

MEMORANDUM

TO: Audit Committee

THROUGH: Ray Tulloch

FROM: Clifford F. Dobler

SUBJECT: Required expensing of costs charged to the Wetlands Effluent Disposal Facility (# 2599SS1103) capital project for the fiscal years ending July 1, 2015 to June 30, 2020.

**STRATEGIC
PLAN REFERENCE(S):** None

DATE: 5-16-22

I. RECOMMENDATION

That the Audit Committee make a request to the Board of Trustees to require IVGID staff to review all costs charged to the Wetlands Effluent Disposal Facility capital project account #2599D11104 for the period from July 1, 2015 to June 30, 2021, to determine what costs should have been expensed based on Moss Adams recommendations and Board Policies and Practices and to subsequently provide a report to the Audit Committee for review.

II. BACKGROUND and ANALYSIS

For the 7 year period from July 1, 2015 to 2021, \$441,361 was charged to the Wetlands Effluent Disposal Facility (#2599SS1103) capital project account. Of that amount \$35,732 was transferred to other accounts in 2019. In 2021, ALL costs incurred of \$16,340 were reclassified as operating expenses. The net costs prior to depreciation was \$389,234 for the 6 year period. **(EXHIBIT A)**

The Wetlands consist of 900 acres of land in Douglas County which is used to dispose of effluent wastewater generated from Incline Village and transported by a 21 mile pipeline from the wastewater treatment plant. The wetlands consist of several cells and the wastewater is distributed via channels and pipes. The entire site is protected by 4.5 miles of surrounding levees. There are 10.5 miles of

unpaved roads connecting the cells. The site also has a control building which controls the flow of the effluent to and between the cells.

According to the 2019 project summary for five years ending in 2023 , the District intended on maintaining and repairing the roads, levees and replacing certain piping, valves, inflow meters, fences and the control building roofing.

EXHIBIT B. The description in the project summary is consistent with the prior year's project summaries.

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"Governments often expend resources on existing capital assets. Most often, these expenditures simply preserve the asset's utility and are expensed as routine repairs and maintenance. Any outlay that does no more than return a capital asset to its original condition, regardless of the amount expended, should be classified as maintenance and repairs. Since maintenance and repairs provide no additional value, their costs should be recognized as expense when incurred. (GAAFR 23-10)."

Based on the Moss Adams report most of the costs net of any depreciation should be expensed.

III. AUDIT COMMITTEE DISPUTE WITH DIRECTOR OF FINANCE ON EXPENSING CERTAIN COSTS

Purported analysis by Davis Farr and the IVGID Director of Finance conclusion.

Davis Farr was engaged, presumably Mr. Navazio, to review the capital project accounts to search for items which probably should have been expensed or did not comply with Board policy. The firm determined that 7 entries regarding the wetlands had been capitalized and might be expensed since the references indicated repairs. This was the extent of the engagement. Two of the entries were in 2007 and 2009 and had a book value of \$24,503 (cost - \$70,154) as June 30, 2020. The remaining five entries from 2015 to 2019 had a book value of \$149,829 (costs - \$185,878). **EXHIBIT C**

Mr. Navazio, on his own, decided that the \$174,332 in capitalized costs net of depreciation for the wetlands identified by Davis Farr should NOT be expensed.

Apparently a flood occurred in 2018 requiring extensive repairs to the levees and a considerable amount of clay was imported to reconstruct the levees. These

repair were a majority of the costs that Mr. Navazio determined were not expenses.

Davis Farr took no exception, as their audit and opinion was confined only to the fiscal year ending June 30, 2021 and did not cover any prior period adjustments.

The Audit Committee does not agree with Mr. Navzio's determination.

Exhibit A - Listing of Costs from July 1, 2015 to June 30, 2021

Exhibit B - 2019 Project Summary for the Wetlands Effluent Disposal Facility

Exhibit C - Davis Farr analysis of capital assets which has been sorted by venue with indication in red of wetland costs.

IV. BID RESULTS

Not required

V. FINANCIAL IMPACT AND BUDGET

Prior Period Adjustment required

VI. ALTERNATIVES

NONE

VII COMMENTS

It should be noted that ALL costs charged to the capital project account in fiscal year 2021 were subsequently expensed.

VIII. STRATEGIC PLAN REFERENCE(S)

None

IX. BUSINESS IMPACT

Effects of improper and inconsistent financial reporting.

