

Ketel Thorstenson, LLP
P.O. Box 3140
Rapid City, SD 57709

This representation letter is provided in connection with your audit of the financial statements of **RAPID VALLEY SANITARY DISTRICT/WATER SERVICE** (the District), which comprise the balance sheets as of December 31, 2022 and 2021, and the statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief as of the date of this letter, the following representations made to you during your audit.

Financial Statements - General

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 3, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for the preparation of the supplementary information in accordance with the applicable criteria.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable. In regards to such estimates, management represents:
 - The process used to determine estimates is appropriate and consistent,
 - The assumptions appropriately reflect our intent and ability to carry out specific courses of action,
 - The disclosures relating to estimates are complete and appropriate, and
 - No subsequent events have occurred that would require adjustment to the estimates or related financial statement disclosures.
- Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings.
- We are responsible for adjusting the financial statements to correct material misstatements, and we affirm that the effects of the uncorrected misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.

- There are no guarantees, whether written or oral, under which the District is contingently liable.
- The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended, and GASB Statement No. 84.
- All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

Financial Statements – Account Balances

- Deposits and investment securities are properly classified as to risk and are properly disclosed.
- Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value by a properly identified and recorded provision for uncollectible receivables.
- Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- There are no commitments for the purchase of property, plant, and equipment. There are no significant idle or nonoperating fixed assets or assets held for resale.
- Capital assets, including intangible assets, have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
- There are no agreements to repurchase assets previously sold.
- The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral. All material leases are properly recorded and disclosed in the financial statements.
- Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances, line-of-credit, or similar arrangements have been properly recorded and/or disclosed.
- Net position components (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (non-spendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Special and extraordinary items are appropriately classified and reported, if applicable.
- Participation in a public entity risk pool has been properly disclosed.
- Expenditures of federal awards were below the minimum threshold, and we were not required to have an audit in accordance with the Uniform Guidance.

Information Provided

- We have provided you with:
 - Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - All communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
 - All audit or relevant monitoring reports, if any, received from funding sources.
 - All minutes of meetings of the governing board and related committees and summaries of actions of recent meetings for which minutes have not yet been prepared.
 - Previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- All material transactions have been recorded in the accounting records and are reflected in the financial statements. There were no significant accounting system or control breakdowns during the audit period, and no accounting data was lost.

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.

- We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements and communicated by employees, former employees, grantors, regulators, or others.

- We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws, regulations (including those pertaining to adopting, approving, and amending budgets), contracts or grant agreements, or waste or abuse, whose effects should be considered when preparing the financial statements or as a basis for recording a loss contingency, or for reporting on non-compliance.

- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- We have no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources and fund balance or equity.

- We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions, including any side agreements, of which we are aware.

- We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds. There are no violations or possible violations (including budget ordinances and debt covenants) whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of identified and suspected fraud and noncompliance with provisions of laws and regulations, and contracts and grant agreements that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

- We have a process to track the status of audit findings and recommendations, when applicable.
- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report, if applicable.
- If applicable, we have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements, that you have reported to us.

We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting the information in our general ledger into a working trial balance. We agree with the classifications of the trial balance that were utilized in the financial statement preparation (see attached).

In addition, you prepared the adjusting journal entries necessary to ensure the financial statements are not materially misstated, and we acknowledge that we have reviewed and approved those entries and accepted responsibility for them (see attached). We are in agreement with those adjustments, and they will be recorded in our records.

We have also reviewed the depreciation schedule you prepared on our behalf (see attached), noting its mathematical accuracy and completeness. We have approved the depreciation methods, useful lives, and salvage values.

Also, as part of your audit, you assisted with preparation of the financial statements and disclosures from the trial balance. You also performed the following non-audit services: depreciation schedule maintenance. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably in senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; accept responsibility for the results of the services; and ensure that the entity's data and records are complete and receive sufficient information to oversee the services.

- We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- We acknowledge our responsibility for the required supplementary information (RSI). The RSI, which includes management's discussion and analysis, is presented and measured within prescribed guidelines and the methods of presentation and measurement have not changed from those used in the prior year. We have disclosed to you any significant assumptions and interpretations underlying the presentation and measurement of the RSI.

Sincerely yours,
**RAPID VALLEY SANITARY DISTRICT/
WATER DISTRICT**

General Manager

Board President

DATE: _____

Client: RAPID VALLEY SANITARY DISTRICT
Engagement: 12/31/22 Audit
Current Period: 12/31/2022
Workpaper: Trial Balance

Code	Account	Description	Adjusted 12/31/2021	Unadjusted 12/31/2022	Notes	Adjusting JE 12/31/2022	Adjusted 12/31/2022
B1		Cash and Cash Equivalents					
B1, No Subcode							
	1010-000	PETTY CASH - SAFE	75.00	75.00		0.00	75.00
	1010-100	NORWEST CHKING #000-182	276,477.48	465,431.99		0.00	465,431.99
	1011-100	PETTY CASH - DRAWER	250.00	250.00		0.00	250.00
	1012-100	BHFCU MEMBERSHIP WATER	41.17	41.17		0.00	41.17
	1020-400	PION SURETY SEWER	13,567.05	13,576.53		0.00	13,576.53
	1021-400	SD PUBLIC FUNDS SEWER	77,036.17	0.00		0.00	0.00
	1028-400	PIONEER M/MKT SEWER	985,755.48	1,229,873.40		0.00	1,229,873.40
	1028-500	PIONEER SURCHARGE ACCT	0.00	200.00		0.00	200.00
	1107-000	WATER BHFCU LONGTERM MAINT RESERV	950,911.39	1,084,406.55		0.00	1,084,406.55
	1108-000	WATER SD PUBLIC FUNDS	92,878.60	0.00		0.00	0.00
	1109-000	1st Interstate WATER #12993210	160,576.08	163,291.15		0.00	163,291.15
	1110-000	1st interstate MMKT WATER#1400513578	247,224.29	250,053.64		0.00	250,053.64
	1112-000	Med5 M/Mkt 71772-2 WATER	223,396.27	224,030.24		0.00	224,030.24
B1, No Subcode Total			3,028,188.98	3,431,229.67		0.00	3,431,229.67
B1 Total			3,028,188.98	3,431,229.67		0.00	3,431,229.67
B4		6-Month CD's					
B4, No Subcode							
	1016-200	Med 5 CD1 Sewer (6 mo) 10/24/16	51,592.21	51,618.00		0.00	51,618.00
	1017-200	Med5 CD2 Sewer (6 mo) 10/24/16	51,590.63	51,616.44		0.00	51,616.44
	1018-200	Med5 CD Sewer (12 Mo) 04/27/2017	53,007.82	53,140.46		0.00	53,140.46
	1022-300	1ST INTERSTATE 8044794	108,479.28	108,587.49		0.00	108,587.49
	1111-000	Med5 CD Water (18 mo) 10/24/17	107,887.54	108,367.04		0.00	108,367.04
	1113-000	PIONEER CD WATER 33173487	323,931.32	324,752.13		0.00	324,752.13
B4, No Subcode Total			696,488.80	698,081.56		0.00	698,081.56
B4 Total			696,488.80	698,081.56		0.00	698,081.56
C2		Utility Investment					
C2, No Subcode							
	1410-100	WREA CAP. CREDITS/ORG. COSTS	109,825.08	117,495.34		11,160.75	128,656.09
C2, No Subcode Total			109,825.08	117,495.34		11,160.75	128,656.09
C2 Total			109,825.08	117,495.34		11,160.75	128,656.09
D1		Accounts Receivable					
D1, No Subcode							
	1210-100	ACCOUNTS RECEIVABLE WATER	131,180.74	88,508.45		0.00	88,508.45
	1215-100	ACCOUNTS RECEIVABLE SEWER	131,952.66	103,346.47		0.00	103,346.47
	1216-100	A/R ERROR ADJ	3,776.00	(8,847.34)		0.00	(8,847.34)
	1218-100	BANK ERROR	0.00	365.23		0.00	365.23
D1, No Subcode Tota			266,909.40	183,372.81		0.00	183,372.81
D1 Total			266,909.40	183,372.81		0.00	183,372.81
D2		Unbilled Receivables					
D2, No Subcode							
	1225-000	UNBILLED RECEIVABLES	167,656.10	167,656.10		0.00	167,656.10
D2, No Subcode Tota			167,656.10	167,656.10		0.00	167,656.10
D2 Total			167,656.10	167,656.10		0.00	167,656.10
F1		Prepaid Expenses					
F1, No Subcode							
	1105-000	MED 5 MEMBERSHIP	25.00	25.00		0.00	25.00
	1310-100	PREPAID INSURANCE	80,947.81	96,904.77		0.00	96,904.77
	1315-100	PREPAID DUES	11,227.62	11,705.62		0.00	11,705.62
F1, No Subcode Tota			92,200.43	108,635.39		0.00	108,635.39
F1 Total			92,200.43	108,635.39		0.00	108,635.39
G1		Buildings					
G1, No Subcode							
	1541-000	BUILDING/IMPROVEMENTS	903,485.92	903,485.92		0.00	903,485.92
	1542-000	BUILDING LANDSCAPING	19,690.94	19,690.94		0.00	19,690.94
G1, No Subcode Total			923,176.86	923,176.86		0.00	923,176.86
G1 Total			923,176.86	923,176.86		0.00	923,176.86
G2		Water & Sewer Systems					
G2, No Subcode							
	1510-000	SEWER MAINS	10,489,130.91	10,489,130.91		445,465.00	10,934,595.91
	1511-000	WATER MAINS	22,010,038.24	22,010,038.24		301,067.49	22,311,105.73
	1514-000	MISC MAINS	1,499,970.00	1,499,970.00		0.00	1,499,970.00
G2, No Subcode Total			33,999,139.15	33,999,139.15		746,532.49	34,745,671.64

