

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
CITY OF DELPHI
CARROLL COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
10/10/2007

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janice K. Roe	06-16-04 to 12-31-07
Mayor	Lee W. Hoard	01-01-04 to 12-31-07
President of the Common Council	Carolyn K. Pearson	01-01-06 to 12-31-07
Superintendent of Water Utility	Gary L. Hathaway	01-01-06 to 12-31-07
Superintendent of Wastewater Utility	Richard W. Vansickle	01-01-06 to 12-31-07



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF DELPHI, CARROLL COUNTY, INDIANA

We have examined the financial information presented herein of the City of Delphi (City), for the period of January 1, 2006 to December 31, 2006. The City's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the City for the year ended December 31, 2006, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Long-Term Debt, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information, and accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

August 16, 2007

CITY OF DELPHI
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2006

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
General	\$ 1,303,095	\$ 3,006,059	\$ 1,830,030	\$ 2,479,124
Motor Vehicle Highway	68,433	147,501	88,721	127,213
Local Road and Street	15,244	11,771	21,194	5,821
Law Enforcement Continuing Education	4,315	2,266	778	5,803
Animal Control	896	-	-	896
Special Project	7,506	-	-	7,506
Police Donation	3,595	120	349	3,366
Airport Donation	2,234	584	-	2,818
Park Nonreverting	12,587	8,702	-	21,289
Levy Excess	-	13,975	-	13,975
Historical Trail Grant	43,809	64,195	95,191	12,813
Delphi Tri Township Equipment	16,214	6,113	17,027	5,300
Dare Nonreverting	17	-	-	17
Economic Development Income Tax	124,419	82,502	96,806	110,115
Indoor Recreation	183	-	-	183
Wabash Heritage	1,618	-	86	1,532
Railroad Cleanup	1,045	-	-	1,045
Housing Development	26,012	2,447	5,221	23,238
Main Street Nonreverting	2,080	-	1,284	796
Sidewalk Curb Share	15,897	18,384	18,384	15,897
Federal Aviation Authority Grant	31,300	188,813	219,204	909
Riley Park Bridge	5,351	32	5,383	-
Federal Emergency Management Grant	16	83,618	83,634	-
Riverboat	38,088	18,973	38,000	19,061
Delphi Flood Clean Up	1,003	-	-	1,003
Riley Park Boardwalk	1,000	595	1,595	-
Build Indiana Grant	-	30,600	30,600	-
Cumulative Capital Improvement	15,620	10,771	2,113	24,278
Cumulative Building and Fire Fighting Equipment	3,948	-	-	3,948
Proprietary Funds:				
Water Utility - Operating	(11,095)	705,518	612,937	81,486
Water Utility - Bond and Interest	197,314	158,068	197,314	158,068
Water Utility - Debt Reserve	167,636	-	-	167,636
Water Utility - Customer Deposit	43,803	8,525	6,931	45,397
Water Utility - Booster Station	3,656	1,696	-	5,352
Wastewater Utility - Operating	72,359	761,500	741,217	92,642
Wastewater Utility - Bond and Interest	598	149,334	149,808	124
Wastewater Utility - Debt Reserve	159,940	-	-	159,940
Fiduciary Funds:				
Police Officers' Pension	45,315	16,614	30,606	31,323
City Court	4,583	30,441	31,666	3,358
County Court Share	-	3,528	3,528	-
Payroll	16,031	1,104,461	1,100,345	20,147
Totals	<u>\$ 2,445,665</u>	<u>\$ 6,637,706</u>	<u>\$ 5,429,952</u>	<u>\$ 3,653,419</u>

The accompanying notes are an integral part of the financial information.

CITY OF DELPHI
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The City was established under the laws of the State of Indiana. The City provides the following services: public safety, highway and streets, culture and recreation, public improvements, planning and zoning, general administrative services, water and wastewater.

Note 2. Fund Accounting

The City uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the City in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the City on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the City to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

CITY OF DELPHI
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The City contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

Note 7. Long-Term Debt

The City has entered into various debts such as 2001 refunding bonds for wastewater improvements. The outstanding principal at December 31, 2006, was \$980,000. The City has also entered into loans for water improvements and a street sweeper. The outstanding principal at December 31, 2006, was \$2,633,000 and \$88,216, respectively. The City has entered into capital leases for park lighting. The outstanding principal at December 31, 2006, was \$12,299.

CITY OF DELPHI
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 For The Year Ended December 31, 2006

Description of Debt	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
Park Lighting	\$ 12,299	\$ 5,989
Notes and loans payable:		
Street Sweeper	<u>88,216</u>	<u>24,594</u>
Total governmental activities long-term debt	<u>\$ 100,515</u>	<u>\$ 30,583</u>
Business-type Activities:		
Water Utility		
Notes and loans payable:		
USDA Loan	\$ 2,633,000	\$ 33,000
Wastewater Utility		
Revenue bonds:		
2001 Issue	<u>980,000</u>	<u>95,000</u>
Total business-type activities long-term debt:	<u>\$ 3,613,000</u>	<u>\$ 128,000</u>

CITY OF DELPHI
EXAMINATION RESULTS AND COMMENTS

CONTRACTS

Receipts totaling \$44,063.75 were received from three different townships for fire protection in 2006. There was no written contract in support of these transactions.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

OLD OUTSTANDING CHECKS (Warrants)

Our review of the bank reconciliements for the water account, as of December 31, 2006, revealed 18 checks totaling \$564.09, which were outstanding in excess of two years.

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

Indiana Code 5-11-10.5-3 states in part:

"Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the:

- (1) board of finance of the political subdivision; or
- (2) the fiscal body of a city or town.

