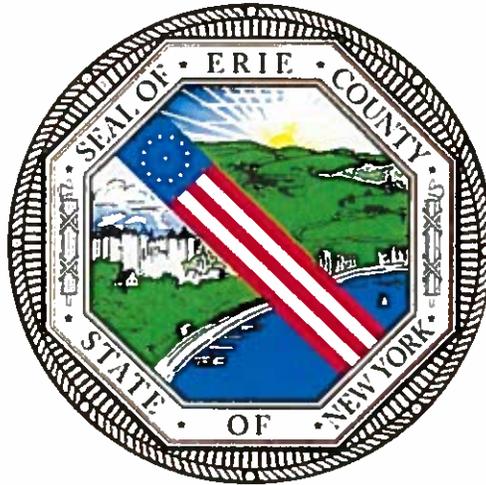


**June 2018**

**REVIEW OF FIXED ASSETS  
TOWN OF BOSTON  
January 1, 2017 through December 31, 2017**



**STEFAN I. MYCHAJLIW  
ERIE COUNTY COMPTROLLER**

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**HON. STEFAN I. MYCHAJLIW  
ERIE COUNTY COMPTROLLER'S OFFICE  
DIVISION OF AUDIT & CONTROL  
95 FRANKLIN STREET  
BUFFALO, NEW YORK 14202**



May 4, 2018

Jason A. Keding – Supervisor  
Town of Boston  
8500 Boston State Road  
Boston, New York 14025-9648

Dear Supervisor Keding:

The Erie County Comptroller's Office has completed a review of fixed assets for the Town of Boston for the period January 1, 2017 to December 31, 2017.

We conducted our review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Our objectives were to:

- Evaluate and assess the fixed asset process.
- Determine compliance with established policies and procedures over fixed assets.
- Evaluate the propriety of the fixed assets purchased and recorded.
- Assess controls over the additions to and deletions from the inventory.
- Review proper and accurate documentation to support the purchases made and additions to inventory as well as the assets removed from inventory.
- Review of lease agreements related to fixed assets.

We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

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## EXECUTIVE SUMMARY

During the course of our review, we found three significant issues which we are presenting to management for corrective action.

1. Fixed Asset listings by department are not current and do not provide a true representation of the actual fixed assets owned by the Town. The last update appears to have been made in 2003. On the listing provided to us we could not locate \$1,463,635 in fixed assets. Further we found \$2,699,276 in assets, at estimated market value, that were not on the listing despite being currently in use.
2. Annual Financial Reports were submitted to the Office of the State Comptroller for 2014, 2015 and 2016. These reports include general fixed asset totals for Land, Buildings, Improvements Other Than Buildings and Machinery and Equipment. However, documentation to support the asset totals for these years could not be located.
3. The Capital Asset and Procurement Policies are vague and lack necessary detail. The policies are outdated and have not been updated to represent changes to the current organizational environment. The Capital Asset Policy conflicts with the Procurement Policy on the value of assets to be tracked for inventory. Further, the Procurement Policy does not address requirements for asset purchases between \$5,000 and \$10,000 but requires purchases in the range of \$1,500 and \$5,000 to have written authorization, completed Purchase Request Form and Town Board notification.

## REVIEW METHODOLOGY

The goals of our review were to determine whether adequate internal controls exist over the purchase of fixed assets, maintenance of a current fixed asset inventory, the sale of scrap materials/parts/equipment, or the auction of surplus items.

To achieve these goals we assessed the internal controls in place. Control questionnaires were utilized to document discussions with staff relative to the purchase transaction cycle, the additions of fixed assets to department inventory, the deletions from department inventory due to the sale of obsolete or surplus items and the recording of these transactions. We obtained and reviewed existing policies and procedures and assessed them for adequacy. Strengths and weaknesses of the control system were identified and indicated that we could not rely on the accuracy and completeness of the record keeping over fixed assets. There was a high level of risk that a material misstatement of the inventory valuation could occur and not be detected by management.

Our assessment was driven by several significant factors such as:

- Lack of management oversight.
- Turnover of accounting/bookkeeping staff.
- Incomplete or insufficient recordkeeping.

- Absence of supporting documentation.
- Insufficient operational procedures.

In order to assist management of the Town of Boston to overcome this situation, we performed a complete physical inventory of the Town's assets by department for the year ending December 31, 2017.

A schedule was prepared which documented the current value of these assets at December 31, 2017. Each inventory item was assessed for the current value based on the condition and appropriate book value.

A separate schedule was prepared showing the assets last inventoried by the Town as compared with the changes in total value as presented to the State Comptroller in the Annual Update Documents for 2014, 2015, and 2016.

Going forward, the onus will be on the Town to work in conjunction with their auditors to develop a plan to control and value their fixed asset inventory.

## **BACKGROUND**

The Town of Boston (Town) was formed in 1817 and is located in Erie County with a population of almost 8,300 residents. The Town provides various services to its residents including general governmental support, street maintenance and improvements, snow removal, water service, and refuse collection.

The Town Board (Board) is an elected five-member legislative body that is responsible for the oversight of the Town's finances and operations. The Board consists of the Town Supervisor (Supervisor) and four Council members. Currently, there is one vacancy on the Council.

Erie County serves as a source of revenue for the Town of Boston's budget. Due to a 1977 sales tax sharing agreement entered into by Erie County, the county shared over \$1.1 million with the Town of Boston in 2017. This money is used to offset property taxes which would otherwise be paid by Town of Boston property tax payers. As such, Erie County has an interest in the fiscal health of the Town of Boston.

The Board is responsible for the overall financial management of the Town. This includes establishing internal controls that safeguard assets. Annually, the Board reviews and adopts a procurement policy that is designed to provide guidance and compliance by all Town officials and employees when making purchases.

The Board and Budget Officer are responsible for the effective management and financial planning in order to provide continuous and responsible services to residents. The Budget Officer retired in November 2016. A contractor was hired to replace the retiring Budget Officer.

However, the contractor was released in August 2017. The Board has since contracted with an outside CPA firm to perform fiscal operations in the interim of hiring a replacement.

In November 2017, Boston citizens elected new officials including the Supervisor, two council members, the Town Clerk, and Town Justice.

With the Office of the State Comptroller not performing an audit of the Town since 2011, the Board passed resolution #2018-09. This resolution requested assistance from the Erie County Comptroller's Office. It was agreed that the Comptroller's Office would perform a review of fixed assets for the period 1/1/2017 to 12/31/17. The Board ultimately is seeking improvements in the governance of internal controls for the safeguarding of Town assets. A review provides an independent assessment of the Town of Boston's fixed assets.

## FINDINGS

### I. Missing Assets

The Capital Asset Policy describes Fixed Asset Summaries (Summaries) as being the responsibility of department heads to update the assets as a result of various additions and dispositions. The Summaries for all departments were obtained from the Supervisor's Office prior to the start of our review. These Summaries were undated and lacked department head signatures attesting to the validity of the inventory items listed.

- The total value of assets listed on the Summaries was \$5,501,268. We located inventory assets on these summaries totaling \$4,037,633 leaving \$1,463,635 unaccounted for as either sold, scrapped, stolen or otherwise misappropriated. Of the \$1,463,635 in assets not located, \$1,142,117 were attributable to the Highway Department.
- Our inventory found \$2,699,226 in assets that were not listed on the departmental asset summaries.

The discrepancies with both the missing assets and the unrecorded assets were the result of non-compliance with existing policies and procedures coupled with a lack of management oversight.

