

NOTICE OF MEETING

The Audit Committee Meeting of the Incline Village General Improvement District will be held starting at [3:00 p.m.](#) on [December 16, 2021](#) via Livestream/Zoom only.

Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to info@ivgid.org by 2:00 p.m. on December 16, 2021) or via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>. (Remote only meeting permitted by AB 253 as Audit Committee contains non-elected members.)

- A. ROLL CALL OF THE AUDIT COMMITTEE MEMBERS*
Cliff Dobler (At-Large Member), Sara Schmitz (Trustee), Matthew Dent (Trustee) and Raymond Tulloch (At-Large Member)
- B. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.
- C. APPROVAL OF AGENDA (for possible action)

The Audit Committee may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.

-OR-

The Audit Committee may make a motion to accept and follow the agenda as submitted/posted.

- D. GENERAL BUSINESS ITEMS (for possible action)
 - 1. Review, discuss and possibly approve the Audit Committee Report, as required by Policy 15.1.0, on the District's Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2021 (Requested by Audit Committee Chairman Raymond Tulloch)
- E. MEETING MINUTES (for possible action)
 - 1. Meeting Minutes of November 17, 2021
- F. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.
- G. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Monday, December 13, 2021 at 9:00 a.m., a copy of this agenda (Audit Committee Session of December 16, 2021) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following six locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

- 1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
- 2. IVGID's website (www.yourtahoepace.com/Board of Trustees/Meetings and Agendas)
- 3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

District Clerk (e-mail: sah@ivgid.org/phone # 775-832-1207)

Audit Committee Members: Vacant (At-Large Member), Cliff Dobler (At-Large Member), Sara Schmitz (Trustee), Raymond Tulloch (At-Large Member), Matthew Dent (Trustee)

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, www.yourtahoepace.com; go to "Board Meetings and Agendas".**

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • FAX (775) 832-1122

www.yourtahoepace.com

MEMORANDUM

TO: Audit Committee

FROM: Ray Tulloch
Audit Committee Chair

SUBJECT: Review, discuss, and possibly approve the written annual Audit Committee Report to the District's Board of Trustees (Exhibit One) in conjunction with the presentation of the annual audit in accordance with Policy 15.1.0 (subparagraph 2.4.6).

DATE: December 16, 2021

I. Background

Under Board Policy 15.1.0, section 2.4, the Audit Committee is required to:

- 2.4 Facilitate the external audit process.
 - 2.4.1 Review and approve formal reports or letters to be submitted to the external auditor.
 - 2.4.2 Provide an independent forum for (external and/or internal resources) auditors to report findings or difficulties encountered during the audit.
 - 2.4.3 Review the auditors' report of findings and recommendations with management and the auditor.
 - 2.4.4 Review the CAFR in its entirety, including unaudited sections and letters.
 - 2.4.5 Follow -up on any corrective action identified.
 - 2.4.6 Submit a written annual Audit Committee Report to the District's Board of Trustees in conjunction with the presentation of the annual audit.
 - 2.4.7 Assess the performance of the independent auditors.

At the Audit Committee meetings of November 17 and December 8 respectively the Audit Committee completed actions 2.4.3 and 2.4.4

II ACTIONS

To discuss the annual Audit Committee written report in conjunction with the presentation of the annual audit to be submitted to the Board of Trustees (see Exhibit One) and to discuss including certain recommendations to the Board of Trustees.

To agree and formalize the annual Audit Committee written report for transmission to the Board of Trustees

Exhibit One

December 16, 2021 Draft of Annual Audit Committee Report to the IVGID Board of Trustees

1 Background

The IVGID Audit Committee ("AC") is required under Board Policy 15.1.0, subparagraph 2.4.6 to "Submit a written annual Audit Committee Report to the District's Board of Trustees in conjunction with the presentation of the annual audit. This report is provided to comply with the policy and provide the Board with our questions, concerns, comments and recommendations.

At the public meeting held on December 8 2021, the Audit Committee received and reviewed the final IVGID Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2020 and other related materials. The Management Representation Letter was not included in the package presented to the Audit Committee but was subsequently emailed to AC members when it was requested. As a result the AC was not able to review the management representation letter during the public meeting.

The ACFR and accompanying documents were presented by Director of Finance Paul Navazio and Controller Martin Williams. Davis Farr Audit Engagement Partner Jenifer Farr was in attendance to answer questions and provide an overview with specific comments on the contents of the documents and the opinion issued by Davis Farr as required under their audit engagement letter with IVGID.

In light of the AC receiving the final 2020 ACFR and related documents for the first time on December 8, 2021, it was not possible for the Audit Committee to both remain compliant with Open Meeting Laws and to prepare, review and finalize the required report to the Board of Trustees (BoT) prior to the scheduled meeting of the BoT on December 14, 2021 where the ACFR was scheduled to be reviewed and possibly accepted by the BoT .

2 Comments by and Concerns identified by the Audit Committee

- 1) The AC notes that IVGID management issued and signed the Management Representation letter to Davis Farr prior to review by the AC, contrary to Board Policy 15.1, 2.4.1. The Management Representation Letter was also not included in the documents provided to the Audit Committee for the December 8 meeting.
- 2) The Audit Committee notes that the previously ongoing disagreements and concerns over the \$3.179m for repairs to the Effluent Pipeline that the AC considered to be incorrectly capitalized in FY 19-20 have now been addressed through a Prior Year Adjustment and the \$3.179m, less accumulated depreciation, has now been expensed in the utility fund. (Further discussed below)

- 3) The AC notes that the final version of the Transmittal letter to the Nevada Department of Taxation now includes disclosure of, and reference to the material Weaknesses and deficiencies identified by the Audit. This is in concurrence with our request made at the November 17 meeting.
- 4) The Committee received clarification and confirmation from Davis Farr that the audit engagement was not structured as a comprehensive forensic audit. The Audit opinion provided ¹
“In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Incline Village General Improvement District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows and the statement of revenues for the year then ended in accordance with accounting principles generally accepted in the United States of America.”
was based upon the information and statements provided by management and audit tests and review. This complies with statutory requirements.
- 5) The Audit identified two material weaknesses (MW) and one significant deficiency along with other deficiencies which required to be addressed. The Audit Committee notes that this is the second consecutive year where Material Weaknesses have been identified and has concerns at this trend. Management have proposed actions to address these Material Weaknesses which the Audit Committee will review and monitor progress.
- 6) Several of the concerns and deficiencies identified by the Auditor appear to be a direct result of lack of, and failure to comply with, internal controls.
- 7) The Audit Committee notes that there have now been Prior Year Adjustments in 4 out of the 5 previous years which could indicate an ongoing issue with timely and accurate financial reporting. This makes it difficult to be able to have confidence in reported financial performance in the funds and business activities.
- 8) The Audit Committee has serious concerns that several of the revisions to the proposed Capital Asset write-offs identified by the Auditor were subsequently rejected and reversed by management in apparent violation of Board Policy 9.1.0 and Board Practice 2.9.0 (Discussed further below in 3.2 and details also in Appendix D)
- 9) The Auditor highlighted concerns previously identified by the Audit Committee that expense items included in Capital projects were only subject to review and possible transfer to be expense when a project was closed rather than being expensed at the time of expenditure. There appears to be no clear procedure for ensuring that this review actually takes place and as a result there may be overstatement of capital

¹ Independent Auditors Report @P2

assets and understatement of expenses. Members of the Committee have also raised concerns that the inclusion of expense items in capital projects is not in compliance with GAAP/GASB

- 10) The recording and allocation of interest income to the separate funds does not appear to accurately reflect the relative balances within the funds and appears to be excessively skewed towards the General fund which has the lowest balance. This was previously brought up and discussed with the Finance Director but no action appears to have been taken or supporting justification provided to validate the current allocation.
- 11) It appears that in FY 20-21 several design studies and assessments have again been incorrectly capitalized rather than expensed as previously advised by Moss Adams. This is inconsistent with the actions taken in FY 19-20 where capitalized assessment studies were reversed to expense. (see further detail in Appendix D)
- 12) Facility fees (RFF/BFF) are again classified as general revenue by considering them as program fees. It is the view of the Committee that this is NOT in compliance with GAAP and should be corrected."

3 Additional Discussion on Principal Concerns of the Audit Committee.

3.1 Expensing Previously Capitalized costs of the Effluent Pipeline (Comment 2)

Concerns about expensing Effluent Pipeline Phase II costs which were previously reported as Capital Assets and /or Construction in Progress in the 18-19 and 19-20 ACFRs have continued to be a subject of discussion by the Audit Committee during FY 20-21. The recent Moss Adams reports provided applicable capital expenditure and best practice guidance based on Governmental Accounting Standards Board (GASB) Concepts Statement No 4. The accepted practice includes recognition of the different stages of a project which include preliminary, construction and post-construction. The preliminary stage activities that include conceptual formulation and evaluation of alternatives, determination of future needs, feasibility studies and development of financing alternatives should be expensed as they are not directly connected with creating service capacity.

This highlighted that approximately \$3,179,000 in expenses of \$5,146,100 in costs incurred through June 30, 2019 for the Effluent Pipeline Phase II Project had been recorded in the Utility Fund as a capital asset and/or construction in progress. AC Member Clifford F. Dobler has previously provided a comprehensive and extensive overview of the entire costs incurred through fiscal year 2019 on the Effluent Pipeline Phase II Project. It is apparent that a major portion of these costs were necessary to satisfy conditions of an Administrative Order on Consent with the Nevada Department of Environmental Protection issued in April, 2014 and not resolved until May, 2019. This was discussed at length during the FY 19-20

ACFR review. The then Auditor and Management disagreed with the Committee view and left the at issue amount of \$3,179,000 as a Capital asset in the FY 19-20 financial statements.

For the FY20-21 ACFR, the initial proposal from Davis Farr and Management was that they still considered this to be a correct assessment. Following extensive discussion of the initial draft ACFR during the November 17 2021 Audit Committee meeting, plus recognition that initial planning for replacement of (and financing options for) the effluent pipeline are now underway, it was agreed by Management that it would now be appropriate to close this outstanding issue by charging off the identified \$3.179m in Capital Assets to expense. Due to the magnitude of this write-off it was necessary to account for this as a Prior Period Adjustment and revise the financial statements to reflect this.

The Audit Committee recognizes the extensive effort expended by Mr. Dobler over previous years in accurately identifying the amounts to be expensed. The Audit Committee also recognizes the final agreement and initiative by General Manager Winqest and Finance Director Navazio to implement this change. Accordingly the Audit Committee thanks AC member Dobler, GM Winqest and FD Navazio for their efforts to bring this long running issue to closure.

3.2 Review of Capitalized Assets

During initial discussions on audit procedures between Davis Farr and the Audit Committee, the Audit Committee had highlighted their concerns around prior capitalization of items that appeared, under relevant GAAP and GASB standards, as well as Board Capital Asset Policy 9.1.0 and Board Capitalization Practice 2.9.0, to be expense items rather than Capital Assets.

Accordingly, as part of their audit, Davis Farr performed a high level review of capital assets over the prior 15 year period to identify any apparent incorrect capitalization. Based on this the initial draft report provided to the Audit Committee by management on November 17, 2021, identified \$3,592,863.85 (original cost) of items that appeared to have been incorrectly capitalized. Net of accumulated depreciation of \$2,726,360.15 this was reflected as a write down of Capital Assets of \$866,503.70 in the draft financial statements. A summary of these proposed Fixed Asset Audit Adjustments is attached as Appendix A. The Audit Committee agreed in principle with this as a reasonable starting point in correcting previous suspect categorization of assets and accepted the proposed adjustments.

However, as part of the agreement to revise the financial statements to include the Prior Period Adjustment discussed under item 3.1 above, IVGID Management also performed an additional review of the Fixed Asset Adjustments identified by Davis Farr. The intent of this review was to more accurately assess on an individual item basis whether the adjustment was supported by the underlying data. This was done by reviewing additional detail about the asset rather than just looking at the header level detail as had been done by Davis Farr in their assessment. In principle the Audit Committee concurs with the validity of this approach.

When the final version of the ACFR was provided to the Audit Committee, it reflected a revised write-off of capital assets (excluding the Effluent Export Pipeline) of \$167,751, resulting from a total of \$1.2 million in value at cost, net of \$1.03 million in accumulated depreciation. This was a significant delta from the November 17 proposals for a \$866,503.70 net write-off. On review of the detail of the changes made in this adjustment (provided as Attachment 1) the Audit Committee identified a number of possible variances from policy. This included for example considerations such as:

- (a) paving repairs and maintenance which appeared on the surface to be expense items
and
- (b) A number of discrete assets with an original cost below the \$5000 individual item minimum threshold specified in Board Policy 9.1.0, paras 2.0 and 3.0 (attached as Appendix B), and Board Practice 2.9.0, paras 1.1 and 1.2, (attached as Appendix C). In aggregate these items amounted to an original cost of \$329,558 and a current book value of \$177,414

With regard to items in (a) above, the Audit Committee does not have the level of detail necessary to validate or refute Management’s categorization and accepts, subject to reservations, Management’s categorization of these assets.

However with regard to items in category (b) above, the considered and unanimous view of the Audit committee is that this categorization appears to be a clear deviation from, and violation of, Board Policy 9.1.0 and Board Practice 2.9.0. Specifically as follows:

Board Policy 9.1.0

- 2.0 Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets.
- 3.0 ***In no case*** will the District establish a capitalization threshold of less than \$5,000 for any individual item. (emphasis added)

and

Board Practice 2.9.0

1.1 The capitalization threshold ***per item shall be:***

ASSET CLASS	MINIMUM COST
Equipment	\$ 5,000.00
Structures and Land Improvements	\$10,000.00

1.2 In addition to cost, all of the following criteria ***shall*** also be used:

- 1.2.1 The normal useful life of the item is three or more years.

1.2.2 The item has an acquisition cost (including freight and installation) of at least the amounts listed above in each asset class.

In discussions, Management advised the Audit Committee that, in terms of complying with the relevant Board Policies and practices, it is their view that they have the ability to apply their judgement and to be flexible in how they these policies were to be applied, and also that they were free to aggregate similar individual assets to meet the minimum threshold. They also considered that in terms of materiality this concern is irrelevant as the net delta in write-offs if these items were to be expensed is limited to \$152,144. However there has been no supporting documentation or references provided to the Committee to support this claim.

Upon perusal of the relevant board Policies and Practices, as well as consultation with legal counsel and Davis Farr, the Audit Committee has been unable to identify any provisions in the policy that enable flexibility, judgement or materiality to justify this approach. To the contrary the policy and practice appears to be unequivocal, for example:

*The capitalization threshold per item shall be:
In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item.*

It is the considered and unanimous view of the Committee that compliance with these relevant Board Policies and Practices must be viewed as a binary choice i.e. either compliant or non-compliant. We can find no applicable middle ground or materiality threshold apparent in the text. Therefore the Audit Committee must advise the Board of Trustees that there appears to be a clear violation of Board Policies and practices in this instance. While in terms of overall materiality of the financial statements the Committee agrees that the impact is limited, the inference in this instance is that Management regard compliance with Board policy and practice as optional. ***The Committee cannot in good faith concur with or support this approach.*** Indeed the General Manager's Employment Contract is very specific on this²:

SECTION 1. DUTIES

1.1 *IVGID hereby employs General Manager full-time to uphold and abide the laws of the State of Nevada, District Ordinances, written Policies, Practices, and Resolutions enacted by IVGID Board of Trustees ("Board of Trustees"), as well as the applicable job description attached hereto as Exhibit A (Job Description), and to perform such other duties and functions as the Board of Trustees shall from time to time assign.*

1.2 *General Manager shall faithfully, diligently, and to the best of General Manager's abilities, perform all duties that are required under this Agreement.* General Manager agrees that General Manager has a duty of loyalty and a fiduciary duty to IVGID.
(emphasis added)

² Extract from IVGID General Manager Employment Agreement

The Committee raises this apparent violation of Board Policy and Practice for consideration of action by the Board of Trustees as it is the Committee's view that there is a clear and overriding fiduciary requirement for Management to lead by example in compliance with agreed Board Policy. Absent such compliance it brings into question whether Board policies in general can simply be considered as optional rather than mandatory.

Further supporting detail is provided in Appendix D

4 Additional Recommendations

1. The Committee recognizes that in their first year audit Davis Farr has identified several issues that support more in depth review in future audits to ensure IVGID financial statements provide an accurate representation of the District's finances and assets. It is the Committee's recommendation that in the 21-22 audit, the Board should expand the scope of the audit in particular to include more detailed examination of fixed assets and review of compliance with internal controls.
2. The audit has identified a number of apparent issues of failure of internal controls and processes. At the October 26 Audit Committee meeting, the Committee discussed with management their concerns with the apparent lack of progress on developing internal controls and strongly encouraged management to consider bringing on additional resources to ensure that this work was prioritized to ensure effective internal controls could be implemented expeditiously. The Audit Committee recommend that the Board should also highlight this as a priority for Management.
3. In the current ongoing review of Board Policies and Practices the Committee recommend that the Board should provide clarity to Management and staff of the requirement to comply with relevant Policies and Practices. If compliance is to be regarded as optional it must be questioned whether there is any value in applying resources and expenditures to revise these Policies.
4. With regard to the actions proposed by Management in response to Material weaknesses and deficiencies identified by the Audit, it is the intention of the Audit Committee to add review of progress on these actions as a standing item on the AC agenda. The Committee recommends the Board should also highlight this as a priority action for Management with the objective of achieving a FY 21/22 audit that identifies no material Weaknesses or Significant Deficiencies.

Conclusions

The AC believes this report satisfies our required responsibilities under Audit Committee Board Policy 15.1.0 and trust that the Board of Trustees will consider our questions, concerns, comments and recommendations.