The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

Indiana Code 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

CITY OF DELPHI
EXAMINATION RESULTS AND COMMENTS
(Continued)

CONDITION OF RECORDS

The following deficiencies, relating to the recordkeeping that were cited in the prior Report B28332, were again present during our period of examination:

Depository reconciliations of the fund balances were incorrect. The net variance at year end of \$21,452.01 is attributed, mostly, to specifically identified posting errors. Unidentified errors from 2005, in the net amount of \$181.93, are included in the variance. This resulted in the reported record balance being higher than the recorded bank balance.

Officials have been instructed to correct the identified errors.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CUSTOMER DEPOSIT REGISTER

The detailed customer deposit register does not reconcile with the customer deposit amount recorded on the general ledger. There are no established procedures that require the monthly transactions posted to the General Ledger to be reconciled to the Customer Deposit detail records. The fund balance for the Customer Deposits is not sufficient to meet the obligation of the Customer Deposits payable as detailed in the Customer Deposit detail ledger. The Customer Deposits collected must be maintained in a separate fund, in order to meet the obligation to repay the customers when utility service is terminated. A similar comment was in prior Reports B25841 and B28332.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

DELINQUENT WASTEWATER ACCOUNTS

Delinquent wastewater fees and penalties had not been recorded with the County Recorder nor were they certified to the County Auditor which would result in a lien against the property. A similar comment was in prior Reports B25841 and B28332.

CITY OF DELPHI
EXAMINATION RESULTS AND COMMENTS
(Continued)

Indiana Code 36-9-23-33 states in part:

"(b) Except as provided in subsection (l), the officer charged with the collection of fees and penalties assessed under this chapter shall enforce their payment. As often as the officer determines is necessary in a calendar year, the officer shall prepare either of the following:

- (1) A list of the delinquent fees and penalties that are enforceable under this section, which must include the following:
 - (A) The name or names of the owner or owners of each lot or parcel of real property on which fees are delinquent.
 - (B) A description of the premises, as shown by the records of the county auditor.
 - (C) The amount of the delinquent fees, together with the penalty.
- (2) An individual instrument for each lot or parcel of real property on which the fees are delinquent."

"(c) The officer shall record a copy of each list or each individual instrument with the county recorder . . .

"(e) Using the lists and instruments prepared under subsection (b) and recorded under subsection (c), the officer shall, not later than ten (10) days after the list or each individual instrument is recorded under subsection (c), certify to the county auditor a list of the liens that remain unpaid for collection in the next May. . . ."

CAPITAL ASSET RECORDS

Information presented for the examination did not indicate a complete or accurate inventory of capital assets for the City or its Utilities. Not all City, and none of the Utilities', capital assets were recorded on Form 211. A similar comment was in prior Reports B25841 and B28332.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded in the Capital Assets Ledger. A complete inventory should be taken every year for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

COLLECTION OF AMOUNTS DUE

The amount of delinquent hangar rentals totaled \$4,751 as of December 31, 2006.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CITY OF DELPHI
EXAMINATION RESULTS AND COMMENTS
(Continued)

INTERNAL CONTROLS

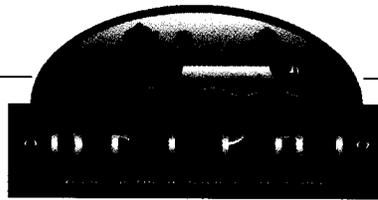
Controls over the Airport Hanger Rental billing, receipting, and recording balances for the financial activities were insufficient. Not all Hanger Rental Contracts could be located and presented for the examination.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CITY OF DELPHI
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2007, with Janice K. Roe, Clerk-Treasurer. The official concurred with our findings.

The contents of this report were discussed on August 28, 2007, with Lee W. Hoard, Mayor; and Carolyn K. Pearson, President of the Common Council. The official response has been made a part of this report and may be found on pages 13 through 24.



August 31, 2007

Indiana State Board of Accounts
302 West Washington Street, Rm E 418
Indianapolis, Indiana, 46204-2738

RE: **Exit Conference – Officials Response**

To Whom It May Concern:

As always, the City of Delphi wishes to thank the Indiana State Board of Accounts for their expertise and auditing advice.

The following comments are in reference to our exit conference conducted Thursday, August 16, 2007 with the Clerk Treasurer Janice Roe, and Tuesday, August 28, 2007 with Mayor Lee W. Hoard and Carolyn Pearson, President of the Delphi Common Council.

1. **CONTRACTS**

Contracts for Township Fire Protection had not been updated for a number of years. Working with our City Attorney, Fire Chief, and the Township Trustees, those contracts are updated and will be on file.

2. **OLD OUTSTANDING CHECKS(WARRANTS)**

The Delphi Clerk Treasurer has been briefed on the proper procedure involving City Checks that have not been cashed and will correct this deficiency.

3. **CONDITION OF RECORDS**

This deficiency was noted in one prior report. This information was brought to the Clerk Treasurer's attention and still apparently has not been corrected. It will be brought to her attention for a second time. This deficiency was noted in a report (B28332).

4. **CUSTOMER DEPOSIT REGISTRY**

On two prior occasions (B25841/B28332), as noted in your exit report, the Clerk Treasurer has been deficient in maintaining these records. It is the Chief Financial Officer's responsibility to see that financial records are kept in order

5. DELINQUENT WASTEWATER ACCOUNTS

It is the CFO's (Clerk Treasurer) responsibility to see that all delinquent accounts are collected as prescribed by law. The Clerk Treasurer has not filed any liens as it applies to delinquent wastewater accounts. This has been noted in two previous reports (B25841/B28332).