G2 Total			<u>33,999,139.15</u>	<u>33,999,139.15</u>	<u>746,532.49</u>	<u>34,745,671.64</u>
G3		Office Furniture/Equipmen				
G3, No Subcode						
	1550-000	OFFICE FURN/EQUIP	3,237.00	3,237.00	0.00	3,237.00
G3, No Subcode Total			<u>3,237.00</u>	<u>3,237.00</u>	<u>0.00</u>	<u>3,237.00</u>
G3 Total			<u>3,237.00</u>	<u>3,237.00</u>	<u>0.00</u>	<u>3,237.00</u>
G4		Equipment/Vehicles				
G4, No Subcode						
	1522-000	EQUIP/OUTSIDE	235,316.04	235,316.04	2,005.03	237,321.07
	1523-000	VEHICLES	194,166.10	194,166.10	20,627.00	214,793.10
G4, No Subcode Total			<u>429,482.14</u>	<u>429,482.14</u>	<u>22,632.03</u>	<u>452,114.17</u>
G4 Total			<u>429,482.14</u>	<u>429,482.14</u>	<u>22,632.03</u>	<u>452,114.17</u>
G5		CIP				
G5, No Subcode						
	1559-200	CIP FUTURE PROJECTS	0.00	348,029.47	(121,767.89)	226,261.58
	1561-200	CIP WATER TREATMENT PLANT	0.00	232,702.90	(11,563.45)	221,139.45
G5, No Subcode Total			<u>0.00</u>	<u>580,732.37</u>	<u>(133,331.34)</u>	<u>447,401.03</u>
G5 Total			<u>0.00</u>	<u>580,732.37</u>	<u>(133,331.34)</u>	<u>447,401.03</u>
G6		Accumulated Depreciation				
G6, No Subcode						
	1599-000	ACCUMULATED DEPRECIATION	(11,400,204.63)	(11,400,204.63)	(287,209.89)	(11,687,414.52)
G6, No Subcode Total			<u>(11,400,204.63)</u>	<u>(11,400,204.63)</u>	<u>(287,209.89)</u>	<u>(11,687,414.52)</u>
G6 Total			<u>(11,400,204.63)</u>	<u>(11,400,204.63)</u>	<u>(287,209.89)</u>	<u>(11,687,414.52)</u>
G7		Water Rights				
G7, No Subcode						
	1531-000	WATER RIGHTS	1,243,173.43	1,243,173.43	0.00	1,243,173.43
G7, No Subcode Total			<u>1,243,173.43</u>	<u>1,243,173.43</u>	<u>0.00</u>	<u>1,243,173.43</u>
G7 Total			<u>1,243,173.43</u>	<u>1,243,173.43</u>	<u>0.00</u>	<u>1,243,173.43</u>
G8		Land				
G8, No Subcode						
	1551-000	PROPERTY/LAND	1,060,941.88	1,060,941.88	0.00	1,060,941.88
G8, No Subcode Total			<u>1,060,941.88</u>	<u>1,060,941.88</u>	<u>0.00</u>	<u>1,060,941.88</u>
G8 Total			<u>1,060,941.88</u>	<u>1,060,941.88</u>	<u>0.00</u>	<u>1,060,941.88</u>
K1		Accounts Payable and Accr				
K1, No Subcode						
	2-000	PAYROLL POSTING ERROR	(276.53)	(276.53)	0.00	(276.53)
	2001-100	ACCRD PAY/VAC/BONUS/COMP	(76,398.20)	(76,398.20)	6,656.42	(69,741.78)
	2002-000	MEMBERSHIP REFUNDS	(320.00)	(320.00)	0.00	(320.00)
	2011-100	FICA TAXES	(909.13)	(909.13)	0.00	(909.13)
	2012-100	EMPLOYMENT TAX	(2,092.46)	(2,092.46)	0.00	(2,092.46)
	2013-000	Longterm Disability Ins Deduction	122.38	177.26	0.00	177.26
	2013-100	CANCER INS - EMP	201.42	224.45	0.00	224.45
	2013-200	VISION INSURANCE	509.06	481.16	0.00	481.16
	2013-300	DELTA DENTAL P/ROLL DEDUCTION	(18.02)	53.98	0.00	53.98
	2013-500	SUPPLEMENTAL LIFE INS P/R DED	(129.85)	(137.63)	0.00	(137.63)
	2014-100	STATE RETIREMENT - EMP	(704.73)	(13,651.09)	0.00	(13,651.09)
	2015-100	ACCRUED PAYROLL	(11,884.01)	(11,884.01)	0.00	(11,884.01)
	2017-100	ACCRUED INTEREST	(17,990.70)	(17,990.70)	0.00	(17,990.70)
K1, No Subcode Total			<u>(109,890.77)</u>	<u>(122,722.90)</u>	<u>6,656.42</u>	<u>(116,066.48)</u>
K1 Total			<u>(109,890.77)</u>	<u>(122,722.90)</u>	<u>6,656.42</u>	<u>(116,066.48)</u>
K3		Meter Deposits				
K3, No Subcode						
	3515-100	METER DEPOSITS	(102,107.50)	(113,540.00)	0.00	(113,540.00)
K3, No Subcode Total			<u>(102,107.50)</u>	<u>(113,540.00)</u>	<u>0.00</u>	<u>(113,540.00)</u>
K3 Total			<u>(102,107.50)</u>	<u>(113,540.00)</u>	<u>0.00</u>	<u>(113,540.00)</u>
L1		Long-term Debt				
L1, No Subcode						
	3019-100	LONG TERM DEBT/RECD #1	(0.08)	(0.08)	0.00	(0.08)
	3020-100	RD TANK 2014	(301,138.59)	(301,138.59)	18,803.13	(282,335.46)
	3023-100	PIONEER BANK REFINANCE	(367,466.32)	(367,466.32)	64,222.66	(303,243.66)
	3024-100	CIP BOND PAYABLE W/FARGO	(2,409,761.69)	(2,409,761.69)	49,868.35	(2,359,893.34)
	3025-100	SRF #3 TWILIGHT DR	(3,785,000.00)	(3,785,000.00)	140,000.00	(3,645,000.00)
	3025-200	AMKO LOAN PREMIUM	(184,454.13)	(184,454.13)	9,222.71	(175,231.42)
	3099-000	CURRENT PORTION OF LONG-TERM	282,075.70	272,153.53	20,010.10	292,163.63
L1, No Subcode Tota			<u>(6,765,745.11)</u>	<u>(6,775,667.28)</u>	<u>302,126.95</u>	<u>(6,473,540.33)</u>

L1 Total			<u>(6,765,745.11)</u>	<u>(6,775,667.28)</u>	<u>302,126.95</u>	<u>(6,473,540.33)</u>
L2		Current Portion of Long-t				
L2, No Subcode						
3098-000		CURRENT PORTION OF LONG-TERM	(282,075.86)	(272,153.69)	(20,010.10)	(292,163.79)
L2, No Subcode Tota			<u>(282,075.86)</u>	<u>(272,153.69)</u>	<u>(20,010.10)</u>	<u>(292,163.79)</u>
L2 Total			<u>(282,075.86)</u>	<u>(272,153.69)</u>	<u>(20,010.10)</u>	<u>(292,163.79)</u>
R3		Unrestricted Retained Ear				
R3, No Subcode						
4900-000		RETAINED EARNINGS UNRESTRICT	(20,383,686.52)	(23,360,395.38)	0.00	(23,360,395.38)
R3, No Subcode Total			<u>(20,383,686.52)</u>	<u>(23,360,395.38)</u>	<u>0.00</u>	<u>(23,360,395.38)</u>
R3 Total			<u>(20,383,686.52)</u>	<u>(23,360,395.38)</u>	<u>0.00</u>	<u>(23,360,395.38)</u>
T.01		Water Charges				
T.01, No Subcode						
6017-100		WATER SALES	(2,023,199.76)	(2,177,959.80)	0.00	(2,177,959.80)
8000-100		GV ADMIN CHGS	(19,620.00)	(20,400.00)	0.00	(20,400.00)
T.01, No Subcode Tota			<u>(2,042,819.76)</u>	<u>(2,198,359.80)</u>	<u>0.00</u>	<u>(2,198,359.80)</u>
T.01 Total			<u>(2,042,819.76)</u>	<u>(2,198,359.80)</u>	<u>0.00</u>	<u>(2,198,359.80)</u>
T.03		Sewer Charges				
T.03, No Subcode						
6015-100		SEWER USE CHARGES	(1,645,369.66)	(2,035,078.02)	0.00	(2,035,078.02)
T.03, No Subcode Tota			<u>(1,645,369.66)</u>	<u>(2,035,078.02)</u>	<u>0.00</u>	<u>(2,035,078.02)</u>
T.03 Total			<u>(1,645,369.66)</u>	<u>(2,035,078.02)</u>	<u>0.00</u>	<u>(2,035,078.02)</u>
T.05		Donated Systems				
T.05, No Subcode						
7100-000		Donated Water Systems	(767,702.00)	0.00	(362,230.00)	(362,230.00)
7100-200		Donated Sewer Systems	(1,303,844.00)	0.00	(445,465.00)	(445,465.00)
T.05, No Subcode Tota			<u>(2,071,546.00)</u>	<u>0.00</u>	<u>(807,695.00)</u>	<u>(807,695.00)</u>
T.05 Total			<u>(2,071,546.00)</u>	<u>0.00</u>	<u>(807,695.00)</u>	<u>(807,695.00)</u>
T01		Treatment Expense				
T01, No Subcode						
7010-100		SEWER TREATMENT EXPENSE	687,129.97	1,235,204.33	0.00	1,235,204.33
T01, No Subcode Tota			<u>687,129.97</u>	<u>1,235,204.33</u>	<u>0.00</u>	<u>1,235,204.33</u>
T01 Total			<u>687,129.97</u>	<u>1,235,204.33</u>	<u>0.00</u>	<u>1,235,204.33</u>
T02		Water Purchases				
T02, No Subcode						
7039-100		WATER PURCHASES	15,726.84	16,723.97	0.00	16,723.97
T02, No Subcode Tota			<u>15,726.84</u>	<u>16,723.97</u>	<u>0.00</u>	<u>16,723.97</u>
T02 Total			<u>15,726.84</u>	<u>16,723.97</u>	<u>0.00</u>	<u>16,723.97</u>
T03		Depreciation				
T03, No Subcode						
9010-000		DEPRECIATION EXPENSE	481,427.95	0.00	494,851.38	494,851.38
T03, No Subcode Tota			<u>481,427.95</u>	<u>0.00</u>	<u>494,851.38</u>	<u>494,851.38</u>
T03 Total			<u>481,427.95</u>	<u>0.00</u>	<u>494,851.38</u>	<u>494,851.38</u>
T04		Advertising Expense				
T04, No Subcode						
7025-100		ADVERTISING	741.97	1,678.66	0.00	1,678.66
T04, No Subcode Tota			<u>741.97</u>	<u>1,678.66</u>	<u>0.00</u>	<u>1,678.66</u>
T04 Total			<u>741.97</u>	<u>1,678.66</u>	<u>0.00</u>	<u>1,678.66</u>
T05		Chemical Supplies - Water				
T05, No Subcode						
7031-100		CHEMICAL SUPPLIES/WATER	146,610.12	173,933.89	0.00	173,933.89
T05, No Subcode Tota			<u>146,610.12</u>	<u>173,933.89</u>	<u>0.00</u>	<u>173,933.89</u>
T05 Total			<u>146,610.12</u>	<u>173,933.89</u>	<u>0.00</u>	<u>173,933.89</u>
T06		Conference & Travel				
T06, No Subcode						
7024-100		EMPLOYEE ENHANCEMENT	645.34	433.10	0.00	433.10
7033-100		TRAVEL/TRAINING - STAFF	5,120.24	10,004.32	0.00	10,004.32
T06, No Subcode Tota			<u>5,765.58</u>	<u>10,437.42</u>	<u>0.00</u>	<u>10,437.42</u>
T06 Total			<u>5,765.58</u>	<u>10,437.42</u>	<u>0.00</u>	<u>10,437.42</u>