Accordingly, **WE RECOMMEND** that Town management take the steps to ensure that all department heads are aware of and are compliant with the proper procedure for adding to and deleting from the departmental Summaries. In addition, management should periodically monitor departmental compliance.

## II. Unsupported Annual Financial Reports

Article 3, Section 3 of the New York State General Municipal Law requires every municipal corporation to provide a report of its financial condition to the Office of the State Comptroller.

Section K of the Annual Financial Report (Report) requires a breakdown of fixed assets by asset group for Land, Buildings, Improvements Other Than Buildings and Machinery & Equipment. As noted in the Appendix, we obtained and reviewed Section K of the Report for 2014, 2015 and 2016. Each of the years showed total assets in excess of \$10,000,000. However, the Town was unable to provide supporting documentation to substantiate the amounts reported to the Office of the State Comptroller for any of the three years.

It should be noted that the office structure for the Town's bookkeeper/accountant has been in a state of flux. Accordingly, the preparation of the Report was the responsibility of individuals no longer working for the Town. Compounding the problem is that the Report was available without any of the underlying support documentation. Thus, we could not confirm the accuracy of the Section K data submitted to the State Comptroller.

**WE RECOMMEND** that Town management immediately implements a process to ensure that all documentation used to prepare the Report is retained physically and backed up electronically. This would be applicable whether the Report is completed by employees of the Town or by an outsourced vendor.

## III. Policies and Procedures

A review of the Capital Asset and Procurement Policies was completed where we focused on the relevance and effectiveness of safeguarding assets. Our testing revealed inadequate controls as well as non-compliance surrounding the procurement, addition and deletion of the fixed assets inventory.

The Town has both a Capital Asset Policy and a Procurement Policy to provide guidance over purchases.

### A. Capital Asset Policy (Policy)

This Policy describes how to update and maintain the Summaries by department including establishing a starting value, adding assets to inventory and disposing assets from inventory.

We found that the starting inventory did not contain all the required information noted on the Summaries. Further, the Purchase Request Forms (PRF) were not always utilized as required, which prevented assets from being added to inventory. Lastly, the asset disposal forms were also not utilized so that obsolete or disposed items could be removed from inventory.

To ensure a more complete and accurate inventory, **WE RECOMMEND** that management of the Town consider updating the Policy to include:

- Requiring a periodic update to the inventory.
- Updating the Summaries to include the signature of the department head and the date last inventoried.

## **B. Procurement Policy**

The Procurement Policy states per Guideline 3, "All estimated purchases of (a) less than \$20,000 but greater than \$10,000 require a written request for a proposal (RFP) and written/fax quotes from 3 vendors; or (b) less than \$5,000 require an oral request for the goods and oral/fax quotes from 3 vendors if possible; or (c) less than \$1,500 are left to the discretion of the Purchaser."

This procedure does not address purchases between \$5,000 and \$10,000. Additionally, it requires purchases less than \$5,000 to have an oral request and oral/fax quotes but fails to address how the oral quotes are documented for the Supervisor to review with the Board.

The Policy states per Guideline 7, "purchases in the range of \$1,500 and \$5,000 require written authorization, Purchase Request Form, signed by the Supervisor and the Supervisor will discuss with the Town Board prior to approval. Purchases over \$5,000 require approval at the Town Board meeting."

**WE RECOMMEND** that the Procurement Policy be updated to address those purchases between \$5,000 and \$10,000.

**WE FURTHER RECOMMEND** the Purchase Request Form be updated to provide Supervisor approval attesting purchases between \$1,500 and \$5,000 were discussed with the Town Board prior to the Supervisor's approval.

## IV. Asset Forms

### A. Purchase Request Form Record Book

Our review of the PRF Record Book disclosed the inconsistent recording of these PRFs, not only in 2017 but as far back as 2005. This is contrary to the purchasing directives which are part of the Policy. As such, it is difficult to ensure that all purchases of inventory assets are recorded properly.

**WE RECOMMEND** that Town management take the steps necessary to ensure that all policies and procedures relative to fixed asset procedures are followed to provide reasonable assurance that all such purchases are accurately recorded.

### B. Disposal Form

The Policy states "When an asset is no longer useful, a "Disposal Form" (Form) must be completed by the department head. Our review noted at least two assets sold at auction in 2017. No Form was located for the sale of neither a 1998 Plow Truck for \$2,650 nor a 2003 Cargo Trailer for \$3,050. Additionally, the Disposal Form does not have a designated line to note the date the Form is completed and a line for the bookkeeper to sign, verifying the date payment was received and a copy of the deposit ticket attached. The Form is not prenumbered nor is it required to be recorded in a Record Book similar to the Purchase Request Form.

In order to ensure that all disposed assets are properly recorded, **WE RECOMMEND** that the Town takes the necessary steps to reiterate to department heads the purpose of this Form and takes the additional steps to monitor compliance.

## AUDITOR COMMENT

Regarding the use of a PRF, the wording in the Policy and on the actual PRF is conflicting which makes the actual intent of Town management subject to interpretation. The Policy states "When any department finds it necessary to make a purchase, for whatever reason, if the item or items are \$100 or more, a PRF must be obtained from the Supervisor's office..." This conflicts with wording on the PRF which states that the form tracks assets with a value of \$300 or more.

In order to eliminate confusion with respect to the use of \$100 versus \$300, **WE RECOMMEND** that Town management clarify the dollar value for recording purchases as an asset by ensuring the Policy and the PRF reference the same amount.

We wish to thank the Supervisor, members of his staff and the other employees of the Town of Boston who provided us assistance during the course of our review.

### **RESULTS OF THE EXIT CONFERENCE**

An exit conference was held on June 6, 2018 where the contents of the report were discussed with the Town Supervisor. He was in general agreement with our findings and recommendations.

We request that the Supervisor provide a written response to our report by June 21, 2018 addressing the findings and recommendations by detailing the Town's course of corrective action.

### **ERIE COUNTY COMPTROLLER'S OFFICE**

cc: Town Board, Town of Boston

## APPENDIX

Comparison Summary	Fixed Asset Summary	2014 AUD	2015 AUD	2016 AUD	Auditor Valuation of Physical Count
Land	\$ 276,550	\$ 299,853	\$ 299,853	\$ 299,853	\$ 2,254,777 <sup>1</sup>
Buildings	\$ 2,016,626	\$ 4,474,461	\$ 4,574,209	\$ 4,574,209	\$ 2,030,467
Improvements Other than Buildings	\$ 1,196,873	\$ 1,833,752	\$ 1,833,752	\$ 1,833,752	\$ 1,196,873
Machinery and Equipment	\$ 2,011,219	\$ 3,766,725	\$ 3,806,303	\$ 3,960,953	\$ 569,291 <sup>2</sup>
Total	\$ 5,501,268	\$ 10,374,791	\$ 10,514,117	\$ 10,668,767	\$ 6,051,408

### Footnotes:

- 1) Identified additional properties not on Fixed Asset Summary.
- 2) Difference between Fixed Asset Summary and the Auditor's Physical Count was the result of deleting the value of the assets not located and deducting depreciation for the remaining assets which included both old and new equipment.

