

MEMORANDUM

TO: Board of Trustees

THROUGH: Paul Navazio
Director of Finance

FROM: Martin Williams
Controller

SUBJECT: Annual Audit Committee Report – Request by Trustee Dent for reconciliation to ACFR; Report by Controller Martin Williams

DATE: September 28, 2022

I. RECOMMENDATION

This is an information report and as such no action is required by the Board of Trustees.

II. BACKGROUND

At the Board of Trustees meeting of July 27, 2022 the Audit Committee Chairman presented to the Trustees its FY2020-21 Annual Report, pursuant to Policy 15.1.0. (Item G.3.).

Among the items noted in the Audit Committee report, was the following comment:

A copy of the annual CIP Activity by Project report for fiscal year 20-21 was received via a Public Records request on June 21, 2022. From analysis of this report it would appear that in fact there was an additional \$654,750 of such items written off on 20-21. These were primarily items that had been identified by the audit Committee in our ACFR report. However, although these costs had been recorded in prior years, it appears they were in fact considered as write offs against current year (20-21) CIP expense rather than being recorded as prior period adjustments. This appears to be a rather unusual accounting treatment under GASB. It was also not possible for the Committee to identify these items until the CIP activity report was received and as such it has not been discussed by the Audit Committee.

As a result, this is included here for Information Only. It does appear however that this may have rectified several of the disputed capitalization items previously identified in our ACFR report

Following the presentation of the Audit Committee's annual report and discussion by the Board of Trustees, it was requested that Staff bring back to the Board of Trustees a report clarifying the adjustments that were recorded as current period

adjustments in the District's ACFR for the fiscal year ended June 30, 2021. Excerpts from the July 27th meeting minutes are provided below:

Trustee Dent thanked Mr. Tulloch for being the Audit Committee Chair and asked him if he would do a brief overview of the submitted report. Mr. Tulloch gave an overview of the submitted annual report. Trustee Dent said he does appreciate the update and seeing that there was an additional \$654,000 in write offs taken; he would like to see that initial list reconciled to the ACFR and what was deducted in this unusual manner. Mr. Tulloch said we have done prior period adjustments but it doesn't give you an accurate cash flow and that he has discussed it briefly with the Director of Finance and he would suggest coming back to the Board and reporting the outcome. Trustee Tonking said she would like to have both sides before we discuss it. Mr. Tulloch said it was included at the request of Trustee Dent. Board Chairman Callicrate thanked Mr. Tulloch for his work

III. **DISCUSSION**

This report has been prepared to clarify the issue raised by the Audit Committee and respond to the request made by Trustee Dent.

In summary, among the adjustments made to the District's audited financial statements for the fiscal year ending June 30, 2022 were the following:

- 1) A prior period adjustment totaling \$3,267,861 to reflect recording as "expense" a list of items that had been recorded as capital assets in prior financial statements. (Attachments B and C).
- 2) As noted in the Audit Committee's Annual Report, an additional adjustment totaling \$696,495 (sic) was recorded to reflect re-classification of items that were previously reported as Construction-In-Process. This adjustment was reflected as a current period adjustment rather than a prior period adjustment. The list of the items included in this adjustment are shown in Attachment A.

Explanation of Accounting Treatment for Referenced Adjustments.

Prior Period Adjustment. The adjustment recorded related to capital assets that were expensed in the District's FY2020/21 financial statements were recorded as a "prior period" adjustment due to the materiality of the \$3.27 million adjustment. In fact, the original capital asset write-off of approximately \$862,000 was recorded as a current period adjustment as this adjustment did not meet the materiality threshold for recording as a prior period adjustment. It was only when the decision was made to add the \$3.1 million Effluent Export Pipeline Project write-off to this list did the amount of capital asset write-off, in aggregate, exceed the materiality threshold to be recorded as a prior period adjustment.

Current Period Adjustment. The list of items reflected in the Construction-In-Process accounts are not considered capital assets. The District's practice has been to examine costs at project completion to determine what should be capitalized and what should be expensed, due to the fact that projects quite often change from the original planned project. The total amount that was included in construction in process for FY2020/21 that was determined to be expense was \$696,495 for the entire District, which as a whole, and per fund, fell well-below the materiality threshold, which is why no prior period adjustment was required. We reviewed this issue with our independent auditor who did not raise a concern with this adjustment being recorded as a current period adjustment.