6. CAPITAL ASSET RECORDS

The Department Heads for the City of Delphi, as required by law, have completed their *GASB34* Capital Asset reports. This information was provided to the Clerk Treasurer who apparently did not make it available to the State Board of Accounts Auditors. Those asset reports are attached for inclusion into this report. This deficiency was noted in prior audit reports (B25841/B28333).

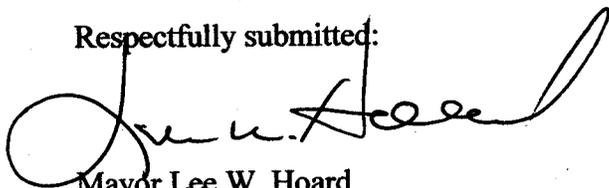
7. COLLECTION OF AMOUNTS DUE

The collection of amounts due are the responsibility of the CFO (Clerk Treasurer) The airport board has no taxing authority for the City of Delphi, therefore, all hanger rentals are the responsibility of the Clerk Treasurer to document and collect.

8. INTERNAL CONTROLS

As mentioned in *COLLECTION OF AMOUNTS DUE*, controls over the airport hanger rental billing, receipting, collection, and recording of balances falls under the responsibility of the Clerk Treasurer. This has been brought to the Clerk Treasurers attention on prior occasions by City personnel and will be again.

Respectfully submitted:



Mayor Lee W. Hoard
City of Delphi

Attachments: Capital Asset Records (GASB34)

Copy: File



**GASB - 34
General Infrastructure Retroactive Reporting Information**

Purpose:

To establish the estimated total cost of general infrastructures as required by GASB - 34.

Required Information:

Please provide the current calendar year. This is the year that will be used for the GASB - 34 worksheets:

Please provide the name of the agency that is performing a general infrastructure audit using the GASB - 34 worksheets:

2006
DELPHI

ASSETS:

The assets that Indiana LTAP has reviewed in accordance with GASB - 34 and their corresponding replacement costs are:

	Roads and Streets (\$/yds ²)	
	Urban	Rural
Arterials	95	-
Collectors	86	76
Local Systems	Paved	56
	Unpaved	-
Surface Treatments	-	20
		17

Bridges (\$/ft ²)	
Length < 125' (Local Funding)	106
Length > 125' (Federal Funding)	168

Storm Drainage (\$/LFT)	73
Traffic Signals (\$/Intersection)	77,000
Streetslights (\$/Light)	5,000
Sidewalks (\$/LFT)	15

ROW Rural (\$/acre)	5,000
ROW Urban (\$/acre)	15,000

The value of Right-of-Way (ROW) must be provided by each agency for a typical urban and rural acre of land. The reason that values of ROW were not provided is because the value of ROW can vary so much depending on the area one is looking at.

Instructions:

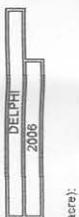
To complete the following GASB - 34 worksheets one must have an inventory of the assets that will be reviewed by GASB - 34. When using the worksheets the only information that must be provided by the user are shaded in grey. For example the year constructed column on the "Rural Local Roads - Unpaved" worksheet must be provided by the user since it is shaded in grey, but the replacement cost total column need not be provided since it is in white. Even though the worksheets appear to be blank all white areas have equations built into them so please do not type in the white areas. When, or if, you fill in every provided row that is given on each worksheet it is possible to make new rows to complete your inventory. To do this right click on the number tab on the right side of the last row and hit insert. Then you need to copy and paste all working equations in white from the line above down. The equations will automatically change for the new row number. If more rows are added do not forget to change the equations for the total summations at the bottom of each worksheet. To do this just right click on the summation equation and change the last number to the last row on your sheet. Every Road worksheet also has a ROW worksheet with it. The ROW section of the sheet is in a darker box as compared to the road worksheet, but they share information. This is why they are provided on the same worksheet. Please do not forget to complete each ROW section. Finally the final summary sheet will provide a summary of the net book value of all assets. This page will automatically be completed as the worksheets are completed. Please do not fill in any information of this final worksheet page.

Revised 8-23-05 - Corrected accumulated depreciation.

Revised 12-14-05 - Added capability for RW to be acquired prior to construction of the roadway. Added additional rows, sums averages at top, so no one has to add rows.

Revised 1-10-06 - Added worksheet for equipment depreciation.

Infrastructure Inventory and Property Record Template - Urban Local Roads



Name of agency: DELPHI 2006
 The year of the report: 2006
 The replacement cost of Urban Local Roads in dollars/yard is: \$56
 Please fill in the shaded information.

* Deflators were acquired from the Federal Highway Administration Price Trends (1830 - 12-31-2003). All deflators from 2003 - 1980 are given by year. Before 1980 an average value is given per decade.
 ** After retroactive reporting, the prospective reporting in future year is to utilize actual historical cost, hence, there will be no need to apply a 'deflator' to replacement cost.
 *** Assume straight-line depreciation, full-year convention, no salvage value.
 **** The weighted state-wide average width of 39 ft. for rural ROW and 43.4 ft. for urban ROW were determined from the 2001 Road and Street Inventory Report.
 ***** Deflators were developed from the Consumer Price Index - All Cities National Averages 1913 - 12-31-2003. All deflators from 2003 - 1980 are given by year. Before 1980 an average value is given per decade.