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation
Buildings	Buildings	Addition	1/1/1993		Addition					\$ 136,128.00
	Buildings	Additions	1/1/1993		Additions					\$ 311,391.70
	Buildings	Additions	12/31/1996							\$ 279,451.01
	Buildings	Clubhouse/NB Athletic	1/1/1982		Clubhouse/NB Athletic					\$ 5,000.00
	Buildings	Emergency Squad Bldg	1/1/1979		Emergency Squad Bldg					\$ 95,025.00
	Buildings	Highway Garage	1/1/1989		Highway Garage					\$ 596,601.22
	Buildings	Lions Club Shelter	1/1/1980		Lions Club Shelter					\$ 26,966.39
	Buildings	Picnic Shelter Boston Cross			Picnic Shelter Boston Cross					\$ 10,000.00
	Buildings	State Police Bldg: Town Hall 8500 Boston St	1/1/1984		State Police Bldg: Town Hall 8500 Boston St					\$ 251,095.77
	Buildings	Town Park Shelter Water Tower #1, Dist #1	1/1/1973		Town Park Shelter Water Tower #1, Dist #1					\$ 243,945.87
Buildings	Water Tower #2, Dist #1	1/1/1975		Water Tower #2, Dist #1					\$ 1,021.00	
Buildings	Water Tower #1, Dist #1			Water Tower #1, Dist #1					\$ 30,000.00	
Buildings	CCTV / Security System at main building	7/28/2016	2016					cost of system 18350 six years life	\$ 13,762.50	
Buildings	VR2375 Video Door Station			2016 Alpha Communications				1.5 years since installation of system	\$ 78.85	
<b>Buildings Total</b>										<b>\$ 2,030,467.31</b>
<b>Improvements Other than Buildings</b>										<b>\$ 29,112.00</b>
Infrastructure*		Additional Water 1	6/1/1905							\$ 8,825.00
		Additional Water 2								\$ 533,000.00
		Water Dist. 1-Lines	5/19/1905							\$ 546,936.00
Infrastructure*		Water Dist. 2-Lines								\$ 546,936.00
		Infrastructure* Total								\$ 1,196,873.00
		* Auditors accepted Town's valuation as asset could not be visually verified due to their nature								
<b>Improvements Other than Buildings Total</b>										<b>\$ 1,196,873.00</b>
<b>Land</b>										<b>\$ 12,985.00</b>
Land		N. Boston Athletic 7.31 Acres			N. Boston Athletic 7.31 Acres				Verified by GIS	\$ 12,985.00
		S. Boston Park 4.2 Acres			S. Boston Park 4.2 Acres				Verified by GIS	\$ 12,092.44
		Water #1 Tower .08 Acre			Water #1 Tower .08 Acre				Verified by GIS	\$ 1,000.00
		Water #1 Tower .26 Acre			Water #1 Tower .26 Acre				Verified by GIS	\$ 3,500.00
		Town of Boston	8/29/1990	2018	258-10-1-2 21	Boston Cross			auditor used assessor value	\$ 57,400.00
		Town of Boston	10/2/2002	2018	212-00-2-1 2	7039 Cole Rd.			auditor used assessor value	\$ 23,000.00
		Town of Boston	5/9/2002	2018	212-03-2-16 21	crestwood Circle			auditor used assessor value	\$ 500.00
		Town of Boston	9/28/1964	2018	210-67-1-3 111	Appletree Rd			auditor used assessor value	\$ 2,000.00
		Town of Boston	4/10/2002	2018	258-00-1-25	Brown Hill Rd			auditor used assessor value	\$ 65,000.00
		Town of Boston		2018	227-00-3-53	Cole Rd.			auditor used assessor value	\$ 45,000.00
Land		Town of Boston	3/4/1985	2018	211-09-1-16.1	Crestside Ct.			auditor used assessor value	\$ 53,600.00
		Town of Boston	5/30/1995	2018	212-03-2-16 22	crestwood Circle			auditor used assessor value	\$ 20,000.00

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation	
Land	Land	Town of Boston	10/7/1999	2018	241.02.1.29	Hillcroft Drive	Active		auditor used assessor value	\$ 35,300.00	
	Land	Town of Boston	9/10/1998	2018	226.00.1.47.2	5007 Keller Rd.	Active		auditor used assessor value	\$ 16,000.00	
	Land	Town of Boston	4/30/1982	2018	211.10.1.32.1	5678 Meadow Drive	Active		auditor used assessor value	\$ 100,000.00	
	Land	Town of Boston	12/21/1995	2018	226.02.6-2.2	State Rd	Active		auditor used assessor value	\$ 35,200.00	
	Land	Town of Boston	7/13/1964	2018	242.17.1-18	State Rd	Active		auditor used assessor value	\$ 5,000.00	
	Land	Town of Boston	5/4/1992	2018	258.14.1-10	State Rd	Active		auditor used assessor value	\$ 46,100.00	
	Land	Town of Boston	4/17/1967	2018	241.00.2.5.211	8500 State Rd	Active		auditor used assessor value	\$ 1,222,600.00	
	Land	Town of Boston	4/9/2001	2018	227.00.5.57.1	8500 State Rd	Active		auditor used assessor value	\$ 497,300.00	
	Land	Town of Boston	12/13/2005	2018	226.02.3-38	Willow Drive	Active		auditor used assessor value	\$ 200.00	
	<b>Land Total</b>										<b>\$ 2,254,777.44</b>
	Machinery and Equipment	Assessor	Backup battery			APC					\$ 30.00
		Assessor	Book shelf								\$ 40.00
		Assessor	Cabinet			Stator			12165		\$ 30.00
		Assessor	Cabinet			Stator			12193		\$ 30.00
		Assessor	Cabinet						12329		\$ 30.00
Assessor		Camera			Olympus			USMA5552		\$ 40.00	
Assessor		Camera						0		\$ 300.00	
Assessor		Chair			Sony			1170674		\$ 260.00	
Assessor		Computer monitor			HP			3C08392W		\$ 60.00	
Assessor		Computer monitor			LG			W2046TW		\$ 60.00	
Assessor		Computer tower			HP			ZUAD380GL		\$ 80.00	
Assessor		Computer tower			HP			5		\$ 80.00	
Assessor		Desk chair								\$ 130.00	
Assessor		Desk/Hutch								\$ 400.00	
Assessor		Filing Cabinet								\$ 90.00	
Assessor	Laptop			Dell			00043-492		\$ 150.00		
Assessor	Large filing Cabinet						721.236		\$ 100.00		
Assessor	Machine								\$ 40.00		
Assessor	Map Cabinet								\$ 275.00		
Assessor	Printer			HP			Deskjet 845C		\$ 100.00		
Assessor	Printer			HP			Laser Jet 600 M601		\$ 400.00		
Assessor	Secretary desk								\$ 40.00		
Assessor	Stamp			Acropoint			ES700		\$ 100.00		
Assessor	Telephone						AVAYA		\$ 220.00		
<b>Assessor Total</b>										<b>\$ 3,085.00</b>	
Bookkeepers	Office	Black Chair								\$ 62.99	
Bookkeepers	Office	Black Leather side chair								\$ 62.99	
Bookkeepers	Office	Check Signer			Paymaster					\$ 70.00	
Bookkeepers	Office	Computer monitor (2)			Samsung				\$45 each	\$ 90.00	
Bookkeepers	Office	Computer tower			Dell			XPS		\$ 80.00	