Attachments:

- A - Schedule of Construction-In-Process items adjustments via Current Period Adjustment
- B - Excerpts from FY2020/21 ACFR Prior Period Adjustments
- C - Schedule of Capital Assets Expensed via Prior Period Adjustment

Summary of Adjustment to Construction-In-Process Projects for the Fiscal Year Ending 6/30/2021

Project Description	CIP #	Object 8120 & 8105		Asset in Service	6/30/2021 CIP Balance
		6/30/2020 Balance	Additions		
Utilities					
Public Works					
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	21,860.81	(21,860.81)	-	0.00
Leak Study R2-1 14inch Steel	2299WS1801	78,505.88	(78,505.88)	-	-
	UTILITIES SUBTOTALS:	100,366.69	(100,366.69)	-	0.00
Mountain Golf					
Mountain Golf Course Cart Path Retaining Walls	3241LI1704	9,650.00	(9,650.00)	-	-
		9,650.00	(9,650.00)	-	-
Facilities					
Chateau - Replace Carpet	3350BD1103	41,745.00	(41,745.00)	-	-
Catering Kitchen Equipment	3350FF1204	24,438.84	(4,349.96)	20,088.88	-
		66,183.84	(46,094.96)	20,088.88	-
Ski					
Ski Area Master Plan Update and Summer Activities Assessment	3499BD1399	156,029.78	(156,029.78)	-	-
Ski Area Master Plan Implementation - Phase 1	3653BD1501	95,622.73	(95,622.73)	-	-
		251,652.51	(251,652.51)	-	-
Parks					
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	-	-	-	-
Village Green Restroom drainage improvements	4378BD1901	5,886.28	(5,886.28)	-	-
Pavement Maintenance, East & West End Parks	4378LI1207	1,100.00	(1,100.00)	-	-
Pavement Maintenance, Village Green Parking	4378LI1303	1,910.10	(1,910.10)	-	-
Pavement Maintenance, Preston Field	4378LI1403	1,910.10	(1,910.10)	-	-
		10,806.48	(10,806.48)	-	-
Tennis					
Resurface Tennis Courts 1 and 2	4588RS1501	15,650.00	(15,650.00)	-	-
Tennis Facility Study	4588RS1605	40,142.24	(40,142.24)	-	-
		55,792.24	(55,792.24)	-	-
	COMMUNITY SERVICES SUBTOTALS:	# 394,085.07	(373,996.19)	20,088.88	# -
Beaches					
Incline Beach Facility Study	3973LI1302	216,131.84	(216,131.84)	-	-
Incline Beach Shade Structure - Unbudgeted Project from FY 15/16	3999BD1507	6,000.00	(6,000.00)	-	-
		222,131.84	(222,131.84)	-	-
	Grand Total	# 716,583.60	(696,494.72)	20,088.88	# 0.00

General Fund	\$ 66,947
Utility Fund	3,341,387
Community Services Fund	2,110,924
Beach Fund	453,019

Budgeting for the Fiscal Year Ending June 30, 2022:

The District’s budgeting for the fiscal year ending June 30, 2022 anticipates a reduction in Fund Balance and Net Position caused by completion of capital projects. The identified reductions include; General Fund by \$217,063 including implementation of a new Human Resources Management and Payroll System; Community Services reduction of \$3,757,491 (including \$550,000 for the Mountain Golf Course Path Replacement Project, \$800,000 for the Recreation Center Locker Room Improvement Project). The Beach Fund has a reduction of \$2,066,683 related to renovation of the Burnt Cedar Pool as well as Incline Beach Facility Improvements. The Utility Fund capital plan anticipates a draw-down in Net Position primarily due to advancing the Effluent Export Pipeline Project.

The District has committed to these contractual arrangements for capital improvement projects:

Contractor	Project	Contract Amount	Completed (6/30/21)	Remaining Amount
CORE West, Inc	Burnt Cedar Pool Imp	\$3,845,865	\$773,143	\$3,072,722
Avail Enterprises, LLC	Rec Center Lobby	159,832	-	159,832
Ward-Young Architects	Rec Center Lobby	39,724	16,237	20,487
Granit Construction	Effluent Pipeline	369,218	25,618	343,600

21. STATE OF NEVADA TAX ABATEMENTS AFFECTING DISTRICT REVENUES

The State of Nevada has entered into various tax abatement agreements that reduce the tax revenues of local governments. Taxes reduced include the Consolidated Tax, which includes allocated sales and use tax revenue. State law establishes the abatements. The District’s estimated share of abatements for this fiscal year is \$41,360.