Road Names		From		To		Urban Local Roads Calculations		Totals/Averages		ROW for Urban Local Roads Calculations		Historical Cost/Fair Value of ROW (\$)		
Length (miles)	Width (ft)	Year Constructed (pre-1980 go to middle)	Area (yards ²)	Replacement Cost (\$)	* Deflation for Year Constructed	** Historical Cost (\$)	Asset Life (years)	*** Annual Depreciation (\$)	Accumulated Depreciation (\$)	Net Book Value (\$)	Weighted Average Width of ROW (ft. Like 39 ft. Rural)	Year ROW Acquired (defaults to same as Road)	Current Fair Value of ROW (\$)	Historical Cost/Fair Value of ROW (\$)
0.08	27	1930	941	\$2,690	0.06	\$3,161	75	\$3,161	\$3,161	\$0	40	1980	\$4,364	\$79
0.08	28	1930	1,011	\$5,993	0.06	\$5,396	75	\$5,396	\$5,396	\$0	40	1930	\$4,364	\$357
0.08	30	1930	1,045	\$8,545	0.06	\$5,513	75	\$8,545	\$8,545	\$0	40	1930	\$4,364	\$357
0.08	30	1930	1,394	\$78,060	0.06	\$4,684	75	\$4,684	\$4,684	\$0	40	1930	\$5,618	\$450
0.03	28	1998	488	\$27,321	0.95	\$2,223	75	\$310	\$70,436	\$0	40	1998	\$2,182	\$1,933
0.78	23	1998	9,351	\$523,649	0.08	\$31,419	75	\$31,419	\$31,419	\$0	40	1930	\$50,969	\$3,955
0.09	14	1930	732	\$40,981	0.06	\$2,459	75	\$2,459	\$2,459	\$0	40	1930	\$5,545	\$506
0.06	14	1930	488	\$27,321	0.06	\$1,639	75	\$988	\$10,473	\$41,892	40	1992	\$7,273	\$5,549
0.10	23	1992	1,336	\$74,907	0.70	\$2,365	75	\$988	\$10,473	\$41,892	40	1992	\$7,273	\$5,549
0.03	15	1930	261	\$14,536	0.06	\$978	75	\$978	\$978	\$0	60	1930	\$2,273	\$253
0.05	10	1950	290	\$16,262	0.15	\$2,439	75	\$33	\$1,854	\$585	40	1950	\$3,636	\$147
0.08	28	1998	1,301	\$72,556	0.85	\$61,827	75	\$926	\$7,431	\$54,496	40	1998	\$5,818	\$515
0.13	15	1930	1,133	\$63,423	0.06	\$3,805	75	\$78	\$3,805	\$0	40	1930	\$9,455	\$731
0.12	10	1950	697	\$39,030	0.15	\$5,854	75	\$78	\$3,805	\$0	40	1930	\$9,455	\$731
0.07	20	1930	813	\$46,535	0.06	\$2,732	75	\$78	\$3,805	\$0	40	1930	\$9,455	\$731
0.07	17	1930	697	\$39,030	0.06	\$2,732	75	\$78	\$3,805	\$0	40	1930	\$9,455	\$731
0.06	12	1930	418	\$23,418	0.06	\$1,405	75	\$381	\$4,449	\$1,405	40	1930	\$4,364	\$337
0.06	31	1990	1,060	\$60,496	0.72	\$43,557	75	\$381	\$9,873	\$33,684	40	1990	\$4,364	\$337
0.06	30	1930	1,045	\$58,545	0.06	\$3,513	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.06	27	1930	784	\$43,908	0.06	\$2,635	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.05	27	1930	941	\$52,690	0.06	\$3,161	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.13	28	1998	2,114	\$118,390	0.85	\$100,632	75	\$1,342	\$12,076	\$98,556	40	1998	\$9,455	\$8,377
0.05	27	1930	784	\$43,908	0.06	\$2,635	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.07	27	1930	1,098	\$61,472	0.06	\$3,688	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.13	19	1930	1,435	\$80,336	0.06	\$4,820	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.18	18	1930	1,862	\$105,980	0.06	\$6,328	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.13	21	1930	1,596	\$86,793	0.06	\$5,328	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.06	31	2002	1,080	\$60,496	0.99	\$59,891	75	\$799	\$5,328	\$55,898	40	2002	\$4,364	\$4,268
0.06	18	1930	627	\$35,127	0.06	\$2,108	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.08	25	1930	1,162	\$65,050	0.06	\$3,903	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.06	22	1930	843	\$47,260	0.06	\$2,836	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.13	19	1930	1,435	\$80,336	0.06	\$4,820	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.08	35	1910	1,573	\$93,671	0.04	\$3,747	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$347
0.06	35	1910	1,255	\$70,254	0.04	\$2,810	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$260
0.06	35	1910	1,255	\$70,254	0.04	\$2,810	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$260
0.06	35	1910	1,255	\$70,254	0.04	\$2,810	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$260
0.06	60	1910	1,986	\$111,235	0.04	\$4,449	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$260
0.06	60	1910	2,091	\$117,089	0.04	\$4,449	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$260
0.06	60	1910	2,091	\$117,089	0.04	\$4,449	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$260
0.06	31	1910	1,080	\$60,496	0.04	\$2,732	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$260
0.17	31	1910	3,061	\$171,406	0.04	\$6,856	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$260
0.11	12	1910	767	\$42,833	0.04	\$1,717	75	\$381	\$9,873	\$33,684	40	1910	\$4,364	\$260
0.18	31	1930	3,241	\$181,488	0.06	\$10,889	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$260
0.25	31	1930	4,501	\$252,067	0.09	\$15,124	75	\$193	\$15,124	\$13,524	40	2002	\$18,182	\$1,012
0.03	15	2002	261	\$14,636	0.06	\$1,490	75	\$193	\$15,124	\$13,524	40	2002	\$18,182	\$1,012
0.06	17	1930	592	\$33,175	0.06	\$1,991	75	\$193	\$15,124	\$13,524	40	1930	\$4,364	\$337
0.22	25	1930	3,194	\$178,686	0.06	\$10,733	75	\$193	\$15,124	\$13,524	40	1930	\$4,364	\$337
0.16	19	1930	1,766	\$98,875	0.06	\$5,933	75	\$193	\$15,124	\$13,524	40	1930	\$4,364	\$337
0.25	31	1930	4,501	\$252,067	0.06	\$15,124	75	\$193	\$15,124	\$13,524	40	1930	\$4,364	\$337
0.03	15	1930	261	\$14,636	0.06	\$1,991	75	\$193	\$15,124	\$13,524	40	1930	\$4,364	\$337
0.05	24	1930	697	\$39,030	0.06	\$2,342	75	\$193	\$15,124	\$13,524	40	1930	\$4,364	\$337
0.06	20	1930	697	\$39,030	0.06	\$2,342	75	\$193	\$15,124	\$13,524	40	1930	\$4,364	\$337
0.22	31	1990	3,861	\$221,819	0.72	\$116,153	75	\$2,129	\$26,328	\$123,509	40	1990	\$16,000	\$11,360
0.16	31	1990	2,881	\$161,323	0.72	\$116,153	75	\$1,549	\$26,328	\$89,825	40	1990	\$16,000	\$8,262
0.06	30	1930	1,045	\$56,545	0.06	\$3,513	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.06	30	1930	1,045	\$56,545	0.06	\$3,513	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.07	30	1930	1,220	\$66,302	0.06	\$4,098	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.06	25	1930	871	\$46,787	0.06	\$2,927	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.03	25	1930	436	\$24,394	0.06	\$1,464	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337
0.06	25	1930	871	\$46,787	0.06	\$2,927	75	\$381	\$9,873	\$33,684	40	1930	\$4,364	\$337