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation	
Machinery and Equipment	Bookkeepers Office	Desk chair								\$ 62.99	
	Bookkeepers Office	Desk unit with side bookcase		2012		PR# 337				\$ 250.00	
	Bookkeepers Office	Desk with side cabinet						12154		\$ 200.00	
	Bookkeepers Office	File Cabinet			Cole	4 drawer			12326	\$ 40.00	
	Bookkeepers Office	File Cabinet			Sears	4 drawer			12167	\$ 175.00	
	Bookkeepers Office	File Cabinet			Steelmaster	3 drawer			12149	\$ 45.00	
	Bookkeepers Office	File Cabinet			York	4 drawer			12166	\$ 225.00	
	Bookkeepers Office	File Cabinet - Black			Unknown				12197	\$ 40.00	
	Bookkeepers Office	File Cabinet - Black				2 Drawer			12145	\$ 59.00	
	Bookkeepers Office	Laptop			Dell	Latitude	ES550			\$ 239.50	
	Bookkeepers Office	Large Security Monitor			Insignia				assumption of 24" width	\$ 162.99	
	Bookkeepers Office	Laserjet Printer			HP	Laserjet 1320			refurbished cost	\$ 49.99	
	Bookkeepers Office	Safe								\$ 200.00	
	Bookkeepers Office	Small Security Monitor			Alpha Communications				Part of VK237 Series 2-Wire Color Video Intercom System (Whole system valued at \$241.00)	\$ 214.99	
	<b>Bookkeepers Office Total</b>										
											\$ 2,340.44
		Code Enforcement	Backup battery			APC	BE350R	3130636X58429			\$ 15.00
	Code Enforcement	Computer monitor			Samsung		Q23SHCLR901507R			\$ 20.00	
	Code Enforcement	Computer tower			Dell	Optiplex 9020	1.5751E+10			\$ 50.00	
	Code Enforcement	Computer tower			Dell	Windows XP	V9RH2-C4JRE-QVFTB-B19HX-314FW			\$ 50.00	
	Code Enforcement	Computer tower			HP	Compaq dt 2300	NANK1110VK			\$ 50.00	
	Code Enforcement	Desk								\$ 120.00	
	Code Enforcement	Desk chair								\$ 195.00	
	Code Enforcement	Filing Cabinet								\$ 40.00	
	Code Enforcement	Filing Cabinet								\$ 12195	
	Code Enforcement	Filing Cabinet								\$ 40.00	
	Code Enforcement	Printer			HP	Laserjet P1102W	VND3V726Z			\$ 40.00	
	Code Enforcement	Tape recorder			Phillips		VND3V726Z4228710			\$ 35.00	

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation
Machinery and Equipment	Code Enforcement	Telephone			Avaya		9508 9508D01A-1009			\$ 130.00
<b>Code Enforcement Total</b>										
	Court Room	Chair								\$ 100.00
	Court Room	Chairs (audience)								\$ 25.00
	Court Room	Court room fencing								\$ 150.00
	Court Room	Courtroom bench								\$ 500.00
	Court Room	Crowd control barriers								\$ 25.00
	Court Room	Deck								\$ 80.00
	Court Room	Deck chair								\$ 910.00
	Court Room	Digital recording deck			FTR	115V	RDO060938 1966			\$ 20.00
	Court Room	Feedback controller			Polyfusion		755			\$ 40.00
	Court Room	Folding chairs with cart								\$ 100.00
	Court Room	Metal detector			Garrett	PD6500	50080017			\$ 2,000.00
	Court Room	Microphone mixer			Blamp					\$ 40.00
	Court Room	Microphone system								\$ 60.00
	Court Room	Mixer/amplifier			Precedence	CMAA30	30534			\$ 10.00
	Court Room	Voice processor			Discipline		3750 DEP000035 2			\$ 150.00
	<b>Court Room Total</b>									
										\$ 4,230.00
	Dog Control	Dog Warden Vest		2015		PRM386				\$ 562.00
	<b>Dog Control Total</b>									
										\$ 562.00
	Highways	1 HP Bench Grinder			Dayton	12853M	604479m/90 8	12636		\$ 50.00
	Highways	1 Pair of Jack Stands			Snap On				No Tag found on asset	\$ 30.00
	Highways	1 Pair of Jack Stands			Advanced Tool Design			12733		\$ 100.00
	Highways	22 Ton								\$ 300.00
	Highways	1 Set of 4 Burning Torches			could not locate		no tags	12373	cannot find tagged asset 3 various sized torches 1 on current torch machine	\$ 125.00
	Highways	1" Air Impact Gun						12650	No Tag on asset	\$ 30.00
	Highways	1/2" Electric Drill						12648		\$ 50.00
	Highways	1/2" Electric Impact Gun						12649		\$ 15.00
	Highways	1/2" Torque Wrench					4030946159	12611		\$ 50.00
	Highways	1/2" Variable Speed Electric Drill						12651		\$ 250.00
	Highways	13 HP Generator				1659141 - 10002585		12613		\$ 200.00
	Highways	14" Chop Saw			MK Morse	CSM14MB	50236-1229 18023	12620	No Tag found on asset	\$ 450.00
	Highways	17 1/2 Ton Hydraulic Shop Press			Owatanna Tool Co					\$ 100.00
	Highways	2 1/4 Ton Floor Jack						12646		\$ 500.00
	Highways	2 Ton Electric Hoist						12635		\$ 12630
	Highways	2" Homelite Trash Pump					1211P2-18 h/2780190			\$ 1,500.00
	Highways	3 10" Plows		1992/1993					waiting to be scrapped	\$ 1,500.00

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation
Machinery and	Highways	3 Drawer Cabinet			Chromate				Mary Anne's Office	\$ 40.00
	Highways	3/4" Socket Set								\$ 15.00
	Highways	3/8" Air Ratchet				00F08997				\$ 20.00
	Highways	4 Ton Floor Jack							Amount not legible	\$ 70.00
	Highways	6' Ladder			Werner					\$ 25.00
	Highways	8' Step Ladder			Werner	6708			Product Tag damaged	\$ 35.00
	Highways	9" Electric Grinder								\$ 75.00
	Highways	Aerquip Hose Coupler - 06751			Aerquip					\$ 100.00
	Highways	Air Compressor 5.5 HP Gas	3/3/1995		Air Compressor					\$ 75.00
	Highways	Alloy Welding Truck Hoist - 2 Ton Shop Crane	9/22/1993		Alloy Welding					\$ 1,000.00
	Highways	Auger		1967					waiting to be scrapped	\$ 65.00
	Highways	Benq Monitor			Benq	Senseye 612460	no tags		Mary Anne's Office	\$ 40.00
	Highways	boss v plow			boss	SH2 2	106080		No Tag found on asset	\$ 3,000.00
	Highways	Brut Sandblaster				300 H				\$ 200.00
	Highways	Chain Saw			Husqvarna		137 2.0054E+10			\$ 90.00
	Highways	Chain Saw			Husqvarna		455 44VXs.0565			\$ 150.00
	Highways	Champion 720A VHP grader		1995	Champion	720A VHP	AD35422x			\$ 19,687.50
	Highways	Charger			Schumaker	SE8050	H0108			\$ 100.00
	Highways	Chevrolet SLV 250 PU Truck		2015	Chevrolet	SLV 250 PU Truck	1GC2KVEG1 F2144084		1 Motorola CDM750 radio	\$ 27,168.00
	Highways	Compound Miter Saw			Rigid	MS129LZ	403302845		No Tag found on asset	\$ 400.00
	Highways	David White Transit Stand			David White				with transit	\$ 20.00
	Highways	Dayton 32919b	11/4/1994		Dayton	32919b				\$ 200.00
	Highways	Dayton Shop Compressor			Dayton	32966A				\$ 350.00
	Highways	Dell Desktop			Dell	Optiplex 3040	3s1bkh2		Mary Anne's Office	\$ 50.00
	Highways	Desk							Robert Telaar's Office	\$ 25.00
	Highways	DeWalt cordless Circular Saw			DeWalt		902689			\$ 35.00
	Highways	DeWalt 1/2" Drill			DeWalt					\$ 45.00
	Highways	DeWalt 3/8 Drill			DeWalt	3/8 Drill	338607			\$ 30.00
	Highways	DeWalt Chop Saw			DeWalt	DW 871	4907874			\$ 75.00
	Highways	DeWalt Sawzall			DeWalt					\$ 40.00
	Highways	Dodge 4500 Dump Truck w/extras		2009	Dodge	4500 Dump Truck w/extras	3D6WD6613 9G524393		1 Motorola CDM750 radio	\$ 18,962.50
	Highways	EZAO Power Pruner					ppf-2100 501086			\$ 100.00
	Highways	Ferguson Roller		1988	Ferguson	Roller	10000 D 4 6138951			\$ 6,000.00
	Highways	Ferguson Roller			Ferguson	Roller #3400	46A-3400			\$ 1,868.34
	Highways	Fiber Glass Transit Stick								\$ 40.00
	Highways	Finn 190 Hydro Seeder		2010	Finn	190 Hydro Seeder	1F9H51624 AF135365			\$ 33,000.00
	Highways	Floor Strip Machine							No Tag on asset	\$ 40.00

