



## FINANCIAL AUDIT ADVISORY COMMITTEE

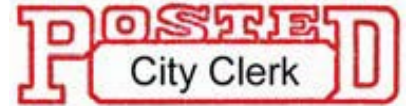
### Agenda

**RECEIVED**

By City Clerk at 3:04 pm, Apr 14, 2016

**Tuesday, April 19, 2016 at 8:15 AM**

**Room 211, City Hall**



### Agenda Items

- Meet with Auditor prior to external audit field work to:
  - Review Committee goals for the audit
  - Have the auditor alert the Committee to any new issues
  
- Risk Assessment Discussion

April 2, 2013

Irene Lynch-Larivee, Finance Director  
Town of Nantucket  
16 Broad Street  
Nantucket, MA 02554

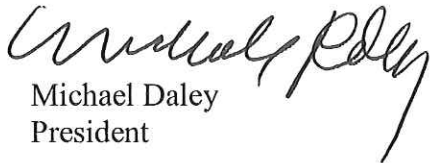
Dear Ms. Lynch-Larivee:

Financial Advisory Associates, Inc. has completed the first annual fraud risk assessment for the town of Nantucket. You will find the report enclosed.

Thank you for the opportunity to be of service to the town. We look forward to the next phase of this project.

Sincerely yours,

FINANCIAL ADVISORY ASSOCIATES, INC.



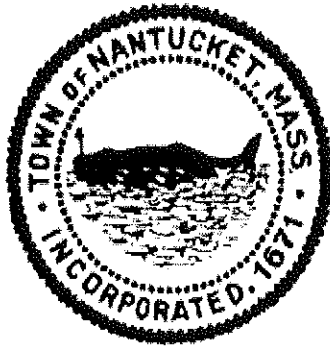
Michael Daley  
President

Enclosure

# **A Fraud Risk Assessment**

**For**

**The Town of Nantucket**



Prepared by  
Financial Advisory Associates, Inc.  
258 Main Street, Suite A2  
Buzzards Bay, MA 02532  
February 15, 2013

**FAA**  
**Financial Advisory Associates, Inc.**

February 15, 2013

Irene Lynch-Larivee, Finance Director  
Town of Nantucket  
16 Broad Street  
Nantucket, MA 02554

Dear Ms. Lynch-Larivee:

Financial Advisory Associates, Inc. entered into an agreement with the town of Nantucket to assist the town with the commencement of an annual fraud risk assessment.

During fiscal year 2013, at your direction, we have assisted your department to conduct a fraud risk assessment within the town's Department of Public Works, Human Resources Department and Memorial Airport.

Enclosed within please find the summary report and the detailed assessment documentation we have prepared.

We wish to thank you and your staff for the enthusiastic support we have been provided during our work. We also wish to thank the three town departments for all the efforts they made to help make this a quality review process.

Sincerely yours,  
Financial Advisory Associates, Inc.

Michael Daley  
President

258 Main Street, Suite A2  
Buzzards Bay, MA 02532  
Phone 508.759.0700 Fax 508.759.6418 email: [info@faa-inc.com](mailto:info@faa-inc.com)

# Introduction

## Introduction

The Sarbanes-Oxley Act (SOX) of 2002 requires public entities, among other things, to evaluate the sufficiency of controls in place to prevent and detect fraud within the organization. Specific to fraud, Section 404 of SOX requires that each corporate organization have a documented and on-going process to identify, assess and evaluate fraud risks related to internal control over financial reporting ("fraud risks"). Section 404 also clearly directs responsibility for the establishment and monitoring of such a process to the entity's Management, the organization's Governance Board and their Audit Committee.

This document provides an overview of the process Nantucket's management undertook to satisfy the requirements of SOX Section 404 related to the consideration and evaluation of fraud risk as it pertains to internal control over financial reporting. Management understands that this process is not a one-time event and they must routinely update their internal assessment of such fraud risks facing the Town annually at a minimum. The results of this assessment provide a point in time snapshot of fraud risks within three departments and their potential impact to the overall organization.

### Risk Assessment Scope

In order to clearly define the scope of this risk assessment, the definitions of key terms utilized throughout the course of this exercise are provided below.

Nantucket defines fraud as any intentional act that is committed to secure an unfair or unlawful gain. The four categories of fraud related to internal control over financial reporting considered by management in this assessment are:

- **Fraudulent Financial Reporting** – Most fraudulent financial reporting schemes involve earnings management, arising from improper revenue recognition, and overstatement of assets or understatement of liabilities.
- **Misappropriation of Assets** – This category involves external and internal schemes, such as embezzlement, payroll fraud and theft.
- **Expenditures and liabilities for improper purposes** – This category refers to commercial and public bribery, as well as other improper payment schemes.
- **Fraudulently obtained revenue and assets, costs and expense avoided** – This category refers to schemes where an entity commits a fraud against its employees or third parties, or when an entity improperly avoids an expense, such as tax fraud.

Additionally, it is important to note that various fraud schemes/scenarios can be perpetuated at many different locations or levels within an organization. For the purpose of this assessment, Nantucket considers fraud that can occur at three levels:

- Account-level
- Process-level
- Entity-level

Account-level and process-level fraud risks are defined as risks that are contained to a specific account or process, and their impacts generally do not have a significant impact to the organization as a whole. As such, these risks will be identified and evaluated as part of the process documentation created for each relevant business area. Within the control documentation for each business process, specific, relevant fraud risks will be identified, and corresponding controls will be linked to these risks and tested based upon their significance.

Management defines entity-level fraud risks as those schemes and scenarios that may be undertaken by employees, agents, vendors or other parties that could have a material impact to the organization, either directly through financial statement impact or through other indirect means (e.g., reputation deterioration, etc.). Entity-level fraud risks will be considered separately. FAA, Inc prepared a risk and control matrix of entity-level fraud risks and associated controls for the organization. The presentation of these risks and controls will be similar to the control documentation prepared for individual business processes. The remainder of this document details the process by which entity-level fraud risks were identified and assessed throughout the organization.

## **Fraud Risk Identification**

In order to conclude upon whether management has established and implemented an effective antifraud program, an organization must determine what potential vulnerabilities exist with regard to fraud perpetrated within the company and against the company. The Public Companies Audit Oversight Board (PCAOB) and the Security and Exchange Commission (SEC) provide guidance that each public entity should consider potential fraud schemes and scenarios that could be perpetuated by an organization and against an organization. Both the PCAOB and the SEC also advise corporate organizations to pay special attention to the risk of management override of controls that could result in fraudulent activity.

FAA, Inc developed the initial population of potential fraud schemes/scenarios using a number of documents and tools to assist in this process. Those tools included:

- Development and use of initial internal audit process-level risk assessment forms
- Fraud training materials obtained through various seminars and outside vendors
- External literature on the topic of fraud

In addition to these tools, FAA's significant knowledge of the town's operations coupled with the experience and expertise of the internal finance team in auditing each department was key to developing a comprehensive population of potential fraud schemes/scenarios. FAA formally defined each fraud scenario that was relevant to the town to ensure a common understanding of each risk by all relevant town personnel. The potential fraud schemes and scenarios should be considered across the entire organization and are broken down into functional areas of the business.

After completing a first draft of the population of potential fraud schemes/scenarios, the results were presented to the town's finance team for review. Feedback was gathered and incorporated to provide a comprehensive list of potential fraud risks throughout each department evaluated. Additionally, FAA met with various senior management personnel to discuss the universe of fraud scenarios in greater detail. Feedback gathered from these meetings was incorporated as necessary to add clarity to definitions and ensure agreement as to the completeness of the population of risks identified.

## **Risk Rating**

Once the population of fraud schemes and scenarios was compiled, FAA, Inc preliminarily ranked the fraud exposure of each functional area of the Town evaluated. A rating of High, Moderate or Low was assigned to each of four Risk Categories: (1) General, (2) Other Reviews and Audits, (3) Specific Financial Risk Areas and (4) Systems. These ratings represent the overall likelihood and potential magnitude of all potential fraud schemes/scenarios that were identified for each functional area.

The initial risk rating exercise revealed, not unexpectedly, that all three functional areas of the town we reviewed did possess at least a moderate inherent risk of fraud of some manner. These results were presented to the town's management for review.

As a result of this rating exercise, each of the three business areas presented unique fraud schemes/scenarios, compelling management to evaluate the sufficiency of controls in place to prevent and/or detect fraudulent activity from occurring. In order to focus our analysis and evaluation of anti-fraud controls; FAA, Inc rated each individual scheme/scenario using the same criteria applied to each functional area.

## **Risk and Control Analysis**

The evaluation of antifraud controls will closely follow the Section 404 evaluation of financial reporting controls within the town. This evaluation process is two-part: (1) evaluating the design of controls and (2) subsequently evaluating each control's operating effectiveness.

### *Design Evaluation*

The Finance Department is responsible for working with department heads to identify controls that are designed to prevent potential fraud schemes/scenarios from occurring and/or detect the occurrence of such activities. Each scheme/scenario identified by management will be assessed individually. The Finance Department is responsible for assisting departmental management in its evaluation of determining whether an appropriate mix of preventive and detective controls are in place, based upon the nature, likelihood of occurrence and potential magnitude of each individual scheme/scenario.

After creating an inventory of all controls in place, the Finance Department presents the control documentation and gap analysis to the relevant Department Heads for review and approval. The Finance Department and the Department Heads work together to develop remediation plans for any control design gaps identified.

#### *Effectiveness Evaluation*

The Finance Department is also responsible for ensuring that antifraud controls are operating as designed. Following the same procedures utilized for assessing the operating effectiveness of other town controls within the scope of Section 404, the Finance Department will develop and execute test plans to ascertain whether controls designed to prevent or detect fraud operate as intended. As with tests of other controls, the Finance Department will determine the appropriate mix of test procedures (i.e., re-performance, inspection, observation or inquiry) to provide sufficient evidence as to whether each control is operating as intended.

#### **Presentation of Completed Anti-Fraud Program Analysis**

In conjunction with provisions set forth in the Sarbanes-Oxley Act of 2002, the results of the fraud risk assessment will be presented to the town's Governing Board. The Board is ultimately responsible to perform adequate oversight over the conclusions management derives from its evaluation of its anti-fraud program.

For fiscal year 2013, the results of the fraud risk assessment will be presented through the Audit Committee to the town's Governing Board members. Minutes from these meetings will be prepared and will then provide additional details of the presentation and discussion of the anti-fraud program within the Town.

#### **Entity Level Findings**

As a result of the town's initial fraud risk assessment we have the following findings to present.

1. Develop a town-wide Fraud Mitigation and Detection Policy.

The Town of Nantucket does not presently have a formal policy relating to the prevention and detection of fraudulent actions. Employees and other town officials do not receive any formal training or education regarding anti-fraudulent behavior. There is no "whistleblower" protection presently provided to employees. There is no "hotline" or other highly visible means made available by the town for their employees or other internal or external individuals to report perceived acts of fraud.

We recommend that the town develop and implement a formal Fraud Detection and Mitigation Policy and Program.

2. Review and solidify town-wide payroll review, approval and oath procedures.

The state uses MGL C41, §41 as a municipal payroll internal control. This provision of the law establishes that appointing authority or department head "sworn" payroll signoffs are mandatory. All alternate payroll signers must be designated by the appointing authority or department head and approved by the Board of Selectmen. Multi-body appointing authorities may delegate a single member to sign payrolls.

We recommend that the town review, update and validate that payroll approvals all made only by authorized departmental payroll signatories.

3. Review and inventory town-wide fine art collection.

We noted that some town-owned fine art was on display and thus in various department's care and custody. We were not engaged to validate the control and security of the town's collection of artifacts. We do believe an internal review of the current town-wide fine art inventory control systems will disclose the current level of value and risk.

We recommend that the town review the current fine arts controls and conduct an inventory of its fine arts collection.



## **Department of Public Works**

# FAA, Inc. Risk Assessment Questionnaire

## GENERAL RISK ASSESSMENT Risk Assessment Questionnaire - Summary

<b>AGENCY</b>	Town of Nantucket Department of Public Works		
<b>CYCLE</b>	Initial Assessment	<b>SYSTEM</b>	Fraud Risk
<b>PREPARED BY</b>	FAA, Inc	<b>DATE: 09/11/2012</b>	

Given the results of the risk assessment guideline and other factors I have considered, in my opinion, the system being assessed has the following risk to the agency:

	<b>HIGH RISK (41 – 70)</b>	Internal control evaluation required
<b>33 Points =</b>	<b>MEDIUM RISK (18 – 40)</b>	Internal control evaluation recommended on a cyclical basis.
	<b>LOW RISK (0 – 17)</b>	Internal control evaluation not required.

Please read the explanation of each risk category and evaluation factor on the following pages. Then **assign a rating value in the box provided below**. The rating should be from 0 to 5, with 0 being the lowest or no risk and 5 being the highest or maximum risk.

ASSIGNED RISK CATEGORY	EVALUATION FACTOR	NO.	RATING
<b>General</b>	Outside Interest	<b>1</b>	1.00
	Regulatory/Contractual	<b>2</b>	2.00
	Employee Turnover	<b>3</b>	1.00
<b>Other Reviews and Audits</b>	Audit Coverage	<b>4</b>	0.00
	Results of Prior Reviews	<b>5</b>	5.00
<b>Specific Financial Risk Areas</b>	Account Balance Size	<b>6</b>	2.00
	General Fund State	<b>7</b>	3.00
	Federal Assistance Programs	<b>8</b>	3.00
	Cash	<b>9</b>	3.00
	Merchandise	<b>10</b>	5.00
	Fixed Assets	<b>11</b>	3.00
<b>System</b>	Automation	<b>12</b>	3.00
	Decentralization	<b>13</b>	1.00
	Sensitive Data	<b>14</b>	1.00
		<b>TOTAL</b>	<b>33.00</b>

**FAA, Inc. Control Environment  
Control Policies and Procedures Questionnaire**

**Municipality:** Nantucket

**Department:** Public Works

Fiscal Year: 2013

**A. Integrity and Ethical Values**

Yes No N/A

1. Does the agency have a code of ethical conduct that has been made available to all employees?
2. Does the code of conduct address policy for potential conflicts of interest?
3. Is there a procedure in place for employees to report fraudulent or dishonest acts?
4. Does Management take appropriate disciplinary action when necessary to enforce the code of conduct?

**B. Commitment to Competence**

Yes No N/A

5. Does management understand the knowledge and skills required to accomplish tasks?
6. Does the entity provide for applicable training of its employees?
7. Do accounting personnel appear to have sufficient expertise in selecting and applying applicable accounting principles?
8. Do accounting supervisors appear to have sufficient expertise to review accounting transactions for accuracy and compliance with rules and regulations?
9. Are sufficient training opportunities to improve competency and update employees on new policies and procedures available?

**C. Management's Philosophy and Operating Style**

Yes No N/A

10. Are principal accounting records and accounting employees at all locations under the supervision of the principal accounting officer?
11. Are management and operating decisions determined at appropriate levels?
12. Are policies and procedures consistent with statutory authority?
13. Does management review audit recommendations and take appropriate corrective action?
14. Is the internal control structure supervised and reviewed by management to determine if it is operating as intended?

#### D. Organizational Structure

Yes No N/A

15. Is there an organization chart clearly defining the lines of management authority and responsibility?
16. Is the organization chart current and accurate?
17. Are policies and procedures for authorizations established at a reasonably high level?
18. Have specific line of authority and responsibility been established to ensure compliance with federal and state laws and regulations?
19. Are all the agency's operations centralized or decentralized?
20. If decentralized, is monitoring of the areas adequate?