The AC wishes to thank Davis Farr and IVGID Management for the effort applied to the Audit and preparation of the ACFR. The outcomes clearly demonstrate the value of regular rotation of Auditors to bring fresh perspective on IVGID financial reporting.

Respectfully,

IVGID Audit Committee

Ray Tulloch, At large Audit Committee Member and Audit Committee Chair

Mathew Dent, IVGID Board Trustee and Vice Chair

Sara Schmitz, IVGID Board Trustee and Secretary

Clifford F. Dobler, At large Audit Committee Member

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Appendix A

SUMMARY OF FIXED ASSET AUDIT ADJUSTMENTS

Fund	Description	Value of Assets Reviewed		Audit Adjustments			% of Value at Cost	% of Value at Book Value
		Total Value (at Cost)	Total Book Value	Original Cost	Accumulated Depreciation	Book Value (6/30/21)		
100	General Fund	5,251,618.00	3,046,089.00	39,556.33	\$ 28,690.52	\$ 10,865.81	0.75%	0.36%
200	Utility Fund	141,958,054.00	65,339,896.00	1,417,460.79	1,028,380.94	389,079.85	1.00%	0.60%
320	Golf Fund	20,204,054.00	9,870,681.00	1,343,643.67	1,111,875.58	231,768.09	6.65%	2.35%
330	Facilities	4,512,052.00	2,501,277.00	52,225.77	41,330.63	10,895.14	1.16%	0.44%
340	Ski	36,912,505.00	19,459,640.00	382,929.90	272,776.68	110,153.22	1.04%	0.57%
350	Rec Center	8,736,381.00	2,361,328.00	165,604.42	111,424.94	54,179.48	1.90%	2.29%
360	Rec Admin	1,618,495.00	1,106,932.00	23,618.42	20,338.17	3,280.25	1.46%	0.30%
370	Parks	17,152,467.00	12,815,403.00	33,410.27	27,609.99	5,800.28	0.19%	0.05%
380	Tennis	2,681,501.00	1,249,895.00	8,033.00	4,394.25	3,638.75	0.30%	0.29%
390	Beach	7,440,534.00	3,985,297.00	113,108.49	66,265.66	46,842.83	1.52%	1.18%
410	Fleet	169,903.00	45,163.00	9,477.92	9,477.92	0.00	5.58%	0.00%
430	Buildings	70,694.00	6,623.00	3,794.87	3,794.87	0.00	5.37%	0.00%
Totals		\$ 246,708,258.00	\$ 121,788,224.00	\$ 3,592,863.85	\$ 2,726,360.15	\$ 866,503.70	1.46%	0.71%

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Appendix B

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**Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets
Practice 2.9.0**

RELEVANT POLICIES: 8.1.0 Establishing the Estimated Useful Lives of Capital Assets and 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets

1.0 ACCOUNTING CONTROL

The capitalization threshold for all asset classes shall be identified during the budget process each fiscal year by the Finance and Accounting staff and approved by the Board of Trustees as part of the adoption of the annual Debt Management Policy, including the Five Year Capital Improvement Plan and its statement on Minimum level of expenditure.

- 1.1 The capitalization threshold per item shall be:

<u>ASSET CLASS</u>	<u>MINIMUM COST</u>
Equipment	\$ 5,000.00
Structures and Land Improvements ...	\$10,000.00

- 1.2 In addition to cost, all of the following criteria shall also be used:
 - 1.2.1 The normal useful life of the item is three or more years.
 - 1.2.2 The item has an acquisition cost (including freight and installation) of at least the amounts listed above in each asset class.
 - 1.2.3 The item will not be substantially reduced in value by immediate use.
 - 1.2.4 In case of repair or refurbishment that will be capitalized, the outlay will substantially prolong the life on an existing fixed asset or increase its productivity significantly, rather than merely returning the asset to a functioning unit or making repairs of a routine nature.

Effective July 1, 2016



**Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets
Practice 2.9.0**

1.2.5 The capitalization threshold is applied to individual items rather than to groups of similar items (e.g. desks and tables).

1.2.6 The utilization of componentization of assets under the project, to provide a more appropriate management of an assets care, condition and associate maintenance or replacement, takes precedent over the stated thresholds under section 1.1.

2.0 PHYSICAL CONTROL

All fixed assets acquired either as operating or capital expenditures will be identified as IVGID property and recorded. Such items represent a value to the operations that have an ongoing usefulness to justify safeguarding them from loss or abuse. The items should be expected to be in service at least two years and can be readily assigned to a function or activity as responsible for its care and condition.

Appendix C



Accounting, Auditing and Financial Reporting Establishing Appropriate Capitalization Threshold for Capital Assets Policy 9.1.0

POLICY. The District will consider the following guidelines in establishing capitalization thresholds:

- 1.0** Potentially capitalizable items should only be capitalized if they have an estimated useful life of greater than two years following the date of acquisition or placed into service.
- 2.0** Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets.
- 3.0** In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item.
- 4.0** In establishing capitalization thresholds, when the District is a recipient of federal awards, then federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts for purposes of federal reimbursement will prevail.
- 5.0** Capitalization of buildings and infrastructure should consider the use of componentization as a way to reflect the varying life cycle considerations of mechanical, structural elements, and wear items that may require different cycles of maintenance and replacement from the main asset being capitalized. The significance of such componentization takes precedent over the \$5,000 threshold, and thus smaller amounts may be listed to facilitate proper asset management.

Appendix D

Background

2020 CAFR - Prior Period Adjustments for Capital Assets and Construction in Progress ONLY

- Community Services and Beaches - \$655,009 consisting of
 - Carpeting and Painting - 8 "projects" - \$78,582
 - Paving - 38 "projects" - \$514,254
 - Pre development - High School Ball field - \$77,216
 - Pre development - Community Services Master Plan - \$212,044
 - Another \$138,505 was for golf play passes - Not Capital
- Utility Fund - NOTHING

2021 Concepts and Assessments NOT considered for charge off to expense. Amounts should have been expensed based on Moss Adams report 1/14/2021 and accepted by Board of Trustees on 2/10/2021 - Cliff Dobler memo dated 5-31-2021

- Burnt Cedar Pool - \$219,802
- Incline Beach Bldg - \$216,131
- Mountain Golf Course - \$328,954
- Tennis Center - \$68,621
- Incline Baseball Field - \$120,268
- Diamond Peak Master Plan - \$217,830
- Total - \$1,171,606

2021 CAFR - Initial Charge off (per Davis Farr) of \$866,504 in second draft and amounts removed in third draft (throw back)

	<u>Initial</u>	<u>Throw Back</u>	
• General Fund -	\$28,691	\$ 8,800	
• Utility Fund -	389,080	316,885	Wetland repairs \$163K
• Community Services -	369,194	314,106	Parking and Cart Path repairs \$211K
• Beaches -	66,266	37,640	100% Parking and Boat Ramp repairs
• Internal Services -	13,273	ZERO	
total	\$866,504	\$677,431	
	DIFFERENCE	\$189,073	
	MEMO	\$167,751	WHY?

2021 CAFR - Additional Charge Off for Pipeline - \$3,179,000 DID NOT INCLUDE 2020 AND 2021 EXPENSES OF \$182,023. Mostly Granite report and Jacobs report on Pond. Both were assessments. Also Staff time.

Other Charge offs not considered -ACQUIRED UNDER NEW BOARD POLICY AND PRACTICE

Staff Uniforms at DP 2016-2017 \$115,739
 Rental Skis at DP 2016-2017 \$466,104
 Undepreciated amount - To be determined

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct	Life End
WAREHOUSE CAGING	9344	Water Buildings and Structures	Building & Renovations	2,548.13	0.00	2,548.13	10.00	05/24/2004	200-00-000-1030	200-22-990-8130	200-00-000-1990	05/24/2014
UPGRADE UTILITY BUILDINGS	6938	Water Buildings and Structures	Building & Renovations	2,409.63	0.00	2,409.63	20.00	11/30/1997	200-00-000-1030	200-22-990-8130	200-00-000-1990	11/30/2017
BURNT CEDAR WTP OFFICE	7768	Water Buildings and Structures	Building & Renovations	2,237.56	0.00	2,237.56	20.00	07/31/1999	200-00-000-1030	200-22-990-8130	200-00-000-1990	07/31/2019
Replace Carpeting Building A Public Works	11011-A	Water Buildings and Structures	Building & Renovations	2,185.79	437.10	2,622.89	5.00	05/01/2016	200-00-000-1030	200-22-990-8130	200-00-000-1990	05/01/2021
SEWER TRK GARAGE ADDITION	4886	Water Buildings and Structures	Building & Renovations	1,563.34	542.03	2,105.37	40.00	06/30/1991	200-00-000-1030	200-22-990-8130	200-00-000-1990	06/30/2031
Utilities Facilities Pavement - Road Repairs	11424-A	Water Buildings and Structures	Building & Renovations	1,360.32	2,040.18	3,400.50	5.00	06/30/2019	200-00-000-1030	200-22-990-8130	200-00-000-1990	06/29/2024
MAINTENANCE FACILITY GARAGE	6943	Water Buildings and Structures	Building & Renovations	1,009.59	764.31	1,773.90	40.00	04/30/1998	200-00-000-1030	200-22-990-8130	200-00-000-1990	04/30/2038
				13,314.36	3,783.62	17,097.98						
92/93 INSTALLATIONS	4562	Water Service Distribution Infrastructure	Infrastructure	4,234.82	0.00	4,234.82	5.00	06/30/1993	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/30/1998
Holoshaft Motor	6365	Water Service Distribution Infrastructure	Infrastructure	4,210.75	0.00	4,210.75	10.00	06/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/29/2004
Main Busswork Relocation	7014	Water Service Distribution Infrastructure	Infrastructure	3,105.00	0.00	3,105.00	10.00	01/31/1998	200-00-000-1035	200-22-990-8130	200-00-000-1990	01/31/2008
Motor	6861	Water Service Distribution Infrastructure	Infrastructure	2,350.75	0.00	2,350.75	10.00	03/31/1998	200-00-000-1035	200-22-990-8130	200-00-000-1990	03/30/2008
Motor	7002	Water Service Distribution Infrastructure	Infrastructure	3,608.20	0.00	3,608.20	10.00	04/30/1998	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/29/2008
Motor	7003	Water Service Distribution Infrastructure	Infrastructure	3,608.20	0.00	3,608.20	10.00	04/30/1998	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/29/2008
2003/2004 INSTALLATIONS	9115	Water Service Distribution Infrastructure	Infrastructure	4,862.02	0.00	4,862.02	5.00	07/01/2003	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/30/2008
2004/2005 INSTALLATIONS	9370	Water Service Distribution Infrastructure	Infrastructure	4,577.93	0.00	4,577.93	5.00	07/01/2004	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/01/2009
CHLORINE FEED PUMP	9539	Water Service Distribution Infrastructure	Infrastructure	1,621.00	0.00	1,621.00	5.00	01/19/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	01/19/2010
CHLORINE FEED PUMP	9540	Water Service Distribution Infrastructure	Infrastructure	1,621.00	0.00	1,621.00	5.00	01/19/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	01/19/2010
Pump	7884	Water Service Distribution Infrastructure	Infrastructure	3,215.28	0.00	3,215.28	10.00	03/21/2000	200-00-000-1035	200-22-990-8130	200-00-000-1990	03/21/2010
ESRI PROGRAM - ARC EDITOR	9534	Water Service Distribution Infrastructure	Infrastructure	4,427.93	0.00	4,427.93	5.00	06/23/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/23/2010
Motor Control Center Upgrad	8190	Water Service Distribution Infrastructure	Infrastructure	4,897.00	0.00	4,897.00	10.00	08/17/2000	200-00-000-1035	200-22-990-8130	200-00-000-1990	08/17/2010
AIR & WTR BLDG ADDITION	2849	Water Service Distribution Infrastructure	Infrastructure	2,157.19	0.00	2,157.19	40.00	11/01/1970	200-00-000-1035	200-22-990-8130	200-00-000-1990	11/01/2010
TRANSIENT VOLTAGE SURGE SUR	8398	Water Service Distribution Infrastructure	Infrastructure	662.00	0.00	662.00	10.00	04/04/2001	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/04/2011
TRANSIENT VOLTAGE SURGE SUR	8400	Water Service Distribution Infrastructure	Infrastructure	1,709.00	0.00	1,709.00	10.00	04/04/2001	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/04/2011
TRANSIENT VOLTAGE SURGE SUR	8401	Water Service Distribution Infrastructure	Infrastructure	1,709.00	0.00	1,709.00	10.00	04/04/2001	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/04/2011
MOTOR CONTROL CENTER UPGRAD	8427	Water Service Distribution Infrastructure	Infrastructure	4,853.96	0.00	4,853.96	10.00	05/15/2001	200-00-000-1035	200-22-990-8130	200-00-000-1990	05/15/2011
INSTALLATIONS LABOR	4856	Water Service Distribution Infrastructure	Infrastructure	68.52	0.00	68.52	40.00	04/30/1972	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/30/2012
LAB EQUIPMENT	8816	Water Service Distribution Infrastructure	Infrastructure	1,105.95	0.00	1,105.95	10.00	06/20/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/19/2012
MISC MAIN EXTENSION	4487	Water Service Distribution Infrastructure	Infrastructure	648.73	0.00	648.73	40.00	06/30/1972	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/30/2012
OZONE UPGRADE	9605	Water Service Distribution Infrastructure	Infrastructure	2,461.89	0.00	2,461.89	8.00	07/31/2004	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/31/2012
RESIDENTIAL WM DATA WEST UP	9984	Water Service Distribution Infrastructure	Infrastructure	1,000.00	0.00	1,000.00	5.00	08/06/2007	200-00-000-1035	200-22-990-8130	200-00-000-1990	08/05/2012
INSTALL FIRE HYDRANTS	4859	Water Service Distribution Infrastructure	Infrastructure	507.40	0.00	507.40	40.00	08/31/1972	200-00-000-1035	200-22-990-8130	200-00-000-1990	08/31/2012
WATER MAIN REPLACEMENT 2002	8991	Water Service Distribution Infrastructure	Infrastructure	4,608.91	0.00	4,608.91	10.00	10/20/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/19/2012
1972-73 INSTALLATIONS	4519	Water Service Distribution Infrastructure	Infrastructure	3,681.33	0.00	3,681.33	40.00	01/01/1973	200-00-000-1035	200-22-990-8130	200-00-000-1990	01/01/2013
INSTALLATION LABOR	4860	Water Service Distribution Infrastructure	Infrastructure	226.96	0.00	226.96	40.00	04/30/1973	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/30/2013
PORTABLE TRENCH SHORING	7151	Water Service Distribution Infrastructure	Infrastructure	3,761.50	0.00	3,761.50	15.00	07/22/1998	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/21/2013
FLOW METERS	9606	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/29/2013
FLOW METERS	9607	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/29/2013
FLOW METERS	9608	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/29/2013
FLOW METERS	9609	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/29/2013
Crackfill & Seal Asphalt -W	10228	Water Service Distribution Infrastructure	Infrastructure	2,082.76	0.00	2,082.76	5.00	10/07/2008	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/07/2013
Crackfill & Seal - PW Bldg.	10229	Water Service Distribution Infrastructure	Infrastructure	1,520.00	0.00	1,520.00	5.00	10/08/2008	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/08/2013
PAVING	9252	Water Service Distribution Infrastructure	Infrastructure	3,330.50	0.00	3,330.50	10.00	11/25/2003	200-00-000-1035	200-22-990-8130	200-00-000-1990	11/24/2013
1973-74 INSTALLATIONS	4520	Water Service Distribution Infrastructure	Infrastructure	3,425.38	0.00	3,425.38	40.00	01/01/1974	200-00-000-1035	200-22-990-8130	200-00-000-1990	01/01/2014
MISC MAIN EXTENSION	4491	Water Service Distribution Infrastructure	Infrastructure	4,166.45	0.00	4,166.45	40.00	05/31/1974	200-00-000-1035	200-22-990-8130	200-00-000-1990	05/31/2014
Repave UT Facilities	10357	Water Service Distribution Infrastructure	Infrastructure	3,062.72	0.00	3,062.72	5.00	06/22/2009	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/22/2014
REFINISH POTABLE RESERVOIR	9593	Water Service Distribution Infrastructure	Infrastructure	2,400.00	0.00	2,400.00	10.00	06/30/2004	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/30/2014
2009/2010 METERS	10375	Water Service Distribution Infrastructure	Infrastructure	2,804.95	0.00	2,804.95	5.00	07/01/2009	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/01/2014
WATER MAIN REPLACEMENT 2004	9467	Water Service Distribution Infrastructure	Infrastructure	2,000.00	0.00	2,000.00	10.00	07/01/2004	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/01/2014
WATER MAIN REPLACEMENT 2004	9468	Water Service Distribution Infrastructure	Infrastructure	2,936.05	0.00	2,936.05	10.00	08/01/2004	200-00-000-1035	200-22-990-8130	200-00-000-1990	08/01/2014
1974-75 INSTALLATIONS	4521	Water Service Distribution Infrastructure	Infrastructure	1,622.81	0.00	1,622.81	40.00	01/01/1975	200-00-000-1035	200-22-990-8130	200-00-000-1990	01/01/2015
ADJ MANHOLES/VALVE BOXES 20	9626	Water Service Distribution Infrastructure	Infrastructure	923.05	0.00	923.05	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9632	Water Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9642	Water Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9640	Water Service Distribution Infrastructure	Infrastructure	1,870.01	0.00	1,870.01	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9630	Water Service Distribution Infrastructure	Infrastructure	2,213.21	0.00	2,213.21	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9644	Water Service Distribution Infrastructure	Infrastructure	2,336.72	0.00	2,336.72	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9638	Water Service Distribution Infrastructure	Infrastructure	2,556.93	0.00	2,556.93	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9636	Water Service Distribution Infrastructure	Infrastructure	3,080.73	0.00	3,080.73	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9628	Water Service Distribution Infrastructure	Infrastructure	3,133.93	0.00	3,133.93	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9634	Water Service Distribution Infrastructure	Infrastructure	4,660.99	0.00	4,660.99	10.00	09/20/2005	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/20/2015
DOMESTIC WATER METERS 1999	8322	Water Service Distribution Infrastructure	Infrastructure	2,550.28	0.00	2,550.28	15.00	10/15/2000	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/15/2015
1975-76 INSTALLATIONS	4522	Water Service Distribution Infrastructure	Infrastructure	2,150.42	0.00	2,150.42	40.00	01/01/1976	200-00-000-1035	200-22-990-8130	200-00-000-1990	01/01/2016
ADJ MANHOLES/VALVE BOXES 20	9785	Water Service Distribution Infrastructure	Infrastructure	917.50	0.00	917.50	10.00	09/05/2006	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9795	Water										