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation
Machinery and Equipment	Highways	Ford 550 Dump Truck w/extras		2009	Ford	550 Dump Truck w/extras	1FOAF57R09 EA35637		1 Pick Up front plow, 1 Pick Up side wing, 1 Motorola GM 300 radio	\$ 17,900.00
	Highways	Ford 550 Dump Truck w/extras			Ford	550 Dump Truck w/extras	1FOAF57R2 9EA35638		1 Pick Up front plow, 1 Pick Up side wing, 1 Motorola Radius M1225 radio	\$ 17,900.00
	Highways	Ford 550 Pick up	10/23/2003	2003	Ford	550 Pick up	1FDAF57P7 3ED42342		1 Pick Up front plow 1 Pick Up side wing 1 Motorola Radius M1225 radio	\$ 8,986.59
	Highways	Ford 550 Pick up			Ford	550 Pick up	1FDAF57P9 3ED42343		1 Pick Up front plow 1 Pick Up side wing 1 Radio	\$ 8,986.59
	Highways	Front End Bucket Attachment				N 923				\$ 300.00
	Highways	Front Plow for Pick up			Everest Equipment Co	SDHitch	JD1174		No Tag found on asset	\$
	Highways	Front Plow for Pick up			Everest Equipment Co	SDHitch	JD1175			\$
	Highways	Gradall XL3100/4x4 Excavator	5/8/2003	2001	Gradall	XL3100/4x4 Excavator	SMO311312	12730	1 - Motorola Radio	\$ 10,933.33
	Highways	High Impact Socket Set (Metric and Standard)			Ingersoll Rand					\$ 75.00
	Highways	HIK Vision Security Monitoring System			HIK Vision		533910483		Robert Telaak's Office	\$ 125.00
	Highways	Holland 4WD Tractor		2005	Holland	4WD Tractor	HUS012903		Robert Telaak's Office	\$ 7,319.51
	Highways	HP Compaq Desktop			HP Compaq		MXM82803 17			\$ 40.00
	Highways	HP Laser Jet 1200			HP	Laser Jet 1200	no tags		Mary Anne's Office	\$ 200.00
	Highways	HP Laser Jet Pro 400			HP	Laser Jet Pro 400	cmcddh54f		Mary Anne's Office	\$ 220.00
	Highways	Color MFP								\$
	Highways	International 2574 4x2	1/21/1999	1999	International	2574 4x2	1H1GCAH8B XH210997		1 front plow - one way, 1 side wing, 1 Motorola GM 300 radio	\$ 19,064.75
	Highways	International Dump Truck		1998	International	Dump Truck	1hghlhw h516628		1 front plow - one way, 1 side wing, 1 Motorola SMT50 radio	\$ 25,000.00
	Highways	International Paystar 5000 4x4		1996	International	Paystar 5000 4x4	Zhteeer7ic 045237		1 front plow - one way, 1 side wing, 1 Motorola Radius radio	\$ 16,037.50
	Highways	John Deere 310J Loader Backhoe		2011	John Deere	310J Loader Backhoe	1I0310X1B 0200935		average per equipment trader.com	\$ 29,202.23
	Highways	John Deere 444J Loader		2006	John Deere	444J Loader	DW444JZ60 4843	12368	average per equipment trader.com	\$ 44,905.07
	Highways	Kenwood base Station TK7015	2/17/1986		Kenwood	base Station TK7015				\$ 300.00
	Highways	Kenwood TK7015	2/7/1986		Kenwood	TK7015	7010104		in upstairs storage area	\$ 150.00
	Highways	Kenwood TK7015			Kenwood	TK7015	7010106		in upstairs storage area	\$ 150.00
	Highways	Leaf Box		2015	Built by Shop Foreman		7090176		in upstairs storage area	\$ 150.00
	Highways	Lincoln Welder			lincoln	WFG 8000	9742 A1199756		one is rusted and junk, the other is 2 years old	\$ 500.00
	Highways								No Tag found on asset	\$ 1,600.00