#### E. Assignment of Authority and Responsibility

Yes No N/A

21. Has management provided resources to ensure compliance with grant requirements and federal and state laws?
22. Is management actively involved in supervision of the various functions?
23. Has fiscal authority been formally delegated to specific management personnel?
24. Are responsibilities divided so that no single employee controls all phases of a transaction?

#### F. Human Resource Policies and Practices

Yes No N/A

25. Are competent personnel recruited?
26. Are accurate, up-to-date-position descriptions available?
27. Are managers and employees held accountable for satisfactory completion of performance elements?
28. Do all supervisors and managers have at least a working knowledge of the State's personnel policies and procedures?
29. Does each supervisor and manager have a copy or access to a copy of the State's personnel policies and procedures?
30. Does management ensure compliance with the department's personnel policies and procedures manual concerning hiring, training, promoting, and compensating employees?
31. Has management established backup plans for sudden or significant changes in personnel?
32. Are supervisors readily available to help personnel with non-routine problems?
33. Are external audits performed on a periodic basis?
34. Are background checks performed on certain people who have access to personal information, positions of accounting and financial oversight, and positions of trust?

**FAA, Inc. Computer Security  
Control Policies and Procedures Questionnaire**

**Municipality:** Nantucket

**Department:** Public Works

**Fiscal Year:** 2013

**A. Control Activities / Information and Communication:**

Yes No N/A

1. Does management determine the type of access a new employee should be given and communicate it to the appropriate personnel?
2. Once roles have been established for a new employee by the appropriate personnel are roles given back to management to confirm that appropriate access was granted?
3. Does management approve all changes made to roles?
4. Are terminated employees removed from the roles on the last day of service?
5. Are responsibilities segregated to assure that no one individual has entry and approval roles?
6. Does every user have a unique user-id/password?
- a. Are user passwords kept secret from other users?
- b. Are user passwords changed periodically?
- c. Are users aware of the confidential nature of their passwords?
7. Does management restrict users' access to the minimum level needed to perform their job?

**FAA, Inc. Fraud Risk Assessment Form**

**Municipality:** Town of Nantucket

**Department:** Department of Public Works

**Fiscal Year:** 2013

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI-FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE
<b>Financial Reporting:</b>								
<b>Revenue Recognition:</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Expenditures Recognition:</b>	FY Payments Timing	Remote	Significant	Public Works Dept	A/P Processing + Year End Processing	Adequate	N/A	N/A
<b>Balance Sheet/Management Estimates:</b>	Misstated Inventory	Remote	Insignificant	Public Works Dept/Accounting Dept	Manual Inventory Control System	Adequate	Inaccuracy	Automate Inventory Control
	Misstated Compensated Absences	Remote	Insignificant	Public Works Dept/Accounting Dept	MUNIS System + Labor Agreement Maximums	Adequate	Inaccuracy	Periodic Testing By Accounting
<b>Disclosures:</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Other Reporting:</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**FAA, Inc. Fraud Risk Assessment Form**

**Municipality:** Town of Nantucket

**Department:** Department of Public Works

**Fiscal Year:** 2013

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI- FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE
<b>Misappropriation of Assets:</b>								
<b>Cash/Checks/Credit Cards:</b>								
A. Point of Sales	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
B. Accounts Receivable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
C. Disbursement/Vendor	False Payments	Remote	Insignificant	Public Works	Vendor Controls Multiple Reviews	Adequate	Management Override	Periodic Testing By Accounting
D. Payroll	Falsified Employee Attendance Reports	Remote	Insignificant	Public Works	Multiple Reviews	Inadequate – See Narrative	Management Override	Periodic Testing By Accounting
E. Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Inventory:</b>								
A. Tangible Fuel	Theft/Misuse	Remote	Significant	Public Works	Manual Inventory Control	Adequate	Management Override	Automate Fuel Inventory Control
Equipment/Small Tools	Theft/Misuse	Remote	Insignificant	Public Works	Manual Inventory Control	Adequate	Management Override	Automate Inventory Control
Materials	Theft/Misuse	Remote	Insignificant	Public Works	Manual Inventory Control	Adequate	Management Override	Automate Inventory Control
B. Intangible Hazardous Materials	Improper Storage/Disposal	Remote	Significant	Public Works	Manual Inventory Control	Adequate	N/A	Automate Fuel Inventory Control
<b>Other Assets:</b>								
A. Personal Information	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**FAA, Inc. Fraud Risk Assessment Form**

**Municipality: Town of Nantucket**

**Department: Department of Public Works**

**Fiscal Year: 2013**

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI-FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE
<b>Corruption:</b>								
Bribery:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Embezzlement:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Aiding and Abetting:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Conflicts Of Interest:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Other Risks:</b>								
None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



# Human Resources

# FAA, Inc. Risk Assessment Questionnaire

## GENERAL RISK ASSESSMENT Risk Assessment Questionnaire - Summary

<b>AGENCY</b>	Town of Nantucket Human Resources Department		
<b>CYCLE</b>	Initial Assessment	<b>SYSTEM</b>	Fraud Risk
<b>PREPARED BY</b>	FAA, Inc	<b>DATE: 11/28/2012</b>	

Given the results of the risk assessment guideline and other factors I have considered, in my opinion, the system being assessed has the following risk to the agency:

	<b>HIGH RISK (41 – 70)</b>	Internal control evaluation required
<b>18 Points =</b>	<b>MEDIUM RISK (18 – 40)</b>	Internal control evaluation recommended on a cyclical basis.
	<b>LOW RISK (0 – 17)</b>	Internal control evaluation not required.

Please read the explanation of each risk category and evaluation factor on the following pages. Then **assign a rating value in the box provided below**. The rating should be from 0 to 5, with 0 being the lowest or no risk and 5 being the highest or maximum risk.

ASSIGNED RISK CATEGORY	EVALUATION FACTOR	NO.	RATING
<b>General</b>	Outside Interest	<b>1</b>	1.00
	Regulatory/Contractual	<b>2</b>	2.00
	Employee Turnover	<b>3</b>	0.00
<b>Other Reviews and Audits</b>	Audit Coverage	<b>4</b>	1.00
	Results of Prior Reviews	<b>5</b>	0.00
<b>Specific Financial Risk Areas</b>	Account Balance Size	<b>6</b>	0.00
	General Fund State	<b>7</b>	5.00
	Federal Assistance Programs	<b>8</b>	0.00
	Cash	<b>9</b>	0.00
	Merchandise	<b>10</b>	0.00
	Fixed Assets	<b>11</b>	0.00
<b>System</b>	Automation	<b>12</b>	3.00
	Decentralization	<b>13</b>	1.00
	Sensitive Data	<b>14</b>	5.00
		<b>TOTAL</b>	<b>18.00</b>

**FAA, Inc. Control Environment  
General Control Policies and Procedures Questionnaire**

**Municipality:** Nantucket

**Department:** Human Resources

**Fiscal Year:** 2013

**A. Integrity and Ethical Values**

Yes No N/A

1. Does the agency have a code of ethical conduct that has been made available to all employees?
2. Does the code of conduct address policy for potential conflicts of interest?
3. Is there a procedure in place for employees to report fraudulent or dishonest acts?
4. Does Management take appropriate disciplinary action when necessary to enforce the code of conduct?

**B. Commitment to Competence**

Yes No N/A

5. Does management understand the knowledge and skills required to accomplish tasks?
6. Does the entity provide for applicable training of its employees?
7. Do accounting personnel appear to have sufficient expertise in selecting and applying applicable accounting principles?
8. Do accounting supervisors appear to have sufficient expertise to review accounting transactions for accuracy and compliance with rules and regulations?
9. Are sufficient training opportunities to improve competency and update employees on new policies and procedures available?

**C. Management's Philosophy and Operating Style**

Yes No N/A

10. Are principal accounting records and accounting employees at all locations under the supervision of the principal accounting officer?
11. Are management and operating decisions determined at appropriate levels?
12. Are policies and procedures consistent with statutory authority?
13. Does management review audit recommendations and take appropriate corrective action?
14. Is the internal control structure supervised and reviewed by management to determine if it is operating as intended?

**D. Organizational Structure**

Yes No N/A

- 15. Is there an organization chart clearly defining the lines of management authority and responsibility?
- 16. Is the organization chart current and accurate?
- 17. Are policies and procedures for authorizations established at a reasonably high level?
- 18. Have specific line of authority and responsibility been established to ensure compliance with federal and state laws and regulations?
- 19. Are all the agency's operations centralized or decentralized?
- 20. If decentralized, is monitoring of the areas adequate?

**E. Assignment of Authority and Responsibility**

Yes No N/A

- 21. Has management provided resources to ensure compliance with grant requirements and federal and state laws?
- 22. Is management actively involved in supervision of the various functions?
- 23. Has fiscal authority been formally delegated to specific management personnel?
- 24. Are responsibilities divided so that no single employee controls all phases of a transaction?

**F. Human Resource Policies and Practices**

Yes No N/A

- 25. Are competent personnel recruited?
- 26. Are accurate, up-to-date-position descriptions available?
- 27. Are managers and employees held accountable for satisfactory completion of performance elements?
- 28. Do all supervisors and managers have at least a working knowledge of the State's personnel policies and procedures?
- 29. Does each supervisor and manager have a copy or access to a copy of the State's personnel policies and procedures?
- 30. Does management ensure compliance with the department's personnel policies and procedures manual concerning hiring, training, promoting, and compensating employees?
- 31. Has management established backup plans for sudden or significant changes in personnel?
- 32. Are supervisors readily available to help personnel with non-routine problems?
- 33. Are external audits performed on a periodic basis?
- 34. Are background checks performed on certain people who have access to personal information, positions of accounting and financial oversight, and positions of trust?

**FAA, Inc. Computer Security  
Control Policies and Procedures Questionnaire**

**Municipality:** Nantucket

**Department:** Human Resources

**Fiscal Year:** 2013

**A. Control Activities / Information and Communication:**

Yes No N/A

1. Does management determine the type of access a new employee should be given and communicate it to the appropriate personnel?
2. Once roles have been established for a new employee by the appropriate personnel are roles given back to management to confirm that appropriate access was granted?
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**FAA, Inc. Fraud Risk Assessment Form**

**Fiscal Year: 2013**

**Department: Human Resources Department**

**Municipality: Town of Nantucket**

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI-FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE
<b>Financial Reporting:</b>								
<b>Revenue Recognition:</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Expenditures:</b>								
Departmental Budget	FY Payments Timing	Remote	Insignificant	Human Resources	A/P Processing	Adequate	N/A	N/A
Health Insurance Trust	FY Payments Timing	Remote	Material	Human Resources	A/P Processing	Adequate	N/A	N/A
Workers' Compensation	FY Payments Timing	Remote	Significant	Human Resources	A/P Processing	Adequate	N/A	N/A
<b>Balance Sheet/Management Estimates:</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Disclosures:</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Other Reporting:</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**FAA, Inc. Fraud Risk Assessment Form**

**Municipality: Town of Nantucket**

**Department: Human Resources Department**

**Fiscal Year: 2013**

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI-FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE
<b>Misappropriation of Assets:</b>								
Cash/Checks/Credit Cards:								
A. Point of Sales	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
B. Accounts Receivable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
C. Disbursement/Vendor	False Payments	Remote	Material	Human Resources	Vendor Controls Multiple Reviews	Adequate	Management Override	Periodic Testing By Accounting
D. Payroll	Falsified Employee Attendance Reports	Remote	Insignificant	Human Resources	Multiple Reviews	Inadequate – See Narrative	Management Override	Periodic Testing By Accounting
E. Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Inventory:</b>								
A. Tangible:								
Fuel	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Equipment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Small Tools	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
B. Intangible:								
Personal Information	Improper Storage or Accidental Disclosure	Reasonably Possible	Significant	Human Resources	Internal Department Controls	Inadequate	Loss of Personal Data	Increase Security of Record Storage
Other Assets:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**FAA, Inc. Fraud Risk Assessment Form**

**Fiscal Year: 2013**

**Department: Human Resources Department**

**Municipality: Town of Nantucket**

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI-FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE
<b>Corruption:</b>								
Bribery:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Embezzlement:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Aiding and Abetting:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Conflicts Of Interest:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Other Risks:</b>								
None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



## **Nantucket Memorial Airport**

# FAA, Inc. Risk Assessment Questionnaire

## GENERAL RISK ASSESSMENT Risk Assessment Questionnaire - Summary

<b>AGENCY</b>	Town of Nantucket Memorial Airport		
<b>CYCLE</b>	Initial Assessment	<b>SYSTEM</b>	Fraud Risk
<b>PREPARED BY</b>	FAA, Inc	<b>DATE:</b> 09/11/2012	

Given the results of the risk assessment guideline and other factors I have considered, in my opinion, the system being assessed has the following risk to the agency:

<b>58 Points =</b>	<b>HIGH RISK (41 – 70)</b>	Internal control evaluation required
	<b>MEDIUM RISK (18 – 40)</b>	Internal control evaluation recommended on a cyclical basis.
	<b>LOW RISK (0 – 17)</b>	Internal control evaluation not required.

Please read the explanation of each risk category and evaluation factor on the following pages. Then **assign a rating value in the box provided below**. The rating should be from 0 to 5, with 0 being the lowest or no risk and 5 being the highest or maximum risk.

ASSIGNED RISK CATEGORY	EVALUATION FACTOR	NO.	RATING
<b>General</b>	Outside Interest	1	5.00
	Regulatory/Contractual	2	3.00
	Employee Turnover	3	5.00
<b>Other Reviews and Audits</b>	Audit Coverage	4	0.00
	Results of Prior Reviews	5	5.00
<b>Specific Financial Risk Areas</b>	Account Balance Size	6	4.00
	General Fund State	7	5.00
	Federal Assistance Programs	8	4.00
	Cash	9	5.00
	Merchandise	10	5.00
	Fixed Assets	11	5.00
<b>System</b>	Automation	12	3.00
	Decentralization	13	4.00
	Sensitive Data	14	5.00
		<b>TOTAL</b>	<b>58.00</b>

**FAA, Inc. Control Environment  
Control Policies and Procedures Questionnaire**

**Municipality:** Nantucket

**Department:** Memorial Airport

Fiscal Year: 2013

**A. Integrity and Ethical Values**

Yes No N/A

1. Does the agency have a code of ethical conduct that has been made available to all employees?
2. Does the code of conduct address policy for potential conflicts of interest?
3. Is there a procedure in place for employees to report fraudulent or dishonest acts?
4. Does Management take appropriate disciplinary action when necessary to enforce the code of conduct?

**B. Commitment to Competence**

Yes No N/A

5. Does management understand the knowledge and skills required to accomplish tasks?
6. Does the entity provide for applicable training of its employees?
7. Do accounting personnel appear to have sufficient expertise in selecting and applying applicable accounting principles?
8. Do accounting supervisors appear to have sufficient expertise to review accounting transactions for accuracy and compliance with rules and regulations?
9. Are sufficient training opportunities to improve competency and update employees on new policies and procedures available?

**C. Management's Philosophy and Operating Style**

Yes No N/A

10. Are principal accounting records and accounting employees at all locations under the supervision of the principal accounting officer?
11. Are management and operating decisions determined at appropriate levels?
12. Are policies and procedures consistent with statutory authority?
13. Does management review audit recommendations and take appropriate corrective action?
14. Is the internal control structure supervised and reviewed by management to determine if it is operating as intended?