22. PRIOR PERIOD ADJUSTMENT

The Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balance has three prior period adjustments. The first is a transfer between the Community Services Special Revenue Fund and the Community Services Capital Projects Fund that was reported in the prior year \$1,637,400 lower than the entry in the financial reports. The second adjustment is for the \$243,512 that was reported as unavailable revenue but should have been recorded as revenue when received in prior years. There were several assets capitalized in prior years that the auditors determined should not have been capitalized. The total affect to the financial reports was \$3,267,861. \$3,166,966 was in the Utilities fund, including \$3,100,110 of the Effluent Pipeline project that was written off. Governmental activities had \$100,895 in book value of assets written off as a prior period adjustment.

LISTING OF FY2020/21 FIXED ASSET WRITE-OFF
ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
WAREHOUSE CAGING	9344	Water Buildings and Structures	Building & Renovations	2,548.13	0.00	2,548.13	10.00	05/24/2004	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	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	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	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	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	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	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	06/30/1998
Holloshaft Motor	6365	Water Service Distribution Infrastructure	Infrastructure	4,210.75	0.00	4,210.75	10.00	06/30/1994	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	01/31/2008
Motor	6861	Water Service Distribution Infrastructure	Infrastructure	2,350.75	0.00	2,350.75	10.00	03/31/1998	03/30/2008
Motor	7002	Water Service Distribution Infrastructure	Infrastructure	3,608.20	0.00	3,608.20	10.00	04/30/1998	04/29/2008
Motor	7003	Water Service Distribution Infrastructure	Infrastructure	3,608.20	0.00	3,608.20	10.00	04/30/1998	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	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	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	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	01/19/2010
Pump	7884	Water Service Distribution Infrastructure	Infrastructure	3,215.28	0.00	3,215.28	10.00	03/21/2000	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	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	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	11/01/2010
TRANSIENT VOLTAGE SURGE SUR	8398	Water Service Distribution Infrastructure	Infrastructure	662.00	0.00	662.00	10.00	04/04/2001	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	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	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	05/15/2011
INSTALLATIONS LABOR	4856	Water Service Distribution Infrastructure	Infrastructure	68.52	0.00	68.52	40.00	04/30/1972	04/30/2012
LAB EQUIPMENT	8816	Water Service Distribution Infrastructure	Infrastructure	1,105.95	0.00	1,105.95	10.00	06/20/2002	06/19/2012
MISC MAIN EXTENSION	4487	Water Service Distribution Infrastructure	Infrastructure	648.73	0.00	648.73	40.00	06/30/1972	06/30/2012
OZONE UPGRADE	9605	Water Service Distribution Infrastructure	Infrastructure	2,461.89	0.00	2,461.89	8.00	07/31/2004	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	08/05/2012
INSTALL FIRE HYDRANTS	4859	Water Service Distribution Infrastructure	Infrastructure	507.40	0.00	507.40	40.00	08/31/1972	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	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	01/01/2013
INSTALLATION LABOR	4860	Water Service Distribution Infrastructure	Infrastructure	226.96	0.00	226.96	40.00	04/30/1973	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	07/21/2013
FLOW METERS	9606	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
FLOW METERS	9607	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
FLOW METERS	9608	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	09/29/2013
FLOW METERS	9609	Water Service Distribution Infrastructure	Infrastructure	1,392.81	0.00	1,392.81	10.00	09/30/2003	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	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	10/08/2013
PAVING	9252	Water Service Distribution Infrastructure	Infrastructure	3,330.50	0.00	3,330.50	10.00	11/25/2003	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	09/20/2015

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ACFR Fiscal Year Ending June 30, 2021
Via Prior Period Adjustments

Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
ADJ MANHOLES/VALVE BOXES 20	9636	Water Service Distribution Infrastructure	Infrastructure	3,080.73	0.00	3,080.73	10.00	09/20/2005	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	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	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	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	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	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9795	Water Service Distribution Infrastructure	Infrastructure	932.91	0.00	932.91	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9783	Water Service Distribution Infrastructure	Infrastructure	1,060.00	0.00	1,060.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9787	Water Service Distribution Infrastructure	Infrastructure	1,400.00	0.00	1,400.00	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9781	Water Service Distribution Infrastructure	Infrastructure	1,883.79	0.00	1,883.79	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9791	Water Service Distribution Infrastructure	Infrastructure	2,095.75	0.00	2,095.75	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9789	Water Service Distribution Infrastructure	Infrastructure	2,099.54	0.00	2,099.54	10.00	09/05/2006	09/04/2016
ADJ MANHOLES/VALVE BOXES 20	9793	Water Service Distribution Infrastructure	Infrastructure	2,859.66	0.00	2,859.66	10.00	09/05/2006	09/04/2016
1976-77 INSTALLATIONS	4523	Water Service Distribution Infrastructure	Infrastructure	4,731.46	0.00	4,731.46	40.00	01/01/1977	01/01/2017
METER	8754	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	04/10/2002	04/09/2017
METER	8755	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	04/10/2002	04/09/2017
METER	8753	Water Service Distribution Infrastructure	Infrastructure	2,115.98	0.00	2,115.98	15.00	04/10/2002	04/09/2017
METER	8756	Water Service Distribution Infrastructure	Infrastructure	1,097.79	0.00	1,097.79	15.00	04/20/2002	04/19/2017
METER	8751	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	05/02/2002	05/01/2017
METER	8752	Water Service Distribution Infrastructure	Infrastructure	934.89	0.00	934.89	15.00	05/06/2002	05/05/2017
METER	8757	Water Service Distribution Infrastructure	Infrastructure	1,262.83	0.00	1,262.83	15.00	05/15/2002	05/14/2017
METER	8841	Water Service Distribution Infrastructure	Infrastructure	1,928.07	0.00	1,928.07	15.00	07/10/2002	07/09/2017
METER	8858	Water Service Distribution Infrastructure	Infrastructure	3,077.75	0.00	3,077.75	15.00	07/30/2002	07/29/2017
METER	8900	Water Service Distribution Infrastructure	Infrastructure	3,699.33	0.00	3,699.33	15.00	09/04/2002	09/03/2017
METER	8901	Water Service Distribution Infrastructure	Infrastructure	3,921.86	0.00	3,921.86	15.00	09/04/2002	09/03/2017
METER	8899	Water Service Distribution Infrastructure	Infrastructure	4,323.80	0.00	4,323.80	15.00	09/12/2002	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	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	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	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	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	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	09/17/2017
METER	8902	Water Service Distribution Infrastructure	Infrastructure	3,577.96	0.00	3,577.96	15.00	09/18/2002	09/17/2017
METER	8898	Water Service Distribution Infrastructure	Infrastructure	4,802.79	0.00	4,802.79	15.00	09/26/2002	09/25/2017
METER	8911	Water Service Distribution Infrastructure	Infrastructure	4,842.23	0.00	4,842.23	15.00	10/01/2002	09/30/2017
METER	8894	Water Service Distribution Infrastructure	Infrastructure	4,888.10	0.00	4,888.10	15.00	10/03/2002	10/02/2017
METER	8893	Water Service Distribution Infrastructure	Infrastructure	4,774.06	0.00	4,774.06	15.00	10/07/2002	10/06/2017
METER	9030	Water Service Distribution Infrastructure	Infrastructure	3,686.07	0.00	3,686.07	15.00	12/10/2002	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	02/01/2018
METER	9063	Water Service Distribution Infrastructure	Infrastructure	1,074.45	0.00	1,074.45	15.00	02/11/2003	02/10/2018
1977-78 INSTALLATIONS	4525	Water Service Distribution Infrastructure	Infrastructure	363.95	0.00	363.95	40.00	07/01/1978	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	04/15/2023
TRANS & DIST MAINS	2941	Water Service Distribution Infrastructure	Infrastructure	689.86	52.62	742.48	40.00	01/01/1984	01/01/2024
1984-85 INSTALLATIONS	4532	Water Service Distribution Infrastructure	Infrastructure	476.43	57.50	533.93	40.00	06/30/1985	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	06/30/2025