T07		Contract Agreements					
T07, No Subcode							
	7034-200	CONTRACT AGREEMENTS	30,658.74	30,861.79	0.00	30,861.79	
T07, No Subcode Tota			30,658.74	30,861.79	0.00	30,861.79	
T07 Total			30,658.74	30,861.79	0.00	30,861.79	
T08		Engineering Costs					
T08, No Subcode							
	7034-100	ENGINEERING - SEWER	95,208.58	11,678.18	0.00	11,678.18	
	7036-200	ENGINEERING - WATER	69,689.95	13,321.48	0.00	13,321.48	
T08, No Subcode Tota			164,898.53	24,999.66	0.00	24,999.66	
T08 Total			164,898.53	24,999.66	0.00	24,999.66	
T09		Dues, Donations, and Subs					
T09, No Subcode							
	7035-100	MP/FEES/SUBSCRIP	22,167.58	24,851.61	0.00	24,851.61	
T09, No Subcode Tota			22,167.58	24,851.61	0.00	24,851.61	
T09 Total			22,167.58	24,851.61	0.00	24,851.61	
T10		Insurance - Umbrella					
T10, No Subcode							
	7023-100	INSURANCE - LIABILITY / D&O	33,236.50	54,871.54	0.00	54,871.54	
T10, No Subcode Tota			33,236.50	54,871.54	0.00	54,871.54	
T10 Total			33,236.50	54,871.54	0.00	54,871.54	
T11		Insurance - Health					
T11, No Subcode							
	7035-200	INSURANCE - HEALTH	146,445.94	187,727.38	0.00	187,727.38	
	7035-300	DENTAL INSURANCE	9,024.42	9,452.50	0.00	9,452.50	
	7035-400	LIFE/LONG TERM DISABILITY	4,564.32	5,120.64	0.00	5,120.64	
	7035-600	MEDICARE - INSURANCE	10,389.60	10,887.00	0.00	10,887.00	
T11, No Subcode Tota			170,424.28	213,187.52	0.00	213,187.52	
T11 Total			170,424.28	213,187.52	0.00	213,187.52	
T12		Maintenance Supplies					
T12, No Subcode							
	7029-100	MAINTENANCE & SUPPLIES	214,065.91	154,327.43	23,887.39	178,214.82	
T12, No Subcode Tota			214,065.91	154,327.43	23,887.39	178,214.82	
T12 Total			214,065.91	154,327.43	23,887.39	178,214.82	
T13		Office Supplies & Equipme					
T13, No Subcode							
	7016-100	MXU RETROFIT	46,895.25	53,078.94	0.00	53,078.94	
	7017-100	OFFICE EXPENSE	84,080.79	105,935.43	0.00	105,935.43	
	7030-500	OFFICE EQUIPMENT	8,390.04	0.00	0.00	0.00	
T13, No Subcode Tota			139,366.08	159,014.37	0.00	159,014.37	
T13 Total			139,366.08	159,014.37	0.00	159,014.37	
T14		Public Relations					
T14, No Subcode							
	7028-100	PUBLIC RELATIONS	6,162.98	6,479.62	0.00	6,479.62	
T14, No Subcode Tota			6,162.98	6,479.62	0.00	6,479.62	
T14 Total			6,162.98	6,479.62	0.00	6,479.62	
T15		Professional Fees					
T15, No Subcode							
	7020-100	PROF FEES/ACCOUNTING	16,750.00	18,000.00	0.00	18,000.00	
	7021-100	PROF FEES/LEGAL	16,625.54	25,285.61	1,037.31	26,322.92	
T15, No Subcode Tota			33,375.54	43,285.61	1,037.31	44,322.92	
T15 Total			33,375.54	43,285.61	1,037.31	44,322.92	
T17		Repairs					
T17, No Subcode							
	7037-100	REPAIRS - SEWER	4,698.24	10,380.72	0.00	10,380.72	
	7038-100	WATER SERVICE REPAIRS	107,364.56	89,680.37	10,376.91	100,057.28	
	7038-200	WATER MAIN REPAIRS	117,342.10	107,035.31	402.57	107,437.88	
T17, No Subcode Tota			229,404.90	207,096.40	10,779.48	217,875.88	
T17 Total			229,404.90	207,096.40	10,779.48	217,875.88	
T18		Retirement Plan Funding					

T18, No Subcode							
	7013-000	STATE RETIREMENT	32,360.56	41,802.74	0.00	41,802.74	
T18, No Subcode Total			32,360.56	41,802.74	0.00	41,802.74	
T18 Total			32,360.56	41,802.74	0.00	41,802.74	
T19		Salaries					
T19, No Subcode							
	7011-100	SALARIES	541,353.37	589,924.70	(6,656.42)	583,268.28	
T19, No Subcode Total			541,353.37	589,924.70	(6,656.42)	583,268.28	
T19 Total			541,353.37	589,924.70	(6,656.42)	583,268.28	
T20		Payroll Taxes					
T20, No Subcode							
	7011-000	PAYROLL TAX	41,368.43	46,014.65	0.00	46,014.65	
T20, No Subcode Total			41,368.43	46,014.65	0.00	46,014.65	
T20 Total			41,368.43	46,014.65	0.00	46,014.65	
T21		Truck & Equipment Expense					
T21, No Subcode							
	7030-100	TRUCK/EQUIP EXPENSE	21,598.28	30,876.73	0.00	30,876.73	
T21, No Subcode Total			21,598.28	30,876.73	0.00	30,876.73	
T21 Total			21,598.28	30,876.73	0.00	30,876.73	
T22		Trustee Fees					
T22, No Subcode							
	7012-100	TRUSTEE PER DIEM	20,450.00	21,679.78	0.00	21,679.78	
T22, No Subcode Total			20,450.00	21,679.78	0.00	21,679.78	
T22 Total			20,450.00	21,679.78	0.00	21,679.78	
T23		Trustee Travel					
T23, No Subcode							
	7013-100	TRUSTEE TRAVEL	2,391.72	5,154.88	0.00	5,154.88	
T23, No Subcode Total			2,391.72	5,154.88	0.00	5,154.88	
T23 Total			2,391.72	5,154.88	0.00	5,154.88	
T24		Utilities & Telephone					
T24, No Subcode							
	7015-100	UTILITIES & TELEPHONE	160,312.63	176,723.01	0.00	176,723.01	
T24, No Subcode Total			160,312.63	176,723.01	0.00	176,723.01	
T24 Total			160,312.63	176,723.01	0.00	176,723.01	
T25		Meters & Equipment					
T25, No Subcode							
	7018-100	EQUIPMENT & PROPERTY	20,007.14	50,179.63	(28,297.85)	21,881.78	
	7019-100	METERS	72,506.12	70,448.51	0.00	70,448.51	
T25, No Subcode Total			92,513.26	120,628.14	(28,297.85)	92,330.29	
T25 Total			92,513.26	120,628.14	(28,297.85)	92,330.29	
T28		Miscellaneous Expenses					
T28, No Subcode							
	7014-100	BANK CHARGES	12,106.40	16,482.46	0.00	16,482.46	
	8032-000	NEW VEHICLES PURCHASE	0.00	43,186.00	(43,186.00)	0.00	
T28, No Subcode Total			12,106.40	59,668.46	(43,186.00)	16,482.46	
T28 Total			12,106.40	59,668.46	(43,186.00)	16,482.46	
T50		Property Taxes					
T50, No Subcode							
	8001-100	CO ASSESS/PREV YRS	(760.66)	4,174.16	0.00	4,174.16	
	8002-100	CO ASSESS/CURRENT	(287,465.15)	(282,142.43)	0.00	(282,142.43)	
T50, No Subcode Total			(288,225.81)	(277,968.27)	0.00	(277,968.27)	
T50 Total			(288,225.81)	(277,968.27)	0.00	(277,968.27)	
T51		Charges for Services & Fe					
T51, No Subcode							
	8004-100	WATER CONNECTION FEES	(92,150.00)	(25,700.00)	0.00	(25,700.00)	
	8005-100	WATER EXTENSION FEES	(34,000.00)	(14,700.00)	0.00	(14,700.00)	
	8007-100	SERVICE CHARGES	(47,399.41)	(27,059.17)	0.00	(27,059.17)	
	8009-100	EXTENSION FEES SEWER	(22,000.00)	(15,400.00)	0.00	(15,400.00)	
	8010-100	NEW METER FEE NEW CONST	(41,730.00)	(59,533.91)	0.00	(59,533.91)	
T51, No Subcode Total			(237,279.41)	(142,393.08)	0.00	(142,393.08)	
T51 Total			(237,279.41)	(142,393.08)	0.00	(142,393.08)	

T52		Permits					
T52, No Subcode							
	8008-100	SEWER CONNECTION FEES	(92,150.00)	(25,200.00)	0.00	(25,200.00)	
	T52, No Subcode Tota		(92,150.00)	(25,200.00)	0.00	(25,200.00)	
T52 Total			(92,150.00)	(25,200.00)	0.00	(25,200.00)	
T53		Miscellaneous Income					
T53, No Subcode							
	8006-100	MISCELLANEOUS INCOME	(14,857.49)	(18,819.32)	4,479.88	(14,339.44)	
	T53, No Subcode Tota		(14,857.49)	(18,819.32)	4,479.88	(14,339.44)	
T53 Total			(14,857.49)	(18,819.32)	4,479.88	(14,339.44)	
T54		Late Fees					
T54, No Subcode							
	8003-100	LATE CHARGES	(100,337.00)	(132,555.00)	0.00	(132,555.00)	
	T54, No Subcode Tota		(100,337.00)	(132,555.00)	0.00	(132,555.00)	
T54 Total			(100,337.00)	(132,555.00)	0.00	(132,555.00)	
T55		Interest Income					
T55, No Subcode							
	8012-200	INT/INC SEWER MED5 CDS	(809.10)	(184.24)	0.00	(184.24)	
	8012-300	INT/INC SEWER 1ST INTERSTATE	(162.10)	(108.21)	0.00	(108.21)	
	8012-400	INT/INC SEWER SDFP/PIONEER	(2,155.97)	(4,130.38)	0.00	(4,130.38)	
	8013-200	INT/INCOME WATER	(4,272.22)	(5,978.03)	0.00	(5,978.03)	
	8023-000	CAPITAL CREDITS INCOME	(7,637.76)	(7,670.26)	(15,640.63)	(23,310.89)	
	T55, No Subcode Tota		(15,037.15)	(18,071.12)	(15,640.63)	(33,711.75)	
T55 Total			(15,037.15)	(18,071.12)	(15,640.63)	(33,711.75)	
T56		Interest Expense					
T56, No Subcode							
	8024-100	USBANK AMKO 2019 refunding bond prin	0.00	140,000.00	(140,000.00)	0.00	
	8024-200	US BANK AMKO 2019 refunding bond int	110,102.29	115,275.00	(9,222.71)	106,052.29	
	8027-000	SRF LOAN .256 TANK (PRIN)	0.00	18,803.13	(18,803.13)	0.00	
	8027-100	SRF .256 TANK (INT)	9,377.64	8,823.95	0.00	8,823.95	
	8028-200	PIONEER W/RIGHTS&BOOSTER REFINANCE	0.00	64,219.01	(64,219.01)	0.00	
	8028-300	PIONEER REFINANCE (INTEREST)	16,043.32	13,534.51	(3.65)	13,530.86	
	8030-000	RD TANK LOAN (PRIN)	40.00	48,216.40	(48,216.40)	0.00	
	8030-100	RD TANK LOAN (INT)	91,304.29	91,163.60	(1,651.95)	89,511.65	
	T56, No Subcode Tota		226,867.54	500,035.60	(282,116.85)	217,918.75	
T56 Total			226,867.54	500,035.60	(282,116.85)	217,918.75	
T61		Sewer Main Cleaning					
T61, No Subcode							
	7034-500	SEWER MAIN CLEANING	27,969.40	26,009.20	0.00	26,009.20	
	T61, No Subcode Tota		27,969.40	26,009.20	0.00	26,009.20	
T61 Total			27,969.40	26,009.20	0.00	26,009.20	
T63		Lease Income					
T63, No Subcode							
	8002-200	VERIZON LEASE	(29,541.64)	(28,696.92)	0.00	(28,696.92)	
	T63, No Subcode Tota		(29,541.64)	(28,696.92)	0.00	(28,696.92)	
T63 Total			(29,541.64)	(28,696.92)	0.00	(28,696.92)	
Leadsheet codes			0.00	0.00	0.00	0.00	
	Net Income (Loss)		2,976,708.86	901,669.82		1,550,227.13	
	Total Assets		30,620,214.62	31,546,149.07	359,784.04	31,905,933.11	
	Total Liabilities		(7,259,819.24)	(7,284,083.87)	288,773.27	(6,995,310.60)	
	Total Equity		(20,383,686.52)	(23,360,395.38)	0.00	(23,360,395.38)	
	Total Revenue		(5,759,735.42)	(4,233,437.82)	(807,695.00)	(5,041,132.82)	
	Total Expense		2,783,026.56	3,331,768.00	159,137.69	3,490,905.69	

Client: RAPID VALLEY SANITARY DISTRICT
Engagement: 12/31/22 Audit
Current Period: 12/31/2022
Workpaper: Adjusting Journal Entries

