

Assets #201620 and #201621 were transferred 96 Gallon Carts – gray and blue, respectively – that were purchased new by Division 4172 out of Bellevue, WA, on November 4, 2016. A quantity of 200 96 Gallon Gray Carts were purchased on invoice #INV65436575-76017154 at a price of \$43.50 per unit, grossing to \$8,700. A quantity of 312 96 Gallon Blue Carts were purchased on #INV65431806-7524885 at a price of \$43.75 per unit, grossing to \$13,650.

The transfer of asset from Division 4172 to Division 4176 (Kent-Meridian Disposal Company) as Division 4172 had ordered a surplus of carts, and Division 4176 had an immediate need. 40 Gray Carts and 50 Blue Carts were transferred and placed into service November 30, 2016, in new condition. The 40 Gray Carts were recorded with a book basis of \$2,090.13, made up of \$1,740 (40 carts x \$43.50 per unit with an allocation of tax and freight of \$350.13). The 50 Blue Carts were recorded with a book basis of \$2,603.77, made up of \$2,187.50 (50 carts x \$43.75 per unit) with an allocation of tax and freight of \$416.75.