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Machinery and Equipment	Highways	Little Wonder LeafBlower			Little Wonder	9101-0001	1070600314		No Tag found on asset	\$ 40.00
	Highways	Loader Forks						12624		\$ 150.00
	Highways	Mac Tool Box			MAC Tools			12640	Top Tool box	\$ 100.00
	Highways	Meridian Transit			Meridian Transit			16-20		\$ 25.00
	Highways	Mill Paver 10' ms 708A	5/23/1996				020073	12009	No Tag on asset	\$ 1,200.00
	Highways	Miller Welder			Miller			2501LA282401		\$ 800.00
	Highways	Milwaukee Saws (Var)			Milwaukee					\$ 75.00
	Highways	Mobark Brush Chipper		2007	Mobark		45852191 17W051346			\$ 9,000.00
	Highways	Motorola GM300			Motorola	MA3GMC20DZAA	1591us4015	12414	Mary Anne's Office	\$ 125.00
	Highways	Motorola GM300			Motorola	MA3GMC20DZAA	1591us4015	12424		\$ 125.00
	Highways	Motorola Portable Radio	9/29/1991		Motorola	Mobile Radio	11216-VHF			\$ 100.00
	Highways	Motorola Portable Radio			Motorola	AAH03QEF8AA7AW		1338MN240	No Tag found on asset	\$ 100.00
	Highways	Motorola Portable Radio			Motorola	AAH03QEF8AA7AW		3		\$ 100.00
	Highways	Motorola Portable Radio			Motorola	AAH03QEF8AA7AW		1338MN283	No Tag found on asset	\$ 100.00
	Highways	Motorola Portable Radio			Motorola	P93VPC2DDAA		9		\$ 100.00
	Highways	Motorola Portable Radio			Motorola	P93VPC2DDAA		174FSQ375	No Tag found on asset	\$ 100.00
	Highways	Motorola Portable Radio			Motorola	P93VPC2DDAA		0	No Tag found on asset	\$ 100.00
	Highways	Nikon Transit Stand			Nikon	NI30QE-4044				\$ 350.00
	Highways	ODB LCT650 Leaf Vacuum		2005	ODB	LCT650 Leaf Vacuum		12629		\$ 75.00
	Highways	Vacuum						33405621		\$ 4,000.00
	Highways	ODB LCT650 Leaf Vacuum		2006	ODB	LCT650 Leaf Vacuum		9064659		\$ 4,000.00
	Highways	Oshkosh MPT 2023	2/6/2003		Oshkosh	MPT 2023				\$ 21,150.00
	Highways	Oshkosh MPT 2026		2004	Oshkosh	MPT 2026		101BRAF37	1 front plow - one way, 1 side wing.	\$ 21,150.00
	Highways	Oshkosh MPT 2026		2004	Oshkosh	MPT 2026		25074086	1 Motorola SMSD radio	\$ 30,100.00
	Highways	Oshkosh MPT 2026		2004	Oshkosh	MPT 2026		101BRAF34	1 front plow - one way, 1 side wing.	\$ 30,100.00
	Highways	Oshkosh P-2527-1	10/27/1987	1987	Oshkosh	P-2527-1		45080205	1 Motorola CDM750 radio	\$ 13,250.00
	Highways	Oshkosh Truck w Sno Go	4/6/1977	1976	Oshkosh	Truck w Sno Go		10172CB8C3 H1031799	1 front plow - one way, 1 side wing. 1 Motorola Radius radio	\$ 13,250.00
	Highways	Parasonic Fuel Tank Reporter			Parasonic	KX-D49100		15387	1 SNO GO BLOWER, 1 Kenwood TK7015	\$ 12,853.57
	Highways	Portable Air Tank						bbqk00933	Mary Anne's Office	\$ 50.00
	Highways	Porter Cable			Porter Cable			4		\$ 15.00
	Highways	Power Reel	3/17/1995			Power Reel		162959	No Tag found on asset	\$ 30.00
	Highways	SAECO S Drawer	8/29/1990		Saico			E1830-17	could not see tag	\$ 75.00
	Highways	Slide Plow						18		\$ 75.00
	Highways	Slide Wing for Pick Up			Everest Equipment Co	W132P15		529102	No Tag found on asset	\$ 75.00
	Highways	Slide Hammer			Owatanna Tool Co			180560	Mary Anne's Office waiting to be scrapped No tag found on asset attached to 2009 Ford 550 No Tag found on asset	\$ 300.00
	Highways									\$ 300.00
	Highways									\$ 30.00

Assets verified by Auditors

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation
Machinery and Equipment	Highways	Snap On Parts Washer			Snap On	PBC 33		12642		\$ 150.00
	Highways	Snap On Tool Box			Snap On			12641	Bottom Tool Box	\$ 200.00
	Highways	Sony Digital Camera			Sony	Digital Camera	326454	12671		\$ 100.00
	Highways	Steel Cutting Concrete Saw			Radio Bruie	RS725	AA4310520	12710		\$ 150.00
	Highways	Stihl 025 Chain Saw			Stihl	025-311Y		12433		\$ 100.00
	Highways	Stihl 026 Chain Saw			Stihl	026-311Y		12656		\$ 120.00
	Highways	Stihl Chop Saw			Stihl	Chop Saw	15460	12675		\$ 200.00
	Highways	Stihl Concrete cutter			Stihl	15 700	4224967340		No Tag found on asset	\$ 200.00
	Highways	Stone Stomper			Stone Stomper	XH730	142001659	12744		\$ 800.00
	Highways	Tamper			Stone	Silver Fox		12742		\$ 450.00
	Highways	Tamper			Stone	Silver Fox sfp 4000		12751	duplicate with 12751	\$ 450.00
	Highways	Telescopic Tree Trimmer			Husqvarna	327PT55	123000067	12747		\$ 150.00
	Highways	Trailer King Trailer 20'	7/28/1993	1993	Trailer King	Trailer TK40LP	11K602424P			
	Highways	Valley Fab Chassis	4/19/2002		Valley Fab	Chassis	m074344		15 NOW DUMPS/TER OUT BACK	\$ 3,750.00
	Highways	Valley Fab Wing Arm	11/7/2002		Valley Fab	Wing Arm			No Tag found on asset	\$ 350.00
	Highways	Vibromax Roller 10 Ton 752C		2000	Vibromax Roller 10 Ton	752C	JKC789002	12633	square part	\$ 7,033.33
	Highways	Viewsonic Monitor			Viewsonic		5921125018		Robert Telbak's Office	\$ 15.00
	Highways	Water Tank			Snyder Industries		75			\$ 200.00
	Highways	Weber Gas Grill			Weber Grills			12652	No Tag on asset	\$ 100.00
	Highways	Western V. Plow			Western	MVP 3	1703092073		No Tag found on asset	\$ 3,900.00
	Highways	WhiteGMC ACL Dump Truck 6x4	6/30/1989	1989	WhiteGMC	ACL Dump Truck 6x4	4V2SCB1FOK		1 front plow one way, 1 side wing, 1 Motorola CDM750 radio	\$ 50.00
	Highways	2 inch Trash Pump	3/14/1990		HomeLite	121TP-1B	1211P2-18	12360		
	Highways	Frink Wing					h12780190		assigned to truck# 6	
	Highways	Frink Wing					NAHO-1842		assigned to truck# 1	
	Highways	Frink Wing	3/7/1979				R 4 12		assigned to truck #1	
	Highways	Frink Wing	3/7/1979						assigned to truck #2	
	Highways	Snow plow-one way	11/28/1990			MCS60A	#65PF		assigned to truck #1	
	Highways	Plow One Way					430SK		assigned to truck# 7	
	Highways	Plow One Way					364LK		assigned to truck# 4	
	Highways	Plow One Way					65D-509MF		assigned to truck# 5	
	Highways	Plow One Way					630SK		assigned to truck# 5	
	Highways	Plow One Way	3/7/1979				445MAD		assigned to truck #2	
	Highways	Plow One Way	1/23/1978				609R128RA		assigned to truck# 6	
	Highways	Plow One Way					39		assigned to truck# 6	
	Highways	Plow-Wing	3/7/1979				609K312M		assigned to truck# 5	
	Highways	Plow-Wing	1/14/1981				M		assigned to truck# 5	
	Highways	Plow-Wing					271122		assigned to truck# 4	
	Highways	Plow-Wing					WS71880		assigned to truck# 4	
	Highways Total									\$ 444,093.81
Justice		Bookshelf								\$ 120.00
		Desk chair								\$ 130.00