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct	Life End
METER	8755	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	04/10/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/09/2017
METER	8753	Water Service Distribution Infrastructure	Infrastructure	2,115.98	0.00	2,115.98	15.00	04/10/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/09/2017
METER	8756	Water Service Distribution Infrastructure	Infrastructure	1,097.79	0.00	1,097.79	15.00	04/20/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/19/2017
METER	8751	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	05/02/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	05/01/2017
METER	8752	Water Service Distribution Infrastructure	Infrastructure	934.89	0.00	934.89	15.00	05/06/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	05/05/2017
METER	8757	Water Service Distribution Infrastructure	Infrastructure	1,262.83	0.00	1,262.83	15.00	05/15/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	05/14/2017
METER	8841	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	07/10/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/09/2017
METER	8858	Water Service Distribution Infrastructure	Infrastructure	3,077.75	0.00	3,077.75	15.00	07/30/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/29/2017
METER	8900	Water Service Distribution Infrastructure	Infrastructure	3,699.33	0.00	3,699.33	15.00	09/04/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/03/2017
METER	8901	Water Service Distribution Infrastructure	Infrastructure	3,921.86	0.00	3,921.86	15.00	09/04/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/03/2017
METER	8899	Water Service Distribution Infrastructure	Infrastructure	4,323.80	0.00	4,323.80	15.00	09/12/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/11/2017
ADJ MANHOLES/VALVE BOXES 20	9978	Water Service Distribution Infrastructure	Infrastructure	2,007.56	0.00	2,007.56	10.00	09/18/2007	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9972	Water Service Distribution Infrastructure	Infrastructure	2,574.59	0.00	2,574.59	10.00	09/18/2007	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9976	Water Service Distribution Infrastructure	Infrastructure	3,409.80	0.00	3,409.80	10.00	09/18/2007	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9970	Water Service Distribution Infrastructure	Infrastructure	4,477.44	0.00	4,477.44	10.00	09/18/2007	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9974	Water Service Distribution Infrastructure	Infrastructure	4,495.32	0.00	4,495.32	10.00	09/18/2007	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9968	Water Service Distribution Infrastructure	Infrastructure	4,717.53	0.00	4,717.53	10.00	09/18/2007	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/17/2017
METER	8902	Water Service Distribution Infrastructure	Infrastructure	3,577.96	0.00	3,577.96	15.00	09/18/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/17/2017
METER	8898	Water Service Distribution Infrastructure	Infrastructure	4,802.79	0.00	4,802.79	15.00	09/26/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/25/2017
METER	8911	Water Service Distribution Infrastructure	Infrastructure	4,842.23	0.00	4,842.23	15.00	10/01/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/30/2017
METER	8894	Water Service Distribution Infrastructure	Infrastructure	4,888.10	0.00	4,888.10	15.00	10/03/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/02/2017
METER	8893	Water Service Distribution Infrastructure	Infrastructure	4,774.06	0.00	4,774.06	15.00	10/07/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/06/2017
METER	9030	Water Service Distribution Infrastructure	Infrastructure	3,686.07	0.00	3,686.07	15.00	12/10/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	12/09/2017
Repave UT Facilities - Water	10667A	Water Service Distribution Infrastructure	Infrastructure	3,200.00	0.00	3,200.00	5.00	02/01/2013	200-00-000-1035	200-22-990-8130	200-00-000-1990	02/01/2018
METER	9063	Water Service Distribution Infrastructure	Infrastructure	1,074.45	0.00	1,074.45	15.00	02/11/2003	200-00-000-1035	200-22-990-8130	200-00-000-1990	02/10/2018
1977-78 INSTALLATIONS	4525	Water Service Distribution Infrastructure	Infrastructure	363.95	0.00	363.95	40.00	07/01/1978	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/01/2018
PAVEMENT REPLACEMENT-JUANIT	10248	Water Service Distribution Infrastructure	Infrastructure	2,013.40	0.00	2,013.40	10.00	10/15/2008	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/15/2018
PAVEMENT REPLACEMENT-SWEETW	10247	Water Service Distribution Infrastructure	Infrastructure	4,520.88	0.00	4,520.88	10.00	10/15/2008	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/15/2018
DOMESTIC WATER METERS '97	7372	Water Service Distribution Infrastructure	Infrastructure	4,262.18	0.00	4,262.18	20.00	04/01/1999	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/01/2019
Pavement Maintenance Public Works Facility - Driveway Sealing	10866-A	Water Service Distribution Infrastructure	Infrastructure	8,696.50	0.00	8,696.50	5.00	10/01/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/01/2019
Vertical Turbine Pump	8033	Water Service Distribution Infrastructure	Infrastructure	3,180.00	0.00	3,180.00	20.00	06/08/2000	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/08/2020
WATER MAIN REPLACEMENT 2000	8258	Water Service Distribution Infrastructure	Infrastructure	2,585.56	21.72	2,607.28	20.00	08/31/2000	200-00-000-1035	200-22-990-8130	200-00-000-1990	08/31/2020
TRANS & DISTR MAINS	4497	Water Service Distribution Infrastructure	Infrastructure	2,673.31	22.48	2,695.79	40.00	10/31/1980	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/31/2020
UPGRADE FIRE HYDRANTS - 199	8276	Water Service Distribution Infrastructure	Infrastructure	4,130.45	105.90	4,236.35	20.00	12/31/2000	200-00-000-1035	200-22-990-8130	200-00-000-1990	12/31/2020
UPGRADE FIRE HYDRANTS - 199	8277	Water Service Distribution Infrastructure	Infrastructure	4,130.45	105.90	4,236.35	20.00	12/31/2000	200-00-000-1035	200-22-990-8130	200-00-000-1990	12/31/2020
78-1 ZOECON	4495	Water Service Distribution Infrastructure	Infrastructure	4,469.95	95.10	4,565.05	40.00	04/30/1981	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/30/2021
WATER MAIN REPR-WSR	2936	Water Service Distribution Infrastructure	Infrastructure	2,417.51	10.12	2,427.63	40.00	07/16/1981	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/16/2021
8 POST INDICATOR VALVE ASS	8995	Water Service Distribution Infrastructure	Infrastructure	1,107.47	101.98	1,209.45	20.00	11/12/2002	200-00-000-1035	200-22-990-8130	200-00-000-1990	11/12/2022
1982-83 INSTALLATIONS	4530	Water Service Distribution Infrastructure	Infrastructure	3,624.83	175.33	3,800.16	40.00	01/01/1983	200-00-000-1035	200-22-990-8130	200-00-000-1990	01/01/2023
Raise manholes/valve boxes	10672A	Water Service Distribution Infrastructure	Infrastructure	2,261.07	536.57	2,797.64	10.00	02/01/2013	200-00-000-1035	200-22-990-8130	200-00-000-1990	02/01/2023
PRV STATION-SADDLEHORN/TU	2857	Water Service Distribution Infrastructure	Infrastructure	2,269.08	125.92	2,395.00	40.00	04/15/1983	200-00-000-1035	200-22-990-8130	200-00-000-1990	04/15/2023
TRANS & DIST MAINS	2941	Water Service Distribution Infrastructure	Infrastructure	689.86	52.62	742.48	40.00	01/01/1984	200-00-000-1035	200-22-990-8130	200-00-000-1990	01/01/2024
1984-85 INSTALLATIONS	4532	Water Service Distribution Infrastructure	Infrastructure	476.43	57.50	533.93	40.00	06/30/1985	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/30/2025
INSTALLATIONS 1984/85	4585	Water Service Distribution Infrastructure	Infrastructure	2,854.25	343.07	3,197.32	40.00	06/30/1985	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/30/2025
UNIVERSAL SPLICE KITS	9839	Water Service Distribution Infrastructure	Infrastructure	2,727.73	1,020.27	3,748.00	20.00	08/15/2006	200-00-000-1035	200-22-990-8130	200-00-000-1990	08/15/2026
RESIDENTIAL WATER METER XPN	9946	Water Service Distribution Infrastructure	Infrastructure	2,540.80	1,185.48	3,726.28	20.00	07/31/2007	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/31/2027
RESIDENTIAL WATER METER XPN	9945	Water Service Distribution Infrastructure	Infrastructure	3,387.20	1,581.17	4,968.37	20.00	07/31/2007	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/31/2027
TRANSMITTER HANGER	10166	Water Service Distribution Infrastructure	Infrastructure	514.57	310.43	825.00	20.00	09/15/2008	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/15/2028
UNIVERSAL ORION RTR	10133	Water Service Distribution Infrastructure	Infrastructure	729.97	440.03	1,170.00	20.00	09/15/2008	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/15/2028
2 ORION TRANSMITTER REGIST	10132	Water Service Distribution Infrastructure	Infrastructure	3,018.16	1,822.84	4,841.00	20.00	09/15/2008	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/15/2028
Remove,Replumb Meter Serv.Line	10584	Water Service Distribution Infrastructure	Infrastructure	1,323.23	1,486.77	2,810.00	20.00	09/26/2011	200-00-000-1035	200-22-990-8130	200-00-000-1990	09/26/2031
Meter Vault @ Champ Golf Cours	10702	Water Service Distribution Infrastructure	Infrastructure	1,092.89	1,757.11	2,850.00	20.00	06/24/2013	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/24/2033
Meter Vault @ 999 Lakeshore Dr	10701	Water Service Distribution Infrastructure	Infrastructure	1,615.52	2,599.48	4,215.00	20.00	06/24/2013	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/24/2033
3 Badger Compound Meter	10693	Water Service Distribution Infrastructure	Infrastructure	719.44	1,157.47	1,876.91	20.00	06/28/2013	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/28/2033
REPLACE FIRE HYDRANTS - 199	6587	Water Service Distribution Infrastructure	Infrastructure	2,489.12	1,683.51	4,172.63	40.00	06/30/1996	200-00-000-1035	200-22-990-8130	200-00-000-1990	06/30/2036
WATER MAIN REPLACEMENT 1996	6476	Water Service Distribution Infrastructure	Infrastructure	807.30	517.05	1,324.35	40.00	10/31/1996	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/31/2036
WATER MAIN REPLACEMENT 1996	6475	Water Service Distribution Infrastructure	Infrastructure	874.37	559.06	1,433.43	40.00	10/31/1996	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/31/2036
Water System Improvements	10468	Water Service Distribution Infrastructure	Infrastructure	1,463.04	2,650.36	4,113.40	30.00	07/23/2010	200-00-000-1035	200-22-990-8130	200-00-000-1990	07/22/2040
Replace generator fuel lines	11006	Water Service Distribution Infrastructure	Infrastructure	1,069.50	2,780.50	3,850.00	15.00	03/25/2016	200-00-000-1035	200-22-990-8130	200-00-000-1990	03/25/2031
Badger Meter - CalNeVa Resort	10944	Water Service Distribution Infrastructure	Infrastructure	0.00	0.00	0.00	25.00	11/01/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990	10/31/2040
				318,937.48	23,305.74	342,243.22						
2011 Portable Welder #648 -Wtr	10496-1	Water Service Equipment	Machinery & Equipment	3,393.71	0.00	3,393.71	10.00	02/08/2011	200-00-000-1040	200-22-990-8130	200-00-000-1990	02/07/2021
Meter Testing Unit	11060	Water Service Equipment	Machinery & Equipment	3,168.55	287.99	3,456.54	5.00	09/06/2016	200-00-000-1040	200-22-990-8130	200-00-000-1990	09/06/2021
Boiler in Washbay	11226-A	Water Service Equipment	Machinery & Equipment	91.96	410.04	502.00	20.00	07/01/2017	200-00-000-1040	200-22-990-8130	200-00-000-1990	07/01/2037
				6,654.22	698.03	7,352.25						
14 FOOT SNOWPLOW-BALDERSO#307A	6516	Water Vehicles	Machinery & Equipment	4,999.00	0.00	4,999.00	3.00	12/16/1996	200-00-000-1050	200-22-990-8130	200-00-000-1990	12/16/1999
				4,999.00	0.00	4,999.00						
				343,905.06	27,787.39	371,692.45						
BUILDING LIFT STA. #3	5000	Sewer Buildings and Structures	Building & Renovations	2,500.00	0.00	2,500.00	40.00	10/31/1962	200-00-000-1130	200-25-990-8130	200-00-000-1990	10/31/2002
ADDITION TO TRTRMT PLANT	5075	Sewer Buildings and Structures	Building & Renovations	227.33	0.00	227.33	40.00	09/01/1972	200-00-000-1130	200-25-990-8130	200-00-000-1990	09/01/2012
WAREHOUSE CAGING	9345	Sewer Buildings and Structures	Building & Renovations	2,548.13	0.00	2,548.13	10.00	05/24/2004	200-00-000-1130	200-25-990-8130	200-00-000-1990	05/24/2014
SHEETROCK GARAGE AT STP	5076	Sewer Buildings										