EXHIBIT A - 4 pages

2599SS1103 Wetlands Effluent Disposal Facility Improvement

EFFECTIVE DATE	DESCRIPTION	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
	Capital Improvements					0.00
04/30/2015	mobilize equipment in and out, excavate	ARMAC Construction, LLC	15-024-1	1,900.00		1,900.00
06/30/2015	10" 3-way plug valve	DeZURIK, Inc	RPI61009827	10,998.00		12,898.00
06/30/2015	Extend effluent disposal line into barro	Coons Construction LLC	06/24/2015	8,975.00		21,873.00
	TOTAL			21,873.00	0.00	21,873.00
				Balance	Forward	21,873.00
07/14/2015	CIP #2599SS1103 - 14" 3-way plug valve	DeZURIK, Inc	rpi-61010666	12,377.00		34,250.00
08/14/2015	CIP #2599SS1103 - Replace/repair approxi	Finest Fence LLC	3420	14,650.00		48,900.00
10/30/2015	<u>CIP #2599SS1103 - Install (2) 3-way plug</u>	ARMAC Construction, LLC	15-077-01	9,450.00		58,350.00
10/30/2015	<u>XIP #2599SS1103 - Change Order Install (</u>	ARMAC Construction, LLC	15-077-01	10,348.47		68,698.47
10/31/2015	AmericanReadyMix/Concrete blocks-3-way plug valves			960.00		69,658.47
12/22/2015	Replace heat pump unit, install pedestal	Applied Mechanical, Inc	2297-1	10,550.00		80,208.47
12/22/2015	change order - Replace heat pump unit, i	Applied Mechanical, Inc	2297-1	10,693.00		90,901.47
	TOTAL			69,028.47	0.00	69,028.47
				Balance	Forward	90,901.47
08/31/2016	CIP 2599SS1103 Replace Commercial Water	Western Nevada Supply	16752732	1,527.10		92,428.57
08/31/2016	325 Sheet pile for Wetlands dike repair	Crane Materials International	56690	18,973.50		111,402.07
08/31/2016	Freight	Crane Materials International	56690	1,990.00		113,392.07
09/20/2016	CIP #2599SS1103 - aggregate base for pro	Bing Materials	161884	261.79		113,653.86
09/20/2016	10 FLG x FLG RW Valve Epoxy In/Out-CIP25	Western Nevada Supply	16764115	1,732.84		115,386.70
09/20/2016	CIP 2599SS1103 Digital Box Level	Grainger, Inc.	9225562454	366.56		115,753.26
09/30/2016	CIP Work Order Charges - September 2016			3,909.55		119,662.81
09/30/2016	CIP 2599SS1103 -Slurry	Bing Materials	162663	2,460.00		122,122.81
10/11/2016	Install ADA parking spaces	F.W. Carson Co.	55536	21,600.00		143,722.81
10/25/2016	CIP 2599SS1103 - ADA door replacement-La	Birdseye Construction	0000011	4,000.00		147,722.81
10/25/2016	Wetlands effluent meter	National Meter & Automation, Inc.	S1075181.001	6,002.00		153,724.81
10/25/2016	Freight	National Meter & Automation, Inc.	S1075181.001	200.00		153,924.81
10/25/2016	Concrete pad for ADA hunting blind	F.W. Carson Co.	55570	5,400.00		159,324.81
10/31/2016	CIP 2599SS1103 - Materials	Western Nevada Supply	16813773	693.33		160,018.14
10/31/2016	Work Order # 7704			446.16		160,464.30
10/31/2016	Meter vault for effluent meter	Jensen Precast	SP37212	6,690.00		167,154.30
10/31/2016	Freight	Jensen Precast	SP37212	375.00		167,529.30
11/15/2016	CIP #2599SS1103 - 14 FCA DI 15:30	Western Nevada Supply	16813783	2,550.00		170,079.30
11/22/2016	CIP 2599SS1103 - Materials	Western Nevada Supply	16839492	106.68		170,185.98
11/22/2016	CIP #2599SS1103 - 14 150# bolt & nut set	Western Nevada Supply	16813792	280.00		170,465.98
11/30/2016	CIP 2599SS1103 - Materials	Western Nevada Supply	16848578	57.27		170,523.25
11/30/2016	NOV 2016 in store chgs	Spitsen Lumber Company	NOV 2016	59.27		170,582.52
11/30/2016	TrenchPlateRental/Wetlands mag meter installation	CIP2599SS1103		300.00		170,882.52
11/30/2016	CIP Work Order Charges - November 2016			8,172.94		179,055.46
11/30/2016	CIP #2599SS1103 drain rock	Bing Materials	164401	148.66		179,204.12
11/30/2016	NOV 2016 in store chgs	Village Ace Hardware	#4244 NOV 2016 chgs	26.71		179,230.83
12/13/2016	CIP #2599SS1103 - drain rock	Bing Materials	164402	98.78		179,329.61
12/20/2016	CIP #2599SS1103 - 75 ton crane service 4	Connolly Crane Service, Inc	13867	1,155.00		180,484.61
01/01/2017	Move CIP costs to correct GL Account				27,457.32	153,027.29
01/01/2017	CIP Work Order Charges - Dec. 2016			572.68		153,599.97
01/31/2017	CIP #2599SS1103 -184 Sheet pile ~ 6 foot	Crane Materials International	57988	10,741.92		164,341.89
01/31/2017	CIP #2599SS1103 - Freight	Crane Materials International	57988	1,250.00		165,591.89
04/01/2017	Move CIP costs to correct project				8,275.00	157,316.89
06/27/2017	Replace windows and finish interior buil	Birdseye Construction	000227	7,812.00		165,128.89
	TOTAL			109,959.74	35,732.32	74,227.42