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation
Machinery and	Justice	Filing Cabinet						12126		\$ 50.00
	Justice	Filing Cabinet						12143		\$ 50.00
	Justice	Filing Cabinet						12148		\$ 50.00
	Justice	Filing Cabinet						12171		\$ 50.00
	Justice	Filing Cabinet						12277		\$ 50.00
	Justice	Filing Cabinet						12298		\$ 50.00
	Justice	Secretary desk								\$ 150.00
	Justice	Secretary desk with hutch								\$ 50.00
	Justice	Telephone				Avaya		9508		\$ 220.00
	Justice	Typewriter				IBM				\$ 25.00
	Justice Total								\$ 1,295.00	
Mail Room	Mail Room	Cabinet						12206		\$ 50.00
	Mail Room	Cabinet						12209		\$ 50.00
	Mail Room	Cabinet								\$ 50.00
	Mail Room	Cabinet/desk								\$ 50.00
	Mail Room	Coffee machine				Bunn				\$ 125.00
	Mail Room	Coffee machine				Keurig				\$ 25.00
	Mail Room	Desk chair								\$ 45.00
	Mail Room	Folding chair								\$ 2.00
	Mail Room	Mail slot Cabinet								\$ 30.00
	Mail Room	Microfilm reader				Minolta				\$ 30.00
	Mail Room	Paper shredder				Fellowes	320 1170,913 04			\$ 175.00
	Mail Room	Paper shredder				Swingline	300k			\$ 150.00
	Mail Room	Paper shredder				Swingline	300k			\$ 200.00
	Mail Room	Postage machine				Neopost	IS-460			\$ 75.00
	Mail Room	Printer/fax machine				Kyocera	Taskalfa 250i			\$ 1,470.00
	Mail Room	Stove/fridge				Rangemaster				\$ 300.00
	Mail Room	Table								\$ 20.00
Mail Room	Telephone				Avaya				\$ 110.00	
Mail Room	Time clock				Ingersoll Rand				\$ 200.00	
Mail Room	Typewriter				IBM				\$ 30.00	
	Mail Room Total								\$ 3,157.00	
Parks	Parks	13' Werner extending ladder					0-1120-2			\$ 100.00
	Parks	6' Werner step ladder					6206	12740		\$ 75.00
	Parks	AG Belt Trailer		2017			4AMNFB2028			\$ 2,500.00
	Parks	Air Compressor wood industry Prod. Corp.		1971			H1001403	521741	12739	\$ 100.00
Parks	Parks	Backstops (4)								\$ 100.00
	Parks	Black N Decker Hedge Hog (cordless 20")							3 located at town hall 1 located at north boston town park \$2920.58 each	\$ 11,682.32
Parks	Parks	Black N Decker Leaf Hog (electric)								\$ 42.00
	Parks	Black N Decker Leaf Hog (electric)								\$ 45.00
Parks	Parks	Bleachers (3) four rows aluminum	4/30/1981						located at town hall \$2099 each new	\$ 6,077.00

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Machinery and Equipment	Parks	Bleachers five rows aluminum								\$ 2,500.00
	Parks	Boss V Snow Plow			Boss	RI-3	111793			\$ 3,500.00
	Parks	Chevy Truck		2011	Chevrolet	SILVERADO 2500 EXT. CAB 4X4	16C2KXG8 8Z195526		VIN NOT CORRECT, Motorola Radio	\$ 17,354.00
	Parks	Dewalt 12V Battery Drill					DCC7273			\$ 45.00
	Parks	Dewalt Electric Hammer Drill					706769			\$ 65.00
	Parks	Dirk Dr. Jr. Field Groomer		2008						\$ 2,000.00
	Parks	Echo Weed wacker		2017			1998140248 98			\$ 50.00
	Parks	Fence								\$ 2,000.00
	Parks	Field Stripper								\$ 75.00
	Parks	flammable liquid	1/12/1998					12655	was listed as Highways but is actual Parks	\$ 100.00
	Parks	Cabinet						12483		\$ 100.00
	Parks	Ford Bucket truck		1997			1FDLF47G7 VEA72423			\$ 3,000.00
	Parks	Husquavarna 16' chainsaw 137 E series					802019 2,0074E+10	12717		\$ 75.00
	Parks	Husquavarna 327 LD					1020860			\$ 150.00
	Parks	Husquavarna 525 LK weed wacker		2017			9671483-03 171700758			\$ 150.00
	Parks	Husquavarna sweeper attachment					N10086			\$ 100.00
	Parks	Husquavarna weed wacker 327 LD					1500031	13041		\$ 125.00
	Parks	John Deere 15 Dump Cart			John Deere	15 Dump Cart			listed as Highways is property of parks	\$ 200.00
	Parks	John Deere 790 Tractor with 60" Bucket		2002			1V0790G59 0689 / W00070C15 9103	12858		\$ 11,000.00
	Parks	John Deere 997 ZTRAK with Deck		2007			DM997SC02 3805 / MOMOMW20 022028	12857		\$ 7,000.00
	Parks	John Deere Rototiller 660			John Deere	Rototiller 660	MD0660X14 5064	12697		\$ 1,200.00
	Parks	John Deere Utility cart								\$ 175.00
	Parks	John Deere Utility cart								\$ 250.00
	Parks	John Deere Weed Wacker X1170				X1170	MC1200795	12677		\$ 200.00
	Parks	John Deere x740 62" Deck		2010			CH3011D28 3074			\$ 6,000.00
	Parks	John Deere x750 60" Deck		2016			CH3009D02 2507			\$ 10,000.00
	Parks	Lawn roller 4'						12863		\$ 125.00
	Parks	Lawn roller 5'								\$ 300.00
	Parks	Makita 41/2 Grinder		2010			0154415V	13045		\$ 35.00

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Machinery and Equipment	Parks	Makita Hedgec electric 17 3/4"					030585	12706		\$ 25.00
	Parks	MAKITA Sander 5"					175755A	12715		\$ 40.00
	Parks	Manitex Tiller					7225-00-02 1110036151			\$ 600.00
	Parks	Marquette 2 ton jack			Marquette	2 Ton Floor Jack	W93642	12669	listed as highways is property of parks	\$ 50.00
	Parks	Misc. Tools & Equipment: shovels, rakes, sockets, etc.								\$ 300.00
	Parks	Mt. T. M-Pressure Washer					301050399			\$ 200.00
	Parks	Modern Implement York rake 3' 3/4". Hitch					MR2 2828	12741		\$ 200.00
	Parks	Modern Implement York rake 3' 3/4". Hitch					MR2	12860		\$ 225.00
	Parks	Playground equipment (3)	8/25/1993						1 @town hall 1 @ north boston town park 1 @ south boston town park	\$ 1,000.00
	Parks	Pro-Value 3 ton jack stands					1303PV	12866		\$ 30.00
	Parks	Stakehouse baseball line maker						12862		\$ 175.00
	Parks	STIHL chainsaw 16" 009L					9-1120-021- 0810	12869		\$ 75.00
	Parks	Troy Built Push Mower 540					18259KD10 03			\$ 200.00
	Parks	Wheel Barrow TRUTEMPTER C5					00104600	12870		\$ 35.00
		<b>Parks Total</b>								<b>\$ 91,500.32</b>
	Planning & Engineering	4 Drawer Cabinet								\$ 30.00
	Planning & Engineering	Cabinet						12235	4 drawer	\$ 30.00
	Planning & Engineering	Cart			Imperial					\$ 10.00
	Planning & Engineering	Filing Cabinet			ASR Systems Group					\$ 30.00
	Planning & Engineering	Filing Cabinet			Ulrich					\$ 30.00
	Planning & Engineering	Filing Cabinet						12196		\$ 60.00
	Planning & Engineering	Filing Cabinet						12223		\$ 60.00
	Planning & Engineering	Filing Cabinet						12317		\$ 30.00
	Planning & Engineering	Filing Cabinet						12318		\$ 30.00
	Planning & Engineering	Filing Cabinet						12319		\$ 30.00