#### D. Organizational Structure

Yes No N/A

15. Is there an organization chart clearly defining the lines of management authority and responsibility?
16. Is the organization chart current and accurate?
17. Are policies and procedures for authorizations established at a reasonably high level?
18. Have specific line of authority and responsibility been established to ensure compliance with federal and state laws and regulations?
19. Are all the agency's operations centralized or decentralized?
20. If decentralized, is monitoring of the areas adequate?

#### E. Assignment of Authority and Responsibility

Yes No N/A

21. Has management provided resources to ensure compliance with grant requirements and federal and state laws?
22. Is management actively involved in supervision of the various functions?
23. Has fiscal authority been formally delegated to specific management personnel?
24. Are responsibilities divided so that no single employee controls all phases of a transaction?

#### F. Human Resource Policies and Practices

Yes No N/A

25. Are competent personnel recruited?
26. Are accurate, up-to-date-position descriptions available?
27. Are managers and employees held accountable for satisfactory completion of performance elements?
28. Do all supervisors and managers have at least a working knowledge of the State's personnel policies and procedures?
29. Does each supervisor and manager have a copy or access to a copy of the State's personnel policies and procedures?
30. Does management ensure compliance with the department's personnel policies and procedures manual concerning hiring, training, promoting, and compensating employees?
31. Has management established backup plans for sudden or significant changes in personnel?
32. Are supervisors readily available to help personnel with non-routine problems?
33. Are external audits performed on a periodic basis?
34. Are background checks performed on certain people who have access to personal information, positions of accounting and financial oversight, and positions of trust?

**FAA, Inc. Computer Security  
Control Policies and Procedures Questionnaire**

**Municipality:** Nantucket

**Department:** Memorial Airport

**Fiscal Year:** 2013

**A. Control Activities / Information and Communication:**

Yes No N/A

1. Does management determine the type of access a new employee should be given and communicate it to the appropriate personnel?
2. Once roles have been established for a new employee by the appropriate personnel are roles given back to management to confirm that appropriate access was granted?
3. Does management approve all changes made to roles?
4. Are terminated employees removed from the roles on the last day of service?
5. Are responsibilities segregated to assure that no one individual has entry and approval roles?
6. Does every user have a unique user-id/password?
- a. Are user passwords kept secret from other users?
- b. Are user passwords changed periodically?
- c. Are users aware of the confidential nature of their passwords?
7. Does management restrict users' access to the minimum level needed to perform their job?

**FAA, Inc. Fraud Risk Assessment Form**

**Municipality:** Town of Nantucket

**Department:** Municipal Airport

**Fiscal Year:** 2013

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI-FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE
<b>Financial Reporting:</b>								
<b>Revenue Recognition:</b>	Improper Classification/Timing	Probable	Material	Airport and Accounting	Reconciliation	Adequate	Management Override	Periodic Testing By Accounting
<b>Expenditure Recognition:</b>	Improper Classification/Timing	Probable	Material	Airport and Accounting	Reconciliation	Adequate	Management Override	Periodic Testing By Accounting
<b>Balance Sheet/Management Estimates:</b>	Misstated Inventory	Reasonably Possible	Significant	Airport and Accounting	Inventory Control System	Adequate	Inaccuracy	Periodic Testing By Accounting
	Misstated Compensated Absences	Remote	Insignificant	Airport and Accounting	Automated Attendance & Payroll System	Adequate	Management Override	Periodic Testing By Accounting
<b>Disclosures:</b>	Misstated Fund Balances/Reserves	Reasonably Possible	Material	Airport and Accounting	Reconciliation	Adequate	Management Override	Periodic Testing By Accounting
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Other Reporting:</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

FAA, Inc. Fraud Risk Assessment Form

Municipality: Town of Nantucket

Department: Municipal Airport

Fiscal Year: 2013

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI-FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE	
<b>Misappropriation of Assets:</b>	Cash/Checks/Credit Cards: A. Point of Sales	Unrecorded Fuel/Services Sales	Significant	Airport FBO Staff	Segregation of Duties Automated System	Adequate	Management Override	Periodic Testing By Accounting	
		Unrecorded Caterer Sales	Insignificant	Airport FBO Staff	Segregation of Duties Automated System	Adequate	Management Override	Periodic Testing By Accounting	
		Unreported Attire Sales	Insignificant	Airport FBO Staff	Segregation of Duties Automated System	Adequate	Management Override	Periodic Testing By Accounting	
		Unreported Taxi Cab Sticker Sales	Reasonably Possible	Insignificant	Airport Finance Staff	Stickers Color Coded By Year	Inadequate	Undocumented Sales	Implement Use of Pre-Numbered Stickers
	B. Accounts Receivable	Parking Lot Tokens/Cash Theft	Reasonably Possible	Significant	Airport Finance Staff	Automated System Multiple Employee Transactions	Adequate	Management Override	Periodic Testing By Accounting
		Unreported Transient Tie Down Sales/Payments	Remote	Insignificant	Airport Finance Staff	Automated Billing System	Adequate	Management Override	Periodic Testing By Accounting
		Hanger Lease Transactions Fraud	Remote	Significant	Airport Finance Staff	Automated Billing/AR System	Adequate	Management Override	Periodic Testing By Accounting
		Tie Down Lease Transactions Fraud	Remote	Insignificant	Airport Finance Staff	Automated Billing/AR System	Adequate	Management Override	Periodic Testing By Accounting
		Terminal/Land Lease Transactions Fraud	Remote	Significant	Airport Finance Staff	Automated Billing/AR System	Adequate	Management Override	Periodic Testing By Accounting

**FAA, Inc. Fraud Risk Assessment Form**

**Municipality:** Town of Nantucket

**Department:** Municipal Airport

**Fiscal Year:** 2013

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI- FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE
<b>Misappropriation of Assets: Continued</b>								
C. Disbursement/Vendor	False Payments	Remote	Insignificant	Airport Finance Staff	Vendor Controls	Adequate	Management Override	Periodic Testing By Accounting
D. Payroll	Falsified Employee Attendance Reports	Remote	Insignificant	Airport Management	Multiple Reviews	Inadequate – See Narrative	Management Override	Periodic Testing By Accounting
E. Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Inventory:</b>								
A. Tangible Fuel	Theft/Misuse	Remote	Significant	Airport FBO/Finance Staff	Manual Inventory Control	Adequate	Management Override	Automate Inventory Control
Equipment	Theft/Misuse	Remote	Significant	Airport Staff	Manual Inventory Control	Adequate	Management Override	Automate Inventory Control
Small Tools	Theft/Misuse	Remote	Insignificant	Airport Staff	Manual Inventory Control	Adequate	Management Override	Automate Inventory Control
B. Intangible Hazardous Materials	Improper Storage/Disposal	Remote	Significant	Airport Staff	Manual Inventory Control	Adequate	Management Override	Automate Inventory Control
<b>Other Assets:</b>								
Personal Information	Improper Storage/Disclosure	Remote	Significant	Airport Staff	Internal Departmental Controls	Adequate	Management Override	Periodic Testing By Accounting



**FAA, Inc. Fraud Risk Assessment Form**

**Municipality:** Town of Nantucket      **Department:** Municipal Airport      **Fiscal Year:** 2013

	1. IDENTIFIED FRAUD RISKS AND SCHEMES	2. LIKELIHOOD	3. SIGNIFICANCE	4. PEOPLE AND/OR DEPARTMENT	5. EXISTING ANTI-FRAUD CONTROLS	6. CONTROLS EFFECTIVENESS ASSESSMENT	7. RESIDUAL RISKS	8. FRAUD RISK RESPONSE
<b>Corruption:</b>								
Bribery:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Embezzlement:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Aiding and Abetting:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Conflicts Of Interest:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Other Risks:</b>								
None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
SCHEDULE OF EQUIPMENT  
June 30, 2015

INDEX	6/30/2014						6/30/2015	
	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
<b>Board of Aldermen</b>								
Legislative Information System	101,322.00	-			-	-	101,322.00	-
Elections furniture replacement			36,377.00		3,637.70		3,637.70	32,739.30
Board of Aldermen Sound System	9,000.00	6,000.00			1,500.00	-	10,500.00	4,500.00
<b>Total Board of Aldermen</b>	<b>110,322.00</b>	<b>6,000.00</b>	<b>36,377.00</b>	<b>-</b>	<b>5,137.70</b>	<b>-</b>	<b>115,459.70</b>	<b>37,239.30</b>
<b>Mayor's Office</b>								
2007 Toyota Prius	14,595.00	6,255.00			2,085.00	-	16,680.00	4,170.00
1998 Ford Crown Victoria	-	-			-	-	-	-
<b>Total Mayor's Office</b>	<b>14,595.00</b>	<b>6,255.00</b>	<b>-</b>	<b>-</b>	<b>2,085.00</b>	<b>-</b>	<b>16,680.00</b>	<b>4,170.00</b>
<b>Purchasing Dept.</b>								
2003 Photocopier Replacement	48,670.00	-			-	-	48,670.00	-
2013 check folder/stuffer	3,563.40	14,253.60			1,781.70	-	5,345.10	12,471.90
2004 Print shop Copier equipment	23,885.00	-			-	-	23,885.00	-
2005 Print shop Copier equipment	34,397.00	-			-	-	34,397.00	-
2005 Photocopier Replacement	44,398.00	-			-	-	44,398.00	-
2007 Photocopier Replacement	26,706.00	-			-	-	26,706.00	-
2002 Telephone System	957,357.00	(0.00)			-	-	957,357.00	(0.00)
<b>Total Purchasing</b>	<b>1,138,976.40</b>	<b>14,253.60</b>	<b>-</b>	<b>-</b>	<b>1,781.70</b>	<b>-</b>	<b>1,140,758.10</b>	<b>12,471.90</b>
<b>Elections Commission (Clerk of Board)</b>								
Voting Machines (1971)	-	-			-	-	-	-
Voting Machines 2004	258,608.00	0.00			-	-	258,608.00	0.00
<b>Total Elections</b>	<b>258,608.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>258,608.00</b>	<b>0.00</b>
<b>Public Building Department</b>								
1990 Ford F150 Pick Up Truck	21,600.00	-			-	-	21,600.00	-
1990 Chevrolet CK2090 Pick Up Truck	18,970.00	-			-	-	18,970.00	-
2007 Ford E250 Cargo Van	11,960.20	5,125.80			1,708.60	-	13,668.80	3,417.20
2007 Ford E250 Cargo Van	11,960.20	5,125.80			1,708.60	-	13,668.80	3,417.20
2007 Ford E250 Cargo Van	11,960.20	5,125.80			1,708.60	-	13,668.80	3,417.20
1994 Ford Ecoline Van	-	-			-	-	-	-
2003 Ford E350	21,551.00	-			-	-	21,551.00	-
2003 Ford E350	21,551.00	-			-	-	21,551.00	-
2005 Van	16,465.00	-			-	-	16,465.00	-
2010 19 Solar Trash Recepticles	19,573.50	19,573.50			3,914.70	-	23,488.20	15,658.80

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
SCHEDULE OF EQUIPMENT  
June 30, 2015

	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
2013 Capital asset management sytem	96,386.80	385,547.20			48,193.40	-	144,580.20	337,353.80
2014 vehicle replacement	9,544.60	85,901.40			9,544.60	-	19,089.20	76,356.80
2014 pc hardware & softwater - 01B	4,446.00	17,784.00			4,446.00	-	8,892.00	13,338.00
1995 Ford E250 Van	-	-			-	-	-	-
1994 Ford E350 Van	15,394.00	-			-	-	15,394.00	-
2003 Ford E350	21,551.00	-			-	-	21,551.00	-
2003 Ford E350	21,551.00	-			-	-	21,551.00	-
2000 Ford E350 Van	22,000.00	-			-	-	22,000.00	-
1994 Ford E250 Van	-	-			-	-	-	-
2003 Ford E350	21,551.00	-			-	-	21,551.00	-
1994 Ford E350 Van	-	-			-	-	-	-
<b>Total Public Buildings</b>	<b>368,015.50</b>	<b>524,183.50</b>	<b>-</b>	<b>-</b>	<b>71,224.50</b>	<b>-</b>	<b>439,240.00</b>	<b>452,959.00</b>
<b>Information Technology Department</b>								
City Personal Computer Network	1,309,049.60	0.00			-	-	1,309,049.60	0.00
City Server Network	207,495.00	-			-	-	207,495.00	-
City Server Network	70,395.00	-			-	-	70,395.00	-
2006 Computer Network	98,872.93	-			-	-	98,872.93	-
2006 Hardware/software purchases	16,254.53	-			-	-	16,254.53	-
2006 Financial/HR Software	21,393.00	2,377.00			2,377.00	-	23,770.00	-
2007 IT (01C)	22,889.00	-			-	-	22,889.00	-
2007 IT (01B)	21,392.00	-			-	-	21,392.00	-
2008 IT (01B)	17,200.00	-			-	-	17,200.00	-
2009 IT (01C)	78,630.00	-			-	-	78,630.00	-
2009 IT (01B)	20,293.00	(0.00)			-	-	20,293.00	(0.00)
2012 IT (01B)	26,274.30	61,306.70			8,758.10	-	35,032.40	52,548.60
2013 IT 01B	25,696.20	102,784.80			12,848.10	-	38,544.30	89,936.70
2014 Finance/Community plus upgrade	24,256.80	97,027.20			24,256.80	-	48,513.60	72,770.40
2014 City Hall computer UPS	5,000.00	45,000.00			5,000.00	-	10,000.00	40,000.00
2014 pc hardware & softwater - 01B	21,585.80	86,343.20			21,585.80	-	43,171.60	64,757.40
2014 HR workers comp software	3,000.00	12,000.00			3,000.00	-	6,000.00	9,000.00
2015 pc hardware & software - 01B			170,817.00		34,163.40	-	34,163.40	136,653.60
Financial/HR Software	345,910.00	-			-	-	345,910.00	-
Financial/HR Software	363,485.00	-			-	-	363,485.00	-
2005 Printing & Folding Equipment	21,384.00	-			-	-	21,384.00	-
2005 Assessing Software upgrade	40,939.00	-			-	-	40,939.00	-
2000 Ford Econo Van	19,000.00	-			-	-	19,000.00	-
<b>Total Information Technology</b>	<b>2,780,395.16</b>	<b>406,838.90</b>	<b>170,817.00</b>	<b>-</b>	<b>111,989.20</b>	<b>-</b>	<b>2,892,384.36</b>	<b>465,666.70</b>

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
SCHEDULE OF EQUIPMENT  
June 30, 2015