				Balance	Forward	165,128.89
07/25/2017	water truck rental	ARMAC Construction, LLC	17-113-01	550.00		165,678.89
08/07/2017	Concrete with Zypex added for cutoff wal	Bing Materials	170369	6,012.00		171,690.89
08/07/2017	Concrete with Zypex added for cutoff wal	Bing Materials	170370	10,521.00		182,211.89
08/07/2017	Concrete with Zypex added for cutoff wal	Bing Materials	170371	1,503.00		183,714.89
08/28/2017	Type 2, Class B Agg B	Bing Materials	171101	62.55		183,777.44
12/27/2017	Grade fill dirt from roadway	Burdick Ex Co, Inc.	Prop#3 12272017	4,124.38		187,901.82
03/12/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59629	111.00		188,012.82
03/12/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59628	111.00		188,123.82
03/21/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59636	111.00		188,234.82
03/28/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59642	111.00		188,345.82
03/30/2018	T2000 blue nut&bolt sets	Western Nevada Supply	17373216	252.00		188,597.82
03/31/2018	Wetlands 2017 Flood Damage Repairs.	Burdick Ex Co, Inc.	9998-181-1	24,980.00		213,577.82
04/02/2018	full face flanges	Western Nevada Supply	17377631	213.36		213,791.18
04/03/2018	Wetlands 2017 Flood Damage Repairs - Met	Burdick Ex Co, Inc.	1801-182	5,831.00		219,622.18
04/04/2018	Wetlands 2017 Flood Damage; installation	Burdick Ex Co, Inc.	9998-181-2	6,900.00		226,522.18
04/06/2018	fusion epoxy bonded cplg adapters	Western Nevada Supply	17384023	1,795.60		228,317.78
04/30/2018	CIP Work Order Charges - April 2018			1,610.08		229,927.86
05/01/2018	CIP Work Order Charges - April 2018			2,065.78		231,993.64
05/08/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59937	111.00		232,104.64
05/08/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59936	111.00		232,215.64
05/08/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59868	111.00		232,326.64
05/09/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59869	111.00		232,437.64
05/09/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60097	111.00		232,548.64
05/10/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59938	111.00		232,659.64
05/15/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	59965	111.00		232,770.64
05/15/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60098	111.00		232,881.64
05/18/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60004	260.00		233,141.64
05/18/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60005	180.00		233,321.64
05/22/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60061	111.00		233,432.64
05/30/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60191	111.00		233,543.64
05/30/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60188	111.00		233,654.64
05/30/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60192	111.00		233,765.64
05/31/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60195	222.00		233,987.64
05/31/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60194	111.00		234,098.64
05/31/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60247	111.00		234,209.64
05/31/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60248	111.00		234,320.64
06/01/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60249	111.00		234,431.64
06/01/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60250	111.00		234,542.64
06/01/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60320	111.00		234,653.64
06/04/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60321	111.00		234,764.64
06/04/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60322	111.00		234,875.64
06/04/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60349	111.00		234,986.64
06/04/2018	950 tons of grindings delivered to Wetla	Cinderlite Trucking Corp	109845	1,813.87		236,800.51
06/04/2018	950 tons of grindings delivered to Wetla	Cinderlite Trucking Corp	109325	2,390.20		239,190.71
06/04/2018	Change Order #1 - 700 additional tons of	Cinderlite Trucking Corp	109758	1,820.44		241,011.15
06/05/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60355	111.00		241,122.15
06/05/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60356	111.00		241,233.15
06/05/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60357	111.00		241,344.15
06/05/2018	950 tons of grindings delivered to Wetla	Cinderlite Trucking Corp	109690	2,417.94		243,762.09
06/05/2018	950 tons of grindings delivered to Wetla	Cinderlite Trucking Corp	109846	2,377.25		246,139.34
06/05/2018	950 tons of grindings delivered to Wetla	Cinderlite Trucking Corp	109642	2,864.16		249,003.50
06/05/2018	950 tons of grindings delivered to Wetla	Cinderlite Trucking Corp	109759	2,315.01		251,318.51
06/06/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60359	111.00		251,429.51