Washington	Adams	0.05	39	1910	1,133	\$83,423	0.04	\$2,537	75	40	1910	0.2	\$3,636	0.060	\$217
Washington	Packet	0.02	24	1910	279	\$15,612	0.04	\$624	75	40	1910	0.1	\$1,455	0.060	\$87
Water	Hamilton	0.26	19	1930	2,869	\$180,673	0.06	\$9,040	75	40	1930	1.3	\$18,009	0.077	\$1,462
Wells	Charles	0.10	17	1930	987	\$55,292	0.06	\$3,318	75	40	1930	0.5	\$7,273	0.077	\$562
Wilson	Front	0.06	29	1930	1,011	\$56,593	0.06	\$3,396	75	40	1930	0.3	\$4,364	0.077	\$337

Infrastructure Inventory and Property Record Template - Urban Arterial Streets

Name of agency: **DELPHI**
 The year of the report: **2006**
 The replacement cost of Urban Arterial Streets in dollars/yard² is: **\$95**
 Please fill in the current fair value per urban acre in your area (\$/acre): **\$15,000**
 Please fill in the shaded information.

- * Deflators were acquired from the Federal Highway Administration Price Trends (1930 - 12-31-2003). All deflators from 2003 - 1960 are given by year. Before 1960 an average value is given per decade.
- ** After retroactive reporting, the prospective reporting in future year is to utilize actual historical cost, hence, there will be no need to apply a deflator to replacement cost.
- *** Assume straight-line depreciation, full-year convention, no salvage value.
- **** The weighted state-wide average width of 39 ft. for rural ROW and 43.4 ft. for urban ROW were determined from the 2001 Road and Street Inventory Report.
- ***** Deflators were developed from the Consumer Price Index - All Cities National Average 1913 - 12-31-2003. All deflators from 2003 - 1960 are given by year. Before 1960 an average value is given per decade.

Total Sum:

Totals/Averages	0.50	29	8,445	\$902,259	\$48,136	40.0	2.42	\$36,364	\$2,811
	miles	feet	sq yards			feet	acres		

Road Name	From	To	Urban Arterial Streets Calculations				ROW for Urban Collectors Calculations				Historical Cost/Fair Value of ROW (\$)						
			Length (miles)	Width (ft)	Year Constructed (before 1980 go to middle of decade)	Area (yards ²)	Replacement Cost (\$)	* Deflation for Year Constructed	** Historical Cost (\$)	*** Annual Depreciation (\$)		Accumulated Depreciation (\$)	Net Book Value (\$)	**** Weighted Average Width of ROW (ft.) (Use 39 ft value if not known)	Year ROW Acquired (defaults to same as Roadway)	ROW Area (Acres)	Current Fair Value for ROW (\$)
Wilson St	SR 25	Franklin St	0.06	29	1930	1,011	\$95,006	0.06	\$5,760		\$5,760	40	1930	0.3	\$4,364	0.077	\$337
Wilson St	Franklin	Monroe	0.06	30	1930	1,045	\$98,317	0.06	\$5,959		\$5,959	40	1930	0.3	\$4,364	0.077	\$337
Wilson St	Monroe	Madison	0.12	30	1930	2,091	\$196,634	0.06	\$11,918		\$11,918	40	1930	0.6	\$5,727	0.077	\$675
Wilson St	Madison	Howard	0.06	30	1930	1,045	\$98,317	0.06	\$5,959		\$5,959	40	1930	0.3	\$4,364	0.077	\$337
Wilson St	Howard	Harrison	0.09	28	1930	1,464	\$138,044	0.06	\$8,343		\$8,343	40	1930	0.4	\$5,545	0.077	\$506
Wilson St	Harrison	Adams	0.09	28	1930	1,464	\$138,044	0.06	\$8,343		\$8,343	40	1930	0.4	\$5,545	0.077	\$506
Wilson St	Adams	Corp Line	0.02	28	1930	325	\$30,899	0.06	\$1,854		\$1,854	40	1930	0.1	\$1,455	0.077	\$112

Infrastructure Inventory and Property Record Template - Sidewalks

Name of agency:
 The year of the report:
 The replacement cost of a sidewalk in dollars/ft is:
 Please fill in the shaded information.