	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
<b>GENERAL GOVERNMENT</b>	<b>4,670,912.06</b>	<b>957,531.00</b>	<b>207,194.00</b>	<b>-</b>	<b>192,218.10</b>	<b>-</b>	<b>4,863,130.16</b>	<b>972,506.90</b>
<b>Police Department</b>								
1996 Police/Fire Communications System	1,434,711.00	-			-	-	1,434,711.00	-
2003 Dispatch Server Repl. Communications Equipment	55,992.00	-			-	-	55,992.00	-
Communications Equipment	145,496.00	0.00			-	-	145,496.00	0.00
Communications Equipment - 2001	35,971.00	-			-	-	35,971.00	-
Communications Equipment -2002	74,950.00	-			-	-	74,950.00	-
Communications Equipment - 2003	185,607.00	-			-	-	185,607.00	-
Communications Equipment - 2004	35,980.00	-			-	-	35,980.00	-
Communications Equipment - 2005	22,136.00	-			-	-	22,136.00	-
Communications Equipment - 2008	36,288.00	-			-	-	36,288.00	-
Communications Equipment - 2009	35,987.00	(0.00)			-	-	35,987.00	(0.00)
Communications Equipment - 2010	36,000.00	-			-	-	36,000.00	-
Communications Equipment - 2010 (19)	24,880.00	-			-	-	24,880.00	-
Communications Equipment - 2011	28,127.20	7,031.80			7,031.80	-	35,159.00	-
E-911 Dispatch consoles-2008	72,800.70	31,200.30			10,400.10	-	83,200.80	20,800.20
Electronic Message Sign - 2008	18,140.00	-			-	-	18,140.00	-
Mobile Data Terminals - 2003	21,298.00	-			-	-	21,298.00	-
Bullet Proof Vests	110,489.00	-			-	-	110,489.00	-
2003 Bulletproof Vests	17,340.00	-			-	-	17,340.00	-
2006 Bulletproof Vests - Fund 01	45,731.00	-			-	-	45,731.00	-
2006 Bulletproof Vests - Fund 18	8,826.00	-			-	-	8,826.00	-
2006 Bulletproof Vests - Fund 19	8,826.00	-			-	-	8,826.00	-
2012 Bulletproof Vests - fund 01	21,600.00	14,400.00			7,200.00	-	28,800.00	7,200.00
2012 Defibrillator replacement - cruisers	13,534.80	9,023.20			4,511.60	-	18,046.40	4,511.60
2012 Police cruiser replacement (01B)	119,664.00	79,776.00			39,888.00	-	159,552.00	39,888.00
2012 Police communications equipment (01B)	7,279.20	16,984.80			2,426.40	-	9,705.60	14,558.40
2013 police cruiser replacement 01B	91,774.00	137,661.00			45,887.00	-	137,661.00	91,774.00
2013 police communications equipment replacement (01B)	66,800.00	100,200.00			33,400.00	-	100,200.00	66,800.00
2014 police cruiser lap top replacements	28,448.40	113,793.60			28,448.40	-	56,896.80	85,345.20
2014 vehicle replacement - 01B	70,000.00	280,000.00			70,000.00	-	140,000.00	210,000.00
2014 communications equipment - 01B	40,000.00	160,000.00			40,000.00	-	80,000.00	120,000.00
2015 Ford Fusion			24,124.00		4,824.80		4,824.80	19,299.20
2015 police cruiser replacement			350,000.00		70,000.00		70,000.00	280,000.00
2015 police communications equipment replacement			86,759.00		17,351.80		17,351.80	69,407.20
Community Policing Grant Equipment 2004	33,904.85	-			-	-	33,904.85	-
Community Policing Grant Equipment 2006	44,420.30	-			-	-	44,420.30	-
Law Enf Block Grant Equipment 2004	15,363.87	-			-	-	15,363.87	-

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
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	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
Communications Equipment - 2006	16,649.99	-			-	-	16,649.99	-
Homeland Security Grant Equipment 2004	812,942.00	-			-	-	812,942.00	-
Homeland Security Grant Equipment 2006	11,964.22	-			-	-	11,964.22	-
Police ALPR hardware & software - 2011	-	52,645.00			-	-	-	52,645.00
2010 Crown Vicoria (C201042/0120108-58501)	27,555.00	6,888.75		(34,443.75)	6,888.75	(34,443.75)	-	-
2010 Crown Vicoria (C201042/0120108-58501)	27,555.00	6,888.75		(34,443.75)	6,888.75	(34,443.75)	-	-
2010 Crown Vicoria (C201042/0120108-58501)	27,555.00	6,888.75			6,888.75	-	34,443.75	-
2010 Crown Vicoria (C201042/0120108-58501)	27,555.00	6,888.75			6,888.75	-	34,443.75	-
2010 Ford Focus (0120108/13D201C-58501)	13,261.33	3,315.33			3,315.33	-	16,576.67	-
2010 Ford Focus (0120108/13D201C-58501)	13,261.33	3,315.33			3,315.33	-	16,576.67	-
2010 Ford Focus (0120108/13D201C-58501)	13,261.33	3,315.33			3,315.33	-	16,576.67	-
Public safety equipment (fund 18)	30,605.60	45,908.40			7,651.40	-	38,257.00	38,257.00
Public safety equipment (fund 13)	23,794.00	35,691.00			5,948.50	-	29,742.50	29,742.50
Revolver Replacement - 2004	77,599.76	(0.00)			-	-	77,599.76	(0.00)
CAPS Fire Arms Training System - 2004	34,000.00	-			-	-	34,000.00	-
2005 IT equipment - Community Police grant	58,082.00	-			-	-	58,082.00	-
2007 police vehicles	220,241.00	-			-	-	220,241.00	-
2007 communications equipment	33,612.80	8,403.20			4,201.60	-	37,814.40	4,201.60
2009 dispatch grant equipment	64,189.00	(0.00)			-	-	64,189.00	(0.00)
2008 Crown Victoria	-	-			-	-	-	-
2008 Crown Victoria	-	-			-	-	-	-
2008 Crown Victoria	-	-			-	-	-	-
2008 Crown Victoria	-	-			-	-	-	-
2008 Crown Victoria	-	-			-	-	-	-
2008 Crown Victoria	-	-			-	-	-	-
2008 Crown Victoria	-	-			-	-	-	-
2008 Crown Victoria	-	-			-	-	-	-
2009 Crown Victoria	-	-			-	-	-	-
2009 Crown Victoria	29,407.00	(0.00)			-	-	29,407.00	(0.00)
2009 Crown Victoria	29,577.00	(0.00)			-	-	29,577.00	(0.00)
2009 Crown Victoria	29,577.00	(0.00)			-	-	29,577.00	(0.00)
2009 Crown Victoria	29,577.00	(0.00)			-	-	29,577.00	(0.00)
2009 Crown Victoria	29,577.00	(0.00)			-	-	29,577.00	(0.00)
2009 Crown Victoria	29,577.00	(0.00)			-	-	29,577.00	(0.00)
2009 Crown Victoria	29,577.00	(0.00)		(29,577.00)	-	(29,577.00)	-	-
2009 Crown Victoria	26,920.00	6,730.00		(33,650.00)	6,730.00	(33,650.00)	-	-
2009 Crown Victoria	-	-			-	-	-	-
2009 Crown Victoria	-	-			-	-	-	-
2009 Crown Victoria	-	-			-	-	-	-
2009 Ford Explorer	36,450.00	-			-	-	36,450.00	-
2009 Ford Escape	18,120.00	-			-	-	18,120.00	-

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GENERAL FIXED ASSET ACCOUNT GROUP  
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	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
2002 H-D Motorcycle	-	-			-	-	-	-
2002 H-D Motorcycle	21,500.00	-			-	-	21,500.00	-
2005 Crown Victoria	30,042.15	-		(30,042.15)	-	(30,042.15)	-	-
2005 Crown Victoria	30,042.15	-			-	-	30,042.15	-
2005 Crown Victoria	30,042.15	-			-	-	30,042.15	-
2005 Crown Victoria	30,042.15	-			-	-	30,042.15	-
2005 Crown Victoria	30,042.15	-			-	-	30,042.15	-
2005 Crown Victoria	30,042.15	-			-	-	30,042.15	-
2006 Crown Victoria	30,042.15	-			-	-	30,042.15	-
2005 Ford Crown Victoria	28,442.69	-			-	-	28,442.69	-
2005 Ford Crown Victoria	-	-			-	-	-	-
2005 Ford Crown Victoria	-	-			-	-	-	-
2005 Ford Crown Victoria	-	-			-	-	-	-
2005 Ford Crown Victoria	-	-			-	-	-	-
2005 Ford Crown Victoria	-	-			-	-	-	-
2005 Ford Crown Victoria	-	-			-	-	-	-
2005 Ford Crown Victoria	-	-			-	-	-	-
1997 Ford Crown Victoria	-	-			-	-	-	-
2000 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1995 Ford Crown Victoria	-	-			-	-	-	-
2001 Ford Crown Victoria	-	-			-	-	-	-
1999 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1998 Ford Crown Victoria	-	-			-	-	-	-
2001 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1998 Ford Crown Victoria	-	-			-	-	-	-
2001 Ford Crown Victoria	-	-			-	-	-	-
2001 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1998 Ford Crown Victoria	-	-			-	-	-	-
2001 Ford Crown Victoria	27,786.00	-			-	-	27,786.00	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1999 Ford Crown Victoria	-	-			-	-	-	-
2001 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1999 Ford Crown Victoria	-	-			-	-	-	-
2001 Ford Crown Victoria	-	-			-	-	-	-

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
SCHEDULE OF EQUIPMENT  
June 30, 2015

	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
2003 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
2000 Ford Crown Victoria	-	-			-	-	-	-
1997 Ford Crown Victoria	-	-			-	-	-	-
2000 Ford Crown Victoria	27,000.00	-			-	-	27,000.00	-
1996 Ford Crown Victoria	-	-			-	-	-	-
2000 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1994 Ford Crown Victoria	-	-			-	-	-	-
2000 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1996 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1994 Ford Crown Victoria	-	-			-	-	-	-
1999 Ford Crown Victoria (old 492)	-	-			-	-	-	-
2003 Ford Crown Victoria	-	-			-	-	-	-
1998 Ford Crown Victoria	23,500.00	-			-	-	23,500.00	-
2003 Ford Crown Victoria	-	-			-	-	-	-
2000 Ford Crown Victoria	-	-			-	-	-	-
1994 Ford Crown Victoria	-	-			-	-	-	-
2000 Ford Crown/Victoria	-	-			-	-	-	-
2004 Ford Expedition	-	-			-	-	-	-
1998 Ford Crown Victoria	23,500.00	-			-	-	23,500.00	-
1998 Ford Crown Victoria	-	-			-	-	-	-
2004 Ford Crown Victoria	-	-			-	-	-	-
1998 Ford Crown Victoria	-	-			-	-	-	-
2000 Ford Taurus	-	-			-	-	-	-
1994 Ford Crown Victoria	-	-			-	-	-	-
1994 Ford Crown Victoria	-	-			-	-	-	-
2001 Ford Taurus	-	-			-	-	-	-
2000 Ford Crown Victoria	-	-			-	-	-	-
2000 Ford Crown Victoria	-	-			-	-	-	-
1997 Ford Crown Victoria	-	-			-	-	-	-
2003 Ford Crown Victoria	30,338.75	-			-	-	30,338.75	-
1997 Ford Crown Victoria	-	-			-	-	-	-
1996 Ford Crown Victoria	-	-			-	-	-	-
1995 Ford Crown Victoria	-	-			-	-	-	-
1998 Ford Crown Victoria	-	-			-	-	-	-
2001 Ford Crown Victoria	-	-			-	-	-	-

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
SCHEDULE OF EQUIPMENT  
June 30, 2015

	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
1997 Ford Crown Victoria	23,500.00	-			-	-	23,500.00	-
1999 Ford Taurus	-	-			-	-	-	-
2001 Ford E-250 Van	24,996.00	-		(24,996.00)	-	(24,996.00)	-	-
1994 E150 Ford Van	-	-			-	-	-	-
<b>Total Police Department</b>	<b>5,241,690.18</b>	<b>1,136,949.30</b>	<b>460,883.00</b>	<b>(187,152.65)</b>	<b>443,402.40</b>	<b>(187,152.65)</b>	<b>5,497,939.93</b>	<b>1,154,429.90</b>
<b>Fire Department</b>								
2000 Emergency 1 Pumper	170,800.00	73,200.00			12,200.00	-	183,000.00	61,000.00
2005 Equipment refurbishment	64,291.00	0.00			-	-	64,291.00	0.00
2005 Vehicle replacement	56,000.00	-			-	-	56,000.00	-
2005 Protective gear	88,071.00	-			-	-	88,071.00	-
2006 Protecive gear	119,455.46	-			-	-	119,455.46	-
2007 Protective gear	81,799.00	-			-	-	81,799.00	-
2007 SCBA repacement	318,840.00	-			-	-	318,840.00	-
2005 Engine #3 replacement	309,900.00	-			-	-	309,900.00	-
2005 Defribilator replacement	47,122.00	-			-	-	47,122.00	-
2005 Fire Safety grant communiations equip	59,996.00	0.00			-	-	59,996.00	0.00
2007 Fire ladder replacement	317,662.40	476,493.60			39,707.80	-	357,370.20	436,785.80
2010 Pierce Arrow Pumper # 4P1CAO1H7AA10865	245,965.61	245,965.61			49,193.12	-	295,158.73	196,772.49
1992 Federal Motors Pumper	170,000.00	-			-	-	170,000.00	-
1984 Emergency 1 Pumper	124,882.00	(0.00)			-	-	124,882.00	(0.00)
1992 Emergency 1 Pumper	222,800.00	-			-	-	222,800.00	-
1986 Emergency 1 Pumper	148,938.00	-			-	-	148,938.00	-
1985 Emergency 1 Pumper	134,999.00	-			-	-	134,999.00	-
1987 Emergency 1 Pumper	162,575.00	-			-	-	162,575.00	-
1978 Mac Pumper	-	-			-	-	-	-
1966 Mac Pumper	-	-			-	-	-	-
1972 Ward LaFrance Pumper	55,000.00	-			-	-	55,000.00	-
1962 Henderickson Pumper	-	-			-	-	-	-
1962 Henderickson Pumper	-	-			-	-	-	-
1996 Emergency 1 75' Aerial Ladder	372,932.00	19,628.00			19,628.00	-	392,560.00	-
1989 Emergency 1 110' Aerial Ladder	-	-			-	-	-	-
1985 Emergency 1 110' Aerial Ladder	-	-			-	-	-	-
1998 Ford Crown Victoria (TR from Mayor)	-	-			-	-	-	-
2008 Pierce Arrow Pumper	145,143.60	269,552.40			20,734.80	-	165,878.40	248,817.60
2008 Communications equipment	23,311.00	-			-	-	23,311.00	-
2008 Pierce Arrow Pumper	147,842.10	274,563.90			21,120.30	-	168,962.40	253,443.60
2008 Thermal Image Camera	15,800.00	-			-	-	15,800.00	-
Ladder 3 refurbishments - 2003	75,604.20	50,402.80			6,300.35	-	81,904.55	44,102.45