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
L1					
To adjust debt to actual					
3020-100	RD TANK 2014		18,803.13	0.00	
8027-000	SRF LOAN .256 TANK (PRIN)		0.00	18,803.13	
3023-100	PIONEER BANK REFINANCE		64,222.66	0.00	
8028-300	PIONEER REFINANCE (INTEREST)		0.00	3.65	
8028-200	PIONEER W/RIGHTS&BOOSTER REFINANCE		0.00	64,219.01	
3024-100	CIP BOND PAYABLE W/FARGO		49,868.35	0.00	
8030-100	RD TANK LOAN (INT)		0.00	1,651.95	
8030-000	RD TANK LOAN (PRIN)		0.00	48,216.40	
3025-100	SRF #3 TWILIGHT DR		140,000.00	0.00	
8024-100	USBANK AMKO 2019 refunding bond prin		0.00	140,000.00	
3099-000	CURRENT PORTION OF LONG-TERM		20,010.10	0.00	
3098-000	CURRENT PORTION OF LONG-TERM		0.00	20,010.10	
3025-200	AMKO LOAN PREMIUM		9,222.71	0.00	
8024-200	US BANK AMKO 2019 refunding bond int		0.00	9,222.71	
Total			302,126.95	302,126.95	282,116.85
AJE02					
C1					
To adjust capital credits to actual					
8006-100	MISCELLANEOUS INCOME		4,479.88	0.00	
1410-100	WREA CAP. CREDITS/ORG. COSTS		11,160.75	0.00	
8023-000	CAPITAL CREDITS INCOME		0.00	15,640.63	
Total			15,640.63	15,640.63	11,160.75
AJE03					
K3.1					
To adjust accrued vacation to actual.					
2001-100	ACCRD PAY/VAC/BONUS/COMP		6,656.42	0.00	
7011-100	SALARIES		0.00	6,656.42	
Total			6,656.42	6,656.42	6,656.42
AJE04					
G1					
To adjust capitalized assets, CIP, and depreciati					
1559-200	CIP FUTURE PROJECTS		0.00	142,978.22	
1561-200	CIP WATER TREATMENT PLANT		0.00	11,563.45	
1511-000	WATER MAINS		118,837.49	0.00	
7021-100	PROF FEES/LEGAL		1,037.31	0.00	
7038-100	WATER SERVICE REPAIRS		10,376.91	0.00	
7038-200	WATER MAIN REPAIRS		402.57	0.00	
7029-100	MAINTENANCE & SUPPLIES		23,887.39	0.00	
1511-000	WATER MAINS		0.00	180,000.00	
1599-000	ACCUMULATED DEPRECIATION		180,000.00	0.00	
1510-000	SEWER MAINS		445,465.00	0.00	
7100-200	Donated Sewer Systems		0.00	445,465.00	
1511-000	WATER MAINS		362,230.00	0.00	
7100-000	Donated Water Systems		0.00	362,230.00	
1523-000	VEHICLES		43,186.00	0.00	
8032-000	NEW VEHICLES PURCHASE		0.00	43,186.00	
1523-000	VEHICLES		0.00	22,559.00	
1599-000	ACCUMULATED DEPRECIATION		22,559.00	0.00	
1522-000	EQUIP/OUTSIDE		7,087.52	0.00	
7018-100	EQUIPMENT & PROPERTY		0.00	7,087.52	
1522-000	EQUIP/OUTSIDE		0.00	5,082.49	
1599-000	ACCUMULATED DEPRECIATION		5,082.49	0.00	
1559-200	CIP FUTURE PROJECTS		21,210.33	0.00	
7018-100	EQUIPMENT & PROPERTY		0.00	21,210.33	
1599-000	ACCUMULATED DEPRECIATION		0.00	494,851.38	
9010-000	DEPRECIATION EXPENSE		494,851.38	0.00	
Total			1,736,213.39	1,736,213.39	348,623.29
GRAND TOTAL			2,060,637.39	2,060,637.39	648,557.31

**Rapid Valley Sanitary District
Passed Adjustments & Disclosures
12/31/2022**

<i>Description of Passed Adjustments</i>	DR(CR)				
	Assets	Liabilities	Equity	Rev	Expense
Carryover Impact from Previous Years					
Reversed opening R/E misstatements					
Reverse prior year difference of AP			-		-
Current Year Misstatements					
<i>Factual Misstatements</i>					
To adjust unbilled receivables	84,500.00		(63,000.00)	(21,500.00)	
SDRS	208,440.00	(130,482.00)	(60,524.00)	-	(17,434.00)
<i>Judgmental Misstatements</i>					
<i>Projected Misstatements</i>					
Net Differences	292,940.00	(130,482.00)	(123,524.00)	(21,500.00)	(17,434.00)
Financial statements total - FINAL	31,905,933	(6,995,311)	(24,910,622)	(5,478,079)	3,927,851
Net Audit Differences as a % of F/S totals	0.92%	1.87%	0.50%	0.39%	-0.44%

Book Asset Detail 1/01/22 - 12/31/22

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Location: 1510 - Sewer Mains												
16		Mains - Area C	10/15/82	361,215.00	0.00	0.00	361,215.00	0.00	361,215.00	0.00	S/L	75.00
17		Sewer Main Mack Drive	1/15/82	4,457.00	0.00	0.00	4,457.00	0.00	4,457.00	0.00	S/L	75.00
18		Sewer - Main Pioneer Dr	7/31/83	161,767.00	0.00	0.00	161,767.00	0.00	161,767.00	0.00	S/L	75.00
19		Sewer - Main - Williams	7/31/84	41,183.00	0.00	0.00	41,183.00	0.00	41,183.00	0.00	S/L	75.00
20		Sewer - Mains - S Valley	6/15/87	592,843.00	0.00	0.00	592,843.00	0.00	592,843.00	0.00	S/L	75.00
21		Sewer Mains - N Neel St	6/15/87	97,610.00	0.00	0.00	97,602.85	7.15	97,610.00	0.00	S/L	75.00
22		Sewer Mains - Twilight	6/15/89	181,735.00	0.00	0.00	167,189.75	2,423.13	169,612.88	12,122.12	S/L	75.00
23		Sewer Mains - Rehab	6/15/90	213,701.00	0.00	0.00	188,001.33	2,849.35	190,850.68	22,850.32	S/L	75.00
25		Sewer Mains - Melody	8/15/93	883,564.00	0.00	0.00	671,513.87	11,780.85	683,294.72	200,269.28	S/L	75.00
26		Sewer Mains - H&H Estates	12/01/95	419,375.00	0.00	0.00	258,614.69	4,193.75	262,808.44	156,566.56	S/L	100.00
27		Sewer Mains - Covington	12/01/95	70,530.00	0.00	0.00	43,491.60	705.30	44,196.90	26,333.10	S/L	100.00
41		Lift Station - South Valley	8/15/93	93,251.00	0.00	0.00	93,251.00	0.00	93,251.00	0.00	S/L	25.00
90		Sewer Main - Melody	1/01/94	15,855.00	0.00	0.00	11,096.40	211.40	11,307.80	4,547.20	S/L	75.00
92		Design & Construction	1/01/94	68,757.00	0.00	0.00	42,401.20	916.76	43,317.96	25,439.04	S/L	75.00
130		Twilight Sewermain	12/31/98	759,553.00	0.00	0.00	253,183.95	7,595.53	260,779.48	498,773.52	S/L	100.00
132		SM System Expansion	12/01/95	360,882.00	0.00	0.00	139,136.16	3,608.82	142,744.98	218,137.02	S/L	100.00
136		Lift Station - Pioneer	5/31/99	13,900.00	0.00	0.00	12,603.00	556.00	13,159.00	741.00	S/L	25.00
153		Sewer Main Adds - 2001	6/01/01	41,920.00	0.00	0.00	11,945.91	419.20	12,365.11	29,554.89	S/L	100.00
168		Sewer Mains - Repairs	11/07/02	4,869.00	0.00	0.00	4,869.00	0.00	4,869.00	0.00	S/L	10.00
177		Sewer Main Extension-P/Dr	6/30/03	2,041.00	0.00	0.00	1,067.95	20.41	1,088.36	952.64	S/L	100.00
178		Sewer Main Repairs -P/Dri	5/13/03	24,500.00	0.00	0.00	24,500.00	0.00	24,500.00	0.00	S/L	10.00
183		Covington Sewer Connector	11/07/03	27,085.00	0.00	0.00	8,125.51	270.85	8,396.36	18,688.64	S/L	100.00
184		Sewer main repairs	5/12/04	16,223.00	0.00	0.00	16,223.00	0.00	16,223.00	0.00	S/L	10.00
185		sewer main - Murphy Ranch	8/30/04	5,604.00	0.00	0.00	1,494.68	56.04	1,550.72	4,053.28	S/L	100.00
201		sewer mains-hwy relocatio	1/15/04	7,777.00	0.00	0.00	2,281.15	77.77	2,358.92	5,418.08	S/L	100.00
207		Sewer Main Bi-Pass	6/01/05	59,210.00	0.00	0.00	14,013.06	592.10	14,605.16	44,604.84	S/L	100.00
218		Sewer Main Extension	7/31/06	1,480.69	0.00	0.00	1,172.15	74.03	1,246.18	234.51	S/L	20.00
219		Sewer Main Extension	3/06/06	3,354.76	0.00	0.00	2,795.66	167.74	2,963.40	391.36	S/L	20.00
228		Sewer Main Repairs	7/01/06	612.50	0.00	0.00	612.50	0.00	612.50	0.00	S/L	10.00
241		Sewer Mains - Murphy Ranch	7/31/07	6,945.40	0.00	0.00	1,149.85	69.45	1,219.30	5,726.10	S/L	100.00
247		Hwy 44 Sewer Appletree, Cottonwood	5/13/08	121,947.06	0.00	0.00	18,969.53	1,219.47	20,189.00	101,758.06	S/L	100.00
269		Highway 44 Appletree/Cottonwood	5/27/10	27,429.60	0.00	0.00	3,504.93	274.30	3,779.23	23,650.37	S/L	100.00
272		Reservoir Road Sewer	12/31/10	464,409.93	0.00	0.00	55,729.19	4,644.10	60,373.29	404,036.64	S/L	100.00
279		Final Res Rd Sewer	11/30/11	11,103.00	0.00	0.00	1,196.66	111.03	1,307.69	9,795.31	S/L	100.00
300		d - Basswood Street - Sewer	12/31/00	68,775.00	0.00	0.00	18,347.54	687.75	19,035.29	49,739.71	S/L	100.00
301		d - Harwood Street - Sewer	12/31/00	36,375.00	0.00	0.00	9,703.99	363.75	10,067.74	26,307.26	S/L	100.00
302		d - Sprucewood Street - Sewer	12/31/00	77,025.00	0.00	0.00	20,548.44	770.25	21,318.69	55,706.31	S/L	100.00
303		d - Ave A - Sewer	12/31/01	165,375.00	0.00	0.00	41,913.12	1,653.75	43,566.87	121,808.13	S/L	100.00
304		d - Ave A - Sewer	12/31/06	29,250.00	0.00	0.00	5,462.14	292.50	5,754.64	23,495.36	S/L	100.00
305		d - Aurora Drive - Sewer	12/31/03	87,000.00	0.00	0.00	19,729.53	870.00	20,599.53	66,400.47	S/L	100.00
306		d - Patricia Street - Sewer	12/31/03	74,325.00	0.00	0.00	16,855.15	743.25	17,598.40	56,726.60	S/L	100.00
307		d - Carl Avenue - Sewer	12/31/03	86,625.00	0.00	0.00	19,644.49	866.25	20,510.74	66,114.26	S/L	100.00
308		d - Elmer Street - Sewer	12/31/03	74,400.00	0.00	0.00	16,872.15	744.00	17,616.15	56,783.85	S/L	100.00
309		d - South Pitch Drive - Sewer	12/31/01	102,300.00	0.00	0.00	25,927.21	1,023.00	26,950.21	75,349.79	S/L	100.00
310		d - Hansen Lane - Sewer	12/31/01	74,250.00	0.00	0.00	18,818.14	742.50	19,560.64	54,689.36	S/L	100.00
311		d - Ziebach Street - Sewer	12/31/04	126,000.00	0.00	0.00	26,889.21	1,260.00	28,149.21	97,850.79	S/L	100.00
312		d - Homestead Street - Sewer	12/31/11	31,800.00	0.00	0.00	3,817.16	318.00	4,135.16	27,664.84	S/L	100.00
313		d - Homestead Street - Sewer	12/31/11	40,350.00	0.00	0.00	4,843.47	403.50	5,246.97	35,103.03	S/L	100.00
314		d - Pennington Street - Sewer	12/31/01	76,650.00	0.00	0.00	19,426.40	766.50	20,192.90	56,457.10	S/L	100.00
315		d - Haakon Street - Sewer	12/31/01	118,425.00	0.00	0.00	30,013.98	1,184.25	31,198.23	87,226.77	S/L	100.00
316		d - Tinton Lane - Sewer	12/31/02	75,225.00	0.00	0.00	18,062.24	752.25	18,814.49	56,410.51	S/L	100.00
317		d - Tinton Lane - Sewer	12/31/01	74,925.00	0.00	0.00	18,989.21	749.25	19,738.46	55,186.54	S/L	100.00
318		d - Haycamp Lane - Sewer	12/31/04	31,875.00	0.00	0.00	6,802.33	318.75	7,121.08	24,753.92	S/L	100.00
319		d - Hayloft Lane - Sewer	12/31/04	26,850.00	0.00	0.00	5,729.96	268.50	5,998.46	20,851.54	S/L	100.00
320		d - Hay Stack Lane - Sewer	12/31/00	35,400.00	0.00	0.00	9,443.88	354.00	9,797.88	25,602.12	S/L	100.00
321		d - Weathervane Lane - Sewer	12/31/99	78,375.00	0.00	0.00	21,956.45	783.75	22,740.20	55,634.80	S/L	100.00
322		d - Meadow Lane - Sewer	12/31/96	150,600.00	0.00	0.00	48,214.01	1,506.00	49,720.01	100,879.99	S/L	100.00
323		d - Sweetbriar - Sewer	12/31/06	19,050.00	0.00	0.00	3,557.39	190.50	3,747.89	15,302.11	S/L	100.00
324		d - Sweetbriar - Sewer	12/31/06	23,475.00	0.00	0.00	4,383.72	234.75	4,618.47	18,856.53	S/L	100.00
325		d - Shaw Court - Sewer	12/31/02	42,975.00	0.00	0.00	10,318.71	429.75	10,748.46	32,226.54	S/L	100.00
326		d - Knuckleduster Road - Sewer	12/31/10	40,425.00	0.00	0.00	5,391.48	404.25	5,795.73	34,629.27	S/L	100.00
327		d - Wesson Road - Sewer	12/31/11	76,650.00	0.00	0.00	9,200.80	766.50	9,967.30	66,682.70	S/L	100.00
328		d - Flintlock Court - Sewer	12/31/08	26,775.00	0.00	0.00	4,284.98	267.75	4,552.73	22,222.27	S/L	100.00
329		d - New England Street - Sewer	12/31/08	71,850.00	0.00	0.00	11,498.62	718.50	12,217.12	59,632.88	S/L	100.00
330		d - East Saint Francis Street - Sewer	12/31/09	49,650.00	0.00	0.00	7,283.81	496.50	7,780.31	41,869.69	S/L	100.00
331		d - Chevae Court - Sewer	12/31/08	21,225.00	0.00	0.00	3,396.78	212.25	3,609.03	17,615.97	S/L	100.00
332		d - Preston Street - Sewer	12/31/08	24,825.00	0.00	0.00	3,972.91	248.25	4,221.16	20,603.84	S/L	100.00
333		d - Fischer Court - Sewer	12/31/07	10,875.00	0.00	0.00	1,885.79	108.75	1,994.54	8,880.46	S/L	100.00
334		d - Williams Street - Sewer	12/31/07	170,625.00	0.00	0.00	29,587.47	1,706.25	31,293.72	139,331.28	S/L	100.00
335		d - Savannah Street - Sewer	12/31/07	171,000.00	0.00	0.00	29,652.49	1,710.00	31,362.49	139,637.51	S/L	100.00
336		d - Benjamin Street - Sewer	12/31/07	35,775.00	0.00	0.00	6,203.61	357.75	6,561.36	29,213.64	S/L	100.00
337		d - Dylan Drive - Sewer	12/31/07	21,000.00	0.00	0.00	3,641.53	210.00	3,851.53	17,148.47	S/L	100.00
338		d - Quad Court - Sewer	12/31/07	11,550.00	0.00	0.00	2,002.84	115.50	2,118.34	9,431.66	S/L	100.00
404		d - Orchard Meadows Phase 1	12/31/14	52,874.00	0.00	0.00	3,701.18	528.74	4,229.92	48,644.08	S/L	100.00