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Description	Fixed Asset#	FA Type	FA Category	Accum Depr	Book Value	Cost	Est Use Life	In Use Date	Life End
UNIVERSAL SPLICE KITS	9839	Water Service Distribution Infrastructure	Infrastructure	2,727.73	1,020.27	3,748.00	20.00	08/15/2006	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	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	07/31/2027
TRANSMITTER HANGER	10166	Water Service Distribution Infrastructure	Infrastructure	514.57	310.43	825.00	20.00	09/15/2008	09/15/2028
UNIVERSAL ORION RTR	10133	Water Service Distribution Infrastructure	Infrastructure	729.97	440.03	1,170.00	20.00	09/15/2008	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	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	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	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	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	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	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	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	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	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	03/25/2031
Badger Meter - CalNeva Resort	10944	Water Service Distribution Infrastructure	Infrastructure	0.00	0.00	0.00	25.00	11/01/2015	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	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	09/06/2021
Boiler in Washbay	11226-A	Water Service Equipment	Machinery & Equipment	91.96	410.04	502.00	20.00	07/01/2017	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	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	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	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	05/24/2014
SHEETROCK GARAGE AT STP	5076	Sewer Buildings and Structures	Building & Renovations	760.00	0.00	760.00	40.00	02/08/1979	02/08/2019
WWTP Garage Doors	11067	Sewer Buildings and Structures	Building & Renovations	1,704.64	1,948.65	3,653.29	10.00	07/01/2016	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	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	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	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	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	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	10/12/1990
14 FOOT SNOWPLOW-BALDERSO#307A	6517	Sewer Service Distribution Infrastructure	Infrastructure	4,999.00	0.00	4,999.00	3.00	12/16/1996	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	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	04/30/2009
Laboratory Sampler - Influent	7421	Sewer Service Distribution Infrastructure	Infrastructure	3,129.70	0.00	3,129.70	10.00	05/01/1999	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	09/21/2009
FROM PROJECT 69-2	5116	Sewer Service Distribution Infrastructure	Infrastructure	136.86	0.00	136.86	40.00	06/30/1972	06/30/2012
FROM PROJECT 69-2	5181	Sewer Service Distribution Infrastructure	Infrastructure	634.47	0.00	634.47	40.00	06/30/1972	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	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	10/19/2012
SVCE INSTLTNS 1972-73	5184	Sewer Service Distribution Infrastructure	Infrastructure	498.43	0.00	498.43	40.00	01/01/1973	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	01/22/2013
FROM PROJECT 69-2	5185	Sewer Service Distribution Infrastructure	Infrastructure	652.21	0.00	652.21	40.00	06/30/1973	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	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	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	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	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	06/22/2014
Centrifugal Pump	5867	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5868	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5869	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5870	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
Centrifugal Pump	5871	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014