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation	
Machinery and Equipment	Planning & Engineering	Filing Cabinet								\$ 30.00	
	Planning & Engineering	Imperial Cart								\$ 20.00	
	Planning & Engineering	Mayline C-file						12321		\$ 200.00	
	Planning & Engineering	Microwave								\$ 15.00	
	Planning & Engineering	Microwave Table						12390		\$ 15.00	
	Planning & Engineering	Quartet Tripod								\$ 15.00	
	Planning & Engineering	Refrigerator								\$ 20.00	
	Engineering	Steel Drawer Flat File				Safto				\$ 50.00	
	Engineering	Tripod				Quartet				\$ 30.00	
	Engineering	Ulrich Plan Filing Cabinet								\$ 300.00	
	Engineering	Whiteboard								\$ 30.00	
	Engineering	Worksmart Rack								\$ 20.00	
	Planning & Engineering	Planning & Engineering Total									
											\$ 1,085.00
		Supervisor	Black Leather Chair						12472	Jason	\$ 76.95
	Supervisor	Black Leather Chair							Liz	\$ 76.95	
	Supervisor	Computer monitor			Dell				Liz	\$ 239.98	
	Supervisor	Computer tower			Dell	XPS			Liz	\$ 145.95	
	Supervisor	Computer tower			HP	Pavillion			Not in use	\$ 120.00	
	Supervisor	Computer tower			Sony	Vaio			Not in use	\$ 80.00	
	Supervisor	Defibrillator			Lifepak 500				Not in use	\$ 330.00	
	Supervisor	Filing Cabinet			Pronto					\$ 175.00	
	Supervisor	Laminator			Fellowes	Saturn 3195				\$ 475.00	
	Supervisor	Large Security Monitor			Westinghouse				assumption of 22" width	\$ 31.99	
	Supervisor	Monitor			V7					\$ 40.00	
	Supervisor	Printer			HP				V7 24" Full HD Widescreen LED Monitor	\$ 120.00	
	Supervisor	Red Leather Chair			HP	17580			Not in use	\$ 270.99	
	Supervisor	Shredder			Fellowes	79C			Jason	\$ 68.99	
	Supervisor	Small Security Monitor			Alpha Communications				Part of VK237 Series 2-Wire Color Video Intercom System (Whole system valued at \$224.99)	\$ 163.42	
	Supervisor	Time Stamper			Aeroprint	ES700			New in box	\$ 125.00	
	Supervisor	Time Stamper			Aeroprint	ES700			Located behind Jason	\$ 349.95	
	Supervisor	Wood Bookcases (2)							56.96 each	\$ 299.99	
	Supervisor	Wood Desk							Jason	\$ 113.92	
	Supervisor	Wood Desk with Hutch							Jason	\$ 1,699.00	
	Supervisor	Wood Table						12487	Liz	\$ 1,999.00	
	Supervisor	Wood Table							located behind Jason	\$ 450.00	
	Supervisor Total										\$ 7,452.08

Assets verified by Auditors

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation
Machinery and Equipment	Town Clerk	Automatic folder	9/11/2014	2014	Martin Yale	1501X	39555-0127 0125			\$ 300.00
	Town Clerk	Backup battery			APC	100VA	480935P11			\$ 15.00
	Town Clerk	Backup battery			APC	BE550G	480935P11 607		in box	\$ 15.00
	Town Clerk	Backup battery			APC	BE550G	480936P11			\$ 15.00
	Town Clerk	Backup battery			APC	BE5600MI	523 481621P60 669			\$ 15.00
	Town Clerk	Backup battery			APC		481621P59 133		in box	\$ 15.00
	Town Clerk	Book case			Hon					\$ 40.00
	Town Clerk	Cabinet			Tenneco				storage closet	\$ 300.00
	Town Clerk	Cabinet/counter			Watson				L-shape counter	\$ 300.00
	Town Clerk	Chair mat								\$ 15.00
	Town Clerk	Computer monitor			AG Nedvo	F-417	D1F17P047 0500484		12163 had asset tag	\$ 20.00
	Town Clerk	Computer monitor			AOC	2236VW	T0299HA01 0204			\$ 20.00
	Town Clerk	Computer monitor			Philips	15083V/741	75837759			\$ 20.00
	Town Clerk	Computer monitor			Samsung	522D300NY	0235HCLG6 00035B			\$ 20.00
	Town Clerk	Computer monitor			V7	022W12	193522262B 612UB1700 824			\$ 20.00
	Town Clerk	Computer tower			Dell	Optiplex 9020	1576451026			\$ 50.00
	Town Clerk	Computer tower			Dell	Optiplex 9020	13416E*10			\$ 50.00
	Town Clerk	Computer tower			Dell	Optiplex 9020	13426E*10			\$ 50.00
	Town Clerk	Computer tower			Dell	Optiplex 9020	15751E*10			\$ 50.00
	Town Clerk	Computer tower			Dell	Windows 7 Pro OA	0018617402 2650			\$ 50.00
	Town Clerk	Computer tower			HP	Compaq			storage closet	\$ 100.00
	Town Clerk	Computer tower			HP	Compaq dc7800	2UAB131G2 G		storage closet	\$ 50.00
	Town Clerk	Computer tower			HP	Compaq dx3200 microtower	MXM74802 DW		storage closet	\$ 50.00
	Town Clerk	Data storage tower			Dell	Poweredge T320	0016827374 6913			\$ 50.00
	Town Clerk	Desk chair								\$ 60.00
	Town Clerk	Desk with hutch								\$ 20.00
	Town Clerk	Filing Cabinet			ASR Systems Group					\$ 40.00
	Town Clerk	Filing Cabinet			Cole				front, gray	\$ 40.00
	Town Clerk	Filing Cabinet							storage closet	\$ 80.00
	Town Clerk	Filing Cabinet							two drawer	\$ 80.00
	Town Clerk	Filing Cabinet								\$ 40.00
	Town Clerk	Laptop			Dell	Windows XP Home edition	CW-09UR08- 12961-391- 8812		storage closet	\$ 50.00
	Town Clerk	License printer			Datamax O'neil	E Class Mark III			DEC property?	\$ 50.00
	Town Clerk	Printer			Canon	DR-M160	FQ309718			\$ 100.00
	Town Clerk	Printer			Canon		FQ308932			\$ 100.00
	Town Clerk	Printer			HP	Laser Jet Pro 400	VNB301180 4			\$ 40.00
	Town Clerk	Printer/reader	6/26/1991							\$ 75.00
	Town Clerk	Secretary desk	10/18/1974							\$ 40.00

Group Category	Department	Asset Description	Date Acquired	Year	Make	Model	Serial#	Asset Tag #	Comment	Auditor Valuation
Machinery and Equipment Total	Town Clerk	Secretary desk								\$ 160.00
	Town Clerk	Shelf/filing Cabinet							storage closet	\$ 40.00
	Town Clerk	Shelves							storage closet	\$ 80.00
	Town Clerk	Single-faced desk	10/18/1974					12206		\$ 40.00
	Town Clerk	Stampers						13126		\$ 100.00
	Town Clerk	Telephone								\$ 110.00
	Town Clerk	Telephone								\$ 110.00
	Town Clerk	Telephone								\$ 110.00
	Town Clerk	Telephone								\$ 110.00
	Town Clerk	Telephone								\$ 110.00
	Town Clerk	Television							front desk mounted	\$ 50.00
	Town Clerk	Vault							storage closet	\$ 200.00
	<b>Town Clerk Total</b>									
	Vault	Rollaway file Cabinet Set								\$ 6,110.00
<b>Vault Total</b>										
<b>Machinery and Equipment Total</b>										
<b>Grand Total</b>										
										\$ 6,051,408.40