06/06/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60360	111.00	251,540.51		
06/06/2018	950 tons of grindings delivered to Wetla	Cinderlite Trucking Corp	109643	1,322.76	252,863.27		
06/07/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60365	111.00	252,974.27		
06/07/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60369	111.00	253,085.27		
06/08/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60371	111.00	253,196.27		
06/08/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60372	111.00	253,307.27		
06/12/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60334	130.00	253,437.27		
06/12/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60376	111.00	253,548.27		
06/12/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60407	111.00	253,659.27		
06/13/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60501	111.00	253,770.27		
06/13/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60503	111.00	253,881.27		
06/14/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60409	111.00	253,992.27		
06/14/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60410	111.00	254,103.27		
06/14/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60504	111.00	254,214.27		
06/15/2018	compact wetlands roadway	ARMAC Construction, LLC	18-064	1,800.00	256,014.27		
06/18/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60505	111.00	256,125.27		
06/18/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60506	111.00	256,236.27		
06/19/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60507	111.00	256,347.27		
06/19/2018	2,500 yards of clay, delivered to the We	F.W. Carson Co.	60508	111.00	256,458.27		
06/25/2018	950 tons of grindings delivered to Wetla	Cinderlite Trucking Corp	109773	1,998.81	258,457.08		
06/25/2018	Change Order #1 - 700 additional tons of	Cinderlite Trucking Corp	109773	704.56	259,161.64		
06/25/2018	Change Order #1 - 700 additional tons of	Cinderlite Trucking Corp	109821	2,327.42	261,489.06		
06/25/2018	Change Order #1 - 700 additional tons of	Cinderlite Trucking Corp	109851	2,797.00	264,286.06		
06/25/2018	Change Order #1 - 700 additional tons of	Cinderlite Trucking Corp	110110	2,837.69	267,123.75		
06/26/2018	Change Order #1 - 700 additional tons of	Cinderlite Trucking Corp	109774	917.43	268,041.18		
06/26/2018	Change Order #1 - 700 additional tons of	Cinderlite Trucking Corp	110111	958.67	268,999.85		
06/30/2018	wet down and compact wetlands roadway on	ARMAC Construction, LLC	18-064-02	1,800.00	270,799.85		
06/30/2018	CIP Work Order Charges - June 2018			8,939.84	279,739.69		
TOTAL				114,610.80	0.00	114,610.80	
				Balance	Forward	279,739.69	
02/10/2019	IVGID Wetlands - Push Down Piles - Contract	F.W. Carson Co.	19-02-App1	4,200.00	283,939.69		
03/13/2019	pre emergent pest srvcs @ 3050 vicki	Integrity Pest Management, LLC	28823	1,975.00	285,914.69		
03/20/2019	CIP #2566SS1103- Push down imported materials for Levee improvements	F.W. Carson Co.	App#1	1,800.00	287,714.69		
04/04/2019	Wetlands Facility Improvements Project; clay material for levee repairs.	F.W. Carson Trucking	5124	10,400.00	298,114.69		
04/19/2019	Wetlands Facility Improvements Project; clay material for levee repairs.	F.W. Carson Trucking	5172	9,400.00	307,514.69		
05/31/2019	CIP Work Order Charges - May 2019			1,219.29	308,733.98		
06/17/2019	Wetlands Effluent Disposal Facility Improvements; chip sealing roads. This work was bid per NRS 338.	Sierra Nevada Construction, Inc.	4811	63,007.00	371,740.98		
06/27/2019	Wetlands Facility Improvements, Roof Repairs.	Alpine Roofing Co., Inc	19029	7,628.00	379,368.98		
06/30/2019	CIP Work Order Charges - June 2019			210.66	379,579.64		
TOTAL				99,839.95	0.00	99,839.95	
				Balance	Forward	379,579.64	
08/23/2019	CIP 2599SS1103 10 wheel dump truck 08/23/19 transport backhoe from Wetland to Incline	F.W. Carson Trucking	5402	375.00	379,954.64		
08/29/2019	air filter element outer	Shafer Equipment Company Inc.	10015938	50.15	380,004.79		
09/13/2019	SKID STEER TRACK LOADER,SKID STEER BUCKET 72" SMOOTH	United Rentals (North America, Inc.)	173627480-001	675.00	380,679.79		
10/01/2019	Wetlands Facility Improvements; excavator rental.	Shafer Equipment Company Inc.	10016213	5,447.56	386,127.35		
11/02/2019	Semi w/Lowbed Transport 5 axle	F.W. Carson Trucking	5470	437.50	386,564.85		
11/30/2019	CIP# 2599SS1103 BACKHOE/LOADER 60-90HP 4WD EXT-A-HOE, BACKHOE BUCKET 18"	United Rentals (North America, Inc.)	174509871-001	560.34	387,125.19		
05/28/2020	Asphalt Sealing	Cruz Construction Co., Inc.	11226	1,550.00	388,675.19		
05/31/2020	14.85 Tons of Type 2 Class B Agg B	Bing Materials	198055	109.15	388,784.34		
06/08/2020	type 2 Class B Agg B	Bing Materials	198345	170.30	388,954.64		
06/08/2020	type2 Class B Agg B	Bing Materials	198346	279.44	389,234.08		
TOTAL				9,654.44	0.00	9,654.44	