* Deflators were acquired from the Federal Highway Administration Price Trends (1930 - 12-31-2003). All deflators from 2003 - 1980 are given by year. Before 1980 an average value is given per decade.
 ** Assume straight-line depreciation, full-year convention, no salvage value.

										Totals/Averages					
										58,852	\$1,103,475	\$173,927	\$207	\$164,605	\$9,322
										feet					
Street	From	To Cross Street	Year Constructed (before 1950 go to middle of decade)	Length (LFT)	Replacement Cost Total (\$)	* Deflation for Year Constructed	Historical Total Cost (\$)	Asset Life (years)	** Annual Depreciation (\$)	Accumulated Depreciation (\$)	Net Book Value (\$)				
Adams	Market	Washington	1950	94	\$1,763	0.15	\$264	50	\$207	\$264	\$9,322				
Crockett	Franklin	Monroe	2002	558	\$10,453	0.99	\$10,356	50		\$1,036					
Franklin	Dead End	High	1950	910	\$17,063	0.15	\$2,559	50		\$2,559					
Franklin	High	Wilson	1950	566	\$10,613	0.15	\$1,592	50		\$1,592					
Franklin	Wilson	Indiana	1950	580	\$11,063	0.15	\$1,659	50		\$1,659					
Franklin	Indiana	Union	1950	602	\$11,288	0.15	\$1,693	50		\$1,693					
Franklin	Union	Washington	1950	572	\$10,500	0.15	\$1,609	50		\$1,609					
Franklin	Washington	Market	1950	560	\$10,500	0.15	\$1,575	50		\$1,575					
Franklin	Market	Walbash	1950	578	\$11,025	0.15	\$1,626	50		\$1,626					
Franklin	Walbash	Illinois	1950	588	\$9,150	0.15	\$1,654	50		\$1,654					
Franklin	Illinois	Hamilton	1950	486	\$9,150	0.15	\$1,373	50		\$1,373					
Franklin	Hamilton	Crockett	1950	140	\$2,625	0.15	\$394	50		\$394					
Front	S. R. 421	Wilson	1950	574	\$10,763	0.15	\$1,614	50		\$1,614					
Front	Hamilton	U.S. 421	1950	2,640	\$49,500	0.15	\$7,425	50		\$7,425					
Front	Union	East to alley	2007	136	\$2,550										
Harrison	Washington	Vine	1950	22	\$413	0.15	\$62	50		\$62					
Harrison	Wilson	Indiana	1950	44	\$825	0.15	\$124	50		\$124					
Harrison	Indiana	Union	1950	340	\$6,375	0.15	\$956	50		\$956					
High	Main	Franklin	1950	618	\$11,588	0.15	\$1,738	50		\$1,738					
High	Franklin	Monroe	1950	616	\$11,550	0.15	\$1,733	50		\$1,733					
High	Monroe	Dead end	1950	760	\$14,063	0.15	\$2,109	50		\$2,109					
Howard	Indiana	Wilson	1950	84	\$1,575	0.15	\$236	50		\$236					
Howard	Wilson	Country Club Lane	1950	92	\$1,725	0.15	\$259	50		\$259					
Illinois	Main	Franklin	1950	578	\$10,838	0.15	\$1,626	50		\$1,626					
Illinois	Main	Front	1950	628	\$11,775	0.15	\$1,766	50		\$1,766					
Indiana	Main	Front	1950	350	\$6,563	0.15	\$984	50		\$984					
Indiana	Main	Front	1950	616	\$11,550	0.15	\$1,733	50		\$1,733					
Indiana	Main	Franklin	1950	616	\$11,550	0.15	\$1,733	50		\$1,733					
Indiana	Monroe	Madison	1950	1,282	\$24,038	0.15	\$3,606	50		\$3,606					
Indiana	Madison	Howard	1950	586	\$11,025	0.15	\$1,654	50		\$1,654					
Indiana	Howard	Harrison	1950	612	\$11,475	0.15	\$1,721	50		\$1,721					
Indiana	Harrison	Adams	1950	570	\$10,688	0.15	\$1,603	50		\$1,603					
Madison	Wilson	Indiana	1950	584	\$10,950	0.15	\$1,643	50		\$1,643					
Madison	Indiana	Union	1950	606	\$11,363	0.15	\$1,704	50		\$1,704					
Madison	Union	Washington	1950	612	\$11,475	0.15	\$1,721	50		\$1,721					
Market	North	Dead End	1950	374	\$7,013	0.15	\$1,052	50		\$1,052					
Market	Main	Front	1950	608	\$11,400	0.15	\$1,710	50		\$1,710					
Market	Main	Franklin	1950	560	\$10,500	0.15	\$1,575	50		\$1,575					
Market	Franklin	Monroe	1950	594	\$11,138	0.15	\$1,671	50		\$1,671					
Market	Monroe	Columbia	1950	132	\$2,475	0.15	\$371	50		\$371					
Market	Columbia	Madison	1950	289	\$5,419	0.15	\$813	50		\$813					
Market	Madison	Howard	1950	265	\$4,969	0.15	\$745	50		\$745					
Market	Howard	Adams	1950	631	\$11,831	0.15	\$1,775	50		\$1,775					
Monroe	Pearl	Hamilton	1950	352	\$6,600	0.15	\$990	50		\$990					
Monroe	Hamilton	Illinois	1950	418	\$7,838	0.15	\$1,176	50		\$1,176					