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	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
1981 Maxim 100' Aerial Ladder	-	-			-	-	-	-
1988 Ford Utility Maint. Truck	-	-			-	-	-	-
1995 Ford Pick Up Truck w/ Plow	25,996.00	-			-	-	25,996.00	-
1998 Ford Taurus Wagon	17,520.00	-			-	-	17,520.00	-
1996 Ford Aerial Bucket Truck	99,208.00	-			-	-	99,208.00	-
1998 Ford Utility Truck	26,259.00	-			-	-	26,259.00	-
1994 Ford Van	-	-			-	-	-	-
1989 Chevrolet Cab & Chasis	46,989.00	-			-	-	46,989.00	-
2002 Communications Equipment	15,108.00	0.00			-	-	15,108.00	0.00
2003 Communications Equipment	16,415.00	-			-	-	16,415.00	-
2004 Communications Equipment	23,575.00	-			-	-	23,575.00	-
2005 Communications Equipment	17,000.00	-			-	-	17,000.00	-
2003 Management Information System	23,568.00	-			-	-	23,568.00	-
2004 CDC Emergency Prep Equipment	18,857.00	-			-	-	18,857.00	-
2003 HAZMAT Equipment	86,052.00	-			-	-	86,052.00	-
2007 radio communications equipment	13,788.80	3,447.20			1,723.60	-	15,512.40	1,723.60
2009 Ladder Truck	378,300.00	378,300.00			75,660.00	-	453,960.00	302,640.00
2009 Fire Support Vehicles	95,206.20	63,470.80			15,867.70	-	111,073.90	47,603.10
2009 Federal Assist to Firefighters Grant Comm Eq	104,314.20	69,542.80			17,385.70	-	121,699.90	52,157.10
2009 State grant equipment	15,787.00	0.00			-	-	15,787.00	0.00
2010 Communications equipment (C210*)	30,000.00	-			-	-	30,000.00	-
2011 Communications equipment	21,867.20	5,466.80			5,466.80	-	27,334.00	-
2012 Support vehicle replacement (C210)	11,998.80	7,999.20			3,999.60	-	15,998.40	3,999.60
2012 On spot vehicle chains (C210)	9,303.00	6,202.00			3,101.00	-	12,404.00	3,101.00
2012 Fire communications equipment 01B	4,016.10	9,370.90			1,338.70	-	5,354.80	8,032.20
2013 fire pumper	71,563.33	465,161.67			35,781.67	-	107,345.00	429,380.00
2013 vehicle mobile data terminals	27,032.80	40,549.20			13,516.40	-	40,549.20	27,032.80
2013 Ford f-350 truck VIN# 1FDRF3B65CEBB84699	10,598.00	42,392.00			5,299.00	-	15,897.00	37,093.00
2013 2 fire automobiles 01B	10,000.00	40,000.00			5,000.00	-	15,000.00	35,000.00
2013 communications center equipment - 18KK	4,597.00	18,388.00			2,298.50	-	6,895.50	16,089.50
2014 Ladder truck	64,741.73	906,384.27			64,741.73	-	129,483.47	841,642.53
2014 Fire scheduling software	5,150.80	46,357.20			5,150.80	-	10,301.60	41,206.40
2014 Fire Air Supply vehicle	10,000.00	190,000.00			10,000.00	-	20,000.00	180,000.00
2014 automobiles - 01B	4,472.20	40,249.80			4,472.20	-	8,944.40	35,777.60
2014 public safety equipment - 01B	6,425.90	57,833.10			6,425.90	-	12,851.80	51,407.20
{2} NERAC donated message board - 02/01/2012	5,940.00	23,760.00			5,940.00	-	11,880.00	17,820.00
2015 Wires Division Van			70,518.00		7,051.80		7,051.80	63,466.20
2015 4WD pickup truck w/plow			31,784.00		3,178.40		3,178.40	28,605.60
2015 Ford Explorer (chief)			33,925.00		6,785.00		6,785.00	27,140.00

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
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	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
NERAC donated light tower 01/01/2011	2,478.30	5,782.70			2,478.30	-	4,956.60	3,304.40
Mobile MDU 2003	66,000.00	-			-	-	66,000.00	-
1998 Ford Crown Victoria	22,000.00	-			-	-	22,000.00	-
1999 Ford Expedition	35,500.00	-			-	-	35,500.00	-
1998 Ford Crown Victoria	22,000.00	-			-	-	22,000.00	-
1994 Ford Crown Victoria	17,939.00	-			-	-	17,939.00	-
1997 Ford Crown Victoria	-	-			-	-	-	-
1994 Ford Crown Victoria	17,824.00	-			-	-	17,824.00	-
1990 Ford Ltd Wagon	17,660.00	-			-	-	17,660.00	-
1997 Ford Crown Victoria	-	-			-	-	-	-
1992 Ford Crown Victoria	-	-			-	-	-	-
1991 Ford Crown Victoria	-	-			-	-	-	-
<b>Total Fire Dept.</b>	<b>5,202,780.74</b>	<b>3,830,463.94</b>	<b>136,227.00</b>	<b>-</b>	<b>471,547.17</b>	<b>-</b>	<b>5,674,327.91</b>	<b>3,495,143.77</b>
<b>Weights &amp; Measures - Pick Up Truck</b>	<b>15,407.00</b>	<b>(0.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,407.00</b>	<b>(0.00)</b>
<b>Inspectional Services Dept.</b>								
2007 Toyota Prius	14,595.00	6,255.00			2,085.00	-	16,680.00	4,170.00
2010 Computer Hardware	20,000.00	-			-	-	20,000.00	-
2009 ISD Archival System	12,000.00	8,000.00			2,000.00	-	14,000.00	6,000.00
<b>Total ISD</b>	<b>46,595.00</b>	<b>14,255.00</b>	<b>-</b>	<b>-</b>	<b>4,085.00</b>	<b>-</b>	<b>50,680.00</b>	<b>10,170.00</b>
<b>PUBLIC SAFETY</b>	<b>10,506,472.92</b>	<b>4,981,668.25</b>	<b>597,110.00</b>	<b>(187,152.65)</b>	<b>919,034.58</b>	<b>(187,152.65)</b>	<b>11,238,354.85</b>	<b>4,659,743.67</b>
<b>Public Works Department</b>								
1996 Ford 1 Ton Dump Truck	38,391.40	2,020.60			2,020.60	-	40,412.00	0.00
2010 International 7600 Dump Truck #1HTWAHT3AJ19	-	216,017.00			-	-	-	216,017.00
2010 International 7600 Dump Truck #1HTWAHT5AJ19	-	216,017.00			-	-	-	216,017.00
2010 International 7600 Dump Truck #1HTWAHT7AJ19	-	216,017.00			-	-	-	216,017.00
2010 Automated Trash carts	-	1,891,846.00			-	-	-	1,891,846.00
2010 Parking Meter system improvements	-	114,999.00			-	-	-	114,999.00
2010 Parking Meters	-	90,000.00			-	-	-	90,000.00
2011 Parking Meters	6,259.60	9,389.40			1,564.90	-	7,824.50	7,824.50
1992 Chevrolet 1 Ton Dump Truck	-	-			-	-	-	-
(2) 2005 construction vehicles - CH 90/0140109	117,775.00	117,775.00			11,777.50	-	129,552.50	105,997.50
2006 construction vehicle CH 90/0140103	50,723.55	61,995.45			5,635.95	-	56,359.50	56,359.50
(2) 2006 asphalt rollers - CH 90	16,065.00	19,635.00			1,785.00	-	17,850.00	17,850.00
2006 Asphalt hot box - CH 90	14,124.15	17,262.85			1,569.35	-	15,693.50	15,693.50

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	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
2006 Line stripper - CH 90	1,957.05	2,391.95			217.45	-	2,174.50	2,174.50
2007 construction truck - CH 90	35,027.60	52,541.40			4,378.45	-	39,406.05	48,162.95
2007 DPW equipment (34AA)	302,672.00	454,008.00			37,834.00	-	340,506.00	416,174.00
2007 JCB backhoe/loader (34AA/0140103)	31,584.70	58,657.30			4,512.10	-	36,096.80	54,145.20
2008 International 7400 Dump w/plow	42,527.10	78,978.90			6,075.30	-	48,602.40	72,903.60
2008 International 7400 Dump w/plow	42,527.10	78,978.90			6,075.30	-	48,602.40	72,903.60
2008 International 7400 Dump w/plow	42,527.10	78,978.90			6,075.30	-	48,602.40	72,903.60
2008 International 7400 Dump w/plow	42,527.10	78,978.90			6,075.30	-	48,602.40	72,903.60
2008 Elgin Sweeper	44,008.30	81,729.70			6,286.90	-	50,295.20	75,442.80
2000 Yale Loader	70,127.75	50,091.25			10,018.25	-	80,146.00	40,073.00
2005 F-150 Super Cab	21,228.67	(3,032.67)			(3,032.67)	-	18,196.00	0.00
2008 Ford F350 Dump Truck	29,071.00	12,459.00			4,153.00	-	33,224.00	8,306.00
2008 Ford F350 Dump Truck	29,071.00	12,459.00			4,153.00	-	33,224.00	8,306.00
2008 Computer Hardware & software	47,235.00	-			-	-	47,235.00	-
2008 Calcium Chloride Storage Tanks	13,720.00	5,880.00			1,960.00	-	15,680.00	3,920.00
2008 Speed Alert Trailer	18,590.00	-			-	-	18,590.00	-
2006 Trackless tractor - fund 34A	44,815.50	54,774.50			4,979.50	-	49,795.00	49,795.00
2006 Elgin Pelican Sweeper	51,305.85	62,707.15			5,700.65	-	57,006.50	57,006.50
2006 Parking meters 01C	18,000.00	2,000.00			2,000.00	-	20,000.00	-
(2)2005 construction vehicles - sewer	124,973.00	124,973.00			12,497.30	-	137,470.30	112,475.70
2005 computer equipment	18,663.00	18,669.00			1,866.10	-	20,529.10	16,802.90
2005 sewer pumps	20,570.50	20,570.50			2,057.05	-	22,627.55	18,513.45
2005 Ford F350	20,355.75	24,879.25			2,261.75	-	22,617.50	22,617.50
2006 Ford F350	17,473.50	21,356.50			1,941.50	-	19,415.00	19,415.00
2006 Ford F350	17,473.50	21,356.50			1,941.50	-	19,415.00	19,415.00
2005 Ford Explorer (commissioner)	15,846.27	1,760.70			1,760.70	-	17,606.97	-
2005 Ford F250	7,794.45	9,526.55			866.05	-	8,660.50	8,660.50
2005 Hydraulic excavator - CH 90	56,980.00	62,920.00			5,720.00	-	62,700.00	57,200.00
2005 Volvo Loader	57,600.00	57,600.00			5,760.00	-	63,360.00	51,840.00
2005 Trackless Tractor	51,375.00	51,375.00			5,137.50	-	56,512.50	46,237.50
2005 Trackless Tractor	51,375.00	51,375.00			5,137.50	-	56,512.50	46,237.50
2005 International Service Truck	61,317.00	61,317.00			6,131.70	-	67,448.70	55,185.30
2006 International Truck	80,887.95	98,863.05			8,987.55	-	89,875.50	89,875.50
2002 Ford 1 Ton Dump Truck	27,729.65	14,931.35			2,133.05	-	29,862.70	12,798.30
1994 Chevrolet 1 Ton Dump Truck	-	-			-	-	-	-
1998 Ford 1 Ton Dump Truck	37,825.00	6,675.00			2,225.00	-	40,050.00	4,450.00
2000 Ford 1 Ton Dump Truck	-	-			-	-	-	-
2004 Ford F350 Dump	39,723.00	0.00			-	-	39,723.00	0.00
1996 Ford 1 Ton Dump Truck	-	-			-	-	-	-

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	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
2002 Ford F350	36,025.00	-			-	-	36,025.00	-
1995 Ford 1 Ton Dump Truck	-	-			-	-	-	-
1996 Ford 1 Ton Dump Truck	38,391.40	2,020.60			2,020.60	-	40,412.00	0.00
1999 Ford 1 Ton Dump Truck	34,098.40	8,524.60			2,131.15	-	36,229.55	6,393.45
1993 Chevrolet 1 Ton Dump Truck	-	-			-	-	-	-
1996 Ford 1 Ton Dump Truck	43,402.65	2,284.35			2,284.35	-	45,687.00	0.00
1987 Dodge 1 Ton Dump Truck	18,390.00	-			-	-	18,390.00	-
2002 Ford 1 Ton Dump Truck	30,353.05	16,343.95			2,334.85	-	32,687.90	14,009.10
1999 Ford 1 Ton Dump Truck	37,155.60	8,531.40			2,334.85	-	39,490.45	6,196.55
1987 Ford 1 Ton Dump Truck	23,607.00	0.00			-	-	23,607.00	0.00
1993 Chevrolet 1 Ton Dump Truck	-	-			-	-	-	-
1994 Chevrolet 1 Ton Dump Truck	-	-			-	-	-	-
1991 GMC 1 Ton Dump Truck	24,200.10	2,688.90			(1,344.45)	-	22,855.65	4,033.35
1987 Dodge 1 Ton Dump Truck	24,520.00	-			-	-	24,520.00	-
2004 Ford F350 Dump	39,723.00	0.00			-	-	39,723.00	0.00
1999 Ford 1 Ton Dump Truck	34,098.40	8,524.60			2,131.15	-	36,229.55	6,393.45
2001 Ford 1 Ton Dump Truck	47,000.00	-			-	-	47,000.00	-
1995 Ford 1 Ton Dump Truck	-	-			-	-	-	-
2004 Ford F350 Dump	39,723.00	0.00			-	-	39,723.00	0.00
1995 Ford 2 Ton Dump Truck	-	-			-	-	-	-
1991 Chevrolet 2 Ton Dump Truck	-	-			-	-	-	-
2000 International 2 Ton Dump Truck	40,250.00	17,250.00			2,875.00	-	43,125.00	14,375.00
1992 International 2 Ton Dump Truck	-	-			-	-	-	-
2000 International 2 Ton Dump Truck	40,250.00	17,250.00			2,875.00	-	43,125.00	14,375.00
1988 GMC 2 Ton Dump Truck	-	-			-	-	-	-
1988 GMC 2 Ton Dump Truck	-	-			-	-	-	-
1988 GMC 2 Ton Dump Truck	33,280.00	-			-	-	33,280.00	-
2001 International 2 Ton Dump Truck	59,672.00	0.00			-	-	59,672.00	0.00
1989 GMC 2 Ton Dump Truck	33,280.00	-			-	-	33,280.00	-
2001 International 2 Ton Dump Truck	59,672.00	0.00			-	-	59,672.00	0.00
1996 Ford 2 Ton Dump Truck	-	-			-	-	-	-
1990 GMC 2 Ton Dump Truck	40,450.00	-			-	-	40,450.00	-
1991 Chevrolet 2 Ton Dump Truck	38,877.00	-			-	-	38,877.00	-
1992 Chevrolet 2 Ton Dump Truck	38,545.00	-			-	-	38,545.00	-
1997 JCB Backhoe/Loader	51,264.85	2,698.15			2,698.15	-	53,963.00	(0.00)
1996 JCB Backhoe/Loader	-	-			-	-	-	-
1995 JCB Backhoe/Loader	-	-			-	-	-	-
1995 JCB Backhoe/Loader	-	-			-	-	-	-
1979 Dynahoe Backhoe/Loader	44,000.00	-			-	-	44,000.00	-