			Balance	Forward	389,234.08
05/06/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	354855	338.18	389,572.26
05/07/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	354980	260.56	389,832.82
05/10/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	355226	425.61	390,258.43
05/11/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	355328	86.67	390,345.10
05/12/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	355457	344.51	390,689.61
05/14/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	355694	429.17	391,118.78
05/17/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	355884	425.69	391,544.47
05/19/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	356104	259.03	391,803.50
05/20/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	356201	426.45	392,229.95
05/31/2021	CIP Work Order Charges - May 2021			5,114.35	397,344.30
06/01/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	357246	260.98	397,605.28
06/01/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	356876	278.35	397,883.63
06/01/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	356780	333.75	398,217.38
06/01/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	356636	170.83	398,388.21
06/02/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	357350	354.65	398,742.86
06/03/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	357433	272.45	399,015.31
06/07/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	357719	168.68	399,183.99
06/08/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	357861	412.63	399,596.62
06/09/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	357961	255.90	399,852.52
06/14/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	358409	334.57	400,187.09
06/15/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	358523	239.84	400,426.93
06/16/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	358641	83.89	400,510.82
06/17/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	358793	243.88	400,754.70
06/21/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	359071	182.85	400,937.55
06/22/2021	Wetlands Effluent Disposal Facility Improvements. Type II road base for levee repairs at the Wetlands.	Cinderlite Trucking Corp	359134	79.23	401,016.78
06/30/2021	CIP Work Order Charges - June 2021			4,556.93	405,573.71
06/30/2021	To expense CIP Cost to Operating			16,339.63	389,234.08
TOTAL				16,339.63	16,339.63
GRAND TOTAL				441,360.77	52,126.69
					389,234.08

EXHIBIT B - 2 pages



Project Summary

Project Number:	2599SS1103	
Title:	Wetlands Effluent Disposal Facility Improvements	
Asset Class:	E - Capital Maintenance	
Division:	99 - General Administration - Sewer	
Budget Year:	2019	
Scenario Name:	Main	Active: Yes
Budget Status:	Data Entry	
Locations:		
Project Something:	SS - Sewer System	

Project Description				
The District owns and maintains 900 acres of land in Douglas County for the disposal of wastewater treatment plant effluent, at the end of the effluent export pipeline. The facility was constructed in 1983 as a beneficial reuse project by creating wetland cells for wildlife habitat. The effluent is distributed through the various cells via channels and pipes for transportation, evaporation and percolation. The property also contains a large area of warm water springs that is kept separate from the effluent cells. The underlying geology of the site poses challenges as the alkali dissolves causing short circuiting of flows from cell to cell. There is an extensive system for the wetland cells and surrounding levees to protect the facility from flooding. There is a road network of over 10.5 miles within the wetlands facility, with an additional 4.5 miles of levees, a control building and infrastructure for controlling the flow of effluent to and between cells.				
Project Internal Staff				
Public Works staff performs some of the maintenance and repairs at the facility, while larger projects may be contracted out with design and inspection being provided by staff.				
Project Justification				
The levees and roadways need to be maintained and resurfaced due to years of wear and tear as well as sub-grade subsidence. The District used to be able to obtain grindings from various projects at no cost. That is no longer the case and materials for repairs must be purchased. With the continued subsidence along levees and roadways we are installing barriers in the levees and roadways to reduce and/or eliminate the short circuiting between cells. With the facility being 33 years old, there are infrastructure improvements that need to be addressed in order to keep the facility in good working order such as replacement of piping, valves, vegetation control, invasive weed mitigation, master inflow meter and sample stand, plus reroofing of the control building. To date we have resurfaced approximately 5 miles of road, replaced 2 main control valves and replaced the HVAC unit as well as ducting in the control building.				
Forecast				
Budget Year	Total Expense	Total Revenue	Difference	
2019				
Resurface roadways, replace valves and install cut-off barriers in levees.	100,000	0	100,000	
Year Total	100,000	0	100,000	
2020				
Re-roof control building.	25,000	0	25,000	
Resurface roadways, replace valves and install cut-off barriers in levees.	75,000	0	75,000	
Year Total	100,000	0	100,000	
2021				
Resurface roadways, replace valves and install cut-off barriers in levees.	100,000	0	100,000	
Year Total	100,000	0	100,000	
2022				
Resurface roadways, replace valves and install cut-off barriers in levees.	100,000	0	100,000	
Year Total	100,000	0	100,000	
2023				
Resurface roadways, replace valves and install cut-off barriers in levees.	100,000	0	100,000	
Year Total	100,000	0	100,000	
	500,000	0	500,000	
Year Identified	Start Date	Project Partner	Manager	Est. Completion Date
2012	Jul 1, 2018		Utilities Maintenance Specialist	Jun 30, 2019