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct	Life End
WWTP Garage Doors	11067	Sewer Buildings and Structures	Building & Renovations	1,704.64	1,948.65	3,653.29	10.00	07/01/2016	200-00-000-1130	200-25-990-8130	200-00-000-1990	07/01/2026
Utilities Facilities Pavement - Road Repairs	11424-B	Sewer Buildings and Structures	Building & Renovations	1,360.32	2,040.18	3,400.50	5.00	06/30/2019	200-00-000-1130	200-25-990-8130	200-00-000-1990	06/29/2024
Roof Repair @ Control Bldg at wetlands	11443	Sewer Buildings and Structures	Building & Renovations	762.84	6,865.16	7,628.00	10.00	06/27/2019	200-00-000-1130	200-25-990-8130	200-00-000-1990	06/26/2029
Control Building Repairs (Windows & Structural)	11167	Sewer Buildings and Structures	Building & Renovations	1,562.40	6,249.60	7,812.00	15.00	06/27/2017	200-00-000-1130	200-25-990-8130	200-00-000-1990	06/26/2032
Breezeway Concrete Repair	11071	Sewer Buildings and Structures	Building & Renovations	1,819.99	3,507.01	5,327.00	10.00	01/31/2017	200-00-000-1130	200-25-990-8130	200-00-000-1990	01/31/2027
MAINTENANCE FACILITY GARAGE	6944	Sewer Buildings and Structures	Building & Renovations	1,009.59	764.31	1,773.90	40.00	04/30/1998	200-00-000-1130	200-25-990-8130	200-00-000-1990	04/30/2038
				14,255.24	21,374.91	35,630.15	0.00					
WETLANDS SEEPAGE STUDY	4974	Sewer Service Distribution Infrastructure	Infrastructure	9,169.34	0.00	9,169.34	3.00	10/13/1987	200-00-000-1135	200-25-990-8130	200-00-000-1990	10/12/1990
14 FOOT SNOWPLOW-BALDERO#307A	6517	Sewer Service Distribution Infrastructure	Infrastructure	4,999.00	0.00	4,999.00	3.00	12/16/1996	200-00-000-1135	200-25-990-8130	200-00-000-1990	12/16/1999
Wet Well Traffic Lids	6693	Sewer Service Distribution Infrastructure	Infrastructure	4,347.08	0.00	4,347.08	10.00	07/31/1997	200-00-000-1135	200-25-990-8130	200-00-000-1990	07/31/2007
Laboratory Sampler - Effluent	7418	Sewer Service Distribution Infrastructure	Infrastructure	3,129.70	0.00	3,129.70	10.00	05/01/1999	200-00-000-1135	200-25-990-8130	200-00-000-1990	04/30/2009
Laboratory Sampler - Inflow	7421	Sewer Service Distribution Infrastructure	Infrastructure	3,129.70	0.00	3,129.70	10.00	05/01/1999	200-00-000-1135	200-25-990-8130	200-00-000-1990	04/30/2009
ADJ MANHOLES/VALVE BOXES 20	8543	Sewer Service Distribution Infrastructure	Infrastructure	642.99	0.00	642.99	8.00	09/21/2001	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/21/2009
FROM PROJECT 69-2	5116	Sewer Service Distribution Infrastructure	Infrastructure	136.86	0.00	136.86	40.00	06/30/1972	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/30/2012
FROM PROJECT 69-2	5181	Sewer Service Distribution Infrastructure	Infrastructure	634.47	0.00	634.47	40.00	06/30/1972	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/30/2012
FROM PROJECT 69-2	4982	Sewer Service Distribution Infrastructure	Infrastructure	1,120.06	0.00	1,120.06	40.00	06/30/1972	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/30/2012
WATER MAIN REPLACEMENT 2002	8992	Sewer Service Distribution Infrastructure	Infrastructure	3,478.77	0.00	3,478.77	10.00	10/20/2002	200-00-000-1135	200-25-990-8130	200-00-000-1990	10/19/2012
SVCE INSTLTNS 1972-73	5184	Sewer Service Distribution Infrastructure	Infrastructure	498.43	0.00	498.43	40.00	01/01/1973	200-00-000-1135	200-25-990-8130	200-00-000-1990	01/01/2013
TRANSIENT VOLTAGE SURGE SUR	9086	Sewer Service Distribution Infrastructure	Infrastructure	3,256.85	0.00	3,256.85	10.00	01/23/2003	200-00-000-1135	200-25-990-8130	200-00-000-1990	01/22/2013
FROM PROJECT 69-2	5185	Sewer Service Distribution Infrastructure	Infrastructure	652.21	0.00	652.21	40.00	06/30/1973	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/30/2013
PORTABLE TRENCH SHORING	7152	Sewer Service Distribution Infrastructure	Infrastructure	3,761.50	0.00	3,761.50	15.00	07/22/1998	200-00-000-1135	200-25-990-8130	200-00-000-1990	07/21/2013
WWTP Crackfill & Seal Aspha	10227	Sewer Service Distribution Infrastructure	Infrastructure	4,926.00	0.00	4,926.00	5.00	10/07/2008	200-00-000-1135	200-25-990-8130	200-00-000-1990	10/07/2013
SVCE INSTLTNS 1973-74	5186	Sewer Service Distribution Infrastructure	Infrastructure	1,611.12	0.00	1,611.12	40.00	01/01/1974	200-00-000-1135	200-25-990-8130	200-00-000-1990	01/01/2014
Repave UT Facilities - WWTP	10355	Sewer Service Distribution Infrastructure	Infrastructure	1,264.00	0.00	1,264.00	5.00	06/22/2009	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/22/2014
Repave UT Facilities	10356	Sewer Service Distribution Infrastructure	Infrastructure	3,062.72	0.00	3,062.72	5.00	06/22/2009	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/22/2014
Centrifugal Pump	5867	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	200-00-000-1135	200-25-990-8130	200-00-000-1990	11/30/2014
Centrifugal Pump	5868	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	200-00-000-1135	200-25-990-8130	200-00-000-1990	11/30/2014
Centrifugal Pump	5869	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	200-00-000-1135	200-25-990-8130	200-00-000-1990	11/30/2014
Centrifugal Pump	5870	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	200-00-000-1135	200-25-990-8130	200-00-000-1990	11/30/2014
Centrifugal Pump	5871	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	200-00-000-1135	200-25-990-8130	200-00-000-1990	11/30/2014
Centrifugal Pump	5872	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	200-00-000-1135	200-25-990-8130	200-00-000-1990	11/30/2014
SVCE INSTLTNS 1974-75	5187	Sewer Service Distribution Infrastructure	Infrastructure	156.47	0.00	156.47	40.00	01/01/1975	200-00-000-1135	200-25-990-8130	200-00-000-1990	01/01/2015
ADJ MANHOLES/VALVE BOXES 20	9627	Sewer Service Distribution Infrastructure	Infrastructure	923.05	0.00	923.05	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9633	Sewer Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9643	Sewer Service Distribution Infrastructure	Infrastructure	1,640.57	0.00	1,640.57	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9641	Sewer Service Distribution Infrastructure	Infrastructure	1,870.01	0.00	1,870.01	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9631	Sewer Service Distribution Infrastructure	Infrastructure	2,213.21	0.00	2,213.21	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9645	Sewer Service Distribution Infrastructure	Infrastructure	2,336.72	0.00	2,336.72	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9639	Sewer Service Distribution Infrastructure	Infrastructure	2,556.93	0.00	2,556.93	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9637	Sewer Service Distribution Infrastructure	Infrastructure	3,080.73	0.00	3,080.73	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9629	Sewer Service Distribution Infrastructure	Infrastructure	3,133.93	0.00	3,133.93	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
ADJ MANHOLES/VALVE BOXES 20	9635	Sewer Service Distribution Infrastructure	Infrastructure	4,660.99	0.00	4,660.99	10.00	09/20/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/20/2015
Electric Controls	6275	Sewer Service Distribution Infrastructure	Infrastructure	421.52	0.00	421.52	20.00	09/30/1995	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/30/2015
COMPRESSOR SPS-5	6272	Sewer Service Distribution Infrastructure	Infrastructure	384.39	0.00	384.39	20.00	12/31/1995	200-00-000-1135	200-25-990-8130	200-00-000-1990	12/31/2015
Electric Controls	6273	Sewer Service Distribution Infrastructure	Infrastructure	969.79	0.00	969.79	20.00	12/31/1995	200-00-000-1135	200-25-990-8130	200-00-000-1990	12/31/2015
Electrical Cabinets	6624	Sewer Service Distribution Infrastructure	Infrastructure	259.34	0.00	259.34	20.00	03/31/1996	200-00-000-1135	200-25-990-8130	200-00-000-1990	03/31/2016
Station Pumps Control Cabin	6268	Sewer Service Distribution Infrastructure	Infrastructure	1,940.64	0.00	1,940.64	20.00	03/31/1996	200-00-000-1135	200-25-990-8130	200-00-000-1990	03/31/2016
OZONE GAS MONITOR	10238	Sewer Service Distribution Infrastructure	Infrastructure	3,100.00	0.00	3,100.00	8.00	05/01/2008	200-00-000-1135	200-25-990-8130	200-00-000-1990	05/01/2016
Pump Guidance Rail System	6581	Sewer Service Distribution Infrastructure	Infrastructure	3,758.42	0.00	3,758.42	20.00	06/30/1996	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/30/2016
Centrifugal Pump	6621	Sewer Service Distribution Infrastructure	Infrastructure	628.07	0.00	628.07	20.00	08/31/1996	200-00-000-1135	200-25-990-8130	200-00-000-1990	08/31/2016
ADJ MANHOLES/VALVE BOXES 20	9786	Sewer Service Distribution Infrastructure	Infrastructure	917.50	0.00	917.50	10.00	09/05/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9796	Sewer Service Distribution Infrastructure	Infrastructure	932.91	0.00	932.91	10.00	09/05/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9784	Sewer Service Distribution Infrastructure	Infrastructure	1,060.00	0.00	1,060.00	10.00	09/05/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9788	Sewer Service Distribution Infrastructure	Infrastructure	1,400.00	0.00	1,400.00	10.00	09/05/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9782	Sewer Service Distribution Infrastructure	Infrastructure	1,883.79	0.00	1,883.79	10.00	09/05/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9792	Sewer Service Distribution Infrastructure	Infrastructure	2,095.75	0.00	2,095.75	10.00	09/05/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9790	Sewer Service Distribution Infrastructure	Infrastructure	2,099.54	0.00	2,099.54	10.00	09/05/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9794	Sewer Service Distribution Infrastructure	Infrastructure	2,859.66	0.00	2,859.66	10.00	09/05/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/04/2016
Pump Guidance Rail System	6580	Sewer Service Distribution Infrastructure	Infrastructure	2,785.99	0.00	2,785.99	20.00	10/31/1996	200-00-000-1135	200-25-990-8130	200-00-000-1990	10/31/2016
Centrifugal Pump	6656	Sewer Service Distribution Infrastructure	Infrastructure	1,422.48	0.00	1,422.48	20.00	03/31/1997	200-00-000-1135	200-25-990-8130	200-00-000-1990	03/31/2017
ADJ MANHOLES/VALVE BOXES 20	9979	Sewer Service Distribution Infrastructure	Infrastructure	2,007.56	0.00	2,007.56	10.00	09/18/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9973	Sewer Service Distribution Infrastructure	Infrastructure	2,574.59	0.00	2,574.59	10.00	09/18/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9977	Sewer Service Distribution Infrastructure	Infrastructure	3,409.80	0.00	3,409.80	10.00	09/18/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9971	Sewer Service Distribution Infrastructure	Infrastructure	4,477.44	0.00	4,477.44	10.00					

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct	Life End
TRANSIENT VOLTAGE SURGE SUR	8503	Sewer Service Distribution Infrastructure	Infrastructure	1,064.75	18.04	1,082.79	20.00	09/06/2001	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/06/2021
MANHOLE RELINING	8891	Sewer Service Distribution Infrastructure	Infrastructure	4,491.97	310.23	4,802.20	20.00	06/28/2002	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/28/2022
SVCE INSTLTNS 1981-82	5193	Sewer Service Distribution Infrastructure	Infrastructure	4,497.23	149.49	4,646.72	40.00	06/30/1982	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/30/2022
MANHOLE	8886	Sewer Service Distribution Infrastructure	Infrastructure	4,273.58	332.34	4,605.92	20.00	08/18/2002	200-00-000-1135	200-25-990-8130	200-00-000-1990	08/18/2022
Raise manholes/valve boxes	10672B	Sewer Service Distribution Infrastructure	Infrastructure	2,261.07	536.57	2,797.64	10.00	02/01/2013	200-00-000-1135	200-25-990-8130	200-00-000-1990	02/01/2023
Wetlands Facility Repairs	10769	Sewer Service Distribution Infrastructure	Infrastructure	8,736.00	3,743.76	12,479.76	10.00	03/02/2014	200-00-000-1135	200-25-990-8130	200-00-000-1990	03/01/2024
FLOW METER	9808	Sewer Service Distribution Infrastructure	Infrastructure	2,410.23	766.77	3,177.00	20.00	05/12/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	05/12/2025
SWING CHECK VALVE 4X8	9840	Sewer Service Distribution Infrastructure	Infrastructure	678.48	231.52	910.00	20.00	12/15/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	12/15/2025
SWING CHECK VALVE 4X8	9841	Sewer Service Distribution Infrastructure	Infrastructure	678.48	231.52	910.00	20.00	12/15/2005	200-00-000-1135	200-25-990-8130	200-00-000-1990	12/15/2025
AUTOMATIC TRANSFER SWITCH	9831	Sewer Service Distribution Infrastructure	Infrastructure	958.65	339.85	1,298.50	20.00	04/12/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	04/12/2026
AUTOMATIC TRANSFER SWITCH	9830	Sewer Service Distribution Infrastructure	Infrastructure	1,696.70	612.36	2,309.06	20.00	06/29/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/29/2026
SWING CHECK VALVE 4X4	9826	Sewer Service Distribution Infrastructure	Infrastructure	440.70	182.68	623.38	20.00	01/24/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990	01/24/2027
SWING CHECK VALVE 4X4	9827	Sewer Service Distribution Infrastructure	Infrastructure	440.70	182.68	623.38	20.00	01/24/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990	01/24/2027
SONIC LEVEL CONTROL	9828	Sewer Service Distribution Infrastructure	Infrastructure	1,390.63	576.12	1,966.75	20.00	01/24/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990	01/24/2027
SEWER PUMP MODIFICATION	5162	Sewer Service Distribution Infrastructure	Infrastructure	2,615.30	608.15	3,223.45	40.00	09/30/1988	200-00-000-1135	200-25-990-8130	200-00-000-1990	09/30/2028
REPL. & RELINE SEWERMAINS 2	8546	Sewer Service Distribution Infrastructure	Infrastructure	2,891.07	1,583.27	4,474.34	30.00	10/18/2001	200-00-000-1135	200-25-990-8130	200-00-000-1990	10/18/2031
Levee Repairs at Wetlands	11334	Sewer Service Distribution Infrastructure	Infrastructure	1,047.04	6,805.74	7,852.78	20.00	06/30/2018	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/30/2038
Effluent Export Line - Segment 3 pipe & Segment 4 ARV	11437	Sewer Service Distribution Infrastructure	Infrastructure	79,490.04	3,100,109.96	3,179,600.00	40.00	6/30/2019	200-00-000-1135	200-25-990-8130	200-00-000-1990	06/30/2059
				270,089.51	3,117,393.05	3,387,482.56						
2011 Portable Welder #648 -Swr	10496-2	Sewer Service Equipment	Machinery & Equipment	3,393.70	0.00	3,393.70	10.00	02/08/2011	200-00-000-1140	200-25-990-8130	200-00-000-1990	02/07/2021
Boiler in Washbay	11226-B	Sewer Service Equipment	Machinery & Equipment	91.96	410.04	502.00	20.00	07/01/2017	200-00-000-1140	200-25-990-8130	200-00-000-1990	07/01/2037
				3,485.66	410.04	3,895.70						
#270 PIPELINE TRAILER	2306	Sewer Vehicles	Machinery & Equipment	3,849.15	0.00	3,849.15	10.00	03/26/1992	200-00-000-1150	200-25-990-8130	200-00-000-1990	03/26/2002
				3,849.15	0.00	3,849.15						
				291,679.56	3,139,178.00	3,430,857.56						
Green Brush attachment for Toro Greensmowers	11436	Recreation Service Equipment	Machinery & Equipment	319.60	447.28	766.88	4.00	06/30/2019	320-00-000-1240	320-31-420-8130	320-00-000-1990	06/30/2023
Green Brush attachment for Toro Greensmowers	11431	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	320-00-000-1240	320-31-420-8130	320-00-000-1990	06/30/2023
Green Brush attachment for Toro Greensmowers	11432	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	320-00-000-1240	320-31-420-8130	320-00-000-1990	06/30/2023
Green Brush attachment for Toro Greensmowers	11433	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	320-00-000-1240	320-31-420-8130	320-00-000-1990	06/30/2023
Green Brush attachment for Toro Greensmowers	11434	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	320-00-000-1240	320-31-420-8130	320-00-000-1990	06/30/2023
Green Brush attachment for Toro Greensmowers	11435	Recreation Service Equipment	Machinery & Equipment	319.60	447.29	766.89	4.00	06/30/2019	320-00-000-1240	320-31-420-8130	320-00-000-1990	06/30/2023
				1,917.60	2,683.73	4,601.33						
True Single Door Refrigerator	11146	Recreation Service Equipment	Machinery & Equipment	1,799.10	599.90	2,399.00	5.00	05/31/2017	320-00-000-1240	320-31-530-8130	320-00-000-1990	05/31/2022
Walk In Cooler Refurbishment (Shelving)	11149	Recreation Service Equipment	Machinery & Equipment	2,624.16	954.24	3,578.40	5.00	06/30/2017	320-00-000-1240	320-31-530-8130	320-00-000-1990	06/30/2022
Bartender Pass Through	10688	Recreation Service Equipment	Machinery & Equipment	3,912.94	1,080.06	4,993.00	10.00	06/01/2013	320-00-000-1240	320-31-530-8130	320-00-000-1990	06/01/2023
				8,336.20	2,634.20	10,970.40						
#97-072 FAIRWAY MOWER REELS	9218	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	320-00-000-1240	320-31-970-8130	320-00-000-1990	03/31/2006
#97-073 FAIRWAY MOWER REELS	9219	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	320-00-000-1240	320-31-970-8130	320-00-000-1990	03/31/2006
#97-074 FAIRWAY MOWER REELS	9220	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	320-00-000-1240	320-31-970-8130	320-00-000-1990	03/31/2006
#97-075 FAIRWAY MOWER REELS	9221	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	320-00-000-1240	320-31-970-8130	320-00-000-1990	03/31/2006
#97-076 FAIRWAY MOWER REELS	9222	Recreation Service Equipment	Machinery & Equipment	3,450.00	0.00	3,450.00	3.00	04/01/2003	320-00-000-1240	320-31-970-8130	320-00-000-1990	03/31/2006
				17,250.00	0.00	17,250.00						
CHATEAU	9426	Recreation Buildings and Structures	Building & Renovations	1,400.00	0.00	1,400.00	5.00	09/01/2004	320-00-000-1230	320-31-990-8130	320-00-000-1990	09/01/2009
Security System	9429	Recreation Buildings and Structures	Building & Renovations	3,569.65	0.00	3,569.65	5.00	09/01/2004	320-00-000-1230	320-31-990-8130	320-00-000-1990	09/01/2009
CHATEAU	9414	Recreation Buildings and Structures	Building & Renovations	773.35	1,832.40	2,605.75	51.00	09/01/2004	320-00-000-1230	320-31-990-8130	320-00-000-1990	09/01/2055
				5,743.00	1,832.40	7,575.40						
DRINKING FOUNTAIN	9403	Golf Course Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00	10/01/2002	320-00-000-1232	320-31-990-8130	320-00-000-1990	09/30/2012
OVERLAY CHAMP MAINTENANCE Y	9738	Golf Course Improvements	Venue Improvements	15,944.00	0.00	15,944.00	10.00	07/06/2006	320-00-000-1232	320-31-990-8130	320-00-000-1990	07/05/2016
PAVE RESTROOM PATH- CHAMP G	10234	Golf Course Improvements	Venue Improvements	4,200.00	0.00	4,200.00	10.00	10/01/2008	320-00-000-1232	320-31-990-8130	320-00-000-1990	10/01/2018
EROSION CONTROL 15TH GREEN	8474	Golf Course Improvements	Venue Improvements	2,862.50	137.50	3,000.00	20.00	06/01/2001	320-00-000-1232	320-31-990-8130	320-00-000-1990	06/01/2021
BRIDGE - NO. 3	7046	Golf Course Improvements	Venue Improvements	2,945.30	200.75	3,146.05	25.00	06/30/1997	320-00-000-1232	320-31-990-8130	320-00-000-1990	06/30/2022
MASTER PLAN AND DESIGN FEES	8477	Golf Course Improvements	Venue Improvements	35,864.51	11,038.89	46,903.40	25.00	06/01/2001	320-00-000-1232	320-31-990-8130	320-00-000-1990	06/01/2026
				63,655.91	11,377.14	75,033.05						
WELDING EQUIPMENT	5808	Recreation Service Equipment	Machinery & Equipment	1,858.28	0.00	1,858.28	5.00	09/26/1994	320-00-000-1240	320-31-990-8130	320-00-000-1990	09/26/1999
#500 AERIFIER	10035	Recreation Service Equipment	Machinery & Equipment	2,575.00	0.00	2,575.00	4.00	10/12/2001	320-00-000-1240	320-31-990-8130	320-00-000-1990	10/12/2005
GOLF SHOP WASTE OIL SYSTEM	9276	Recreation Service Equipment	Machinery & Equipment	2,954.62	0.00	2,954.62	3.00	03/30/2004	320-00-000-1240	320-31-990-8130	320-00-000-1990	03/30/2007
#97-094 GREENS MOWER CUT UN	10110	Recreation Service Equipment	Machinery & Equipment	3,724.00	0.00	3,724.00	4.00	08/18/2008	320-00-000-1240	320-31-990-8130	320-00-000-1990	08/18/2012
#97-095 GREENS MOWER CUT UN	10111	Recreation Service Equipment	Machinery & Equipment	3,724.00	0.00	3,724.00	4.00	08/18/2008	320-00-000-1240	320-31-990-8130	320-00-000-1990	08/18/2012
#97-093 GREENS MOWER CUT UN	10109	Recreation Service Equipment	Machinery & Equipment	3,724.31	0.00	3,724.31	4.00	08/18/2008	320-00-000-1240	320-31-990-8130	320-00-000-1990	08/18/2012
#621 JD TC125 CORE HARVESTE	10114	Recreation Service Equipment	Machinery & Equipment	4,875.00	0.00	4,875.00	5.00	08/25/2008	320-00-000-1240	320-31-990-8130	320-00-000-1990	08/25/2013
JIB CRANE	9277	Recreation Service Equipment	Machinery & Equipment	3,066.52	0.00	3,066.52	10.00	03/30/2004	320-00-000-1240	320-31-990-8130	320-00-000-1990	03/30/2014
Square Club Washer	11548	Recreation Service Equipment	Machinery & Equipment	241.60	1,570.40	1,812.00	5.00	06/30/2020	320-00-000-1240	320-31-990-8130	320-00-000-1990	06/30/2025
				26,743.33	1,570.40	28,313.73						
POS TERMINAL - GOLF	10286	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	320-00-000-1245	320-31-990-8130	320-00-000-1990	11/28/2013
				2,550.00	0.00	2,550.00						
				98,692.24	14,779.94	113,472.18						
Irrigation Improvements	11282	Golf Course Improvements	Venue Improvements	813.60	4,068.50	4,882.10	20.00	06/30/2018	320-00-000-1232	320-32-410-8130	320-00-000-1990	
				813.60	4,068.50	4,882.10						