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	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
2003 International 7400 Large Constr	56,392.80	37,595.20			4,699.40	-	61,092.20	32,895.80
1986 Dynahoe Backhoe/Loader	75,418.00	-			-	-	75,418.00	-
2003 JCB 215-P21 Backhoe/Loader	43,678.80	29,119.20			3,639.90	-	47,318.70	25,479.30
1989 JCB Backhoe/Loader	46,658.00	-			-	-	46,658.00	-
1995 JCB Backhoe/Loader	73,752.00	0.00			-	-	73,752.00	0.00
1980 International Catchbasin Cleaner	59,413.00	-			-	-	59,413.00	-
2002 Ford F350 Dump Truck	27,729.65	14,931.35			2,133.05	-	29,862.70	12,798.30
1987 Dodge Compressor Truck	17,056.00	-			-	-	17,056.00	-
1987 Dodge Compressor Truck	22,341.00	-			-	-	22,341.00	-
2004 Ford F350 Dump	39,723.00	0.00			-	-	39,723.00	0.00
1988 Ford Compressor Truck	26,953.00	(0.00)			-	-	26,953.00	(0.00)
1992 Chevrolet Crane Truck	50,491.00	0.00			-	-	50,491.00	0.00
1995 International Crew Cab Truck	55,543.00	(0.00)			-	-	55,543.00	(0.00)
2002 International Crew Cab Truck (water)	61,869.60	33,314.40			4,759.20	-	66,628.80	28,555.20
1991 International Crew Cab Truck	47,000.00	-			-	-	47,000.00	-
1980 Construction Do-All Truck	48,809.00	-			-	-	48,809.00	-
1982 Construction Do-All Truck	55,120.00	-			-	-	55,120.00	-
1979 Construction Do-All Truck	44,923.00	-			-	-	44,923.00	-
1984 Construction Do-All Truck	-	-			-	-	-	-
1979 Construction Do-All Truck	44,932.00	-			-	-	44,932.00	-
2004 International Drain Cleaner	128,641.00	(0.00)			-	-	128,641.00	(0.00)
1985 Gradall Excavator	59,000.00	-			-	-	59,000.00	-
1997 Gradall Excavator	96,927.70	135,347.30			2,989.15	-	99,916.85	132,358.15
1986 Gradall Excavator	59,783.00	-			-	-	59,783.00	-
2000 Gradall Excavator	168,000.00	72,000.00			12,000.00	-	180,000.00	60,000.00
2001 Volvo Excavator	56,500.00	-			-	-	56,500.00	-
1988 Hitachi Excavator	-	-			-	-	-	-
1988 Tarrant Leaf Vacuum	20,000.00	-			-	-	20,000.00	-
1989 American Road Vacuum	21,400.00	-			-	-	21,400.00	-
1989 American Road Vacuum	21,400.00	-			-	-	21,400.00	-
1988 Tarrant Vacuum	20,000.00	-			-	-	20,000.00	-
1988 Tarrant Vacuum	20,000.00	-			-	-	20,000.00	-
1988 Tarrant Vacuum	20,000.00	-			-	-	20,000.00	-
1992 International Large Construction Truck	-	-			-	-	-	-
1992 International Large Construction Truck	73,902.00	0.00			-	-	73,902.00	0.00
1988 International Large Construction Truck	-	-			-	-	-	-
1987 International Large Construction Truck	-	-			-	-	-	-
1983 International Large Construction Truck	-	-			-	-	-	-
1983 International Large Construction Truck	-	-			-	-	-	-

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	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
1996 Ford Large Construction Truck	-	-			-	-	-	-
1985 International Large Construction Truck	-	-			-	-	-	-
1985 International Large Construction Truck	-	-			-	-	-	-
1979 International Large Construction Truck	-	-			-	-	-	-
1979 International Large Construction Truck	-	-			-	-	-	-
1979 International Large Construction Truck	-	-			-	-	-	-
1979 Mac Large Construction Truck	37,173.00	-			-	-	37,173.00	-
2002 International 2 Ton Dump Truck	39,744.90	21,401.10			3,057.30	-	42,802.20	18,343.80
1989 International Large Construction Truck	-	-			-	-	-	-
1979 International Large Construction Truck	40,149.00	-			-	-	40,149.00	-
1979 International Large Construction Truck	-	-			-	-	-	-
2004 International Large Construction Truck	56,492.15	46,220.85			5,135.65	-	61,627.80	41,085.20
1979 Mac Large Construction Truck	37,173.00	-			-	-	37,173.00	-
2003 International Large Construction Truck	44,271.00	29,514.00			3,689.25	-	47,960.25	25,824.75
1998 International Large Construction Truck	-	-			-	-	-	-
1983 International Large Construction Truck	-	-			-	-	-	-
1985 International Large Construction Truck	-	-			-	-	-	-
1979 International Large Construction Truck	-	-			-	-	-	-
1979 Mac Large Construction Truck	37,173.00	-			-	-	37,173.00	-
2004 Internattional Construction Truck	56,492.15	46,220.85			5,135.65	-	61,627.80	41,085.20
1979 Mac Large Construction Truck	37,173.00	-			-	-	37,173.00	-
1980 Mac Large Construction Truck	44,598.00	-			-	-	44,598.00	-
2003 International Large Construction Truck	44,271.00	29,514.00			3,689.25	-	47,960.25	25,824.75
1987 International Large Construction Truck	-	-			-	-	-	-
1987 International Large Construction Truck	-	-			-	-	-	-
1988 International Large Construction Truck	69,219.00	-			-	-	69,219.00	-
1993 International Large Construction Truck	72,911.00	(0.00)			-	-	72,911.00	(0.00)
1980 Mac Large Construction Truck	34,625.00	-			-	-	34,625.00	-
1999 International Large Construction Truck	72,000.00	18,000.00			4,500.00	-	76,500.00	13,500.00
1989 International Large Construction Truck	70,000.00	-			-	-	70,000.00	-
1993 International Large Construction Truck	-	-			-	-	-	-
2001 International Large Construction Truck	104,500.00	-			-	-	104,500.00	-
2000 International Large Construction Truck	62,910.40	26,961.60			4,493.60	-	67,404.00	22,468.00
1980 International Large Construction Truck	-	-			-	-	-	-
1998 Volvo Loader	144,500.00	25,500.00			8,500.00	-	153,000.00	17,000.00
1983 Yale Loader	58,400.00	-			-	-	58,400.00	-
1977 Yale Loader	48,750.00	-			-	-	48,750.00	-
1977 John Deere Loader	22,000.00	-			-	-	22,000.00	-
1988 Blawknex Paver	-	-			-	-	-	-

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	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
1991 Dodge Pick Up Truck	19,402.00	-			-	-	19,402.00	-
1989 Ford Pick Up Truck	16,922.00	-			-	-	16,922.00	-
1990 Chevrolet Pick Up Truck	-	-			-	-	-	-
1997 Ford Pick Up Truck	28,626.60	-			-	-	28,626.60	-
1992 Chevrolet Pick Up Truck	17,097.00	-			-	-	17,097.00	-
1991 Chevrolet Pick Up Truck	-	-			-	-	-	-
2000 Ford Pick Up	-	-			-	-	-	-
2001 Ford Pick Up	-	-			-	-	-	-
1991 Chevrolet Pick Up Truck	17,205.00	-			-	-	17,205.00	-
1991 Chevrolet Pick Up Truck	17,205.00	-			-	-	17,205.00	-
1991 Chevrolet Pick Up Truck	17,205.00	-			-	-	17,205.00	-
2001 Ford F150 4x4 Pick Up Truck	-	-			-	-	-	-
2003 Ford F350	-	-			-	-	-	-
1990 GMC Pick Up Truck	-	-			-	-	-	-
1990 Ford Pick Up Truck	21,161.00	-			-	-	21,161.00	-
2003 Ford F350	36,096.00	0.00			-	-	36,096.00	0.00
1993 Chevrolet Pick Up Truck	-	-			-	-	-	-
1990 Pup Packer Truck	-	-			-	-	-	-
1990 Chevrolet Rack Body	16,848.00	-			-	-	16,848.00	-
1999 International Ram Jet	-	-			-	-	-	-
1988 Myers Ram Jet	-	-			-	-	-	-
1990 Chevrolet Rodder	21,803.00	-			-	-	21,803.00	-
2006 computer hardware/software	32,728.00	-			-	-	32,728.00	-
2006 Ford F-350 4x4	38,830.00	-			-	-	38,830.00	-
2006 Volvo Excavator	147,889.00	-			-	-	147,889.00	-
1979 Bomag 12 Ton Roller	-	-			-	-	-	-
1990 Dresser 14 Ton Roller	33,000.00	-			-	-	33,000.00	-
1977 Bombadier Snow Plow	-	-			-	-	-	-
1977 Bombadier Snow Plow	-	-			-	-	-	-
1977 Bombadier Snow Plow	-	-			-	-	-	-
1984 Bombadier Snow Plow	-	-			-	-	-	-
1984 Bombadier Snow Plow	-	-			-	-	-	-
1993 Bombadier Snow Plow	52,000.00	-			-	-	52,000.00	-
1993 Bombadier Snow Plow	45,000.00	-			-	-	45,000.00	-
1993 Bombadier Snow Plow	45,000.00	-			-	-	45,000.00	-
1977 Bombadier Snow Plow	-	-			-	-	-	-
1977 Bombadier Snow Plow	-	-			-	-	-	-
1977 Bombadier Snow Plow	15,525.00	-			-	-	15,525.00	-
1977 Bombadier Snow Plow	15,525.00	-			-	-	15,525.00	-

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	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
1979 Bombadier Snow Plow	-	-			-	-	-	-
1978 Bombadier Snow Plow	-	-			-	-	-	-
1978 Bombadier Snow Plow	-	-			-	-	-	-
1978 Bombadier Snow Plow	-	-			-	-	-	-
1995 Ford Taurus	-	-			-	-	-	-
1990 Bobcat Skid Loader	30,499.00	-			-	-	30,499.00	-
1994 Bobcat Skid Loader	19,708.00	-			-	-	19,708.00	-
1992 Bobcat Skid Loader	21,154.00	-			-	-	21,154.00	-
1996 Bobcat Skid Loader	21,254.00	-			-	-	21,254.00	-
1982 Bobcat Skid Loader	-	-			-	-	-	-
1994 Elgin Pelican Sweeper	47,365.00	-			-	-	47,365.00	-
1999 Elgin Pelican Sweeper	-	-			-	-	-	-
1990 Elgin Pelican Sweeper	61,725.00	-			-	-	61,725.00	-
2002 Elgin Pelican Sweeper - 2003	57,000.00	38,000.00			4,750.00	-	61,750.00	33,250.00
1993 Elgin Pelican Sweeper	84,998.00	-			-	-	84,998.00	-
1998 Elgin Pelican Sweeper	-	-			-	-	-	-
1992 Elgin Pelican Sweeper	75,998.00	-			-	-	75,998.00	-
1989 Elgin Pelican Sweeper	65,812.80	(0.00)			-	-	65,812.80	(0.00)
2002 Elgin Pelican Sweeper - 2003	57,000.00	38,000.00			4,750.00	-	61,750.00	33,250.00
2004 Elgin Pelican Sweeper - 2004	113,122.00	-			-	-	113,122.00	-
1997 Elgin Pelican Sweeper	88,476.00	-			-	-	88,476.00	-
1982 International Tire Truck	-	-			-	-	-	-
2004 Trackess MT-5	47,762.00	39,078.00			4,342.00	-	52,104.00	34,736.00
2012 (3) used light trucks	15,153.00	35,357.00			5,051.00	-	20,204.00	30,306.00
2012 Volvo backhoe/loader (27)	13,744.50	77,885.50			4,581.50	-	18,326.00	73,304.00
2012 Volvo backhoe/loader (28)	13,744.50	77,885.50			4,581.50	-	18,326.00	73,304.00
2004 Trackess MT-5	16,167.25	13,227.75			1,469.75	-	17,637.00	11,758.00
2004 International Dump	55,606.65	45,496.35			5,055.15	-	60,661.80	40,441.20
2004 Ford F350 Dump	17,642.35	14,434.65			1,603.85	-	19,246.20	12,830.80
1994 Takeuchi Track Loader	-	-			-	-	-	-
2008 Komatsu Backhoe/Loader	35,843.50	66,566.50			5,120.50	-	40,964.00	61,446.00
2008 Ford F350 Pick Up	20,087.90	8,609.10			2,869.70	-	22,957.60	5,739.40
2008 Electronic Sign	13,013.00	5,577.00			1,859.00	-	14,872.00	3,718.00
1992 Ram Jet Trailer	22,399.00	-			-	-	22,399.00	-
1997 International Utility Truck	40,306.00	-			-	-	40,306.00	-
1994 International Vactor Truck	91,300.00	74,700.00			-	-	91,300.00	74,700.00
2003 International Service Vactor	115,670.40	77,113.60			9,639.20	-	125,309.60	67,474.40
2002 International Utility Truck (water)	45,056.05	24,260.95			3,465.85	-	48,521.90	20,795.10
2001 Ford Econo Van	22,000.00	-			-	-	22,000.00	-



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	Depreciation	Book Value			Depreciation	(depreciation)	Depreciation	Book Value
2002 Ford E-550 tv-van	98,910.00	65,940.00			8,242.50	-	107,152.50	57,697.50
2000 Ford F150 4x4 Pick up	-	-			-	-	-	-
2007 construction equipment	19,456.80	29,185.20			2,432.10	-	21,888.90	26,753.10
2007 construction equipment	56,991.26	85,486.90			7,123.91	-	64,115.17	78,362.99
2009 F-350 4x4	12,258.90	28,604.10			2,043.15	-	14,302.05	26,560.95
2009 F-350 4x4	13,437.60	31,354.40			2,239.60	-	15,677.20	29,114.80
2009 computer hardware and software	60,556.00	0.00			-	-	60,556.00	0.00
2009 International 7600 vactor model 2110	98,576.70	230,012.30			16,429.45	-	115,006.15	213,582.85
2007 computer technology	34,862.10	8,715.40			4,357.70	-	39,219.80	4,357.70
2009 Ford Escape Hybrid	29,970.00	-			-	-	29,970.00	-
2009 Ford F-350 4x4	11,558.40	26,969.60			1,926.40	-	13,484.80	25,043.20
2009 Bobcat Skid Loader	13,262.06	30,944.82			2,210.34	-	15,472.41	28,734.47
2007 vehicles	26,505.20	39,757.30			3,313.15	-	29,818.35	36,444.15
2007 garage equipment	20,956.00	5,239.00			2,619.50	-	23,575.50	2,619.50
2007 computer technology	22,167.00	-			-	-	22,167.00	-
1982 Water Meters	1,435,112.00	-			-	-	1,435,112.00	-
1983 Meters	6,335.00	-			-	-	6,335.00	-
1984 Meters	12,656.00	0.00			-	-	12,656.00	0.00
1985 Meters	9,172.00	(0.00)			-	-	9,172.00	(0.00)
1986 Meters	25,843.00	(0.00)			-	-	25,843.00	(0.00)
1987 Meters	46,535.00	-			-	-	46,535.00	-
1988 Meters	30,841.00	0.00			-	-	30,841.00	0.00
1989 Meters	45,881.00	-			-	-	45,881.00	-
1990 Meters	22,248.00	-			-	-	22,248.00	-
1991 Meters	42,748.00	-			-	-	42,748.00	-
1992 Meters	19,071.00	0.00			-	-	19,071.00	0.00
1993 Meters	10,497.00	(0.00)			-	-	10,497.00	(0.00)
1994 Meters	8,420.00	-			-	-	8,420.00	-
1995 Meters	12,860.00	-			643.00	-	13,503.00	(643.00)
1996 Meters	15,285.50	804.50			804.50	-	16,090.00	-
1997 Meters	7,872.30	874.70			437.35	-	8,309.65	437.35
1998 Meters	9,319.40	1,644.60			548.20	-	9,867.60	1,096.40
1999 Meters	23,936.00	5,984.00			1,496.00	-	25,432.00	4,488.00
2000 Meters	13,989.00	4,663.00			932.60	-	14,921.60	3,730.40
2001 Meters	13,874.70	5,946.30			991.05	-	14,865.75	4,955.25
2002 Water Meters	8,186.10	4,407.90			629.70	-	8,815.80	3,778.20
2003 Water Meters	9,501.60	6,334.40			791.80	-	10,293.40	5,542.60
2004 Water Meters	12,335.95	10,093.05			1,121.45	-	13,457.40	8,971.60
2005 Water Meters	9,877.00	9,877.00			987.70	-	10,864.70	8,889.30

CITY OF NEWTON  
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June 30, 2015