EXHIBIT C - 3 pages

Description	Fixed Asset#	FA Type	FA Category	Accumulated Depreciation	Book Value	Cost	Est. Useful life (years)	Useful life (years)	In Use Date	Repairs and Maintenance	Under \$5,000
Utility Fund											
92/93 INSTALLATIONS	5164	Land	Land		141.40	141.40	0.00		10/31/1992		141.40
LAND & LAND RIGHTS	5538	Land	Land		134.00	134.00	0.00		07/31/1993		134.00
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	17,065.56	
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		2,726.61
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		2,726.61
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		2,726.61
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		2,726.61
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		2,726.61
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		1,272.46
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		2,726.61
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		2,726.61
6" Compound Badger Meter - 955 Fairway Blvd. - Champ Golf Off Country Cl	10849	Water Service Distribution Infrastructure	Infrastructure	992.00	2,726.61	3,718.61	25.00	17.94	10/29/2014		2,726.61
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		2,726.61
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		2,726.60
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		2,726.61
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		2,751.41
3" Turbo Badger Meter	10905	Water Service Distribution Infrastructure	Infrastructure	258.40	761.75	1,020.15	25.00	18.52	05/31/2015		761.75
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		3,302.42
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
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		3,302.52
WATER SYSTEM REPAIR	2812	Water Service Distribution Infrastructure	Infrastructure	164,985.33	754.17	165,739.50	40.00	0.09	01/01/1982		754.17
Pump Control Claval	5852	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994		
Pump Control Claval	5853	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994		
Pump Control Claval	5854	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994		
Pump Control Claval	5855	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994		
Pump Control Claval	5856	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994		
Pump Control Claval	5857	Water Service Distribution Infrastructure	Infrastructure	1,211.00	0.00	1,211.00	20.00		11/30/1994		
Holloshaft Motor	5834	Water Service Distribution Infrastructure	Infrastructure	2,282.47	0.00	2,282.47	10.00		11/30/1994		
Holloshaft Motor	5835	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994		
Holloshaft Motor	5836	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994		
Holloshaft Motor	5837	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994		
Holloshaft Motor	5838	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994		
Holloshaft Motor	5839	Water Service Distribution Infrastructure	Infrastructure	2,282.48	0.00	2,282.48	10.00		11/30/1994		
#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		2,544.62
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		668.54
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	17,065.58	
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		
WASTE WATER TREATMENT PLANT	9603	Sewer Buildings and Structures	Building & Renovations	4,125.19	0.00	4,125.19	10.00		10/01/2005		
WASTE WATER TREATMENT PLANT	9604	Sewer Buildings and Structures	Building & Renovations	4,125.19	0.00	4,125.19	10.00		10/01/2005		
WASTE WATER TREATMENT PLANT	9601	Sewer Buildings and Structures	Building & Renovations	4,125.20	0.00	4,125.20	10.00		10/01/2005		
0	9602	Sewer Buildings and Structures	Building & Renovations	4,125.20	0.00	4,125.20	10.00		10/01/2005		
Levee Repairs	11400	Sewer Service Distribution Infrastructure	Infrastructure	7,006.98	21,987.31	28,994.29	10.00	7.53	05/31/2019		
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		
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		
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	18,582.84	
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		
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		
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		174,332.77 Wetlands
REPLACE/REPAIR SEWERLINES '	5596	Sewer Service Distribution Infrastructure	Infrastructure	96,542.18	0.00	96,542.18	20.00		11/30/1993		
AUTOMATIC TRANSFER SWITCH	9832	Sewer Service Distribution Infrastructure	Infrastructure	982.58	315.92	1,298.50	20.00	4.84	09/27/2006		315.92
AUTOMATIC TRANSFER SWITCH	9833	Sewer Service Distribution Infrastructure	Infrastructure	1,738.14	571.72	2,309.86	20.00	4.86	10/04/2006		571.72
AUTOMATIC TRANSFER SWITCH	9829	Sewer Service Distribution Infrastructure	Infrastructure	1,372.52	481.46	1,853.98	20.00	5.16	01/20/2007		481.46
#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		2,544.61
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		668.53
				477,625.56	316,885.22	794,510.78					

