

**SECTION III--ACCOUNTING RECORDS**

**ILLUSTRATION 13  
GOVERNMENTAL ACTIVITIES  
Capital Asset Record and Depreciation Schedules  
(Buildings)**

Item # (2)	Capital Asset Description	Service Depart Function #(1)	Date Placed in Service	G/L Acct No	Est Life Years	Cost or Acquisition Value	Accum Depreciation 6/30/01	2002 Depr Expense	Accum Depr 6/30/02	2003 Depr Expense	Accum Depr 6/30/03
BUILDINGS:											
001	Bus Garage	Support Serv	1955	162	50	50,000.00	46,000.00	1,000.00	47,000.00		
002	Middle School	Instruction	1980	162	50	300,000.00	126,000.00	6,000.00	132,000.00		
003	High School	Instruction	1985	162	50	600,000.00	192,000.00	12,000.00	204,000.00		
004	Business Office	Support Serv	1990	162	50	510,000.00	112,200.00	10,200.00	122,400.00		
005	Elementary School	Instruction	1994	162	50	400,000.00	5,600.00	800.00	6,400.00		
						<u>1,860,000.00</u>	<u>481,800.00</u>	<u>30,000.00</u>	<u>511,800.00</u>		

Note: A capital asset/depreciation record would be maintained by location by department or function for each major category of capital asset such as improvements, machinery and equipment, etc.

Note (1): Must be able to perform a sort to provide depreciation expense by function (instruction, support service, etc.)

Note (2): Item number may coincide with tag if tagging is used. Also, can be indexed to valuation support such as vouchers, etc.

Note: Salvage value need not be recorded.