406	d - Trailwood/Leola/Savannah	12/31/14	67,966.00	0.00	0.00	4,757.62	679.66	5,437.28	62,528.72	S/L	100.00
412	d - Orchard Meadows phase 2	2/01/15	137,979.00	0.00	0.00	9,543.55	1,379.79	10,923.34	127,055.66	S/L	100.00
418	d - Orchard Meadows phase 3	10/01/15	60,308.00	0.00	0.00	3,769.25	603.08	4,372.33	55,935.67	S/L	100.00
427	d - Orchard Meadows phase 4 sewer	10/31/16	115,632.00	0.00	0.00	5,974.32	1,156.32	7,130.64	108,501.36	S/L	100.00
432	d - Orchard Meadows Phase 5 - Sewer	12/31/17	40,979.00	0.00	0.00	1,639.16	409.79	2,048.95	38,930.05	S/L	100.00
434	d - Homestead Phase 4 - Sewer	12/31/17	55,742.00	0.00	0.00	2,229.68	557.42	2,787.10	52,954.90	S/L	100.00
438	d - Orchard Meadows 6 - Sewer	10/01/18	128,653.00	0.00	0.00	4,181.22	1,286.53	5,467.75	123,185.25	S/L	100.00
439	d - Diamond Ridge - Sewer	10/01/18	79,120.00	0.00	0.00	2,571.40	791.20	3,362.60	75,757.40	S/L	100.00
442	d - Johnson Ranch rd. - Sewer	10/01/18	82,490.00	0.00	0.00	2,680.93	824.90	3,505.83	78,984.17	S/L	100.00
456	d - Murphy ranch phase 6	8/01/19	92,130.00	0.00	0.00	2,226.48	921.30	3,147.78	88,982.22	S/L	100.00
458	d - Johnson Ranch phase2a	10/01/19	73,879.00	0.00	0.00	1,662.28	738.79	2,401.07	71,477.93	S/L	100.00
461	d - Johnson ranch phase 4	11/01/19	107,100.00	0.00	0.00	2,320.50	1,071.00	3,391.50	103,708.50	S/L	100.00
463	d - Avenue A	12/01/19	74,200.00	0.00	0.00	1,545.83	742.00	2,287.83	71,912.17	S/L	100.00
472	d - Chet St. 2020	11/20/20	101,435.00	0.00	0.00	1,098.88	1,014.35	2,113.23	99,321.77	S/L	100.00
474	d - Murphy Phase 7	5/20/20	115,510.00	0.00	0.00	1,828.91	1,155.10	2,984.01	112,525.99	S/L	100.00
476	d - Diamond Ridge 1b	5/20/20	72,700.00	0.00	0.00	1,151.08	727.00	1,878.08	71,221.92	S/L	100.00
486	Orchard Lift St.	7/13/21	785,913.00	0.00	0.00	3,929.57	7,859.13	11,788.70	774,124.30	S/L	100.00
488	Hillsview Phase 2	8/01/21	102,570.00	0.00	0.00	427.38	1,025.70	1,453.08	101,116.92	S/L	100.00
490	Orchard Meadows Tract L	6/01/21	160,406.00	0.00	0.00	935.70	1,604.06	2,539.76	157,866.24	S/L	100.00
492	Murphy Ranch 5b 5c	4/01/21	151,065.00	0.00	0.00	1,132.99	1,510.65	2,643.64	148,421.36	S/L	100.00
494	Diamond Phase 3	7/01/21	18,295.00	0.00	0.00	91.48	182.95	274.43	18,020.57	S/L	100.00
496	Murphy Phase 8	10/01/21	85,595.00	0.00	0.00	213.99	855.95	1,069.94	84,525.06	S/L	100.00
503	Murphy Ranch 10A	11/01/22	445,465.00	0.00	0.00	0.00	742.44	742.44	444,722.56	S/L	100.00
1510 - Sewer Mains			10,934,595.94	0.00	0.00	3,933,088.04	96,811.38	4,029,899.42	6,904,696.52		

Location: 1511 - Property/Land

66	Land	11/18/93	16,040.00	0.00	0.00	0.00	0.00	0.00	16,040.00	Land	0.00
155	Land	2/13/01	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	Land	0.00
156	Land - New Bldg	8/20/01	115,249.00	0.00	0.00	0.00	0.00	0.00	115,249.00	Land	0.00
174	Land	6/01/02	52,718.00	0.00	0.00	0.00	0.00	0.00	52,718.00	Land	0.00
180	Engessor Addition - Land	8/04/03	25,200.00	0.00	0.00	0.00	0.00	0.00	25,200.00	Land	0.00
181	Estes - Land	9/09/03	72,000.00	0.00	0.00	0.00	0.00	0.00	72,000.00	Land	0.00
193	land adjacent to office	11/30/04	97,250.00	0.00	0.00	0.00	0.00	0.00	97,250.00	Land	0.00
194	land - waste treatment pl	8/23/04	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00	Land	0.00
195	land - tank site (Shull)	12/17/04	60,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00	Land	0.00
470	Water Rights	12/31/19	1,243,173.43	0.00	0.00	0.00	0.00	0.00	1,243,173.43	Memo	0.00
484	Waste Water Plant Land	11/30/20	269,663.62	0.00	0.00	0.00	0.00	0.00	269,663.62	Land	0.00
501	Covington St. Land	12/31/21	247,821.90	0.00	0.00	0.00	0.00	0.00	247,821.90	Land	0.00
1511 - Property/Land			2,304,115.95	0.00	0.00	0.00	0.00	0.00	2,304,115.95		