Description	Fixed Asset#	FA Type	FA Category	Accumulated Deprecia	Book Value	Cost	Est. Useful life (years)	Useful I	In Use Date	Repairs and Maintenance	Under \$5,000
Golf Courses											
TREES - NO. 6 GREEN	7044	Land	Wetlands	82,701.00	174,332.77	257,033.77					
EXEC MAINTENANCE BLDG	2872	Recreation Buildings and Structures	Land		1,112.36	1,112.36	0.00		10/31/1997		1,112.36
CHAMP MAINTENANCE BLDG	2813	Recreation Buildings and Structures	Building & Renovations	71,614.35	0.00	71,614.35	25.00		05/01/1980		
Mountain Course Golf Cart Path Repairs	11248	Golf Course Improvements	Building & Renovations	770,147.50	0.00	770,147.50	25.00		05/15/1993		
Championship Course Golf Cart Path Repairs	11247	Golf Course Improvements	Venue Improvements	31,867.20	47,800.65	79,667.85	10.00	5.95	10/31/2017		
Mt. Course Cart Paths Paving Maintenance & Draining Repairs	11500	Golf Course Improvements	Venue Improvements	43,908.34	68,197.66	112,106.00	10.00	6.03	11/30/2017		
Champ Golf Cart Path Repairs	11491	Golf Course Improvements	Venue Improvements	10,362.35	26,210.65	36,573.00	5.00	3.53	05/31/2020		
Tables and Chairs for Deck	11268	Recreation Service Equipment	Venue Improvements	8,085.54	48,988.46	57,074.00	10.00	8.53	06/01/2020	194,471.22	Golf Course Repairs
F&B Shared POS - Mountain Course	10984	Recreation Office Equipment	Machinery & Equipment	1,346.85	2,594.70	3,941.55	10.00	6.48	05/15/2018		2,594.70
			Machinery & Equipment	2,804.90	2,003.70	4,808.60	10.00	4.03	12/01/2015		2,003.70
				940,137.03	196,908.18	1,137,045.21					
Facilities											
ASPEN GROVE IMPROVEMENTS	8605	Recreation Buildings and Structures	Building & Renovations	1,851.88	0.00	1,851.88	10.00		10/31/2001		
ASPEN GROVE IMPROVEMENTS	8606	Recreation Buildings and Structures	Building & Renovations	1,851.88	0.00	1,851.88	10.00		10/31/2001		
ASPEN GROVE IMPROVEMENTS	8607	Recreation Buildings and Structures	Building & Renovations	1,851.88	0.00	1,851.88	10.00		10/31/2001		
ASPEN GROVE IMPROVEMENTS	8608	Recreation Buildings and Structures	Building & Renovations	1,851.89	0.00	1,851.89	10.00		10/31/2001		
ASPEN GROVE IMPROVEMENTS	8609	Recreation Buildings and Structures	Building & Renovations	1,851.89	0.00	1,851.89	10.00		10/31/2001		
				9,259.42	0.00	9,259.42					
				94,223.43	191,197.42	285,420.85					
Ski											
NEW SLOPE ADDITION	3364	Land	Land		2,361.40	2,361.40	0.00		10/28/1986		2,361.40
CONTINGENCY	3885	Land	Land		338.58	338.58	0.00		08/31/1987		338.58
ENVIROMENTAL DESIGN WORK	3883	Land	Land		3,716.24	3,716.24	0.00		08/31/1987		3,716.24
EROSION CONTROL	3370	Land	Land		4,452.66	4,452.66	0.00		09/30/1987		4,452.66
UTILITY CORRIDOR	3373	Land	Land		549.60	549.60	0.00		10/31/1987		549.60
LAND APPRAISAL PLANNING	3886	Land	Land		3,500.00	3,500.00	0.00		05/10/1988		3,500.00
88/89 WATER QUALITY	3889	Land	Land		2,221.00	2,221.00	0.00		03/06/1989		2,221.00
EROSION CONTROL PKING LOT	3382	Land	Land		1,942.50	1,942.50	0.00		06/30/1989		1,942.50
007 - BASE AREA IMPROVEMENT	3384	Land	Land		2,268.16	2,268.16	0.00		01/31/1990		2,268.16
Site Improvements/BMPs '93	5909	Land	Land		2,425.13	2,425.13	0.00		09/30/1993		2,425.13
Site Improvements/BMPs '96	6482	Land	Land		4,914.27	4,914.27	0.00		10/31/1996		4,914.27
Site Improvements/BMPs '96	7183	Land	Land		1,936.00	1,936.00	0.00		09/30/1998		1,936.00
Site Improvements/BMPs 1999	8489	Land	Land		4,957.50	4,957.50	0.00		10/15/1999		4,957.50
Site Improvements/BMPs 2001	8785	Land	Land		2,900.00	2,900.00	0.00		05/06/2002		2,900.00
Site Improvements/BMPs 2002	9010	Land	Land		2,461.50	2,461.50	0.00		09/15/2002		2,461.50
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	14,266.64	
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	8,845.07	
SNOW MAKING GUN	8620	Slope and Mountain Improvements	Venue Improvements	2,002.95	0.00	2,002.95	10.00		12/05/2001		
SNOW MAKING GUN	8621	Slope and Mountain Improvements	Venue Improvements	2,002.95	0.00	2,002.95	10.00		12/05/2001		
SNOW MAKING GUN	8622	Slope and Mountain Improvements	Venue Improvements	2,002.95	0.00	2,002.95	10.00		12/05/2001		
SNOW MAKING GUN	8618	Slope and Mountain Improvements	Venue Improvements	2,002.96	0.00	2,002.96	10.00		12/05/2001		
SNOW MAKING GUN	8619	Slope and Mountain Improvements	Venue Improvements	2,002.96	0.00	2,002.96	10.00		12/05/2001		
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		1,800.00
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		1,963.63
				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	19,610.85	Recreation Center
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		3,273.80
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		3,273.80
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		3,273.80
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		597.82
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		597.82
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		597.82
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		597.82
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		120.13
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		120.13
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		120.13
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		120.13
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		120.14
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		120.14
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		120.14
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		120.14
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		4,096.40
Matrix Glute Machine	11305	Recreation Service Equipment	Machinery & Equipment	775.31	1,493.94	2,269.25	10.00	6.45	05/04/2018		1,493.94
Matrix Seated Row	11307	Recreation Service Equipment	Machinery & Equipment	781.46	1,505.79	2,287.25	10.00	6.45	05/04/2018		1,505.79
Matrix Shoulder Press	11306	Recreation Service Equipment	Machinery & Equipment	825.74	1,591.51	2,417.25	10.00	6.45	05/04/2018		1,591.51
Matrix Lat Pulldown	11309	Recreation Service Equipment	Machinery & Equipment	825.74	1,591.51	2,417.25	10.00	6.45	05/04/2018		1,591.51