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Centrifugal Pump	5872	Sewer Service Distribution Infrastructure	Infrastructure	1,438.13	0.00	1,438.13	20.00	11/30/1994	11/30/2014
SVCE INSTLTNS 1974-75	5187	Sewer Service Distribution Infrastructure	Infrastructure	156.47	0.00	156.47	40.00	01/01/1975	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	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	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	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	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	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	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	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	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	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	09/20/2015
Electric Controls	6275	Sewer Service Distribution Infrastructure	Infrastructure	421.52	0.00	421.52	20.00	09/30/1995	09/30/2015
COMPRESSOR SPS-5	6272	Sewer Service Distribution Infrastructure	Infrastructure	384.39	0.00	384.39	20.00	12/31/1995	12/31/2015
Electric Controls	6273	Sewer Service Distribution Infrastructure	Infrastructure	969.79	0.00	969.79	20.00	12/31/1995	12/31/2015
Electrical Cabinets	6624	Sewer Service Distribution Infrastructure	Infrastructure	259.34	0.00	259.34	20.00	03/31/1996	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	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	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	06/30/2016
Centrifugal Pump	6621	Sewer Service Distribution Infrastructure	Infrastructure	628.07	0.00	628.07	20.00	08/31/1996	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	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	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	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	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	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	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	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	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	10/31/2016
Centrifugal Pump	6656	Sewer Service Distribution Infrastructure	Infrastructure	1,422.48	0.00	1,422.48	20.00	03/31/1997	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	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	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	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9971	Sewer Service Distribution Infrastructure	Infrastructure	4,477.44	0.00	4,477.44	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9975	Sewer Service Distribution Infrastructure	Infrastructure	4,495.32	0.00	4,495.32	10.00	09/18/2007	09/17/2017
ADJ MANHOLES/VALVE BOXES 20	9969	Sewer Service Distribution Infrastructure	Infrastructure	4,717.53	0.00	4,717.53	10.00	09/18/2007	09/17/2017
Centrifugal Pump	6790	Sewer Service Distribution Infrastructure	Infrastructure	3,994.78	0.00	3,994.78	20.00	01/06/1998	01/06/2018
Centrifugal Pump	6791	Sewer Service Distribution Infrastructure	Infrastructure	3,994.78	0.00	3,994.78	20.00	01/06/1998	01/06/2018
Repave UT Facilities - Sewer	10667B	Sewer Service Distribution Infrastructure	Infrastructure	3,200.00	0.00	3,200.00	5.00	02/01/2013	02/01/2018
FROM PROJECT 69-2	5189	Sewer Service Distribution Infrastructure	Infrastructure	464.50	0.00	464.50	40.00	06/30/1978	06/30/2018
SVCE INSTLTNS 1979-80	5190	Sewer Service Distribution Infrastructure	Infrastructure	2,300.35	0.00	2,300.35	40.00	01/01/1980	01/01/2020
COLLECTION & TRANS MAINS	5192	Sewer Service Distribution Infrastructure	Infrastructure	754.35	19.32	773.67	40.00	06/30/1981	06/30/2021
SCHNEIDER RANCH	4985	Sewer Service Distribution Infrastructure	Infrastructure	2,053.34	52.68	2,106.02	40.00	07/01/1981	07/01/2021
TRANSIENT VOLTAGE SURGE SUR	8503	Sewer Service Distribution Infrastructure	Infrastructure	1,064.75	18.04	1,082.79	20.00	09/06/2001	09/06/2021
MANHOLE RELINING	8891	Sewer Service Distribution Infrastructure	Infrastructure	4,491.97	310.23	4,802.20	20.00	06/28/2002	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	06/30/2022
MANHOLE	8886	Sewer Service Distribution Infrastructure	Infrastructure	4,273.58	332.34	4,605.92	20.00	08/18/2002	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	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	03/01/2024
FLOW METER	9808	Sewer Service Distribution Infrastructure	Infrastructure	2,410.23	766.77	3,177.00	20.00	05/12/2005	05/12/2025
SWING CHECK VALVE 4X8	9840	Sewer Service Distribution Infrastructure	Infrastructure	678.48	231.52	910.00	20.00	12/15/2005	12/15/2025
SWING CHECK VALVE 4X8	9841	Sewer Service Distribution Infrastructure	Infrastructure	678.48	231.52	910.00	20.00	12/15/2005	12/15/2025
AUTOMATIC TRANSFER SWITCH	9831	Sewer Service Distribution Infrastructure	Infrastructure	958.65	339.85	1,298.50	20.00	04/12/2006	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	06/29/2026
SWING CHECK VALVE 4X4	9826	Sewer Service Distribution Infrastructure	Infrastructure	440.70	182.68	623.38	20.00	01/24/2007	01/24/2027
SWING CHECK VALVE 4X4	9827	Sewer Service Distribution Infrastructure	Infrastructure	440.70	182.68	623.38	20.00	01/24/2007	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	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	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	10/18/2031

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Levee Repairs at Wetlands	11334	Sewer Service Distribution Infrastructure	Infrastructure	1,047.04	6,805.74	7,852.78	20.00	06/30/2018	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	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	02/07/2021
Boiler in Washbay	11226-B	Sewer Service Equipment	Machinery & Equipment	91.96	410.04	502.00	20.00	07/01/2017	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	09/01/2009
CHATEAU	9414	Recreation Buildings and Structures	Building & Renovations	773.35	1,832.40	2,605.75	51.00	09/01/2004	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	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	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	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	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	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	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	09/26/1999
#500 AERIFIER	10035	Recreation Service Equipment	Machinery & Equipment	2,575.00	0.00	2,575.00	4.00	10/12/2001	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	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	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	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	08/18/2012
#621 JD TCI25 CORE HARVESTE	10114	Recreation Service Equipment	Machinery & Equipment	4,875.00	0.00	4,875.00	5.00	08/25/2008	08/25/2013
JIB CRANE	9277	Recreation Service Equipment	Machinery & Equipment	3,066.52	0.00	3,066.52	10.00	03/30/2004	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	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	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	
				813.60	4,068.50	4,882.10			
TOOL CHEST, CABINET & TOOLS	5806	Recreation Service Equipment	Machinery & Equipment	1,645.60	0.00	1,645.60	5.00	11/15/1994	11/15/1999

