

**MUNICIPALITY OF VALEMOUNT**  
**Capital Asset Schedule**  
**Summary Capital Asset & Amortization Continuity Schedule**  
**For the Year of: 2015**

Asset Category Name		Previous Year Balance	Current Year Additions	Current Year Disposals	Current Year Balance	AMORTIZATION VALUES				CURRENT YEAR NET ASSET VALUE	
						Prior Year Accumulated Amortization	Current Year Amortization	Current Year Disposals	Current Year Accumulated Amortization		
General Fund											
Land	aPY	1,050,801	-	-	1,050,801	G1	-	-	-	-	1,050,801
Buildings and Site Improvements	aPY	3,479,015	-	-	3,479,015	G1	1,359,062	91,123	-	1,450,185	2,028,830
Machinery and equipment	aPY	1,139,978	-	-	1,139,978	G1	538,411	64,860	-	603,271	536,707
Infrastructure	aPY	4,700,267	-	-	4,700,267	G1	1,865,888	144,268	-	2,010,156	2,690,111
		<u>10,370,061</u>	<u>-</u>	<u>-</u>	<u>10,370,061</u>		<u>3,763,361</u>	<u>300,251</u>	<u>-</u>	<u>4,063,612</u>	<u>6,306,449</u>
								<b>G1</b>			
Sewer Fund											
Land	aPY	19,477	-	-	19,477	G1	-	-	-	-	19,477
Buildings and Site Improvements	aPY	653,833	-	-	653,833	G1	503,659	16,457	-	520,116	133,717
Equipment	aPY	50,736	-	-	50,736	G1	32,340	3,858	-	36,198	14,538
Sewer system	aPY	3,935,289	-	-	3,935,289	G1	1,385,002	78,706	-	1,463,708	2,471,581
Sewer fund Subtotal		<u>4,659,336</u>	<u>-</u>	<u>-</u>	<u>4,659,336</u>		<u>1,921,001</u>	<u>99,021</u>	<u>-</u>	<u>2,020,022</u>	<u>2,639,313</u>
								<b>G1</b>			
Water Fund											
Land	aPY	82,989	-	-	82,989	G1	-	-	-	-	82,989
Buildings and Site Improvements	aPY	-	-	-	-	G1	-	-	-	-	-
Equipment	aPY	768,496	-	-	768,496	G1	310,556	61,243	-	371,799	396,697
Water system & Building	aPY	5,884,251	-	-	5,884,251	G1	1,449,472	76,715	-	1,526,187	4,358,064
Water fund Subtotal		<u>6,735,736</u>	<u>-</u>	<u>-</u>	<u>6,735,736</u>		<u>1,760,028</u>	<u>137,958</u>	<u>-</u>	<u>1,897,986</u>	<u>4,837,750</u>
								<b>G1</b>			
Assets under capital lease											
	aPY	\$ 21,765,132	\$ -	\$ -	\$ 21,765,132		aPY \$ 7,444,389	\$ 537,230	\$ -	\$ 7,981,620	\$ 13,783,512