

Capital asset balances and activity for the year ended September 30, 2016, are summarized as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,246,813	\$ -	\$ -	\$ 6,246,813
Construction in progress	<u>1,648,771</u>	<u>3,134,967</u>	<u>-</u>	<u>4,783,738</u>
Total assets not being depreciated	<u>7,895,584</u>	<u>3,134,967</u>	<u>-</u>	<u>11,030,551</u>
Capital assets, being depreciated:				
Buildings and improvements	59,478,955	70,295	-	59,549,250
Infrastructure	5,232,656	-	-	5,232,656
Machinery and equipment	<u>8,957,593</u>	<u>393,923</u>	<u>(158,392)</u>	<u>9,193,124</u>
Total capital assets being depreciated	<u>73,669,204</u>	<u>464,218</u>	<u>(158,392)</u>	<u>73,975,030</u>
Less accumulated depreciation:				
Buildings and improvements	(8,911,591)	(1,561,454)	-	(10,473,045)
Infrastructure	(2,826,713)	(127,966)	-	(2,954,679)
Machinery and equipment	<u>(6,212,935)</u>	<u>(587,185)</u>	<u>158,392</u>	<u>(6,641,728)</u>
Total accumulated depreciation	<u>(17,951,239)</u>	<u>(2,276,605)</u>	<u>158,392</u>	<u>(20,069,452)</u>
Total capital assets being depreciated, net	<u>55,717,965</u>	<u>(1,812,387)</u>	<u>-</u>	<u>53,905,578</u>
Governmental activities capital assets, net	<u>\$ 63,613,549</u>	<u>\$ 1,322,580</u>	<u>\$ -</u>	<u>\$ 64,936,129</u>

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:	
General government	\$ 1,327,651
Roads and bridges	360,790
Public safety	235,002
Public services	26,686
Judicial	2,936
Legal	11,538
Culture and recreation	309,836
Health and welfare	<u>2,166</u>
Total depreciation expense - governmental activities	<u>\$ 2,276,605</u>