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				1,645.60	0.00	1,645.60			
BUILDING REPAIR EXEC '93	5561	Recreation Buildings and Structures	Building & Renovations	26,119.43	0.00	26,119.43	10.00	10/14/1993	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	05/30/2012
EQUIPMENT STORAGE LOFT	6611	Recreation Buildings and Structures	Building & Renovations	2,479.00	0.00	2,479.00	20.00	11/30/1996	11/30/2016
				31,246.04	0.00	31,246.04			
REPAVE RECREATION FACILITIE	6095	Golf Course Improvements	Venue Improvements	3,184.42	0.00	3,184.42	7.00	09/30/1995	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	06/30/2027
IMPROVE MT COURSE 2001	8689	Golf Course Improvements	Venue Improvements	3,754.76	45.24	3,800.00	84.00	03/11/2002	03/11/2086
				9,077.58	1,605.84	10,683.42			
#500 AERIFIER	10036	Recreation Service Equipment	Machinery & Equipment	2,575.00	0.00	2,575.00	4.00	10/12/2001	10/12/2005
#621 JD TCI25 CORE HARVESTE	10115	Recreation Service Equipment	Machinery & Equipment	4,875.00	0.00	4,875.00	5.00	08/25/2008	08/25/2013
GolfTrac Software System - Mountain Golf	11176-B	Information Technology Communications Equipment	Machinery & Equipment	4,397.39	0.00	4,397.39	3.00	05/01/2017	04/30/2020
				11,847.39	0.00	11,847.39			
				52,171.01	1,605.84	53,776.85			
ASPEN GROVE IMPROVEMENTS	8110	Recreation Buildings and Structures	Building & Renovations	3,998.88	0.00	3,998.88	5.00	03/31/2000	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	09/01/2009
CHATEAU	9427	Recreation Buildings and Structures	Building & Renovations	4,550.00	0.00	4,550.00	5.00	09/01/2004	09/01/2009
CHATEAU	9415	Recreation Buildings and Structures	Building & Renovations	790.69	1,815.05	2,605.74	50.00	09/01/2004	09/01/2054
				12,909.22	1,815.05	14,724.27			
Stand Up Refrigerator	10721	Recreation Service Equipment	Machinery & Equipment	2,311.12	0.00	2,311.12	5.00	08/31/2013	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	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	07/01/2022
Reclaimed Wood Podium	11264	Recreation Service Equipment	Machinery & Equipment	418.88	381.12	800.00	7.00	07/01/2017	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	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	07/01/2027
Imperial 6 Burner Range with oven	11605	Recreation Service Equipment	Machinery & Equipment	225.75	3,644.21	3,869.96	10.00	07/31/2020	07/31/2030
				11,985.58	9,823.81	21,809.39			
POS TERMINAL - FACILITIES	10287	Recreation Office Equipment	Machinery & Equipment	2,550.00	0.00	2,550.00	5.00	11/28/2008	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	06/27/2016
CASH DRAWERS	10529	Recreation Office Equipment	Machinery & Equipment	932.69	0.00	932.69	5.00	07/01/2011	06/30/2016
				6,432.69	0.00	6,432.69			
				31,327.49	11,638.86	42,966.35			
Table with Wood Block	10255	Recreation Service Equipment	Machinery & Equipment	313.00	0.00	313.00	5.00	12/15/2008	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	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	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	12/15/2013
Steam Table	10735	Recreation Service Equipment	Machinery & Equipment	2,103.60	0.00	2,103.60	5.00	12/12/2013	12/12/2018
Broiler on Table with Wheels	10734	Recreation Service Equipment	Machinery & Equipment	3,612.08	0.00	3,612.08	5.00	12/12/2013	12/12/2018
				10,289.76	0.00	10,289.76			
FURNACE - SNOWFLAKE	8616	Recreation Buildings and Structures	Building & Renovations	4,362.31	0.00	4,362.31	10.00	10/01/2001	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	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	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	05/31/2025
FIRE HYDRANT	3564	Recreation Buildings and Structures	Building & Renovations	2,482.35	322.34	2,804.69	40.00	10/03/1985	10/03/2025
				24,681.64	38,427.84	63,109.48			
AUXILLARY ENGINE- School Hse	3459	Slope and Mountain Improvements	Venue Improvements	4,786.44	0.00	4,786.44	8.00	01/01/1979	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	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	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	04/29/2013
SNOWMAKING GUNS & SLEDS	9267	Slope and Mountain Improvements	Venue Improvements	4,151.45	696.69	4,848.14	20.00	01/16/2004	01/16/2024
				30,667.04	696.69	31,363.73			
Sandwich Prep Table	10260	Recreation Service Equipment	Machinery & Equipment	2,627.25	0.00	2,627.25	5.00	12/15/2008	12/15/2013
				2,627.25	0.00	2,627.25			
THERMAL RECEIPT PRINTER	10042	Recreation Office Equipment	Machinery & Equipment	2,950.00	0.00	2,950.00	5.00	12/13/2007	12/12/2012