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct	Life End
TOOL CHEST, CABINET & TOOLS	5806	Recreation Service Equipment	Machinery & Equipment	1,645.60 1,645.60	0.00 0.00	1,645.60 1,645.60	5.00	11/15/1994	320-00-000-1240	320-32-970-8130	320-00-000-1990	11/15/1999
BUILDING REPAIR EXEC '93	5561	Recreation Buildings and Structures	Building & Renovations	26,119.43	0.00	26,119.43	10.00	10/14/1993	320-00-000-1230	320-32-990-8130	320-00-000-1990	10/14/2003
Building Improvements	8970	Recreation Buildings and Structures	Building & Renovations	2,647.61	0.00	2,647.61	10.00	05/31/2002	320-00-000-1230	320-32-990-8130	320-00-000-1990	05/30/2012
EQUIPMENT STORAGE LOFT	6611	Recreation Buildings and Structures	Building & Renovations	2,479.00 31,246.04	0.00 0.00	2,479.00 31,246.04	20.00	11/30/1996	320-00-000-1230	320-32-990-8130	320-00-000-1990	11/30/2016
REPAVE RECREATION FACILITIE	6095	Golf Course Improvements	Venue Improvements	3,184.42	0.00	3,184.42	7.00	09/30/1995	320-00-000-1232	320-32-990-8130	320-00-000-1990	09/29/2002
Mt Course Tee/Bunker Renovatio	10628	Golf Course Improvements	Venue Improvements	2,138.40	1,560.60	3,699.00	15.00	06/30/2012	320-00-000-1232	320-32-990-8130	320-00-000-1990	06/30/2027
IMPROVE MT COURSE 2001	8689	Golf Course Improvements	Venue Improvements	3,754.76 9,077.58	45.24 1,605.84	3,800.00 10,683.42	84.00	03/11/2002	320-00-000-1232	320-32-990-8130	320-00-000-1990	03/11/2086
#500 AERIFIER	10036	Recreation Service Equipment	Machinery & Equipment	2,575.00	0.00	2,575.00	4.00	10/12/2001	320-00-000-1240	320-32-990-8130	320-00-000-1990	10/12/2005
#621 JD TC125 CORE HARVESTE	10115	Recreation Service Equipment	Machinery & Equipment	4,875.00	0.00	4,875.00	5.00	08/25/2008	320-00-000-1240	320-32-990-8130	320-00-000-1990	08/25/2013
GolfTrac Software System - Mountain Golf	11176-B	Information Technology Communications Equipment	Machinery & Equipment	4,397.39 11,847.39 52,171.01	0.00 0.00 1,605.84	4,397.39 11,847.39 53,776.85	3.00	05/01/2017	320-00-000-1240	320-32-990-8130	320-00-000-1990	04/30/2020
ASPEN GROVE IMPROVEMENTS	8110	Recreation Buildings and Structures	Building & Renovations	3,998.88	0.00	3,998.88	5.00	03/31/2000	330-00-000-1230	330-33-500-8130	330-00-000-1990	03/31/2005
Security System	9428	Recreation Buildings and Structures	Building & Renovations	3,569.65	0.00	3,569.65	5.00	09/01/2004	330-00-000-1230	330-33-500-8130	330-00-000-1990	09/01/2009
CHATEAU	9427	Recreation Buildings and Structures	Building & Renovations	4,550.00	0.00	4,550.00	5.00	09/01/2004	330-00-000-1230	330-33-500-8130	330-00-000-1990	09/01/2009
CHATEAU	9415	Recreation Buildings and Structures	Building & Renovations	790.69 12,909.22	1,815.05 1,815.05	2,605.74 14,724.27	50.00	09/01/2004	330-00-000-1230	330-33-500-8130	330-00-000-1990	09/01/2054
Stand Up Refrigerator	10721	Recreation Service Equipment	Machinery & Equipment	2,311.12	0.00	2,311.12	5.00	08/31/2013	330-00-000-1240	330-33-500-8130	330-00-000-1990	08/31/2018
Chateau Stand Up Freezer	10720	Recreation Service Equipment	Machinery & Equipment	2,849.84	0.00	2,849.84	5.00	08/31/2013	330-00-000-1240	330-33-500-8130	330-00-000-1990	08/31/2018
6 Farm Tables	11263	Recreation Service Equipment	Machinery & Equipment	3,520.00	1,280.00	4,800.00	5.00	07/01/2017	330-00-000-1240	330-33-500-8130	330-00-000-1990	07/01/2022
Reclaimed Wood Podium	11264	Recreation Service Equipment	Machinery & Equipment	418.88	381.12	800.00	7.00	07/01/2017	330-00-000-1240	330-33-500-8130	330-00-000-1990	06/30/2024
True Double Door Refrigerator	11142	Recreation Service Equipment	Machinery & Equipment	1,255.95	2,093.05	3,349.00	10.00	05/31/2017	330-00-000-1240	330-33-500-8130	330-00-000-1990	05/31/2027
6' Rolling Tables and stationary Tables	11265	Recreation Service Equipment	Machinery & Equipment	1,404.04	2,425.43	3,829.47	10.00	07/01/2017	330-00-000-1240	330-33-500-8130	330-00-000-1990	07/01/2027
Imperial 6 Burner Range with oven	11605	Recreation Service Equipment	Machinery & Equipment	225.75 11,985.58	3,644.21 9,823.81	3,869.96 21,809.39	10.00	07/31/2020	330-00-000-1240	330-33-500-8130	330-00-000-1990	07/31/2030
POS TERMINAL - FACILITIES	10287	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	330-00-000-1245	330-33-500-8130	330-00-000-1990	11/28/2013
Thermal Receipt Printers (10)	10517	Recreation Office Equipment	Machinery & Equipment	2,950.00	0.00	2,950.00	5.00	06/28/2011	330-00-000-1245	330-33-500-8130	330-00-000-1990	06/27/2016
CASH DRAWERS	10529	Recreation Office Equipment	Machinery & Equipment	932.69 6,432.69 31,327.49	0.00 0.00 11,638.86	932.69 6,432.69 42,966.35	5.00	07/01/2011	330-00-000-1245	330-33-500-8130	330-00-000-1990	06/30/2016
Table with Wood Block	10255	Recreation Service Equipment	Machinery & Equipment	313.00	0.00	313.00	5.00	12/15/2008	340-00-000-1240	340-34-530-8130	340-00-000-1990	12/15/2013
Hot Dog Roller	10256	Recreation Service Equipment	Machinery & Equipment	1,333.66	0.00	1,333.66	5.00	12/15/2008	340-00-000-1240	340-34-530-8130	340-00-000-1990	12/15/2013
Wall Shelves for Ski	10257	Recreation Service Equipment	Machinery & Equipment	1,387.20	0.00	1,387.20	5.00	12/15/2008	340-00-000-1240	340-34-530-8130	340-00-000-1990	12/15/2013
Work Top Refrigerator	10258	Recreation Service Equipment	Machinery & Equipment	1,540.22	0.00	1,540.22	5.00	12/15/2008	340-00-000-1240	340-34-530-8130	340-00-000-1990	12/15/2013
Steam Table	10735	Recreation Service Equipment	Machinery & Equipment	2,103.60	0.00	2,103.60	5.00	12/12/2013	340-00-000-1240	340-34-530-8130	340-00-000-1990	12/12/2018
Broiler on Table with Wheels	10734	Recreation Service Equipment	Machinery & Equipment	3,612.08 10,289.76	0.00 0.00	3,612.08 10,289.76	5.00	12/12/2013	340-00-000-1240	340-34-530-8130	340-00-000-1990	12/12/2018
FURNACE - SNOWFLAKE	8616	Recreation Buildings and Structures	Building & Renovations	4,362.31	0.00	4,362.31	10.00	10/01/2001	340-00-000-1230	340-34-990-8130	340-00-000-1990	10/01/2011
SSB Sheet Carpeting	10547	Recreation Buildings and Structures	Building & Renovations	2,802.15	121.85	2,924.00	10.00	12/01/2010	340-00-000-1230	340-34-990-8130	340-00-000-1990	11/30/2020
SSB Resilient Base	10548	Recreation Buildings and Structures	Building & Renovations	4,583.70	199.30	4,783.00	10.00	12/01/2010	340-00-000-1230	340-34-990-8130	340-00-000-1990	11/30/2020
Pavement repairs & slurry seal at Diamond Peak parking lot and	11525	Recreation Buildings and Structures	Building & Renovations	10,451.13	37,784.35	48,235.48	5.00	05/31/2020	340-00-000-1230	340-34-990-8130	340-00-000-1990	05/31/2025
FIRE HYDRANT	3564	Recreation Buildings and Structures	Building & Renovations	2,482.35 24,681.64	322.34 38,427.84	2,804.69 63,109.48	40.00	10/03/1985	340-00-000-1230	340-34-990-8130	340-00-000-1990	10/03/2025
AUXILLARY ENGINE- School Hse	3459	Slope and Mountain Improvements	Venue Improvements	4,786.44	0.00	4,786.44	8.00	01/01/1979	340-00-000-1234	340-34-990-8130	340-00-000-1990	01/01/1987
002-LINE PIPE FITTINGS	3853	Slope and Mountain Improvements	Venue Improvements	2,117.28	0.00	2,117.28	20.00	12/31/1989	340-00-000-1234	340-34-990-8130	340-00-000-1990	12/31/2009
SKI MASTER PLAN	8576	Slope and Mountain Improvements	Venue Improvements	17,447.05	0.00	17,447.05	15.00	06/30/1997	340-00-000-1234	340-34-990-8130	340-00-000-1990	06/29/2012
SNOWMAKING P&E 90.301	3752	Slope and Mountain Improvements	Venue Improvements	2,164.82	0.00	2,164.82	22.00	04/30/1991	340-00-000-1234	340-34-990-8130	340-00-000-1990	04/29/2013
SNOWMAKING GUNS & SLEDS	9267	Slope and Mountain Improvements	Venue Improvements	4,151.45 30,667.04	696.69 696.69	4,848.14 31,363.73	20.00	01/16/2004	340-00-000-1234	340-34-990-8130	340-00-000-1990	01/16/2024
Sandwich Prep Table	10260	Recreation Service Equipment	Machinery & Equipment	2,627.25 2,627.25	0.00 0.00	2,627.25 2,627.25	5.00	12/15/2008	340-00-000-1240	340-34-990-8130	340-00-000-1990	12/15/2013
THERMAL RECEIPT PRINTER	10042	Recreation Office Equipment	Machinery & Equipment	2,950.00	0.00	2,950.00	5.00	12/13/2007	340-00-000-1245	340-34-990-8130	340-00-000-1990	12/12/2012
FARGO CARD PRINTER	10053	Recreation Office Equipment	Machinery & Equipment	2,235.00	0.00	2,235.00	5.00	12/30/2007	340-00-000-1245	340-34-990-8130	340-00-000-1990	12/29/2012
Mobile Radio and Antenna	9060	Recreation Office Equipment	Machinery & Equipment	788.58	0.00	788.58	10.00	01/03/2003	340-00-000-1245	340-34-990-8130	340-00-000-1990	01/02/2013
Ski Safe	10368	Recreation Office Equipment	Machinery & Equipment	2,500.00 8,473.58	0.00 0.00	2,500.00 8,473.58	10.00	07/01/2009	340-00-000-1245	340-34-990-8130	340-00-000-1990	07/01/2019
SNOW BLOWER #96-032	9775	Recreation Vehicles	Machinery & Equipment	1,757.00	0.00	1,757.00	5.00	09/19/2006	340-00-000-1250	340-34-990-8130	340-00-000-1990	09/19/2011
SNOW BLOWER - #96-033	9776	Recreation Vehicles	Machinery & Equipment	1,889.00	0.00	1,889.00	5.00	09/19/2006	340-00-000-1250	340-34-990-8130	340-00-000-1990	09/19/2011
SNOW BLOWER #96-034	9777	Recreation Vehicles	Machinery & Equipment	2,224.00 5,870.00 72,319.51	0.00 0.00 39,124.53	2,224.00 5,870.00 111,444.04	5.00	09/19/2006	340-00-000-1250	340-34-990-8130	340-00-000-1990	09/19/2011
CYBEX - TORSO	10012	Recreation Service Equipment	Machinery & Equipment	4,283.25	0.00	4,283.25	5.00	11/08/2007	350-00-000-1240	350-48-840-8130	350-00-000-1990	11/07/2012
LCD TV ATTACHED TO ELLIPTIC	10298	Recreation Service Equipment	Machinery & Equipment	1,560.00	0.00	1,560.00	5.00	02/20/2009	350-00-000-1240	350-48-840-8130	350-00-000-1990	02/20/2014