	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
2006 Water Meters	7,316.55	8,942.44			812.95	-	8,129.50	8,129.49
2007 Water Meters	8,000.00	12,000.00			1,000.00	-	9,000.00	11,000.00
2008 Water Meters	5,944.40	2,547.60			849.20	-	6,793.60	1,698.40
2010 Vehicle service body replacement	8,922.50	8,922.50			1,784.50	-	10,707.00	7,138.00
2008 Ford Fusion vehicle # 3FAHP08118R269184	7,623.00	7,620.00			1,524.60	-	9,147.60	6,095.40
2010 Sewer line camera	9,649.00	9,649.00			1,929.80	-	11,578.80	7,719.20
2012 Water meters	1,777,962.40	7,111,849.60			592,654.13	-	2,370,616.53	6,519,195.47
2013 water meters	7,702.13	50,063.87			3,851.07	-	11,553.20	46,212.80
2014 water meters	3,218.80	45,063.20			3,218.80	-	6,437.60	41,844.40
1 ton hot box	2,499.50	22,495.50			1,249.75	-	3,749.25	21,245.75
Ford F-250 truck # 1FDBF2B68DEA43350	4,163.00	37,467.00			2,081.50	-	6,244.50	35,385.50
Ford F-250 truck # 1FDBF2B6XDEA43351	4,163.00	37,467.00			2,081.50	-	6,244.50	35,385.50
Paver	1,740.00	15,660.00			870.00	-	2,610.00	14,790.00
Paver	1,740.00	15,660.00			870.00	-	2,610.00	14,790.00
International dump truck # 1HTWDAARODH352376	14,089.30	126,803.70			7,044.65	-	21,133.95	119,759.05
International dump truck # 1HTWDAAR2DH352377	14,089.30	126,803.70			7,044.65	-	21,133.95	119,759.05
2010 PC hardware	36,959.00	-			7,391.80	-	44,350.80	(7,391.80)
Sewer Fund Computer Hardware/software	35,004.00	-			3,500.40	-	38,504.40	(3,500.40)
Sewer Fund Computer Hardware/software	10,174.45	8,324.55			924.95	-	11,099.40	7,399.60
Sewer Fund Computer Hardware/software	58,087.00	-			-	-	58,087.00	-
Sewer Fund Computer Hardware/software 2012	14,437.50	33,687.50			4,812.50	-	19,250.00	28,875.00
2006 Water system computer hardware/software	20,030.86	-			-	-	20,030.86	-
Pump Station Monitoring Equipment	72,761.15	59,531.85			6,614.65	-	79,375.80	52,917.20
2003 - snow plows	9,873.00	6,582.00			822.75	-	10,695.75	5,759.25
2009- Asphalt roller	4,890.00	11,410.00			815.00	-	5,705.00	10,595.00
2009 Asphalt roller	7,108.50	16,586.50			1,184.75	-	8,293.25	15,401.75
2004 - snow plows	21,450.00	17,550.00			1,950.00	-	23,400.00	15,600.00
2009- Road paver	36,600.00	85,400.00			6,100.00	-	42,700.00	79,300.00
2009- Sweeper	38,021.40	88,716.60			6,336.90	-	44,358.30	82,379.70
2009- International 4X2 Dump trucks with scrapers	38,304.90	89,378.10			6,384.15	-	44,689.05	82,993.95
2009- International 4X2 Dump trucks with scrapers	38,304.90	89,378.10			6,384.15	-	44,689.05	82,993.95
2009- Automated Trash Collection Containers	134,649.00	89,766.00			22,441.50	-	157,090.50	67,324.50
2014 Street sweeper	3,615.00	-			-	-	3,615.00	-
2014 DPW equipment	-	-			-	-	-	-
2014 Snow melter	12,520.50	237,889.50			12,520.50	-	25,041.00	225,369.00
2014 Pelican Sweeper	11,333.00	158,662.00			11,333.00	-	22,666.00	147,329.00
2014 JCB Backhoe	6,079.33	85,110.67			6,079.33	-	12,158.67	79,031.33
2014 JCB Backhoe	6,079.33	85,110.67			6,079.33	-	12,158.67	79,031.33
2014 pc software	14,685.00	58,740.00			14,685.00	-	29,370.00	44,055.00

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	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
2014 portable air compressor	1,546.00	13,914.00			1,546.00	-	3,092.00	12,368.00
International Utility truck	1,035.53	14,497.47			1,035.53	-	2,071.07	13,461.93
International Utility truck	8,465.53	118,517.47			8,465.53	-	16,931.07	110,051.93
1 ton dump truck	3,388.67	47,441.33			3,388.67	-	6,777.33	44,052.67
1 ton dump truck	3,388.67	47,441.33			3,388.67	-	6,777.33	44,052.67
NERAC donated light tower 01/01/2011	2,478.30	5,782.70			2,478.30	-	4,956.60	3,304.40
Utilities Building security system			24,409.00		2,440.90		2,440.90	21,968.10
Utility truck			69,277.00		6,927.70		6,927.70	62,349.30
Catchbasin cleaner			152,973.00		15,297.30		15,297.30	137,675.70
Van - transportation			20,000.00		2,000.00		2,000.00	18,000.00
Pickup truck - environmental affairs			22,000.00		2,200.00		2,200.00	19,800.00
Pickup truck - transportation			22,000.00		2,200.00		2,200.00	19,800.00
(2) snow bombidiers with snow blowers			319,360.00		31,936.00		31,936.00	287,424.00
2013 International dump w/ plow VIN# 1HTWDAAR8D	13,900.70	125,106.30			6,950.35	-	20,851.05	118,155.95
2013 International dump w/ plow VIN# 1HTWDAARXD	13,900.70	125,106.30			6,950.35	-	20,851.05	118,155.95
2013 BL70B Volvo backhoe/loader ser # 2326378	9,163.00	82,467.00			4,581.50	-	13,744.50	77,885.50
2013 Pelican sweeper VIN # NP2689D	22,451.33	145,933.67			11,225.67	-	33,677.00	134,708.00
2012 Ford Escape	4,104.60	16,418.40			2,052.30	-	6,156.90	14,366.10
2013 Ford F350 dump truck # 1FDRF3H61CEC99176	5,721.50	51,493.50			2,860.75	-	8,582.25	48,632.75
2013 Ford F350 dump truck #1FDRF3H63CEC99177	5,721.50	51,493.50			2,860.75	-	8,582.25	48,632.75
2012 Ford F350 Dump truck #1FDRF3H66CEB82113	5,721.50	51,493.50			2,860.75	-	8,582.25	48,632.75
2012 Ford F350 Dump truck #1FDRF3H68CEB82114	5,721.50	51,493.50			2,860.75	-	8,582.25	48,632.75
2012 Ford F350 Dump truck #1FDRF3H6XCEB82115	5,721.50	51,493.50			2,860.75	-	8,582.25	48,632.75
2012 Ford F350 Dump truck #1FDRF3H61CEB82116	5,721.50	51,493.50			2,860.75	-	8,582.25	48,632.75
2012 Chevrolet Silverado	3,959.65	15,838.58			1,979.82	-	5,939.47	13,858.76
2011 Chevrolet Silverado	3,850.20	15,400.80			1,925.10	-	5,775.30	13,475.70
2011 Automated Trash Collection Containers	7,020.80	10,531.20			1,755.20	-	8,776.00	8,776.00
2011 Rumford Ave Trommel Screen	65,800.00	98,700.00			16,450.00	-	82,250.00	82,250.00
2011 Compost Processing Equipment	129,344.00	194,016.00			32,336.00	-	161,680.00	161,680.00
2011 (2) International 7400 6 Wheel Dump Trucks	53,000.00	212,000.00			13,250.00	-	66,250.00	198,750.00
Sewer Fund Computer Hardware/software - 2011	61,452.80	15,363.20			15,363.20	-	76,816.00	-
2009 Ford F-350	32,110.80	21,407.20			5,351.80	-	37,462.60	16,055.40
S&R 6/30/2010 adjustment	-	-			-	-	-	-
2002 Engineering Scanner	27,995.00	-			-	-	27,995.00	-
1986 GMC Van	27,288.00	-			-	-	27,288.00	-
<b>Total Public Works</b>	<b>13,124,238.75</b>	<b>17,200,174.74</b>	<b>630,019.00</b>	<b>-</b>	<b>1,384,329.73</b>	<b>-</b>	<b>14,508,568.49</b>	<b>16,445,864.00</b>
<b>PUBLIC WORKS</b>	<b>13,124,238.75</b>	<b>17,200,174.74</b>	<b>630,019.00</b>	<b>-</b>	<b>1,384,329.73</b>	<b>-</b>	<b>14,508,568.49</b>	<b>16,445,864.00</b>

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
SCHEDULE OF EQUIPMENT  
June 30, 2015

	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
<b>Health Dept.</b>								
2008- Personal Computers	18,000.00	-			-	-	18,000.00	-
2013 FDA food safety grant computer hardware/ softw	5,644.80	22,579.20			2,822.40	-	8,467.20	19,756.80
2002 Toyota Prius	20,576.00	-			-	-	20,576.00	-
	-	-			-	-	-	-
<b>HEALTH &amp; HUMAN SERVICES</b>	<b>44,220.80</b>	<b>22,579.20</b>	<b>-</b>	<b>-</b>	<b>2,822.40</b>	<b>-</b>	<b>47,043.20</b>	<b>19,756.80</b>
<b>Newton Public Schools</b>								
Technology	4,277,495.00	-			-	-	4,277,495.00	-
Technology 2003 Special Appropriations	92,633.00	-			-	-	92,633.00	-
Technology 2002 Special Appropriations	12,785.00	-			-	-	12,785.00	-
Technology 2003 Annual Appropriations	-	-			-	-	-	-
Technology - 583001/583002/R583001/002	440,118.00	-			-	-	440,118.00	-
AV/Office - 583008/583010/R5852	96,856.00	-			-	-	96,856.00	-
Instructional - 583015/R583015	101,841.00	-			-	-	101,841.00	-
Telephone - 583014	21,018.00	-			-	-	21,018.00	-
High School CATV Project - 2011	72,765.20	109,147.80			18,191.30	-	90,956.50	90,956.50
School budget software - 2004	224,244.00	-			-	-	224,244.00	-
School budget hardware - 2004	315,863.00	-			-	-	315,863.00	-
School budget office equipment - 2004	98,868.00	-			-	-	98,868.00	-
School budget instructional equipment - 2004	133,051.00	-			-	-	133,051.00	-
School budget classroom furniture 2004	15,353.00	-			-	-	15,353.00	-
School budget housekeeping equip 2004	22,133.00	-			-	-	22,133.00	-
Elementary Technology Special Approp - 2004	45,745.00	-			-	-	45,745.00	-
School Federal Grant Fund technology 2004	100,208.00	-			-	-	100,208.00	-
School gift fund technology 2004	16,801.36	-			-	-	16,801.36	-
School capital equipment 2005 - 01A	970,858.00	-			-	-	970,858.00	-
School capital equipment - 2006 - 01A	417,176.40	278,117.60			46,352.93	-	463,529.33	231,764.67
School capital equipment - 2006 - 18S	13,556.51	9,037.68			1,506.28	-	15,062.79	7,531.40
School capital equipment - 2006 - 19S	6,489.70	4,326.46			721.08	-	7,210.77	3,605.39
School budget capital equipment -2007 - 01A	936,840.00	-			-	-	936,840.00	-
School capital equipment - 2007 - 18S	156,800.00	-			-	-	156,800.00	-
School capital equipment - 2007 - 19S	13,901.00	-			-	-	13,901.00	-
School lunch fund equipment - 2007 - 11	15,760.00	3,940.00			1,970.00	-	17,730.00	1,970.00
School technology equipment - 2008 (01A)	-	-			-	-	-	-
School hardware/software - 2010 (01A)	660,652.00	-			-	-	660,652.00	-
School office equipment - 2010 (01A)	61,561.00	-			-	-	61,561.00	-
Classroom furniture - 2010 (01A)	42,495.00	-			-	-	42,495.00	-
Housekeeping equipment - 2010 (01A)	71,651.00	-			-	-	71,651.00	-

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
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	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
Instructional equipment - 2010 (01A)	93,426.00	-			-	-	93,426.00	-
E-Rate technology - 2010 (C301052)	201,497.00	-			-	-	201,497.00	-
18AR 2010 equipment	96,003.00	-			-	-	96,003.00	-
18S 2010 equipment	53,864.00	-			-	-	53,864.00	-
Computer hardware - 2011 (01A)	608,031.63	152,007.91			152,007.91	-	760,039.54	-
Office equipment 2011 (01A)	79,851.17	19,962.79			19,962.79	-	99,813.96	-
Classroom furnishings 2011 (01A)	59,824.35	14,956.09			14,956.09	-	74,780.44	-
Housekeeping equipment - 2011 (01A)	48,975.67	12,243.92			12,243.92	-	61,219.59	-
Instructional equipment 2011 (01A)	89,475.38	22,368.84			22,368.84	-	111,844.22	-
Instructional equipment 2011 (fund 18S)	150,237.60	37,559.40			37,559.40	-	187,797.00	-
Computer Hardware/software 2012 (01A)	623,730.60	415,820.40			207,910.20	-	831,640.80	207,910.20
Office equipment/furnishings 2012 (01A)	33,263.70	77,615.30			11,087.90	-	44,351.60	66,527.40
Classroom furnishings & instructional equipment 2012 (01A)	39,604.80	92,411.20			13,201.60	-	52,806.40	79,209.60
All other equipment 2012 (01A)	27,232.80	63,543.20			9,077.60	-	36,310.40	54,465.60
School e-rate computer hardware/software	40,693.60	162,774.40			20,346.80	-	61,040.40	142,427.60
PC hardware 01A	739,904.00	1,109,856.00			369,952.00	-	1,109,856.00	739,904.00
PC software 01A	123,561.60	185,342.40			61,780.80	-	185,342.40	123,561.60
Office equipment 01A	41,572.20	166,288.80			20,786.10	-	62,358.30	145,502.70
Classroom furniture - 01A	40,291.60	161,166.40			20,145.80	-	60,437.40	141,020.60
Housekeeping equipment 01A	12,029.80	48,119.20			6,014.90	-	18,044.70	42,104.30
Instructional equipment 01A	64,270.00	96,405.00			32,135.00	-	96,405.00	64,270.00
Security equipment 01A	64,079.60	256,318.40			32,039.80	-	96,119.40	224,278.60
North High biodiesel bus (Village bank gift)	4,201.00	16,804.00			2,100.50	-	6,301.50	14,703.50
PC hardware 01A-2015			1,112,127.78		222,425.56		222,425.56	889,702.22
PC software 01A-2015			479,551.00		95,910.20		95,910.20	383,640.80
Office/AV equipment - 01A-2015			63,997.00		6,399.70		6,399.70	57,597.30
Furniture - 01A-2015			239,118.00		23,911.80		23,911.80	215,206.20
Housekeeping equipment - 01A-2015			83,012.00		8,301.20		8,301.20	74,710.80
Instructional equipment - 01A-2015			146,878.00		14,687.80		14,687.80	132,190.20
Ford E-250 Econoline van-2015			24,340.00		2,434.00		2,434.00	21,906.00
Hardware/software - 13SA0-2015			15,593.00		3,118.60		3,118.60	12,474.40
Hardware/software - 18S-2015			54,064.00		10,812.80		10,812.80	43,251.20
E-rate technology - 2015 (C301052)			82,291.00		16,458.20		16,458.20	65,832.80
School e-rate technology equipment 2014	23,875.40	95,501.60			23,875.40	-	47,750.80	71,626.20
PC hardware 01A	419,145.80	1,676,583.20			419,145.80	-	838,291.60	1,257,437.40
PC software 01A	48,947.00	195,788.00			48,947.00	-	97,894.00	146,841.00
Office equipment - 01A	24,922.80	224,305.20			24,922.80	-	49,845.60	199,382.40
Office furniture 01A	7,582.90	68,246.10			7,582.90	-	15,165.80	60,663.20
Classroom furniture 01A	30,083.50	270,751.50			30,083.50	-	60,167.00	240,668.00

