	300,000.00 100,000.00	,		7,000.00	:		654,000.0 122,500.0 (25,000.0

State Board of Accounts

Mike Crowley and Mitch Wilson

<u>Cities.towns@sboa.in.gov</u>

317-232-2512 www.in.gov/sboa