Monroe	Illinois	Walbash	1950	327	\$6,131	0.15	\$920	\$0	\$920
Monroe	Walbash	Market	1950	274	\$5,136	0.15	\$771	\$0	\$771
Monroe	Washington	Washington	1950	590	\$11,063	0.15	\$1,659	\$0	\$1,659
Monroe	Union	Union	1950	606	\$11,363	0.15	\$1,704	\$0	\$1,704
Monroe	Indiana	Indiana	1950	606	\$11,363	0.15	\$1,704	\$0	\$1,704
Monroe	Wilson	Wilson	1950	566	\$10,988	0.15	\$1,648	\$0	\$1,648
Monroe	High	High	1950	568	\$10,650	0.15	\$1,598	\$0	\$1,598
Monroe	High	Ohio	1950	558	\$10,463	0.15	\$1,569	\$0	\$1,569
Monroe	Bowen	Bowen	1950	554	\$10,388	0.15	\$1,558	\$0	\$1,558
Monroe	Walnut	Walnut	1950	628	\$11,775	0.15	\$1,766	\$0	\$1,766
Monroe	Lafayette	Lafayette	1950	259	\$4,856	0.15	\$728	\$0	\$728
North	Prince William	Hamilton	1950	3,570	\$66,938	0.15	\$10,041	\$0	\$10,041
Ohio	Dead End	Monroe	1950	788	\$14,775	0.15	\$2,216	\$0	\$2,216
Ohio	Monroe	Franklin	1950	610	\$11,438	0.15	\$1,716	\$0	\$1,716
Summit	421	Dead End	1950	3,724	\$69,825	0.15	\$10,474	\$0	\$10,474
Summit	Prince William	421	1950	1,200	\$22,500	0.15	\$3,375	\$0	\$3,375
Union	Main	Front	1950	618	\$11,588	0.15	\$1,738	\$0	\$1,738
Union	Main	Franklin	1950	616	\$11,550	0.15	\$1,733	\$0	\$1,733
Union	Franklin	Monroe	1950	612	\$11,475	0.15	\$1,721	\$0	\$1,721
Union	Monroe	Madison	1950	1,284	\$24,075	0.15	\$3,611	\$0	\$3,611
Union	Madison	Polk	1950	786	\$14,736	0.15	\$2,211	\$0	\$2,211
Union	Polk	Harrison	1950	420	\$7,875	0.15	\$1,181	\$0	\$1,181
Union	Harrison	Adams	1950	568	\$10,613	0.15	\$1,592	\$0	\$1,592
Union	Adams	Clay	1950	564	\$10,575	0.15	\$1,586	\$0	\$1,586
Union	Clay	Packett	1950	27	\$506	0.15	\$76	\$0	\$76
Union	Summit	North	1950	594	\$11,138	0.15	\$1,671	\$0	\$1,671
Vine	421	Walbash	1950	1,546	\$30,863	0.15	\$4,629	\$0	\$4,629
Walbash	Main	Front	1950	312	\$5,850	0.15	\$878	\$0	\$878
Walbash	Main	Franklin	1950	518	\$9,713	0.15	\$1,457	\$0	\$1,457
Walbash	Franklin	Monroe	1950	572	\$10,725	0.15	\$1,609	\$0	\$1,609
Walbash	Vine	North	1950	195	\$3,656	0.15	\$548	\$0	\$548
Washington	S.R. 25	Franklin	1950	580	\$10,875	0.15	\$1,631	\$0	\$1,631
Washington	Franklin	Monroe	1950	594	\$11,138	0.15	\$1,671	\$0	\$1,671
Washington	Monroe	Columbia	1950	606	\$11,363	0.15	\$1,704	\$0	\$1,704
Washington	Columbia	Madison	1950	500	\$11,250	0.15	\$1,688	\$0	\$1,688
Washington	Madison	Howard	1950	538	\$10,088	0.15	\$1,513	\$0	\$1,513
Washington	Howard	Polk	1950	256	\$4,800	0.15	\$720	\$0	\$720
Washington	Polk	Harrison	1950	422	\$7,913	0.15	\$1,187	\$0	\$1,187
Washington	Harrison	Adams	1950	612	\$11,475	0.15	\$1,721	\$0	\$1,721
Washington	Adams	Packett	1950	542	\$10,163	0.15	\$1,524	\$0	\$1,524
Washington	Packett	Canal	1950	500	\$9,375	0.15	\$1,406	\$0	\$1,406
Wilson	Adams	Harrison	1950	580	\$10,875	0.15	\$1,631	\$0	\$1,631
Wilson	Harrison	Howard	1950	550	\$10,313	0.15	\$1,547	\$0	\$1,547
Wilson	Howard	Madison	1950	600	\$11,250	0.15	\$1,688	\$0	\$1,688
Wilson	Madison	Monroe	1950	1,284	\$24,075	0.15	\$3,611	\$0	\$3,611
Wilson	Monroe	Franklin	1950	614	\$11,513	0.15	\$1,727	\$0	\$1,727
Wilson	Franklin	Main	1950	618	\$11,588	0.15	\$1,738	\$0	\$1,738
Wilson	Main	Front	1950	561	\$10,331	0.15	\$1,550	\$0	\$1,550

**Infrastructure Inventory and Property Record Template
Summary Sheet**

Name of agency:	DELPHI
The year of the report:	2006

Right of Way Total Net Book Value (\$)		
	Urban	Rural
Arterial	\$2,811	N/A
Collector		
Local		
Paved	\$146,419	
Surface Treatments	N/A	
Unpaved	N/A	
Sum	\$149,230	
Total NBV for all ROW	\$149,230	

Street Total Net Book Value (\$)		
	Urban	Rural
Arterial		N/A
Collector		
Local		
Paved	\$687,840	
Surface Treatments	N/A	
Unpaved	N/A	
Sum	\$687,840	
Total NBV for all Streets	\$687,840	

All other Assets Total Net Book Value (\$)		
Sidewalks	\$9,322	
Bridges		
Traffic Signals		
Streetlights		
Storm Drainage	\$169,692	
Equipment		\$250,360
Total NBV other Assets	\$429,374	

Total NBV	\$1,266,444
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Infrastructure Inventory and Property Record Template - Storm Drainage

DELPHI
2006
\$73

Name of agency:
 The year of the report:
 The replacement cost of storm drainage in \$/feet:
 Please fill in the shaded information.