Location: 1511 - Water Mains

42	Water Mains	6/02/72	383,664.00	0.00	0.00	383,664.00	0.00	383,664.00	0.00	S/L	75.00
52	Resevior East	12/01/77	15,269.00	0.00	0.00	11,900.61	203.59	12,104.20	3,164.80	S/L	75.00
54	Reservoir West	1/01/74	13,655.00	0.00	0.00	12,104.46	182.07	12,286.53	1,368.47	S/L	75.00
117	Hilltop Water Main	6/01/86	18,231.00	0.00	0.00	7,507.44	243.08	7,750.52	10,480.48	S/L	75.00
120	Water Main Reps Sweet	5/01/97	3,205.00	0.00	0.00	1,792.91	32.05	1,824.96	1,380.04	S/L	100.00
121	Water Main Reps - N NE	6/01/97	1,598.00	0.00	0.00	884.85	15.98	900.83	697.17	S/L	100.00
125	Twilight Water Main	12/31/98	506,225.00	0.00	0.00	168,744.69	5,062.25	173,806.94	332,418.06	S/L	100.00
126	Jolly Lane Water Main	10/01/99	30,458.00	0.00	0.00	10,303.73	304.58	10,608.31	19,849.69	S/L	100.00
131	Booster Station	1/01/98	102,737.00	0.00	0.00	94,745.16	4,109.48	98,854.64	3,882.36	S/L	25.00
133	WM - Longview Expansion	12/01/95	49,179.00	0.00	0.00	19,388.52	491.79	19,880.31	29,298.69	S/L	100.00
138	Blue Tower - Repairs	6/15/00	3,187.00	0.00	0.00	3,187.00	0.00	3,187.00	0.00	S/L	10.00
139	Green Tower - Repairs	6/15/00	12,763.00	0.00	0.00	12,763.00	0.00	12,763.00	0.00	S/L	10.00
140	Tank Pressure Meter	3/23/00	7,696.00	0.00	0.00	7,696.00	0.00	7,696.00	0.00	S/L	7.00
148	Water Tank - 2001	6/01/01	242,102.00	0.00	0.00	75,455.53	3,228.03	78,683.56	163,418.44	S/L	75.00
149	Blue Tower	6/01/01	68,345.00	0.00	0.00	58,891.55	3,417.25	62,308.80	6,036.20	S/L	20.00
154	Water Main Adds - 2001	6/01/01	30,901.00	0.00	0.00	6,335.17	309.01	6,644.18	24,256.82	S/L	100.00
157	Tan Tower - Paint	6/01/01	14,225.00	0.00	0.00	14,225.00	0.00	14,225.00	0.00	S/L	20.00
167	Water Mains - Repairs	8/06/02	4,326.00	0.00	0.00	4,326.00	0.00	4,326.00	0.00	S/L	10.00
175	Booster Station Adds	6/30/02	316.00	0.00	0.00	316.00	0.00	316.00	0.00	S/L	10.00
182	Covington Water Mains	11/07/03	106,760.00	0.00	0.00	32,027.89	1,067.60	33,095.49	73,664.51	S/L	100.00
186	water mains-Murphy Ranch	4/12/04	22,768.00	0.00	0.00	6,450.87	227.68	6,678.55	16,089.45	S/L	100.00
189	meters	7/27/04	23,000.00	0.00	0.00	23,000.00	0.00	23,000.00	0.00	S/L	7.00
196	water main addition	4/12/04	1,556.00	0.00	0.00	441.21	15.56	456.77	1,099.23	S/L	100.00
200	Water Mains-hwy relocatio	1/15/04	7,777.00	0.00	0.00	2,281.15	77.77	2,358.92	5,418.08	S/L	100.00
202	water mains-school dr pit	10/01/04	184,050.00	0.00	0.00	48,814.00	1,840.50	50,654.50	133,395.50	S/L	100.00
204	water mains-hwy relocatio	1/01/04	181,313.00	0.00	0.00	53,185.65	1,813.13	54,998.78	126,314.22	S/L	100.00
205	Water tank - 2001	1/01/04	4,212.00	0.00	0.00	1,516.08	84.24	1,600.32	2,611.68	S/L	50.00
208	Fire Hydrant - Ennen	7/29/05	982.00	0.00	0.00	644.85	39.28	684.13	297.87	S/L	25.00
209	Water Main - Valley Square	9/26/05	6,441.00	0.00	0.00	1,438.49	64.41	1,502.90	4,938.10	S/L	100.00
212	Altitude Valve	12/28/05	24,370.00	0.00	0.00	24,370.00	0.00	24,370.00	0.00	S/L	15.00
213	5/8*3/4 SR II Meters	9/01/05	40,850.00	0.00	0.00	40,850.00	0.00	40,850.00	0.00	S/L	7.00
214	Meter Transceiver Units	9/01/05	12,638.00	0.00	0.00	12,638.00	0.00	12,638.00	0.00	S/L	7.00
216	Water Main - Bi-Pass	6/01/05	59,210.00	0.00	0.00	14,013.06	592.10	14,605.16	44,604.84	S/L	100.00
220	Water Main Extension	2/07/06	1,239.30	0.00	0.00	1,043.15	61.97	1,105.12	134.18	S/L	20.00
221	Water Main Repairs	3/23/06	1,005.00	0.00	0.00	1,005.00	0.00	1,005.00	0.00	S/L	10.00
222	Water Main Repairs	3/23/06	999.60	0.00	0.00	999.60	0.00	999.60	0.00	S/L	10.00
223	Water Main Extension	6/27/06	581.23	0.00	0.00	581.23	0.00	581.23	0.00	S/L	10.00
224	Water Main Extension	6/30/06	2,458.80	0.00	0.00	2,458.80	0.00	2,458.80	0.00	S/L	10.00
225	Water Main Repairs	9/01/06	559.63	0.00	0.00	559.63	0.00	559.63	0.00	S/L	10.00
226	MXU Retrofit for Meters	7/01/06	50,181.98	0.00	0.00	50,181.98	0.00	50,181.98	0.00	S/L	7.00
231	Transmission Water Mains	12/01/07	1,135,789.46	0.00	0.00	182,988.27	11,357.89	194,346.16	941,443.30	S/L	100.00

232	Water Treatment - Building	12/01/07	861,783.47	0.00	0.00	202,279.76	14,363.06	216,642.82	645,140.65	S/L	60.00
233	Water Treatment - Filters	12/01/07	159,701.05	0.00	0.00	159,701.05	0.00	159,701.05	0.00	S/L	12.00
234	Water Treatment - Mechanical	12/01/07	654,596.76	0.00	0.00	184,378.15	13,091.94	197,470.09	457,126.67	S/L	50.00
235	Water Treatment - Electrical	12/01/07	708,356.89	0.00	0.00	249,400.62	17,708.92	267,109.54	441,247.35	S/L	40.00
236	Water Treatment - Equipment	12/01/07	593,166.85	0.00	0.00	417,688.29	29,658.34	447,346.63	145,820.22	S/L	20.00
237	Water Treatment - Equipment	12/01/07	594,216.96	0.00	0.00	167,371.12	11,884.34	179,255.46	414,961.50	S/L	50.00
238	Water Treatment - Excavation/Sitewo	12/01/07	96,543.58	0.00	0.00	27,193.09	1,930.87	29,123.96	67,419.62	S/L	50.00
239	MXU - 600 radio-read meters	12/31/08	68,420.00	0.00	0.00	68,420.00	0.00	68,420.00	0.00	S/L	7.00
240	MXU Retrofit 500 units	9/01/07	72,858.10	0.00	0.00	72,858.10	0.00	72,858.10	0.00	S/L	7.00
242	Water Main - Murphy Ranch	7/31/07	6,895.42	0.00	0.00	1,141.55	68.95	1,210.50	5,684.92	S/L	100.00
243	Capitalized Interest	12/01/07	84,437.34	0.00	0.00	29,553.02	2,110.93	31,663.95	52,773.39	S/L	40.00
244	Water Treatment Plant Adjustments	12/31/08	156,334.27	0.00	0.00	101,617.23	7,816.71	109,433.94	46,900.33	S/L	20.00
245	Extent Main 3835 Patterson Dr	2/13/08	4,079.06	0.00	0.00	648.13	40.79	688.92	3,390.14	S/L	100.00
246	Hwy 44 Water Appletree Cottonwood	5/13/08	121,947.06	0.00	0.00	18,969.53	1,219.47	20,189.00	101,758.06	S/L	100.00
249	Meter Pit - Pennington	10/31/08	11,754.58	0.00	0.00	3,095.35	235.09	3,330.44	8,424.14	S/L	50.00
250	PRV Pit - Pennington '08	4/01/08	14,308.14	0.00	0.00	3,934.70	286.16	4,220.86	10,087.28	S/L	50.00
251	PRV Pit - Degeest '08	9/25/08	14,308.14	0.00	0.00	3,791.62	286.16	4,077.78	10,230.36	S/L	50.00
262	Meters	10/30/09	74,378.00	0.00	0.00	74,378.00	0.00	74,378.00	0.00	S/L	7.00
264	Meters	8/31/10	72,846.00	0.00	0.00	72,846.00	0.00	72,846.00	0.00	S/L	7.00
265	Fire Hydrant	6/30/10	3,527.62	0.00	0.00	1,622.65	141.10	1,763.75	1,763.87	S/L	25.00
266	Fire Hydrant Hamlington	9/30/10	2,949.74	0.00	0.00	1,327.39	117.99	1,445.38	1,504.36	S/L	25.00
267	WREA Main - Water	5/13/10	21,851.00	0.00	0.00	2,816.36	218.51	3,034.87	18,816.13	S/L	100.00
268	Highway 44 Appletree/Cottonwood	5/27/10	27,429.59	0.00	0.00	3,504.93	274.30	3,779.23	23,650.36	S/L	100.00
270	WTP - 3rd skid water	10/30/10	586,878.82	0.00	0.00	131,069.64	11,737.58	142,807.22	444,071.60	S/L	50.00
271	d WTP - 3rd Skid Water - Filters	10/30/10	180,000.00	0.00	0.00	167,500.00	12,500.00	180,000.00	0.00	S/L	12.00
273	Water Tank & Reservoir Road Water	12/31/10	2,495,459.85	0.00	0.00	299,455.20	24,954.60	324,409.80	2,171,050.05	S/L	100.00
274	Water Treatment Plant	3/31/10	5,008.69	0.00	0.00	1,177.00	100.17	1,277.17	3,731.52	S/L	50.00
275	Capitalized Interest Water Tank and R	10/05/10	110,996.33	0.00	0.00	31,217.74	2,774.91	33,992.65	77,003.68	S/L	40.00
276	High Service Pump	7/27/11	19,913.00	0.00	0.00	8,297.08	796.52	9,093.60	10,819.40	S/L	25.00
277	Tower repainting	8/29/11	111,000.00	0.00	0.00	57,350.00	5,550.00	62,900.00	48,100.00	S/L	20.00
278	Final Res Rd Water	12/31/11	2,237.50	0.00	0.00	238.70	22.38	261.08	1,976.42	S/L	100.00
280	MXU Retrofit	10/31/11	11,373.60	0.00	0.00	11,373.60	0.00	11,373.60	0.00	S/L	7.00
281	Hydrant Eagle	9/14/11	5,189.00	0.00	0.00	2,144.79	207.56	2,352.35	2,836.65	S/L	25.00
283	Meter Reading Equip/software	7/01/11	6,174.69	0.00	0.00	6,174.69	0.00	6,174.69	0.00	S/L	3.00
285	Fire Hydrants	4/01/12	11,418.52	0.00	0.00	4,453.22	456.74	4,909.96	6,508.56	S/L	25.00
286	Intake Station	12/31/12	15,504.77	0.00	0.00	5,581.71	620.19	6,201.90	9,302.87	S/L	25.00
287	Water Treatment Plant/Microstrainer	12/31/12	23,731.17	0.00	0.00	21,358.08	2,373.09	23,731.17	0.00	S/L	10.00
288	Booster Station: High Level Booster	12/31/12	155,641.93	0.00	0.00	28,015.56	3,112.84	31,128.40	124,513.53	S/L	50.00
289	Booster Station: High Level Pumps	12/31/12	124,513.54	0.00	0.00	44,824.86	4,980.54	49,805.40	74,708.14	S/L	25.00
290	Booster Station: High Level Equipmen	12/31/12	77,820.96	0.00	0.00	28,015.56	3,112.84	31,128.40	46,692.56	S/L	25.00
291	Booster Station: High Level Site Work	12/31/12	217,898.70	0.00	0.00	39,221.73	4,357.97	43,579.70	174,319.00	S/L	50.00
292	Hwy 44 Loaf N Jug 12" Water Mains	12/31/12	89,632.75	0.00	0.00	8,365.74	896.33	9,262.07	80,370.68	S/L	100.00
293	Hillside Drive 8" Water Mains	12/31/12	44,623.37	0.00	0.00	4,164.82	446.23	4,611.05	40,012.32	S/L	100.00
294	Hwy 44 Williamsburg 8" Water Mains	12/31/12	463.22	0.00	0.00	43.22	4.63	47.85	415.37	S/L	100.00
295	Hillside Drive	12/31/12	1,111.72	0.00	0.00	103.78	11.12	114.90	996.82	S/L	100.00
296	Hwy 44 Loaf N Jug 6" Water Mains	12/31/12	463.22	0.00	0.00	43.22	4.63	47.85	415.37	S/L	100.00
297	Hwy 44 Williamsburg 6" Water Mains	12/31/12	13,340.69	0.00	0.00	1,245.16	133.41	1,378.57	11,962.12	S/L	100.00
298	GPS Mapping	12/31/12	5,571.75	0.00	0.00	2,507.31	278.59	2,785.90	2,785.85	S/L	20.00
339	d - Reservoir Road - Water	12/31/09	462,000.00	0.00	0.00	67,776.88	4,620.00	72,396.88	389,603.12	S/L	100.00
340	d - Reservoir Road - Water	12/31/11	90,000.00	0.00	0.00	10,803.29	900.00	11,703.29	78,296.71	S/L	100.00
342	d - Ave A - Water	12/31/06	43,100.00	0.00	0.00	8,048.49	431.00	8,479.49	34,620.51	S/L	100.00
343	d - Basswood Street - Water	12/31/00	109,500.00	0.00	0.00	29,212.00	1,095.00	30,307.00	79,193.00	S/L	100.00
344	d - Harwood Street - Water	12/31/00	63,500.00	0.00	0.00	16,940.30	635.00	17,575.30	45,924.70	S/L	100.00
345	d - Sprucewood Street - Water	12/31/00	99,900.00	0.00	0.00	26,650.95	999.00	27,649.95	72,250.05	S/L	100.00
346	d - Ave A - Water	12/31/01	249,400.00	0.00	0.00	63,208.66	2,494.00	65,702.66	183,697.34	S/L	100.00
347	d - Aurora Drive - Water	12/31/03	112,100.00	0.00	0.00	25,421.62	1,121.00	26,542.62	85,557.38	S/L	100.00
348	d - Patricia Street - Water	12/31/03	99,100.00	0.00	0.00	22,473.52	991.00	23,464.52	75,635.48	S/L	100.00
349	d - Carl Avenue - Water	12/31/03	111,200.00	0.00	0.00	25,217.53	1,112.00	26,329.53	84,870.47	S/L	100.00
350	d - Elmer Street - Water	12/31/03	85,500.00	0.00	0.00	19,389.37	855.00	20,244.37	65,255.63	S/L	100.00
351	d - South Pitch Drive - Water	12/31/01	253,900.00	0.00	0.00	64,349.15	2,539.00	66,888.15	187,011.85	S/L	100.00
352	d - Hansen Lane - Water	12/31/01	99,100.00	0.00	0.00	25,116.19	991.00	26,107.19	72,992.81	S/L	100.00
353	d - Ziebach Street - Water	12/31/01	178,800.00	0.00	0.00	45,315.59	1,788.00	47,103.59	131,696.41	S/L	100.00
354	d - Pennington Street - Water	12/31/01	110,000.00	0.00	0.00	27,878.73	1,100.00	28,978.73	81,021.27	S/L	100.00
355	d - Haakon Street - Water	12/31/01	185,100.00	0.00	0.00	46,912.28	1,851.00	48,763.28	136,336.72	S/L	100.00
356	d - Haycamp Lane - Water	12/31/04	48,300.00	0.00	0.00	10,307.53	483.00	10,790.53	37,509.47	S/L	100.00
357	d - Hayloft Lane - Water	12/31/04	45,500.00	0.00	0.00	9,710.00	455.00	10,165.00	35,335.00	S/L	100.00
358	d - Hay Stack Lane - Water	12/31/00	51,300.00	0.00	0.00	13,685.62	513.00	14,198.62	37,101.38	S/L	100.00
359	d - Knuckleduster Road - Water	12/31/10	42,600.00	0.00	0.00	5,681.56	426.00	6,107.56	36,492.44	S/L	100.00
360	d - Wesson Road - Water	12/31/11	108,000.00	0.00	0.00	12,963.95	1,080.00	14,043.95	93,956.05	S/L	100.00
361	d - Flintlock Court - Water	12/31/08	36,000.00	0.00	0.00	5,761.32	360.00	6,121.32	29,878.68	S/L	100.00
362	d - New England Street - Water	12/31/08	97,000.00	0.00	0.00	15,523.54	970.00	16,493.54	80,506.46	S/L	100.00
363	d - Chevae Court - Water	12/31/08	32,100.00	0.00	0.00	5,137.17	321.00	5,458.17	26,641.83	S/L	100.00
364	d - Williams Street - Water	12/31/07	186,700.00	0.00	0.00	32,374.97	1,867.00	34,241.97	152,458.03	S/L	100.00
365	d - Savannah Street - Water	12/31/07	225,500.00	0.00	0.00	39,103.15	2,255.00	41,358.15	184,141.85	S/L	100.00
366	d - Dylan Drive - Water	12/31/07	40,700.00	0.00	0.00	7,057.65	407.00	7,464.65	33,235.35	S/L	100.00
369	d - Sprucewood Street - Water	12/31/00	19,600.00	0.00	0.00	5,228.81	196.00	5,424.81	14,175.19	S/L	100.00
370	d - Weathervane Lane - Water	12/31/99	106,320.00	0.00	0.00	29,785.14	1,063.20	30,848.34	75,471.66	S/L	100.00
371	d - Meadow Lane - Water	12/31/96	194,480.00	0.00	0.00	62,262.02	1,944.80	64,206.82	130,273.18	S/L	100.00
372	d - Shaw Court - Water	12/31/02	47,840.00	0.00	0.00	11,486.85	478.40	11,965.25	35,874.75	S/L	100.00
373	d - Fischer Court - Water	12/31/07	15,120.00	0.00	0.00	2,621.90	151.20	2,773.10	12,346.90	S/L	100.00
374	d - Williams Street - Water	12/31/07	39,200.00	0.00	0.00	6,797.54	392.00	7,189.54	32,010.46	S/L	100.00
375	d - Benjamin Street - Water	12/31/07	38,080.00	0.00	0.00	6,603.31	380.80	6,984.11	31,095.89	S/L	100.00
376	d - Quad Court - Water	12/31/07	13,680.00	0.00	0.00	2,372.20	136.80	2,509.00	11,171.00	S/L	100.00
380	d - East Saint Francis Street - Water	12/31/09	60,000.00	0.00	0.00	8,802.19	600.00	9,402.19	50,597.81	S/L	100.00
391	Intake Station Upgrade	1/01/13	15,249.00	0.00	0.00	5,489.64	609.96	6,099.60	9,149.40	S/L	25.00