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct	Life End
LCD TV ATTACHED TO ELLIPTIC	10299	Recreation Service Equipment	Machinery & Equipment	1,560.00	0.00	1,560.00	5.00	02/20/2009	350-00-000-1240	350-48-840-8130	350-00-000-1990	02/20/2014
VERSA-CLIMBER	10397	Recreation Service Equipment	Machinery & Equipment	3,858.00	0.00	3,858.00	5.00	09/01/2009	350-00-000-1240	350-48-840-8130	350-00-000-1990	09/01/2014
VANITIES	8338	Recreation Service Equipment	Machinery & Equipment	1,310.00	0.00	1,310.00	15.00	06/09/2000	350-00-000-1240	350-48-840-8130	350-00-000-1990	06/09/2015
Concept Rower 2	10613	Recreation Service Equipment	Machinery & Equipment	1,320.00	0.00	1,320.00	7.00	04/16/2012	350-00-000-1240	350-48-840-8130	350-00-000-1990	04/16/2019
Upper Body Ergometer	10655	Recreation Service Equipment	Machinery & Equipment	4,025.00	0.00	4,025.00	7.00	12/11/2012	350-00-000-1240	350-48-840-8130	350-00-000-1990	12/11/2019
Freemotion CarbonDriver Cycles	10761	Recreation Service Equipment	Machinery & Equipment	3,190.33	290.01	3,480.34	7.00	01/21/2014	350-00-000-1240	350-48-840-8130	350-00-000-1990	01/20/2021
LifeFitness Upright Bike	10788	Recreation Service Equipment	Machinery & Equipment	4,376.61	460.72	4,837.33	7.00	03/05/2014	350-00-000-1240	350-48-840-8130	350-00-000-1990	03/04/2021
LifeFitness Upright Bike	10789	Recreation Service Equipment	Machinery & Equipment	4,376.61	460.72	4,837.33	7.00	03/05/2014	350-00-000-1240	350-48-840-8130	350-00-000-1990	03/04/2021
Precor Recumbent Cycle	10852	Recreation Service Equipment	Machinery & Equipment	3,179.68	748.32	3,928.00	7.00	07/01/2014	350-00-000-1240	350-48-840-8130	350-00-000-1990	06/30/2021
Precor Recumbent Cycle	10853	Recreation Service Equipment	Machinery & Equipment	3,179.68	748.32	3,928.00	7.00	07/01/2014	350-00-000-1240	350-48-840-8130	350-00-000-1990	06/30/2021
Motor Hoist	9339	Recreation Service Equipment	Machinery & Equipment	2,880.47	364.53	3,245.00	20.00	05/28/2003	350-00-000-1240	350-48-840-8130	350-00-000-1990	05/28/2023
				39,099.63	3,072.62	42,172.25						
EQUIPMENT STORAGE SHED	6237	Recreation Buildings and Structures	Building & Renovations	4,543.44	0.00	4,543.44	5.00	01/29/1995	350-00-000-1230	350-48-990-8130	350-00-000-1990	01/29/2000
HANDICAP DOORS - REC. CENTE	6008	Recreation Buildings and Structures	Building & Renovations	4,328.72	0.00	4,328.72	10.00	05/12/1995	350-00-000-1230	350-48-990-8130	350-00-000-1990	05/11/2005
				8,872.16	0.00	8,872.16						
CYBEX - AB/AD Machine	9240	Recreation Service Equipment	Machinery & Equipment	4,143.00	0.00	4,143.00	5.00	12/19/2003	350-00-000-1240	350-48-990-8130	350-00-000-1990	12/18/2008
LIFEFITNESS - DUAL ADJ PULL	9518	Recreation Service Equipment	Machinery & Equipment	4,338.40	0.00	4,338.40	5.00	02/22/2005	350-00-000-1240	350-48-990-8130	350-00-000-1990	02/22/2010
Ice Machine - Recreation Center	10827	Recreation Service Equipment	Machinery & Equipment	4,570.00	0.00	4,570.00	5.00	12/11/2014	350-00-000-1240	350-48-990-8130	350-00-000-1990	12/11/2019
Recreation Card Reading Machines	10881	Recreation Service Equipment	Machinery & Equipment	2,984.00	0.00	2,984.00	5.00	03/01/2015	350-00-000-1240	350-48-990-8130	350-00-000-1990	02/29/2020
Matrix Ab/Low Back Strength Machine	11001	Recreation Service Equipment	Machinery & Equipment	2,415.43	426.24	2,841.67	5.00	03/22/2016	350-00-000-1240	350-48-990-8130	350-00-000-1990	03/22/2021
Stages SCE Indoor Cycles with Power Meter & console	11004	Recreation Service Equipment	Machinery & Equipment	1,465.84	258.66	1,724.50	5.00	03/26/2016	350-00-000-1240	350-48-990-8130	350-00-000-1990	03/26/2021
Stages SCE Indoor Cycles with Power Meter & console	11005	Recreation Service Equipment	Machinery & Equipment	1,831.26	323.19	2,154.45	5.00	03/26/2016	350-00-000-1240	350-48-990-8130	350-00-000-1990	03/26/2021
Hammer Strength Hammer Select Assist Dip/Chin	11000	Recreation Service Equipment	Machinery & Equipment	3,387.90	677.60	4,065.50	5.00	04/26/2016	350-00-000-1240	350-48-990-8130	350-00-000-1990	04/26/2021
				25,135.83	1,685.69	26,821.52						
				34,007.99	1,685.69	35,693.68						
CARPET - PARKS BUILDING	10313	Recreation Buildings and Structures	Building & Renovations	3,555.00	0.00	3,555.00	7.00	10/01/2008	370-00-000-1230	370-43-780-8130	370-00-000-1990	10/01/2015
COMPRESSOR&STORAGE-PRKS. BL	10311	Recreation Buildings and Structures	Building & Renovations	3,035.70	0.00	3,035.70	10.00	10/01/2008	370-00-000-1230	370-43-780-8130	370-00-000-1990	10/01/2018
LOCKERS - PARKS BLDG.	10307	Recreation Buildings and Structures	Building & Renovations	2,138.28	1,291.72	3,430.00	20.00	10/01/2008	370-00-000-1230	370-43-780-8130	370-00-000-1990	10/01/2028
				8,728.98	1,291.72	10,020.70						
IP #2 EXTENSION	4222	Field and Parks Improvements	Venue Improvements	3,944.00	0.00	3,944.00	5.00	07/12/1989	370-00-000-1236	370-43-780-8130	370-00-000-1990	07/12/1994
DRINKING FOUNTAIN	9401	Field and Parks Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00	10/01/2002	370-00-000-1236	370-43-780-8130	370-00-000-1990	09/30/2012
DRINKING FOUNTAIN	9402	Field and Parks Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00	10/01/2002	370-00-000-1236	370-43-780-8130	370-00-000-1990	09/30/2012
Incline Park #3 - SCORE BOOTH	8962	Field and Parks Improvements	Venue Improvements	4,145.00	0.00	4,145.00	10.00	10/01/2002	370-00-000-1236	370-43-780-8130	370-00-000-1990	09/30/2012
Aspen Grove Pavement	11051	Field and Parks Improvements	Venue Improvements	2,627.50	0.00	2,627.50	2.00	07/01/2015	370-00-000-1236	370-43-780-8130	370-00-000-1990	06/30/2017
Sewer Pump Station Vault Li	9205	Field and Parks Improvements	Venue Improvements	3,145.37	453.13	3,598.50	20.00	10/11/2003	370-00-000-1236	370-43-780-8130	370-00-000-1990	10/11/2023
Stair Replacement - Incline Park - Additional Costs to parent ass	11326	Field and Parks Improvements	Venue Improvements	161.20	758.30	919.50	19.00	10/31/2017	370-00-000-1236	370-43-780-8130	370-00-000-1990	10/30/2036
ADA Compliance/Lot Preston Fld	10706	Field and Parks Improvements	Venue Improvements	1,002.38	2,878.49	3,880.87	30.00	07/01/2013	370-00-000-1236	370-43-780-8130	370-00-000-1990	07/01/2043
				18,704.65	4,089.92	22,794.57						
				27,433.63	5,381.64	32,815.27						
Replace Tennis Roof	10634	Recreation Buildings and Structures	Building & Renovations	1,400.49	1,799.51	3,200.00	20.00	07/01/2012	380-00-000-1230	380-45-880-8130	380-00-000-1990	07/01/2032
				1,400.49	1,799.51	3,200.00						
Tennis Court Paver Installation	10900	Field and Parks Improvements	Venue Improvements	2,779.32	2,053.68	4,833.00	10.00	05/31/2015	380-00-000-1236	380-45-880-8130	380-00-000-1990	05/30/2025
				2,779.32	2,053.68	4,833.00						
				4,179.81	3,853.19	8,033.00						
Artistic Fence	10933	Field and Parks Improvements	Venue Improvements	2,798.00	0.00	2,798.00	5.00	06/30/2015	390-00-000-1236	390-39-780-8130	390-00-000-1990	06/29/2020
Bear Boxes	10927	Recreation Service Equipment	Machinery & Equipment	736.44	562.56	1,299.00	10.00	06/30/2015	390-00-000-1236	390-39-780-8130	390-00-000-1990	06/29/2025
				3,534.44	562.56	4,097.00						
Motor Hoist	9340	Recreation Buildings and Structures	Building & Renovations	2,454.51	304.49	2,759.00	20.00	05/28/2003	390-00-000-1230	390-39-850-8130	390-00-000-1990	05/28/2023
Burnt Cedar Building	9168	Recreation Buildings and Structures	Building & Renovations	3,132.10	1,327.85	4,459.95	25.00	08/15/2003	390-00-000-1230	390-39-850-8130	390-00-000-1990	08/14/2028
				5,586.61	1,632.34	7,218.95						
Implement Beach Improvement	9231	Field and Parks Improvements	Venue Improvements	4,706.78	0.00	4,706.78	10.00	08/31/2002	390-00-000-1236	390-39-850-8130	390-00-000-1990	08/30/2012
				4,706.78	0.00	4,706.78						
FRYER	9956	Recreation Service Equipment	Machinery & Equipment	735.00	0.00	735.00	3.00	06/30/2007	390-00-000-1240	390-39-850-8130	390-00-000-1990	06/29/2010
FRYER	9957	Recreation Service Equipment	Machinery & Equipment	735.00	0.00	735.00	3.00	06/30/2007	390-00-000-1240	390-39-850-8130	390-00-000-1990	06/29/2010
GRILL	9955	Recreation Service Equipment	Machinery & Equipment	2,600.00	0.00	2,600.00	3.00	06/30/2007	390-00-000-1240	390-39-850-8130	390-00-000-1990	06/29/2010
				4,070.00	0.00	4,070.00						
POS TERMINAL - BEACH	10285	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	390-00-000-1245	390-39-850-8130	390-00-000-1990	11/28/2013
				2,550.00	0.00	2,550.00						
				16,913.39	1,632.34	18,545.73						
BEACH LIFEGUARD CHAIRS	8392	Recreation Service Equipment	Machinery & Equipment	1,550.00	0.00	1,550.00	5.00	06/28/2000	390-00-000-1240	390-39-990-8130	390-00-000-1990	06/28/2005
BEACH LIFEGUARD CHAIRS	8393	Recreation Service Equipment	Machinery & Equipment	1,550.00	0.00	1,550.00	5.00	06/28/2000	390-00-000-1240	390-39-990-8130	390-00-000-1990	06/28/2005
BEACH LIFEGUARD CHAIRS	8394	Recreation Service Equipment	Machinery & Equipment	1,550.00	0.00	1,550.00	5.00	06/28/2000	390-00-000-1240	390-39-990-8130	390-00-000-1990	06/28/2005
KAYAK STORAGE RACKS	9360	Recreation Service Equipment	Machinery & Equipment	2,805.43	0.00	2,805.43	5.00	04/15/2004	390-00-000-1240	390-39-990-8130	390-00-000-1990	04/15/2009
Chaise lounge chairs for beaches	11277	Recreation Service Equipment	Machinery & Equipment	1,612.96	1,233.29	2,846.25	5.00	05/01/2018	390-00-000-1240	390-39-990-8130	390-00-000-1990	05/01/2023
Planters for Beaches	11278	Recreation Service Equipment	Machinery & Equipment	1,100.92	2,784.08	3,885.00	10.00	05/01/2018	390-00-000-1240	390-39-990-8130	390-00-000-1990	04/30/2028
Ski Beach Bathroom Remodel - ADA Compliant	10928	Recreation Buildings and Structures	Building & Renovations	536.52	1,831.56	2,368.08	25.00	06/30/2015	390-00-000-1230	390-39-990-8130	390-00-000-1990	06/29/2040
				10,705.83	5,848.93	16,554.76						

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct	Life End
PLASMA CUTTER WITH ACCESSOR	9952	Administration Service Equipment	Machinery & Equipment	2,275.00	0.00	2,275.00	6.00	03/13/2007	410-00-000-1940	410-51-900-8130	410-00-000-1990	03/12/2013
#95-060 FIELD&ORCHARD SPRAY	8364	Administration Service Equipment	Machinery & Equipment	3,011.25	0.00	3,011.25	4.00	03/08/2001	410-00-000-1940	410-51-990-8130	410-00-000-1990	03/08/2005
LUBE REEL DELIVERY SYSTEM	9292	Administration Service Equipment	Machinery & Equipment	4,191.67	0.00	4,191.67	3.00	04/20/2004	410-00-000-1940	410-51-990-8130	410-00-000-1990	04/20/2007
				9,477.92	0.00	9,477.92						
EQUIPMENT TRAILER #539	9237	Administration Vehicles	Machinery & Equipment	3,794.87	0.00	3,794.87	10.00	01/06/2004	430-00-000-1950	430-53-940-8130	430-00-000-1990	01/05/2014
				3,794.87	0.00	3,794.87						
Dell Power Edge Server 2950	10369	Information Technology Communications Equipment	Machinery & Equipment	4,975.51	0.00	4,975.51	5.00	07/01/2009	990-00-000-1938	990-00-000-8130	990-00-000-1990	07/01/2014
Time Clock Memory Upgrade	11168	Information Technology Communications Equipment	Machinery & Equipment	4,950.00	0.00	4,950.00	3.00	06/30/2017	990-00-000-1938	990-00-000-8130	990-00-000-1990	06/29/2020
Computer Data Center	11323	Information Technology Communications Equipment	Machinery & Equipment	4,847.50	0.00	4,847.50	3.00	07/01/2017	990-00-000-1938	990-00-000-8130	990-00-000-1990	06/30/2020
Dell Laptop 3530, Dell Docking Station	11513	Information Technology Communications Equipment	Machinery & Equipment	611.49	1,546.61	2,158.10	5.00	08/09/2019	990-00-000-1938	990-00-000-8130	990-00-000-1990	08/08/2024
Xerox Multifunction Printer/Copier B405	11512	Information Technology Communications Equipment	Machinery & Equipment	155.30	776.70	932.00	5.00	03/11/2020	990-00-000-1938	990-00-000-8130	990-00-000-1990	03/11/2025
				15,539.80	2,323.31	17,863.11						
OFFICE CUBICLE	2141	Administration Office Equipment	Machinery & Equipment	1,930.08	0.00	1,930.08	5.00	05/14/1992	990-00-000-1945	990-00-000-8130	990-00-000-1990	05/14/1997
MODULAR OFFICE FURNITURE	6428	Administration Office Equipment	Machinery & Equipment	4,421.85	0.00	4,421.85	5.00	08/30/1996	990-00-000-1945	990-00-000-8130	990-00-000-1990	08/30/2001
MODULAR OFFICE FURNITURE	6690	Administration Office Equipment	Machinery & Equipment	2,675.42	0.00	2,675.42	5.00	07/23/1997	990-00-000-1945	990-00-000-8130	990-00-000-1990	07/23/2002
MODULAR OFFICE FURNITURE	9244	Administration Office Equipment	Machinery & Equipment	3,865.87	0.00	3,865.87	5.00	10/31/2003	990-00-000-1945	990-00-000-8130	990-00-000-1990	10/30/2008
				12,893.22	0.00	12,893.22						
				28,433.02	2,323.31	30,756.33						
				<u>1,107,928.16</u>	<u>3,267,861.27</u>	<u>4,375,789.43</u>						
			Effluent Pipeline	79,490.04	3,100,109.96	3,179,600.00						
			Write off Less Pipeline	1,028,438.12	167,751.31	1,196,189.43						