* Deflectors were acquired from the Federal Highway Administration Price Trends (1930 - 12-31-2003). All deflectors from 2003 - 1980 are given by year. Before 1980 an average value is given per decade.
 ** Assume straight-line depreciation, full-year convention, with no salvage value.

Totals/Averages	4,050	\$296,650	\$180,400	\$2,405	\$10,708	\$169,692
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STREET	FROM	TO	Year Constructed (before 1980 go to middle of decade)	Length feet	Replacement Cost Total (\$)	* Deflator for Year Installed	Historical Cost (\$)	Asset Life (years)	** Annual Depreciation (\$)	Accumulated Depreciation (\$)	Net Book Value (\$)
Crest Dr.	Riley Rd.	Dead End	2002	641	\$46,793	0.99	\$46,325	75	\$618	\$3,088	\$43,237
Market	Front	SR 25	2003	413	\$30,149	1.00	\$30,149	75	\$402	\$1,508	\$28,541
Monroe St.	Pearl	Crockett	2002	387	\$28,251	0.99	\$27,968	75	\$373	\$1,865	\$26,104
Monroe St.	Crockett	Hamilton	2002	449	\$32,777	0.99	\$32,449	75	\$433	\$2,163	\$30,286
Pearl St.	Franklin	Monroe	2004	346	\$25,268	1.00	\$25,258	75	\$337	\$1,010	\$24,248
RR	Washington	Wilson	2005	936	\$72,854			75			
Union St.	Monroe	tracks	2003	250	\$18,250	1.00	\$18,250	75	\$243	\$973	\$17,277
Front Street	West side of union	East side of Indiana	2007	430	\$31,390			75			
Vine Street	North side from wabash	203 West Vyne Street	2007	136	\$9,928			75			

Infrastructure Inventory and Property Record Template - Equipment

Name of agency:
The year of the report:

DELPHI
2006

Please fill in the shaded information.

** Assume straight-line depreciation, full-year convention, with no salvage value.

Totals \$605,312 \$98,300 \$56,376 \$354,952 \$250,360

Department	ID Number	Make	Model	Serial Number	Description	Year of Purchase	Year of Manufacture	Original Cost	Salvage Value	Estimated Life	Annual Depreciation	Accumulated Depreciation	Net Book Value
Street Department		American Roads	ALC-25	1a9sc2333sm274116	Leaf Machine	1995	1995	\$24,200	\$1,500	10		\$24,200	
Street Department		Badger	TM400	b01-211190-0631	Chipper	1990	1990	\$17,500	\$1,500	10		\$17,500	
Street Department		Bobcat	753	515836681	Skidsteer	2001	2001	\$24,000	\$4,000	10	\$2,400	\$14,400	\$9,600
Street Department		Bobcat	8185	519032498	Skidsteer	2002	2002	\$28,000	\$5,000	10	\$2,800	\$14,000	\$14,000
Street Department		Stelling	709	270001516	Back hoe Attachment	2005	2005	\$90,500	\$7,000	10	\$9,050	\$18,100	\$72,400
Street Department		Case	580 Super L	2fzaccs55aud60504	Packer	1998	1998	\$90,000	\$7,000	10	\$9,000	\$45,000	\$45,000
Street Department		John Deere	425	m00425a093741	Mower	2002	2002	\$7,000	\$3,000	6	\$1,167	\$5,833	\$1,167
Street Department		Ford	F800	1f0xk84e9v0k6238	Boom Truck	2002	1998	\$3,000	\$3,000	10	\$300	\$1,500	\$1,500
Street Department		Chevy	2500	16ckk24k1pz252483	4x4 pick up	1993	1993	\$23,500	\$2,000	5		\$23,500	
Street Department		Chevy		1htscfjn21h200343	Flat bed dump	1998	1998	\$20,000	\$6,000	5		\$20,000	
Street Department		International	4700	1htscfam9m532554	Dump Truck	1990	1990	\$47,000	\$5,000	10	\$5,500	\$47,000	
Street Department		International		1htscam9m532554	Dump Truck	1997	1997	\$55,000	\$10,000	10	\$5,500	\$55,000	
Street Department		Johnston	3000jd	1j8v3hp36c172006	Street Sweeper	2006	2006	\$130,000	\$15,000	10	\$13,000	\$13,000	\$117,000
Police	Car #1	Curtis Dyna Fog	2988	304	Fogger	1983	1983	\$6,000	\$1,000	10		\$6,000	
Police	Car #2	Ford	Crown Vic	2FAF71W6X7110718	White Marked Police Car	2006	2007	\$16,632	\$10,000	3	\$5,477	\$5,477	\$10,955
Police	Car #3	Ford	Crown Vic	2FAF71W66X142414	White Marked Police Car	2006	2006	\$21,168	\$5,000	3	\$7,056	\$7,056	\$14,112
Police	Pool Car	Ford	Crown Vic	2FAF71W03X175538	Blue Unmarked Police Car	2003	2003	\$19,181	\$1,000	5	\$3,836	\$15,345	\$3,836
Street Department		High Lander		2falp7hw5v206894	White Unmarked Car	1997	1997	\$14,931	\$500	5		\$14,931	
Street Department					Salt Spreader	1998	1998	\$7,900	\$800	10	\$790	\$7,110	\$790

RECEIVED
2006 OCT 13
STREET DEPARTMENT