392	Reversed Filtration Tank	12/31/13	4,415.56	0.00	0.00	3,532.48	441.56	3,974.04	441.52	S/L	10.00
393	Grid Mixer	6/27/13	8,443.70	0.00	0.00	7,177.15	844.37	8,021.52	422.18	S/L	10.00
394	Water Tank 2014	10/31/14	464,312.39	0.00	0.00	44,367.62	6,190.83	50,558.45	413,753.94	S/L	75.00
395	Reservoir Road Water Mains	11/30/14	165,302.31	0.00	0.00	11,708.89	1,653.02	13,361.91	151,940.40	S/L	100.00
396	Plateau County Project	3/01/14	19,578.37	0.00	0.00	1,533.61	195.78	1,729.39	17,848.98	S/L	100.00
399	22W Generator	11/13/14	17,627.58	0.00	0.00	17,627.58	0.00	17,627.58	0.00	S/L	5.00
400	Backup Power Pressure Zone Tanks	12/24/14	8,607.86	0.00	0.00	3,012.73	430.39	3,443.12	5,164.74	S/L	20.00
401	Backup Power School Drive Meter Pit	12/18/14	7,893.58	0.00	0.00	2,762.76	394.68	3,157.44	4,736.14	S/L	20.00
402	WTP Air Compressor	3/14/14	16,482.89	0.00	0.00	6,455.77	824.14	7,279.91	9,202.98	S/L	20.00
403	d - Orchard Meadows Phase 1	12/31/14	212,314.00	0.00	0.00	14,861.98	2,123.14	16,985.12	195,328.88	S/L	100.00
405	d - Trailwood/Leola/Savannah	12/31/14	66,009.00	0.00	0.00	4,620.63	660.09	5,280.72	60,728.28	S/L	100.00
410	d - Summerfield	2/01/15	49,999.00	0.00	0.00	3,458.26	499.99	3,958.25	46,040.75	S/L	100.00
411	d - Orchard Meadows phase 2	2/01/15	225,277.00	0.00	0.00	15,581.66	2,252.77	17,834.43	207,442.57	S/L	100.00
413	d - Copper Ln. Crt.	2/01/15	31,377.00	0.00	0.00	2,170.24	313.77	2,484.01	28,892.99	S/L	100.00
414	d - Howie/phase 2	4/01/15	18,312.00	0.00	0.00	1,611.05	183.12	1,794.17	16,517.83	S/L	100.00
415	d - Howie/Meadowland	4/01/15	49,989.00	0.00	0.00	3,374.26	499.89	3,874.15	46,114.85	S/L	100.00
416	d - Deegest service upgrade	10/01/15	32,729.00	0.00	0.00	2,045.56	327.29	2,372.85	30,356.15	S/L	100.00
417	d - Orchard Meadows phase 3	10/01/15	70,905.00	0.00	0.00	4,431.56	709.05	5,140.61	65,764.39	S/L	100.00
419	80 kw Generator	3/13/15	43,575.00	0.00	0.00	43,575.00	0.00	43,575.00	0.00	S/L	5.00
420	Boosters	12/31/15	5,516.00	0.00	0.00	3,309.60	551.60	3,861.20	1,654.80	S/L	10.00
424	Lancer St.	11/30/16	99,505.00	0.00	0.00	5,058.17	995.05	6,053.22	93,451.78	S/L	100.00
425	S. Valley dr. 12"	11/30/16	315,038.00	0.00	0.00	16,014.43	3,150.38	19,164.81	295,873.19	S/L	100.00
426	d - Orchard Meadows phase 4	10/31/16	117,831.00	0.00	0.00	6,087.94	1,178.31	7,266.25	110,564.75	S/L	100.00
429	Homestead Watermain	10/31/17	43,818.00	0.00	0.00	1,825.75	438.18	2,263.93	41,554.07	S/L	100.00
430	Joker Water Main	10/31/17	43,818.00	0.00	0.00	1,825.75	438.18	2,263.93	41,554.07	S/L	100.00
431	d - Orchard Meadows Phase 5 - Water	12/31/17	123,009.00	0.00	0.00	4,920.36	1,230.09	6,150.45	116,858.55	S/L	100.00
433	d - Homestead Phase 4 - Water	12/31/17	67,673.00	0.00	0.00	2,706.92	676.73	3,383.65	64,289.35	S/L	100.00
435	4 Nanostone Filters	8/31/17	14,487.50	0.00	0.00	3,138.98	724.38	3,863.36	10,624.14	S/L	20.00
436	Gridbee Tank Mixer	5/31/17	7,640.00	0.00	0.00	3,501.67	764.00	4,265.67	3,374.33	S/L	10.00
437	d - Orchard Meadows 6 - Water	10/01/18	141,680.00	0.00	0.00	4,604.60	1,416.80	6,021.40	135,658.60	S/L	100.00
440	d - Diamond Ridge - Water	10/01/18	108,783.00	0.00	0.00	3,535.45	1,087.83	4,623.28	104,159.72	S/L	100.00
441	d - Johnson Ranch rd. - Water	10/01/18	141,826.00	0.00	0.00	4,609.35	1,418.26	6,027.61	135,798.39	S/L	100.00
443	Legacy rd.	10/01/18	49,577.30	0.00	0.00	1,611.25	495.77	2,107.02	47,470.28	S/L	100.00
444	Longview rd.	10/01/18	87,312.09	0.00	0.00	2,837.64	873.12	3,710.76	83,601.33	S/L	100.00
448	Grid Mixer - Warranty	1/16/18	1,800.00	0.00	0.00	705.00	180.00	885.00	915.00	S/L	10.00
453	36 Nanostone Filters	11/15/18	130,706.09	0.00	0.00	20,695.12	6,535.30	27,230.42	103,475.67	S/L	20.00
454	Upgrades for Nanostone Filters	11/15/18	75,347.76	0.00	0.00	11,930.07	3,767.39	15,697.46	59,650.30	S/L	20.00
455	d - Murphy ranch phase 6	8/01/19	97,200.00	0.00	0.00	2,349.00	972.00	3,321.00	93,799.00	S/L	100.00
457	d - Johnson Ranch phase 2a	10/01/19	132,062.00	0.00	0.00	2,971.40	1,320.62	4,292.02	127,769.98	S/L	100.00
459	d - 12" Homestead	6/01/19	86,145.00	0.00	0.00	2,225.41	861.45	3,086.86	83,058.14	S/L	100.00
460	d - Johnson ranch phase 4	11/01/19	77,280.00	0.00	0.00	1,674.40	772.80	2,447.20	74,832.80	S/L	100.00
462	d - Avenue A	12/01/19	80,505.00	0.00	0.00	1,677.19	805.05	2,482.24	78,022.76	S/L	100.00
464	d - Murphy Fire Department	8/01/19	11,338.00	0.00	0.00	274.00	113.38	387.38	10,950.62	S/L	100.00
468	Nanostone Project - Tanks and update	12/31/19	66,686.39	0.00	0.00	6,668.64	3,334.32	10,002.96	56,683.43	S/L	20.00
469	Murphy Fire Department	12/31/19	22,563.16	0.00	0.00	451.26	225.63	676.89	21,886.27	S/L	100.00
471	d - Chet St. 2020	11/20/20	176,030.00	0.00	0.00	1,906.99	1,760.30	3,667.29	172,362.71	S/L	100.00
473	d - Murphy Phase 7	5/20/20	113,991.00	0.00	0.00	1,804.86	1,139.91	2,944.77	111,046.23	S/L	100.00
475	d - Diamond Ridge 1b	2/20/20	160,860.00	0.00	0.00	2,949.10	1,608.60	4,557.70	156,302.30	S/L	100.00
478	d - Diamond Booster	12/01/20	193,080.00	0.00	0.00	2,091.70	1,930.80	4,022.50	189,057.50	S/L	100.00
479	Summerfield Water Tower Main	11/18/20	8,238.63	0.00	0.00	89.26	82.39	171.65	8,066.98	S/L	100.00
480	Submersible Mixer	4/07/20	10,650.00	0.00	0.00	1,863.75	1,065.00	2,928.75	7,721.25	S/L	10.00
481	Nanostone Project - Retrofitting and u	3/31/20	34,040.00	0.00	0.00	2,978.50	1,702.00	4,680.50	29,359.50	S/L	20.00
482	Nanostone Project - Retrofitting and u	5/31/20	17,020.00	0.00	0.00	1,347.42	851.00	2,198.42	14,821.58	S/L	20.00
483	Nanostone Project - Tanks and Update	1/10/20	119,140.00	0.00	0.00	11,914.00	5,957.00	17,871.00	101,269.00	S/L	20.00
485	Diamond Booster	11/19/20	223,851.97	0.00	0.00	2,425.06	2,238.52	4,663.58	219,188.39	S/L	100.00
487	Hillsview Phase 2	8/01/21	91,156.00	0.00	0.00	379.82	911.56	1,291.38	89,864.62	S/L	100.00
489	Orchard Meadows Tract L	6/01/21	396,960.00	0.00	0.00	2,315.60	3,969.60	6,285.20	390,674.80	S/L	100.00
491	Murphy Ranch 5b 5c	4/01/21	183,850.00	0.00	0.00	1,378.88	1,838.50	3,217.38	180,632.62	S/L	100.00
493	Diamond Phase 3	7/01/21	22,179.00	0.00	0.00	110.90	221.79	332.69	21,846.31	S/L	100.00
495	Murphy Phase 8	10/01/21	73,557.00	0.00	0.00	183.89	735.57	919.46	72,637.54	S/L	100.00
497	Crane/Carlin	10/01/21	499,949.00	0.00	0.00	1,249.87	4,999.49	6,249.36	493,699.64	S/L	100.00
498	Carlin Extension	12/01/21	88,237.17	0.00	0.00	73.53	882.37	955.90	87,281.27	S/L	100.00
502	Murphy Ranch 10A	11/01/22	362,230.00	0.00	0.00	0.00	603.72	603.72	361,626.28	S/L	100.00
504	Crane Extension	5/13/22	37,806.19	0.00	0.00	0.00	252.04	252.04	37,554.15	S/L	100.00
505	Mother/Pats Place	5/06/22	81,031.30	0.00	0.00	0.00	540.21	540.21	80,491.09	S/L	100.00
506	Fed Funds Project: 2M gal tank/Wells	12/31/22	54,553.75	0.00	0.00	0.00	0.00	0.00	54,553.75	Memo	0.00
507	Skid X upgrades	12/31/22	73,145.63	0.00	0.00	0.00	0.00	0.00	73,145.63	Memo	20.00
508	Treatment Plant HSP/VFD	12/31/22	42,974.57	0.00	0.00	0.00	0.00	0.00	42,974.57	Memo	20.00
509	Intake Pump VFD	12/31/22	51,428.79	0.00	0.00	0.00	0.00	0.00	51,428.79	Memo	20.00
512	Nanostone - Skid X	12/31/22	208,000.00	0.00	0.00	0.00	0.00	0.00	208,000.00	Memo	20.00
513	Skid X - structure updates	12/31/22	17,298.29	0.00	0.00	0.00	0.00	0.00	17,298.29	Memo	50.00
1511 - Water Mains			22,938,506.23	0.00	c	0.00	5,337,851.46	340,500.82	5,678,352.28	17,260,153.95	
*Less: Dispositions and Transfers			180,000.00	0.00	0.00	0.00	167,500.00	0.00	180,000.00	0.00	
Net 1511 - Water Mains			22,758,506.23	0.00	c	0.00	5,170,351.46	340,500.82	5,498,352.28	17,260,153.95	