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FARGO CARD PRINTER	10053	Recreation Office Equipment	Machinery & Equipment	2,235.00	0.00	2,235.00	5.00	12/30/2007	12/29/2012
Mobile Radio and Antenna	9060	Recreation Office Equipment	Machinery & Equipment	788.58	0.00	788.58	10.00	01/03/2003	01/02/2013
Ski Safe	10368	Recreation Office Equipment	Machinery & Equipment	2,500.00	0.00	2,500.00	10.00	07/01/2009	07/01/2019
				8,473.58	0.00	8,473.58			
SNOW BLOWER #96-032	9775	Recreation Vehicles	Machinery & Equipment	1,757.00	0.00	1,757.00	5.00	09/19/2006	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	09/19/2011
SNOW BLOWER #96-034	9777	Recreation Vehicles	Machinery & Equipment	2,224.00	0.00	2,224.00	5.00	09/19/2006	09/19/2011
				5,870.00	0.00	5,870.00			
				72,319.51	39,124.53	111,444.04			
CYBEX - TORSO	10012	Recreation Service Equipment	Machinery & Equipment	4,283.25	0.00	4,283.25	5.00	11/08/2007	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	02/20/2014
LCD TV ATTACHED TO ELLIPTIC	10299	Recreation Service Equipment	Machinery & Equipment	1,560.00	0.00	1,560.00	5.00	02/20/2009	02/20/2014
VERSA-CLIMBER	10397	Recreation Service Equipment	Machinery & Equipment	3,858.00	0.00	3,858.00	5.00	09/01/2009	09/01/2014
VANITIES	8338	Recreation Service Equipment	Machinery & Equipment	1,310.00	0.00	1,310.00	15.00	06/09/2000	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	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	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	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	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	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	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	06/30/2021
Motor Hoist	9339	Recreation Service Equipment	Machinery & Equipment	2,880.47	364.53	3,245.00	20.00	05/28/2003	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	10/11/2023
Stair Replacement - Incline Park - Additional Costs to parent asse	11326	Field and Parks Improvements	Venue Improvements	161.20	758.30	919.50	19.00	10/31/2017	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	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	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	05/30/2025
				2,779.32	2,053.68	4,833.00			
				4,179.81	3,853.19	8,033.00			

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Artistic Fence	10933	Field and Parks Improvements	Venue Improvements	2,798.00	0.00	2,798.00	5.00	06/30/2015	06/29/2020
Bear Boxes	10927	Recreation Service Equipment	Machinery & Equipment	736.44	562.56	1,299.00	10.00	06/30/2015	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	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	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	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	06/29/2010
FRYER	9957	Recreation Service Equipment	Machinery & Equipment	735.00	0.00	735.00	3.00	06/30/2007	06/29/2010
GRILL	9955	Recreation Service Equipment	Machinery & Equipment	2,600.00	0.00	2,600.00	3.00	06/30/2007	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	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	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	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	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	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	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	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	06/29/2040
				10,705.83	5,848.93	16,554.76			
PLASMA CUTTER WITH ACCESSOR	9952	Administration Service Equipment	Machinery & Equipment	2,275.00	0.00	2,275.00	6.00	03/13/2007	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	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	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	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	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	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	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	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	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	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	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	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	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			