Description	Fixed Asset#	FA Type	FA Category	Accumulated Depreciation	Book Value	Cost	Est. Useful life (years)	Remaining Useful life (years)	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct
LAND & LAND RIGHTS	5538	Land	Land		134.00	134.00	0.00		07/31/1993	200-00-000-1010	200-25-990-8130	200-00-000-1990
92/93 INSTALLATIONS	5164	Land	Land		141.40	141.40	0.00		10/31/1992	200-00-000-1010	200-25-990-8130	200-00-000-1990
.32 A/C NORTHWOOD EST	2005	Land	Land		285.00	285.00	0.00		08/28/1968	990-00-000-1910	990-00-000-8130	990-00-000-1990
PARCEL C I.V. UNIT 1-A	2020	Land	Land		285.00	285.00	0.00		08/14/1969	990-00-000-1910	990-00-000-8130	990-00-000-1990
GENERAL USE PROPERTY	2002	Land	Land		285.00	285.00	0.00		05/14/1970	990-00-000-1910	990-00-000-8130	990-00-000-1990
CONTINGENCY	3885	Land	Land		338.58	338.58	0.00		08/31/1987	340-00-000-1210	340-34-990-8130	340-00-000-1990
UTILITY CORRIDOR	3373	Land	Land		549.60	549.60	0.00		10/31/1987	340-00-000-1210	340-34-990-8130	340-00-000-1990
EROSION CONTROL - 3RD CREEK	4189	Land	Land		595.00	595.00	0.00		06/15/1988	370-00-000-1210	370-43-780-8130	370-00-000-1990
PARCEL A A I.V. UNIT 2	2017	Land	Land		715.00	715.00	0.00		02/17/1969	990-00-000-1910	990-00-000-8130	990-00-000-1990
PARCEL G G I.V. UNIT 2	2018	Land	Land		715.00	715.00	0.00		02/17/1969	990-00-000-1910	990-00-000-8130	990-00-000-1990
PARCEL B I.V. UNIT 1-B	2013	Land	Land		715.00	715.00	0.00		10/07/1969	990-00-000-1910	990-00-000-8130	990-00-000-1990
3" Turbo Badger Meter	10905	Water Service Distribution Infrastructure	Infrastructure	258.40	761.75	1,020.15	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
TREES - NO. 6 GREEN	7044	Land	Land		1,112.36	1,112.36	0.00		10/31/1997	320-00-000-1210	320-31-990-8130	320-00-000-1990
Pump Control Claval	5852	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5853	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5854	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5855	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5856	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5857	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
AUTOMATIC TRANSFER SWITCH	9832	Sewer Service Distribution Infrastructure	Infrastructure	982.58	315.92	1,298.50	20.00	4.84	09/27/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990
3" Compound Badger Meter	10839	Water Service Distribution Infrastructure	Infrastructure	463.20	1,272.46	1,735.66	25.00	17.89	10/13/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11125	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.13	1,802.37	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11126	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.13	1,802.37	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11127	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.13	1,802.37	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11128	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.13	1,802.37	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11121	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.14	1,802.38	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11122	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.14	1,802.38	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11123	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.14	1,802.38	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11124	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.14	1,802.38	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
DRINKING FOUNTAIN	9405	Field and Parks Improvements	Venue Improvements	1,839.59	0.00	1,839.59	10.00		10/01/2002	390-00-000-1236	390-39-850-8130	390-00-000-1990
DRINKING FOUNTAIN	9406	Field and Parks Improvements	Venue Improvements	1,839.59	0.00	1,839.59	10.00		10/01/2002	390-00-000-1236	390-39-850-8130	390-00-000-1990
DRINKING FOUNTAIN	9404	Field and Parks Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00		10/01/2002	390-00-000-1236	390-39-850-8130	390-00-000-1990
ASPEN GROVE IMPROVEMENTS	8605	Recreation Buildings and Structures	Building & Renovations	1,851.88	0.00	1,851.88	10.00		10/31/2001	330-00-000-1230	330-33-510-8130	330-00-000-1990
ASPEN GROVE IMPROVEMENTS	8606	Recreation Buildings and Structures	Building & Renovations	1,851.88	0.00	1,851.88	10.00		10/31/2001	330-00-000-1230	330-33-510-8130	330-00-000-1990
ASPEN GROVE IMPROVEMENTS	8607	Recreation Buildings and Structures	Building & Renovations	1,851.88	0.00	1,851.88	10.00		10/31/2001	330-00-000-1230	330-33-510-8130	330-00-000-1990
ASPEN GROVE IMPROVEMENTS	8608	Recreation Buildings and Structures	Building & Renovations	1,851.89	0.00	1,851.89	10.00		10/31/2001	330-00-000-1230	330-33-510-8130	330-00-000-1990
ASPEN GROVE IMPROVEMENTS	8609	Recreation Buildings and Structures	Building & Renovations	1,851.89	0.00	1,851.89	10.00		10/31/2001	330-00-000-1230	330-33-510-8130	330-00-000-1990
AUTOMATIC TRANSFER SWITCH	9829	Sewer Service Distribution Infrastructure	Infrastructure	1,372.52	481.46	1,853.98	20.00	5.16	01/20/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990
Site Improvements/BMPs '96	7183	Land	Land		1,936.00	1,936.00	0.00		09/30/1998	340-00-000-1210	340-34-990-8130	340-00-000-1990
EROSION CONTROL PKING LOT	3382	Land	Land		1,942.50	1,942.50	0.00		06/30/1989	340-00-000-1210	340-34-990-8130	340-00-000-1990
OFFICE BUILDING SITE	2001	Land	Land		2,000.00	2,000.00	0.00		05/14/1970	990-00-000-1910	990-00-000-8130	990-00-000-1990
SNOW MAKING GUN	8620	Slope and Mountain Improvements	Venue Improvements	2,002.95	0.00	2,002.95	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
SNOW MAKING GUN	8621	Slope and Mountain Improvements	Venue Improvements	2,002.95	0.00	2,002.95	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
SNOW MAKING GUN	8622	Slope and Mountain Improvements	Venue Improvements	2,002.95	0.00	2,002.95	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
SNOW MAKING GUN	8618	Slope and Mountain Improvements	Venue Improvements	2,002.96	0.00	2,002.96	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
SNOW MAKING GUN	8619	Slope and Mountain Improvements	Venue Improvements	2,002.96	0.00	2,002.96	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
Playground - Burnt Cedar	8966	Recreation Service Equipment	Machinery & Equipment	2,080.20	0.00	2,080.20	10.00		10/31/2002	390-00-000-1240	390-39-850-8130	390-00-000-1990
88/89 WATER QUALITY	3889	Land	Land		2,221.00	2,221.00	0.00		03/06/1989	340-00-000-1210	340-34-990-8130	340-00-000-1990
007- BASE AREA IMPROVEMENT	3384	Land	Land		2,268.16	2,268.16	0.00		01/31/1990	340-00-000-1210	340-34-990-8130	340-00-000-1990
Matrix Glute Machine	11305	Recreation Service Equipment	Machinery & Equipment	775.31	1,493.94	2,269.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
Holloshaft Motor	5834	Water Service Distribution Infrastructure	Infrastructure	2,282.47	0.00	2,282.47	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5835	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5836	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5837	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5838	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5839	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Matrix Seated Row	11307	Recreation Service Equipment	Machinery & Equipment	781.46	1,505.79	2,287.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
AUTOMATIC TRANSFER SWITCH	9833	Sewer Service Distribution Infrastructure	Infrastructure	1,738.14	571.72	2,309.86	20.00	4.86	10/04/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990
Matrix Versa Seated Leg Curl Plus	11406	Recreation Service Equipment	Machinery & Equipment	798.95	1,515.30	2,314.25	7.00	4.45	05/05/2019	350-00-000-1240	350-48-840-8130	350-00-000-1990
NEW SLOPE ADDITION	3364	Land	Land		2,361.40	2,361.40	0.00		10/28/1986	340-00-000-1210	340-34-990-8130	340-00-000-1990
Matrix Shoulder Press	11306	Recreation Service Equipment	Machinery & Equipment	825.74	1,591.51	2,417.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
Matrix Lat Pulldown	11309	Recreation Service Equipment	Machinery & Equipment	825.74	1,591.51	2,417.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
Site Improvements/BMPs '93	5909	Land	Land		2,425.13	2,425.13	0.00		09/30/1993	340-00-000-1210	340-34-990-8130	340-00-000-1990
Site Improvements/BMPs 2002	9010	Land	Land		2,461.50	2,461.50	0.00		09/15/2002	340-00-000-1210	340-34-990-8130	340-00-000-1990
Matrix Versa AB/AD	11405	Recreation Service Equipment	Machinery & Equipment	895.81	1,699.19	2,595.00	7.00	4.45	05/05/2019	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Leg Press	11308	Recreation Service Equipment	Machinery & Equipment	958.99	1,848.26	2,807.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
Site Improvements/BMPs 2001	8785	Land	Land		2,900.00	2,900.00	0.00		05/06/2002	340-00-000-1210	340-34-990-8130	340-00-000-1990
Snow Gun Mounting Pedestals Welding	11239	Slope and Mountain Improvements	Venue Improvements	1,200.00	1,800.00	3,000.00	10.00	5.95	10/31/2017	340-00-000-1234	340-34-990-8130	340-00-000-1990
Matrix Strength Leg Extension Machine	11152	Recreation Service Equipment	Machinery & Equipment	2,477.18	597.82	3,075.00	6.00	1.10	12/27/2016	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Strength Chest Press Machine	11153	Recreation Service Equipment	Machinery & Equipment	2,477.18	597.82	3,075.00	6.00	1.10	12/27/2016	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Strength Rear Delt/Fly Machine	11154	Recreation Service Equipment	Machinery & Equipment	2,477.18	597.82	3,075.00	6.00	1.10	12/27/2016	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Strength Biceps/Triceps Machine	11155	Recreation Service Equipment	Machinery & Equipment	2,477.18	597.82	3,075.00	6.00	1.10	12/27/2016	350-00-000-1240	350-48-840-8130	350-00-000-1990
2017 Boss SNOWPLOW #763 (Sewer)	11210-B	Sewer Service Equipment	Machinery & Equipment	2,673.60	668.53	3,342.13	5.00	0.91	10/18/2017	200-00-000-1140	200-25-990-8130	200-00-000-1990
2017 Boss SNOWPLOW #763 (Water)	11210-A	Water Service Equipment	Machinery & Equipment	2,673.60	668.54	3,342.14	5.0					

Description	Fixed Asset#	FA Type	FA Category	Accumulated Depreciation	Book Value	Cost	Est. Useful life (years)	Remaining Useful life (years)	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct
Tables and Chairs for Deck	11268	Recreation Service Equipment	Machinery & Equipment	1,346.85	2,594.70	3,941.55	10.00	6.48	05/15/2018	320-00-000-1240	320-31-530-8130	320-00-000-1990
LifeFitness Integrity SC Upright Bikes with Televisions	11577	Recreation Service Equipment	Machinery & Equipment	790.30	3,273.80	4,064.10	6.00	4.77	08/27/2020	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Integrity SC Upright Bikes with Televisions	11578	Recreation Service Equipment	Machinery & Equipment	790.30	3,273.80	4,064.10	6.00	4.77	08/27/2020	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Integrity SC Upright Bikes with Televisions	11579	Recreation Service Equipment	Machinery & Equipment	790.30	3,273.80	4,064.10	6.00	4.77	08/27/2020	350-00-000-1240	350-48-840-8130	350-00-000-1990
WASTE WATER TREATMENT PLANT	9603	Sewer Buildings and Structures	Building & Renovations	4,125.19	0.00	4,125.19	10.00		10/01/2005	200-00-000-1130	200-25-990-8130	200-00-000-1990
WASTE WATER TREATMENT PLANT	9604	Sewer Buildings and Structures	Building & Renovations	4,125.19	0.00	4,125.19	10.00		10/01/2005	200-00-000-1130	200-25-990-8130	200-00-000-1990
WASTE WATER TREATMENT PLANT	9601	Sewer Buildings and Structures	Building & Renovations	4,125.20	0.00	4,125.20	10.00		10/01/2005	200-00-000-1130	200-25-990-8130	200-00-000-1990
WASTE WATER TREATMENT PLANT	9602	Sewer Buildings and Structures	Building & Renovations	4,125.20	0.00	4,125.20	10.00		10/01/2005	200-00-000-1130	200-25-990-8130	200-00-000-1990
Precor Recumbent Bike with TV	11576	Recreation Service Equipment	Machinery & Equipment	259.25	4,096.40	4,355.65	7.00	6.50	05/20/2021	350-00-000-1240	350-48-840-8130	350-00-000-1990
4" Compound Badger Meter	10920	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.42	4,423.42	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10907	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter	10908	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter	10909	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter	10910	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10911	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter	10912	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter	10913	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter	10914	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10915	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10916	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter	10917	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10918	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10919	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
EROSION CONTROL	3370	Land	Land		4,452.66	4,452.66	0.00		09/30/1987	340-00-000-1210	340-34-990-8130	340-00-000-1990
F&B Shared POS - Mountain Course	10984	Recreation Office Equipment	Machinery & Equipment	2,804.90	2,003.70	4,808.60	10.00	4.03	12/01/2015	320-00-000-1245	320-32-530-8130	320-00-000-1990
F&B Shared POS - Snowflake Lodge	10986	Recreation Office Equipment	Machinery & Equipment	2,844.97	1,963.63	4,808.60	10.00	4.03	12/01/2015	340-00-000-1245	340-36-530-8130	340-00-000-1990
Site Improvements/BMPs '96	6482	Land	Land		4,914.27	4,914.27	0.00		10/31/1996	340-00-000-1210	340-34-990-8130	340-00-000-1990
Site Improvements/BMPs 1999	8489	Land	Land		4,957.50	4,957.50	0.00		10/15/1999	340-00-000-1210	340-34-990-8130	340-00-000-1990
Sum of <\$5000 Assets					#####	#####		\$152,144.19				
Wetlands fence repairs and 2 gates	10977	Sewer Buildings and Structures	Building & Renovations	4,516.96	10,133.04	14,650.00	20.00	13.73	08/14/2015	200-00-000-1130	200-25-990-8130	200-00-000-1990
Snowflake Roof Maintenance	11363	Recreation Buildings and Structures	Building & Renovations	2,600.36	14,266.64	16,867.00	20.00	16.86	09/30/2018	340-00-000-1230	340-34-990-8130	340-00-000-1990
Ski Beach Boat Ramp Repairs	10890	Field and Parks Improvements	Venue Improvements	5,868.72	12,664.76	18,533.48	20.00	13.52	05/31/2015	390-00-000-1236	390-39-780-8130	390-00-000-1990
Manhole and sewer line repairs 1120 Lakeshore	11198	Sewer Service Distribution Infrastructure	Infrastructure	4,890.00	18,582.84	23,472.84	20.00	15.78	08/31/2017	200-00-000-1135	200-25-990-8130	200-00-000-1990
Vermont Maintenance Trac Work Order Software	11446	Information Technology Communications Equipment	Machinery & Equipment	22,962.45	655.97	23,618.42	3.00	0.03	12/01/2018	360-00-000-1245	360-49-990-8130	360-00-000-1990
WETLANDS - LEVEE REPAIR	10076	Sewer Service Distribution Infrastructure	Infrastructure	18,766.08	8,263.41	27,029.49	20.00	6.10	12/31/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990
Slurry Seal and paving repairs - Rec. Center Entry Road & parking lot	11521	Recreation Buildings and Structures	Building & Renovations	7,753.19	19,610.85	27,364.04	5.00	3.53	05/31/2020	350-00-000-1230	350-48-840-8130	350-00-000-1990
Levee Repairs	11400	Sewer Service Distribution Infrastructure	Infrastructure	7,006.98	21,987.31	28,994.29	10.00	7.53	05/31/2019	200-00-000-1135	200-25-990-8130	200-00-000-1990
Mt. Course Cart Paths Paving Maintenance & Draining Repairs	11500	Golf Course Improvements	Venue Improvements	10,362.35	26,210.65	36,573.00	5.00	3.53	05/31/2020	320-00-000-1232	320-32-420-8130	320-00-000-1990
Repairs at wetlands for Spring 2018 flood damage (Levees and roadways)	11355	Sewer Service Distribution Infrastructure	Infrastructure	6,269.20	31,345.26	37,614.46	20.00	16.61	07/01/2018	200-00-000-1135	200-25-990-8130	200-00-000-1990
Ski Beach Pavement Maintenance	11251	Field and Parks Improvements	Venue Improvements	15,525.00	24,975.00	40,500.00	10.00	6.11	12/31/2017	390-00-000-1236	390-39-990-8130	390-00-000-1990
MAINTENANCE FACILITY GARAGE	6788	Water Buildings and Structures	Building & Renovations	25,285.04	17,065.56	42,350.60	40.00	16.10	12/31/1997	200-00-000-1030	200-22-990-8130	200-00-000-1990
MAINTENANCE FACILITY GARAGE	6789	Sewer Buildings and Structures	Building & Renovations	25,285.04	17,065.58	42,350.62	40.00	16.10	12/31/1997	200-00-000-1130	200-25-990-8130	200-00-000-1990
Roadway repairs at wetlands	11335	Sewer Service Distribution Infrastructure	Infrastructure	9,422.80	32,980.25	42,403.05	15.00	11.61	06/30/2018	200-00-000-1135	200-25-990-8130	200-00-000-1990
WETLANDS - LEVEE REPAIR 08/	10349	Sewer Service Distribution Infrastructure	Infrastructure	26,885.10	16,239.72	43,124.82	20.00	7.44	05/01/2009	200-00-000-1135	200-25-990-8130	200-00-000-1990
Champ Golf Cart Path Repairs	11491	Golf Course Improvements	Venue Improvements	8,085.54	48,988.46	57,074.00	10.00	8.53	06/01/2020	320-00-000-1232	320-31-410-8130	320-00-000-1990
Roadway Repairs at Wetlands	11442	Sewer Service Distribution Infrastructure	Infrastructure	9,833.88	53,383.78	63,217.66	15.00	12.57	06/15/2019	200-00-000-1135	200-25-990-8130	200-00-000-1990
EXEC MAINTENANCE BLDG	2872	Recreation Buildings and Structures	Building & Renovations	71,614.35	0.00	71,614.35	25.00		05/01/1980	320-00-000-1230	320-32-990-8130	320-00-000-1990
Mountain Course Golf Cart Path Repairs	11248	Golf Course Improvements	Venue Improvements	31,867.20	47,800.65	79,667.85	10.00	5.95	10/31/2017	320-00-000-1232	320-32-410-8130	320-00-000-1990
REPLACE/REPAIR SEWERLINES '	5596	Sewer Service Distribution Infrastructure	Infrastructure	96,542.18	0.00	96,542.18	20.00		11/30/1993	200-00-000-1135	200-25-990-8130	200-00-000-1990
Championship Course Golf Cart Path Repairs	11247	Golf Course Improvements	Venue Improvements	43,908.34	68,197.66	112,106.00	10.00	6.03	11/30/2017	320-00-000-1232	320-31-410-8130	320-00-000-1990
WATER SYSTEM REPAIR	2812	Water Service Distribution Infrastructure	Infrastructure	164,985.33	754.17	165,739.50	40.00	0.09	01/01/1982	200-00-000-1035	200-22-990-8130	200-00-000-1990
SNOWMAKING MASTER PLAN	8989	Slope and Mountain Improvements	Venue Improvements	176,716.12	8,845.07	185,561.19	20.00	0.91	10/21/2002	340-00-000-1234	340-34-990-8130	340-00-000-1990
CHAMP MAINTENANCE BLDG	2813	Recreation Buildings and Structures	Building & Renovations	770,147.50	0.00	770,147.50	25.00		05/15/1993	320-00-000-1230	320-31-990-8130	320-00-000-1990