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
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	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
Instructional equipment 01A	27,765.50	249,889.50			27,765.50	-	55,531.00	222,124.00
Security equipment 01A	21,016.80	189,151.20			21,016.80	-	42,033.60	168,134.40
Boston College donated technology equipment - 2012	59,997.00	39,998.00			39,998.00	-	99,995.00	-
Boston College donated technology equipment - 2013	39,690.40	59,535.60			39,690.40	-	79,380.80	19,845.20
Boston College donated technology equipment - 2014	20,000.00	80,000.00			20,000.00	-	40,000.00	60,000.00
Boston College donated technology equipment - 2015			91,336.00		18,267.20	-	18,267.20	73,068.80
hardware & software - fund 18S	7,968.80	31,875.20			7,968.80	-	15,937.60	23,906.40
safe schools grant 18R	6,926.00	27,704.00			6,926.00	-	13,852.00	20,778.00
Instructional hardware & software	6,067.00	24,268.00			3,033.50	-	9,100.50	21,234.50
Federal COPS SOS grant video security (18R) 2013	33,197.40	132,789.60			16,598.70	-	49,796.10	116,190.90
Federal COPS SOS grant video security (18R) 2012	50,248.20	117,245.80			16,749.40	-	66,997.60	100,496.40
Federal COPS SOS grant video security (18AR) 2012 "R"	29,588.10	69,038.90			9,862.70	-	39,450.80	59,176.20
Title V capital equipment	23,583.00	-			-	-	23,583.00	-
Title I capital equipment	32,689.00	-			-	-	32,689.00	-
Food service fund office equipment - 2009	11,280.00	7,520.00			1,880.00	-	13,160.00	5,640.00
School Federal Grant Fund -2009	233,420.00	-			-	-	233,420.00	-
Safe Schools Grant - 18SCC09999 alarm system	-	170,000.00			-	-	-	170,000.00
Technology 2002 Annual Appropriations	624,117.00	-			-	-	624,117.00	-
Technology 2002 Revolving Funds	10,813.00	-			-	-	10,813.00	-
Technology 2003 Revolving	5,964.00	-			-	-	5,964.00	-
Technology 2003 State Grants - 583001	28,674.00	-			-	-	28,674.00	-
Technology 2002 State Grants	48,530.00	-			-	-	48,530.00	-
Technology 2003 Federal Grants - 583001	35,396.00	-			-	-	35,396.00	-
Technology 2002 Federal Grants	144,770.00	-			-	-	144,770.00	-
Technology 2002 Gifts	11,288.00	-			-	-	11,288.00	-
E-rate technology -2012 (C301)	141,139.20	94,092.80			47,046.40	-	188,185.60	47,046.40
CATV equipment	239,789.40	159,859.60			79,929.80	-	319,719.20	79,929.80
Apple Technology Equipment L/P	671,033.00	-			-	-	671,033.00	-
2007 Apple Technology Equipment L/P	392,370.19	0.00			-	-	392,370.19	0.00
2008 Apple Technology Equipment L/P	43,038.60	-			-	-	43,038.60	-
2008 PC Hardware & Software (01A)	480,163.00	-			-	-	480,163.00	-
2008 Classroom Furniture (01A)	213,628.00	-			-	-	213,628.00	-
2008 Instructional Equipment (01A)	112,091.00	-			-	-	112,091.00	-
2008 Office Equipment (01A)	45,218.00	-			-	-	45,218.00	-
2008 Vehicles	52,278.00	-			-	-	52,278.00	-
2008 E-Rate Technology purchases (01C)	124,032.00	-			-	-	124,032.00	-
2008 Federal grant equipment purchases	67,975.00	-			-	-	67,975.00	-
2009 (01A) capital equipment	807,653.40	538,435.60			134,608.90	-	942,262.30	403,826.70
2004 Chevy Cargo Van	14,942.00	(0.00)			-	-	14,942.00	(0.00)
1998 Ford Taurus	17,980.00	-			-	-	17,980.00	-

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
SCHEDULE OF EQUIPMENT  
June 30, 2015

	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
1996 Ford E450 Van	-	-			-	-	-	-
2000 Chevrolet Van	27,061.00	-			-	-	27,061.00	-
<b>Total Public Schools</b>	<b>18,309,077.66</b>	<b>8,038,712.59</b>	<b>2,392,307.78</b>	<b>-</b>	<b>2,584,778.90</b>	<b>-</b>	<b>20,893,856.56</b>	<b>7,846,241.48</b>
<b>PUBLIC SCHOOLS</b>	<b>18,309,077.66</b>	<b>8,038,712.59</b>	<b>2,392,307.78</b>	<b>-</b>	<b>2,584,778.90</b>	<b>-</b>	<b>20,893,856.56</b>	<b>7,846,241.48</b>
<b>Newton Public Library</b>								
1996 Ford E-250 Van	18,500.00	-			-	-	18,500.00	-
2013 Main library safety cameras	7,422.40	29,689.60			3,711.20	-	11,133.60	25,978.40
2013 computer hardware	7,135.20	10,702.80			3,567.60	-	10,702.80	7,135.20
2008 Ford E-150 Cargo Van	10,644.20	4,561.80			1,520.60	-	12,164.80	3,041.20
Library Books - 2015			605,057.00		60,505.70	-	60,505.70	544,551.30
Library Books - 2014	57,500.00	517,500.00			57,500.00	-	115,000.00	460,000.00
Library Books - 2013	114,474.00	457,896.00			57,237.00	-	171,711.00	400,659.00
Library Books - 2012	165,231.90	385,541.10			55,077.30	-	220,309.20	330,463.80
Library Books - 2011	228,340.00	342,510.00			57,085.00	-	285,425.00	285,425.00
Library Books - 2010	279,376.50	279,376.50			55,875.30	-	335,251.80	223,501.20
Library Books - 2009 (dept 601 acct 5592)	350,434.20	233,622.80			58,405.70	-	408,839.90	175,217.10
Library Books - 2008 (dept 601 acct 5592)	434,571.90	186,245.10			62,081.70	-	496,653.60	124,163.40
Library Books - 2007 (dept 601 acct 5592)	823,808.80	205,952.20			102,976.10	-	926,784.90	102,976.10
Library Books - 2006	504,963.00	56,107.00			56,107.00	-	561,070.00	-
Library Books - 2005	558,710.00	-			-	-	558,710.00	-
Library Books - 2004	558,485.00	-			-	-	558,485.00	-
Library Books - 2003	506,816.00	0.00			-	-	506,816.00	0.00
Library Books - 2002	514,022.00	(0.00)			-	-	514,022.00	(0.00)
Library Books -2001	441,356.00	0.00			-	-	441,356.00	0.00
Library Books -2000	440,988.00	0.00			-	-	440,988.00	0.00
Library Books - 1999	440,390.00	-			-	-	440,390.00	-
Library Books - 1998	440,300.00	-			-	-	440,300.00	-
Library Books - 1997	379,985.00	-			-	-	379,985.00	-
Library Books - 1996	372,312.00	-			-	-	372,312.00	-
Library Books - 1995	324,594.00	-			-	-	324,594.00	-
Library Books - 1994	286,854.00	-			-	-	286,854.00	-
Library Books - 1993	281,270.00	-			-	-	281,270.00	-
Library Books - 1992	219,402.00	-			-	-	219,402.00	-
Library Books - 1991	232,246.00	-			-	-	232,246.00	-
<b>Total Library</b>	<b>9,000,132.10</b>	<b>2,709,704.90</b>	<b>605,057.00</b>	<b>-</b>	<b>631,650.20</b>	<b>-</b>	<b>9,631,782.30</b>	<b>2,683,111.70</b>

CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
SCHEDULE OF EQUIPMENT  
June 30, 2015

	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
<b>Parks &amp; Recreation Department</b>								
1993 Chevrolet 1 Ton Dump Truck					-	-	-	-
2009 Ford F350 Pick up Truck #1FTWX31559EA61071	19,649.00	19,649.00			3,929.80	-	23,578.80	15,719.20
1997 Ford 1 Ton Dump Truck	-	-			-	-	-	-
1995 Ford 1 Ton Dump Truck	-	-			-	-	-	-
1994 Chevrolet 1 Ton Dump Truck	31,288.00	0.00			-	-	31,288.00	0.00
1994 Chevrolet 1 Ton Dump Truck	31,288.00	0.00			-	-	31,288.00	0.00
1990 Chevrolet 1 Ton Dump Truck	26,800.00	-			-	-	26,800.00	-
1998 International 2 Ton Dump Truck	45,384.90	8,009.10			2,669.70	-	48,054.60	5,339.40
1985 GMC 2 Ton Dump Truck	22,168.00	(0.00)			-	-	22,168.00	(0.00)
1985 GMC 2 Ton Dump Truck	22,168.00	(0.00)			-	-	22,168.00	(0.00)
1995 GMC 2 Ton Dump Truck	40,000.00	-			-	-	40,000.00	-
2006 Sterling LT9500 Long truck with loader #2FZHZA	16,666.67	108,333.33			8,333.33	-	25,000.00	100,000.00
2005 International 4300 w/ aerial unit #1HMMAAN65H	7,800.00	50,700.00			3,900.00	-	11,700.00	46,800.00
2006 International truck w/ chip box #1HTMMAAL06H	7,846.67	51,003.33			3,923.33	-	11,770.00	47,080.00
2012 Carlton model 2518 18" drum style wood chipper	7,093.60	46,108.40			3,546.80	-	10,640.40	42,561.60
2015 Ford F-450 Dump truck - forestry			55,509.00		5,550.90		5,550.90	49,958.10
2013 Ford Fusion			17,957.00		3,591.40		3,591.40	14,365.60
2016 Ford F250 pick up truck			30,968.00		3,096.80		3,096.80	27,871.20
(3) F-150 pickup trucks	5,127.60	46,148.40			5,127.60	-	10,255.20	41,020.80
1990 JCB Backhoe Loader	40,091.00	0.00			-	-	40,091.00	0.00
1980 Ford Loader	18,500.00	-			-	-	18,500.00	-
1994 Packer Truck	52,000.00	-			-	-	52,000.00	-
2000 Ford F150 4x4	-	-			-	-	-	-
2002 Chevrolet Light Duty	23,033.67	-			-	-	23,033.67	-
2007 vehicle replacement (c602)	32,928.80	49,393.20			4,116.10	-	37,044.90	45,277.10
1996 Ford F250 Pick Up Truck	23,215.68	-			-	-	23,215.68	-
1995 Ford F250 Pick Up Truck	23,216.00	-			-	-	23,216.00	-
1996 Ford F250 4x4 Pick Up Truck	23,216.00	-			-	-	23,216.00	-
1996 Ford F250 4x4 Pick Up Truck	18,839.00	-			-	-	18,839.00	-
1996 Ford F250 4x4 Pick Up Truck	23,216.00	-			-	-	23,216.00	-
1982 BobCat Skid Loader	24,855.00	-			-	-	24,855.00	-
1993 Chevrolet Blazer	15,686.00	-			-	-	15,686.00	-
1993 Chevrolet Blazer	15,686.00	-			-	-	15,686.00	-
1995 Ford E350 Van	-	-			-	-	-	-
1993 Vermeer Stump Cutter	19,800.00	-			-	-	19,800.00	-
2006 Solar Compactor - Fund 19	18,400.00	4,600.00			-	-	18,400.00	4,600.00
Davis Playground Equipment	29,878.00	0.00			-	-	29,878.00	0.00
2003 Playground Equipment -	28,913.00	0.00			-	-	28,913.00	0.00



CITY OF NEWTON  
GENERAL FIXED ASSET ACCOUNT GROUP  
SCHEDULE OF EQUIPMENT  
June 30, 2015

	Accumulated	6/30/2014	2015	2015	2015	2015	Accumulated	6/30/2015
	Depreciation	Book Value	Adds	Deletes	Depreciation	(depreciation)	Depreciation	Book Value
2004 Playground Equipment	22,734.00	(0.00)			-	-	22,734.00	(0.00)
2008 playground Equipment (c602)	36,766.80	15,757.20			5,252.40	-	42,019.20	10,504.80
2008 Ford F-150 Pick Up	11,980.50	5,134.50			1,711.50	-	13,692.00	3,423.00
2006 Club Wagon	10,945.20	4,690.80			1,563.60	-	12,508.80	3,127.20
2008 International 16 cu yard packer	40,209.05	74,673.95			5,744.15	-	45,953.20	68,929.80
Recreation playground equipment (CDBG-2008)	73,454.50	31,480.50			10,493.50	-	83,948.00	20,987.00
Recreation playground equipment (CDBG-2009)	18,000.00	12,000.00			3,000.00	-	21,000.00	9,000.00
2008 Backhoe/Loader	10,393.25	19,301.75			1,484.75	-	11,878.00	17,817.00
1989 Ford Van	-	-			-	-	-	-
2001 Ford Econoline Club Wagon	16,784.00	0.00			-	-	16,784.00	0.00
2010 International Dump Truck	18,392.30	42,923.70			3,065.30	-	21,457.60	39,858.40
2002 Ford Pick Up	-	-			-	-	-	-
S&R 6/30/10 adjustment	0.50	-			-	-	0.50	-
1991 Ford E350 Van	21,906.00	-			-	-	21,906.00	-
<b>Total Parks Department</b>	<b>996,320.68</b>	<b>589,907.17</b>	<b>104,434.00</b>	<b>-</b>	<b>80,100.97</b>	<b>-</b>	<b>1,076,421.65</b>	<b>614,240.20</b>
<b>CULTURE &amp; RECREATION</b>	<b>9,996,452.78</b>	<b>3,299,612.07</b>	<b>709,491.00</b>	<b>-</b>	<b>711,751.17</b>	<b>-</b>	<b>10,708,203.95</b>	<b>3,297,351.90</b>
<b>Grand Total</b>	<b>56,651,374.98</b>	<b>34,500,277.84</b>	<b>4,536,121.78</b>	<b>(187,152.65)</b>	<b>5,794,934.88</b>	<b>(187,152.65)</b>	<b>62,259,157.21</b>	<b>33,241,464.74</b>
General Fund	49,354,690.29	24,931,294.02	4,289,462.78	(162,156.65)	4,913,216.68	(162,156.65)	54,105,750.32	24,307,540.12
Police Asset Forfeiture SRF								
Water Fund	5,240,929.99	8,258,000.34	-	-	702,690.83	-	5,943,620.81	7,555,309.52
Sewer Fund	1,653,947.18	1,310,983.48	246,659.00	-	179,027.37	-	1,832,974.56	1,378,615.10
Other Special Revenue Funds	401,807.52	-	-	(24,996.00)	-	(24,996.00)	376,811.52	-
<b>Total</b>	<b>56,651,374.98</b>	<b>34,500,277.84</b>	<b>4,536,121.78</b>	<b>(187,152.65)</b>	<b>5,794,934.88</b>	<b>(187,152.65)</b>	<b>62,259,157.21</b>	<b>33,241,464.74</b>
Governmental	49,756,498	24,931,294	4,289,463	(187,153)	4,913,217	(187,153)	54,482,562	24,307,540
Water	5,240,930	8,258,000	-	-	702,690	-	5,943,620	7,555,310
Sewer	1,653,947	1,310,984	246,659	-	179,028	-	1,832,975	1,378,615
<b>Total</b>	<b>56,651,375</b>	<b>34,500,278</b>	<b>4,536,122</b>	<b>(187,153)</b>	<b>5,794,935</b>	<b>(187,153)</b>	<b>62,259,157</b>	<b>33,241,465</b>