Description	Fixed Asset#	FA Type	FA Category	Accumulated Deprecia	Book Value	Cost	Est. Useful life (year)	Useful I	In Use Date	Repairs and Maintenance	Under \$5,000
Matrix Leg Press	11308	Recreation Service Equipment	Machinery & Equipment	958.99	1,848.26	2,807.25	10.00	6.45	05/04/2018		1,848.26
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		1,515.30
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		1,699.19
				39,611.98	48,126.51	87,738.49					
Recreation Administration											
Vermont Maintenance Trac Work Order Software	11446	Information Technology Communications	Machinery & Equipment	22,962.45	655.97	23,618.42	3.00	0.03	12/01/2018		655.97
Parks											
EROSION CONTROL - 3RD CREEK	4189	Land	Land		595.00	595.00	0.00		06/15/1988		595.00
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	12,664.76	
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	24,975.00	
DRINKING FOUNTAIN	9405	Field and Parks Improvements	Venue Improvements	1,839.59	0.00	1,839.59	10.00		10/01/2002		
DRINKING FOUNTAIN	9406	Field and Parks Improvements	Venue Improvements	1,839.59	0.00	1,839.59	10.00		10/01/2002		
DRINKING FOUNTAIN	9404	Field and Parks Improvements	Venue Improvements	1,839.60	0.00	1,839.60	10.00		10/01/2002		
Playground - Burnt Cedar	8966	Recreation Service Equipment	Machinery & Equipment	2,080.20	0.00	2,080.20	10.00		10/31/2002		
Playground - Burnt Cedar	8968	Recreation Service Equipment	Machinery & Equipment	3,608.80	0.00	3,608.80	10.00		10/31/2002		
Playground - Burnt Cedar	8967	Recreation Service Equipment	Machinery & Equipment	3,669.74	0.00	3,669.74	10.00		10/31/2002		
				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		285.00
PARCEL A A I.V. UNIT 2	2017	Land	Land		715.00	715.00	0.00		02/17/1969		715.00
PARCEL G G I.V. UNIT 2	2018	Land	Land		715.00	715.00	0.00		02/17/1969		715.00
PARCEL C C I.V. UNIT 2	2016	Land	Land		3,800.00	3,800.00	0.00		02/17/1969		3,800.00
PARCEL C I.V. UNIT 1-A	2020	Land	Land		285.00	285.00	0.00		08/14/1969		285.00
PARCEL B I.V. UNIT 1-B	2013	Land	Land		715.00	715.00	0.00		10/07/1969		715.00
GENERAL USE PROPERTY	2002	Land	Land		285.00	285.00	0.00		05/14/1970		285.00
OFFICE BUILDING SITE	2001	Land	Land		2,000.00	2,000.00	0.00		05/14/1970		2,000.00
				0.00	8,800.00	8,800.00					

1,719,243.90 677,430.52 2,396,674.42

\$ 75,826	\$ 426,055	128,209	50,615
\$498,607		Less than \$5,000	\$178,824

Report \$ 500,017 177,414
Difference \$ 1,410 \$ (1,410)