Description	Fixed Asset#	FA Type	FA Category	Accumulated Depreciation	Book Value	Cost	Est. Useful life (years)	Remaining Useful life (years)	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct
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				1,719,243.90	854,844.41	2,726,232.50						
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Description	Fixed Asset#	FA Type	FA Category	Accumulated Depreciation	Book Value	Cost	Est. Useful life (years)	Remaining Useful life (years)	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct
Utility Fund												
92/93 INSTALLATIONS	5164	Land	Land		141.40	141.40	0.00		10/31/1992	200-00-000-1010	200-25-990-8130	200-00-000-1990
LAND & LAND RIGHTS	5538	Land	Land		134.00	134.00	0.00		07/31/1993	200-00-000-1010	200-25-990-8130	200-00-000-1990
MAINTENANCE FACILITY GARAGE	6788	Water Buildings and Structures	Building & Renovations	25,285.04	17,065.56	42,350.60	40.00	16.10	12/31/1997	200-00-000-1030	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter - 861 Southwood Blvd. - High Sierra HOA	10844	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.87	10/06/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter - 111 Country Club - Hyatt Irrigation	10843	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.88	10/07/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger - Meter 931 Southwood Blvd. - Incline Middle School	10842	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.88	10/08/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter - 964 Incline Way - Rec. Center Meter	10840	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.88	10/09/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter - 899 Southwood Blvd. - Lodgepole Parquet	10841	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.88	10/09/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10839	Water Service Distribution Infrastructure	Infrastructure	463.20	1,272.46	1,735.66	25.00	17.89	10/13/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter - 725 Golfer's Pass - Mountain Golf	10846	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.93	10/27/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter - 699 Birdy Court - Mountain Golf	10847	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.93	10/27/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter - 955 Fairway Blvd. - Champ Golf Off Country Club	10849	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.94	10/29/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter - 950 Fairway Blvd. - Chateau	10850	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.94	10/29/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter - 665 Lakeshore Blvd. - Burnt Cedar Beach	10851	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.60	3,718.60	25.00	17.95	11/03/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter - 991 Driver Way - Champ Golf	10845	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.98	11/14/2014	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter - 630 14th Green Dr. - Champ Golf	10848	Water Service Distribution Infrastructure	Infrastructure	967.20	2,751.41	3,718.61	25.00	18.40	04/15/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Turbo Badger Meter	10905	Water Service Distribution Infrastructure	Infrastructure	258.40	761.75	1,020.15	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter	10920	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.42	4,423.42	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10907	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter	10908	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter	10909	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter	10910	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10911	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter	10912	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
6" Compound Badger Meter	10913	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter	10914	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10915	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10916	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
4" Compound Badger Meter	10917	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10918	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
3" Compound Badger Meter	10919	Water Service Distribution Infrastructure	Infrastructure	1,121.00	3,302.52	4,423.52	25.00	18.52	05/31/2015	200-00-000-1035	200-22-990-8130	200-00-000-1990
WATER SYSTEM REPAIR	2812	Water Service Distribution Infrastructure	Infrastructure	164,985.33	754.17	165,739.50	40.00	0.09	01/01/1982	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5852	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5853	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5854	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5855	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5856	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Pump Control Claval	5857	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5834	Water Service Distribution Infrastructure	Infrastructure	2,282.47	0.00	2,282.47	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5835	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5836	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5837	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5838	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
Holloshaft Motor	5839	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994	200-00-000-1035	200-22-990-8130	200-00-000-1990
#808 2019 buyers saltdog sander	11531-A	Water Service Equipment	Machinery & Equipment	1,370.04	2,544.62	3,914.66	5.00	3.20	01/31/2020	200-00-000-1040	200-22-990-8130	200-00-000-1990
2017 Boss SNOWPLOW #763 (Water)	11210-A	Water Service Equipment	Machinery & Equipment	2,673.60	668.54	3,342.14	5.00	0.91	10/18/2017	200-00-000-1040	200-22-990-8130	200-00-000-1990
MAINTENANCE FACILITY GARAGE	6789	Sewer Buildings and Structures	Building & Renovations	25,285.04	17,065.58	42,350.62	40.00	16.10	12/31/1997	200-00-000-1130	200-25-990-8130	200-00-000-1990
Wetlands fence repairs and 2 gates	10977	Sewer Buildings and Structures	Building & Renovations	4,516.96	10,133.04	14,650.00	20.00	13.73	08/14/2015	200-00-000-1130	200-25-990-8130	200-00-000-1990
WASTE WATER TREATMENT PLANT	9603	Sewer Buildings and Structures	Building & Renovations	4,125.19	0.00	4,125.19	10.00		10/01/2005	200-00-000-1130	200-25-990-8130	200-00-000-1990
WASTE WATER TREATMENT PLANT	9604	Sewer Buildings and Structures	Building & Renovations	4,125.19	0.00	4,125.19	10.00		10/01/2005	200-00-000-1130	200-25-990-8130	200-00-000-1990
WASTE WATER TREATMENT PLANT	9601	Sewer Buildings and Structures	Building & Renovations	4,125.20	0.00	4,125.20	10.00		10/01/2005	200-00-000-1130	200-25-990-8130	200-00-000-1990
WASTE WATER TREATMENT PLANT	9602	Sewer Buildings and Structures	Building & Renovations	4,125.20	0.00	4,125.20	10.00		10/01/2005	200-00-000-1130	200-25-990-8130	200-00-000-1990
Levee Repairs	11400	Sewer Service Distribution Infrastructure	Infrastructure	7,006.98	21,987.31	28,994.29	10.00	7.53	05/31/2019	200-00-000-1135	200-25-990-8130	200-00-000-1990
WETLANDS - LEVEE REPAIR	10076	Sewer Service Distribution Infrastructure	Infrastructure	18,766.08	8,263.41	27,029.49	20.00	6.10	12/31/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990
WETLANDS - LEVEE REPAIR 08/	10349	Sewer Service Distribution Infrastructure	Infrastructure	26,885.10	16,239.72	43,124.82	20.00	7.44	05/01/2009	200-00-000-1135	200-25-990-8130	200-00-000-1990
Manhole and sewer line repairs 1120 Lakeshore	11198	Sewer Service Distribution Infrastructure	Infrastructure	4,890.00	18,582.84	23,472.84	20.00	15.78	08/31/2017	200-00-000-1135	200-25-990-8130	200-00-000-1990
Roadway repairs at wetlands	11335	Sewer Service Distribution Infrastructure	Infrastructure	9,422.80	32,980.25	42,403.05	15.00	11.61	06/30/2018	200-00-000-1135	200-25-990-8130	200-00-000-1990
Repairs at wetlands for Spring 2018 flood damage (Levees and roadways)	11355	Sewer Service Distribution Infrastructure	Infrastructure	6,269.20	31,345.26	37,614.46	20.00	16.61	07/01/2018	200-00-000-1135	200-25-990-8130	200-00-000-1990
Roadway Repairs at Wetlands	11442	Sewer Service Distribution Infrastructure	Infrastructure	9,833.88	53,383.78	63,217.66	15.00	12.57	06/15/2019	200-00-000-1135	200-25-990-8130	200-00-000-1990
REPLACE/REPAIR SEWERLINES '	5596	Sewer Service Distribution Infrastructure	Infrastructure	96,542.18	0.00	96,542.18	20.00		11/30/1993	200-00-000-1135	200-25-990-8130	200-00-000-1990
AUTOMATIC TRANSFER SWITCH	9832	Sewer Service Distribution Infrastructure	Infrastructure	982.58	315.92	1,298.50	20.00	4.84	09/27/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990
AUTOMATIC TRANSFER SWITCH	9833	Sewer Service Distribution Infrastructure	Infrastructure	1,738.14	571.72	2,309.86	20.00	4.86	10/04/2006	200-00-000-1135	200-25-990-8130	200-00-000-1990
AUTOMATIC TRANSFER SWITCH	9829	Sewer Service Distribution Infrastructure	Infrastructure	1,372.52	481.46	1,853.98	20.00	5.16	01/20/2007	200-00-000-1135	200-25-990-8130	200-00-000-1990
#808 2019 buyers saltdog sander	11531-B	Sewer Service Equipment	Machinery & Equipment	1,370.04	2,544.61	3,914.65	5.00	3.20	01/31/2020	200-00-000-1140	200-25-990-8130	200-00-000-1990
2017 Boss SNOWPLOW #763 (Sewer)	112											

Description	Fixed Asset#	FA Type	FA Category	Accumulated Depreciation	Book Value	Cost	Est. Useful life (years)	Remaining Useful life (years)	In Use Date	Capital Acct	Clearing Acct	Accum Depr Acct
Ski												
NEW SLOPE ADDITION	3364	Land	Land		2,361.40	2,361.40	0.00		10/28/1986	340-00-000-1210	340-34-990-8130	340-00-000-1990
CONTINGENCY	3885	Land	Land		338.58	338.58	0.00		08/31/1987	340-00-000-1210	340-34-990-8130	340-00-000-1990
ENVIRONMENTAL DESIGN WORK	3883	Land	Land		3,716.24	3,716.24	0.00		08/31/1987	340-00-000-1210	340-34-990-8130	340-00-000-1990
EROSION CONTROL	3370	Land	Land		4,452.66	4,452.66	0.00		09/30/1987	340-00-000-1210	340-34-990-8130	340-00-000-1990
UTILITY CORRIDOR	3373	Land	Land		549.60	549.60	0.00		10/31/1987	340-00-000-1210	340-34-990-8130	340-00-000-1990
LAND APPRAISAL PLANNING	3886	Land	Land		3,500.00	3,500.00	0.00		05/10/1988	340-00-000-1210	340-34-990-8130	340-00-000-1990
88/89 WATER QUALITY	3889	Land	Land		2,221.00	2,221.00	0.00		03/06/1989	340-00-000-1210	340-34-990-8130	340-00-000-1990
EROSION CONTROL PKING LOT	3382	Land	Land		1,942.50	1,942.50	0.00		06/30/1989	340-00-000-1210	340-34-990-8130	340-00-000-1990
007- BASE AREA IMPROVEMENT	3384	Land	Land		2,268.16	2,268.16	0.00		01/31/1990	340-00-000-1210	340-34-990-8130	340-00-000-1990
Site Improvements/BMPs '93	5909	Land	Land		2,425.13	2,425.13	0.00		09/30/1993	340-00-000-1210	340-34-990-8130	340-00-000-1990
Site Improvements/BMPs '96	6482	Land	Land		4,914.27	4,914.27	0.00		10/31/1996	340-00-000-1210	340-34-990-8130	340-00-000-1990
Site Improvements/BMPs '96	7183	Land	Land		1,936.00	1,936.00	0.00		09/30/1998	340-00-000-1210	340-34-990-8130	340-00-000-1990
Site Improvements/BMPs 1999	8489	Land	Land		4,957.50	4,957.50	0.00		10/15/1999	340-00-000-1210	340-34-990-8130	340-00-000-1990
Site Improvements/BMPs 2001	8785	Land	Land		2,900.00	2,900.00	0.00		05/06/2002	340-00-000-1210	340-34-990-8130	340-00-000-1990
Site Improvements/BMPs 2002	9010	Land	Land		2,461.50	2,461.50	0.00		09/15/2002	340-00-000-1210	340-34-990-8130	340-00-000-1990
Snowflake Roof Maintenance	11363	Recreation Buildings and Structures	Building & Renovations	2,600.36	14,266.64	16,867.00	20.00	16.86	09/30/2018	340-00-000-1230	340-34-990-8130	340-00-000-1990
SNOWMAKING MASTER PLAN	8989	Slope and Mountain Improvements	Venue Improvements	176,716.12	8,845.07	185,561.19	20.00	0.91	10/21/2002	340-00-000-1234	340-34-990-8130	340-00-000-1990
SNOW MAKING GUN	8620	Slope and Mountain Improvements	Venue Improvements	2,002.95	0.00	2,002.95	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
SNOW MAKING GUN	8621	Slope and Mountain Improvements	Venue Improvements	2,002.95	0.00	2,002.95	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
SNOW MAKING GUN	8622	Slope and Mountain Improvements	Venue Improvements	2,002.95	0.00	2,002.95	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
SNOW MAKING GUN	8618	Slope and Mountain Improvements	Venue Improvements	2,002.96	0.00	2,002.96	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
SNOW MAKING GUN	8619	Slope and Mountain Improvements	Venue Improvements	2,002.96	0.00	2,002.96	10.00		12/05/2001	340-00-000-1234	340-34-990-8130	340-00-000-1990
Snow Gun Mounting Pedestals Welding	11239	Slope and Mountain Improvements	Venue Improvements	1,200.00	1,800.00	3,000.00	10.00	5.95	10/31/2017	340-00-000-1234	340-34-990-8130	340-00-000-1990
F&B Shared POS - Snowflake Lodge	10986	Recreation Office Equipment	Machinery & Equipment	2,844.97	1,963.63	4,808.60	10.00	4.03	12/01/2015	340-00-000-1245	340-36-530-8130	340-00-000-1990
				193,376.22	67,819.88	261,196.10						
Rec Center												
Slurry Seal and paving repairs - Rec. Center Entry Road & parking lot	11521	Recreation Buildings and Structures	Building & Renovations	7,753.19	19,610.85	27,364.04	5.00	3.53	05/31/2020	350-00-000-1230	350-48-840-8130	350-00-000-1990
LifeFitness Integrity SC Upright Bikes with Televisions	11577	Recreation Service Equipment	Machinery & Equipment	790.30	3,273.80	4,064.10	6.00	4.77	08/27/2020	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Integrity SC Upright Bikes with Televisions	11578	Recreation Service Equipment	Machinery & Equipment	790.30	3,273.80	4,064.10	6.00	4.77	08/27/2020	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Integrity SC Upright Bikes with Televisions	11579	Recreation Service Equipment	Machinery & Equipment	790.30	3,273.80	4,064.10	6.00	4.77	08/27/2020	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Strength Leg Extension Machine	11152	Recreation Service Equipment	Machinery & Equipment	2,477.18	597.82	3,075.00	6.00	1.10	12/27/2016	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Strength Chest Press Machine	11153	Recreation Service Equipment	Machinery & Equipment	2,477.18	597.82	3,075.00	6.00	1.10	12/27/2016	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Strength Rear Delt/Fly Machine	11154	Recreation Service Equipment	Machinery & Equipment	2,477.18	597.82	3,075.00	6.00	1.10	12/27/2016	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Strength Biceps/Triceps Machine	11155	Recreation Service Equipment	Machinery & Equipment	2,477.18	597.82	3,075.00	6.00	1.10	12/27/2016	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11125	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.13	1,802.37	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11126	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.13	1,802.37	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11127	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.13	1,802.37	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11128	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.13	1,802.37	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11121	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.14	1,802.38	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11122	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.14	1,802.38	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11123	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.14	1,802.38	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
LifeFitness Group Exercise LifeCycle Bike	11124	Recreation Service Equipment	Machinery & Equipment	1,682.24	120.14	1,802.38	5.00	0.22	02/07/2017	350-00-000-1240	350-48-840-8130	350-00-000-1990
Precor Recumbent Bike with TV	11576	Recreation Service Equipment	Machinery & Equipment	259.25	4,096.40	4,355.65	7.00	6.50	05/20/2021	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Glute Machine	11305	Recreation Service Equipment	Machinery & Equipment	775.31	1,493.94	2,269.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
Matrix Seated Row	11307	Recreation Service Equipment	Machinery & Equipment	781.46	1,505.79	2,287.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
Matrix Shoulder Press	11306	Recreation Service Equipment	Machinery & Equipment	825.74	1,591.51	2,417.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
Matrix Lat Pulldown	11309	Recreation Service Equipment	Machinery & Equipment	825.74	1,591.51	2,417.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
Matrix Leg Press	11308	Recreation Service Equipment	Machinery & Equipment	958.99	1,848.26	2,807.25	10.00	6.45	05/04/2018	350-00-000-1240	350-48-860-8130	350-00-000-1990
Matrix Versa Seated Leg Curl Plus	11406	Recreation Service Equipment	Machinery & Equipment	798.95	1,515.30	2,314.25	7.00	4.45	05/05/2019	350-00-000-1240	350-48-840-8130	350-00-000-1990
Matrix Versa AB/AD	11405	Recreation Service Equipment	Machinery & Equipment	895.81	1,699.19	2,595.00	7.00	4.45	05/05/2019	350-00-000-1240	350-48-840-8130	350-00-000-1990
				39,611.98	48,126.51	87,738.49						
Recreation Administration												
Vermont Maintenance Trac Work Order Software	11446	Information Technology Communications Equipment	Machinery & Equipment	22,962.45	655.97	23,618.42	3.00	0.03	12/01/2018	360-00-000-1245	360-49-990-8130	360-00-000-1990
Parks												
EROSION CONTROL - 3RD CREEK	4189	Land	Land		595.00	595.00	0.00		06/15/1988	370-00-000-1210	370-43-780-8130	370-00-000-1990
Beaches												
Ski Beach Boat Ramp Repairs	10890	Field and Parks Improvements	Venue Improvements	5,868.72	12,664.76	18,533.48	20.00	13.52	05/31/2015	390-00-000-1236	390-39-780-8130	390-00-000-1990
Ski Beach Pavement Maintenance	11251	Field and Parks Improvements	Venue Improvements	15,525.00	24,975.00	40,500.00	10.00	6.11	12/31/2017	390-00-000-1236	390-39-990-8130	390-00-000-1990
DRINKING FOUNTAIN	9405	Field and Parks Improvements	Venue Improvements	1,839.59	0.00	1,839.59	10.00		10/01/2002	390-00-000-1236	390-39-850-8130	390-00-000-1990
DRINKING FOUNTAIN	9406	Field and Parks Improvements	Venue Improvements	1,839.59	0.00	1,839.59	10.00		10/01/2002	390-00-000-1236	390-39-850-8130	390-00-000-1990
DRINKING FOUNTAIN	9404	Field and Parks Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00		10/01/2002	390-00-000-1236	390-39-850-8130	390-00-000-1990
Playground - Burnt Cedar	8966	Recreation Service Equipment	Machinery & Equipment	2,080.20	0.00	2,080.20	10.00		10/31/2002	390-00-000-1240	390-39-850-8130	390-00-000-1990
Playground - Burnt Cedar	8968	Recreation Service Equipment	Machinery & Equipment	3,608.80	0.00	3,608.80	10.00		10/31/2002	390-00-000-1240	390-39-850-8130	390-00-000-1990
Playground - Burnt Cedar	8967	Recreation Service Equipment	Machinery & Equipment	3,669.74	0.00	3,669.74	10.00		10/31/2002	390-00-000-1240	390-39-850-8130	390-00-000-1990
				36,271.24	37,639.76	73,911.00						
UNKNOWN												
.32 A/C NORTHWOOD EST	2005	Land	Land		285.00	285.00	0.00		08/28/1968	990-00-000-1910	990-00-000-8130	990-00-000-1990
PARCEL A A I.V. UNIT 2	2017	Land	Land		715.00	715.00	0.00		02/17/1969	990-00-000-1910	990-00-000-8130	990-00-000-1990
PARCEL G G I.V. UNIT 2	2018	Land	Land		715.00	715.00	0.00		02/17/1969	990-00-000-1910	990-00-000-8130	990-00-000-1990
PARCEL C C I.V. UNIT 2	2016	Land	Land		3,800.00	3,800.00	0.00		02/17/1969	990-00-000-1910	990-00-000-8130	990-00-000-1990
PARCEL C I.V. UNIT 1-A	2020	Land	Land		285.00	285.00	0.00		08/14/1969	990-00-000-1910	990-00-000-8130	990-00-000-1990
PARCEL B I.V. UNIT 1-B	2013	Land	Land		715.00	715.00	0.00		10/07/1969	990-00-000-1910	990-00-000-8130	990-00-000