Location: 1522 - Equip/Outside

215	Fischer Leak Detector	8/26/05	2,358.00	0.00	0.00	2,358.00	0.00	2,358.00	0.00	S/L	7.00
284	GPS Mapping	12/31/11	44,039.40	0.00	0.00	22,019.70	2,201.97	24,221.67	19,817.73	S/L	20.00
299	Survey Leak Detector	12/31/12	3,860.00	0.00	0.00	3,860.00	0.00	3,860.00	0.00	S/L	5.00
386	Leak Detector	3/31/13	3,860.00	0.00	0.00	3,860.00	0.00	3,860.00	0.00	S/L	5.00
387	Generator	12/31/13	5,570.00	0.00	0.00	5,570.00	0.00	5,570.00	0.00	S/L	5.00
398	Leak Detector	10/31/14	4,350.00	0.00	0.00	4,350.00	0.00	4,350.00	0.00	S/L	5.00
409 d	Security Camera	6/08/15	5,082.49	0.00	0.00	5,082.49	0.00	5,082.49	0.00	S/L	5.00

421	O'Brien Jetter Machin	5/01/16	56,808.00	0.00	0.00	45,987.44	8,115.43	54,102.87	2,705.13	S/L	7.00
423	Ditch Witch Vactor	1/01/16	61,744.15	0.00	0.00	61,744.15	0.00	61,744.15	0.00	S/L	5.00
449	GPS Receiver	3/15/18	2,245.00	0.00	0.00	1,721.17	449.00	2,170.17	74.83	S/L	5.00
450	2 Scissor Lifts	4/19/18	2,000.00	0.00	0.00	1,466.67	400.00	1,866.67	133.33	S/L	5.00
451	Welding Machine	7/31/18	1,095.00	0.00	0.00	374.13	109.50	483.63	611.37	S/L	10.00
452	Portable Air Compressor	12/19/18	1,949.00	0.00	0.00	584.70	194.90	779.60	1,169.40	S/L	10.00
465	IRIS 600' System	4/30/19	33,655.00	0.00	0.00	12,820.96	4,807.86	17,628.82	16,026.18	S/L	7.00
466	Sensus Barcode Scanner	10/10/19	6,700.00	0.00	0.00	3,015.00	1,340.00	4,355.00	2,345.00	S/L	5.00
510	Opticam 200' System	10/06/22	7,087.52	0.00	0.00	0.00	253.13	253.13	6,834.39	S/L	7.00
1522 - Equip/Outside			242,403.56	0.00	0.00	174,814.41	17,871.79	192,686.20	49,717.36		
*Less: Dispositions and Transfers			5,082.49	0.00	0.00	5,082.49	0.00	5,082.49	0.00		
Net 1522 - Equip/Outside			237,321.07	0.00	0.00	169,731.92	17,871.79	187,603.71	49,717.36		

Location: 1523 - Vehicles

176	1995 Ford 250XL	3/31/03	10,375.00	0.00	0.00	10,375.00	0.00	10,375.00	0.00	S/L	7.00
261 d	2009 Chevy Pick-up	3/31/09	22,559.00	0.00	0.00	22,559.00	0.00	22,559.00	0.00	S/L	5.00
282	2011 Dodge Pickup with Liner/toolbox	3/22/11	22,126.90	0.00	0.00	22,126.90	0.00	22,126.90	0.00	S/L	5.00
388	2013 Ford F150	2/25/13	20,601.00	0.00	0.00	20,601.00	0.00	20,601.00	0.00	S/L	5.00
397	2014 Dodge Ram	2/01/14	24,561.90	0.00	0.00	24,561.90	0.00	24,561.90	0.00	S/L	5.00
422	2016 3/4 ton Chevy Pickup	2/01/16	25,176.00	0.00	0.00	25,176.00	0.00	25,176.00	0.00	S/L	5.00
428	Truck Crane	8/22/16	4,584.00	0.00	0.00	4,584.00	0.00	4,584.00	0.00	S/L	5.00
447	2018 Ram 2500 ST	7/16/18	26,730.00	0.00	0.00	18,265.50	5,346.00	23,611.50	3,118.50	S/L	5.00
467	2013 Ford Transit Connect	6/12/19	8,579.00	0.00	0.00	4,432.48	1,715.80	6,148.28	2,430.72	S/L	5.00
500	2021 Dodge Truck	2/25/21	28,873.30	0.00	0.00	4,812.22	5,774.66	10,586.88	18,286.42	S/L	5.00
511	2022 Ram 2500	1/31/22	43,186.00	0.00	0.00	0.00	7,917.43	7,917.43	35,268.57	S/L	5.00
1523 - Vehicles			237,352.10	0.00	0.00	157,494.00	20,753.89	178,247.89	59,104.21		
*Less: Dispositions and Transfers			22,559.00	0.00	0.00	22,559.00	0.00	22,559.00	0.00		
Net 1523 - Vehicles			214,793.10	0.00	0.00	134,935.00	20,753.89	155,688.89	59,104.21		

Location: 1541 - Building/Improvement

173	Building	6/01/02	799,771.00	0.00	0.00	291,582.36	13,329.52	304,911.88	494,859.12	S/L	60.00
192	sidewalk - office	9/30/04	3,706.00	0.00	0.00	3,706.00	0.00	3,706.00	0.00	S/L	15.00
445	Office Remodel	3/14/18	21,147.91	0.00	0.00	5,404.46	1,409.86	6,814.32	14,333.59	S/L	15.00
499	Building/Shop Addition	11/30/21	78,863.73	0.00	0.00	109.53	1,314.40	1,423.93	77,439.80	S/L	60.00
1541 - Building/Improvement			903,488.64	0.00	0.00	300,802.35	16,053.78	316,856.13	586,632.51		

Location: 1542 - Building Landscaping

172	Building Landscaping	11/01/02	19,691.00	0.00	0.00	19,691.00	0.00	19,691.00	0.00	S/L	15.00
1542 - Building Landscaping			19,691.00	0.00	0.00	19,691.00	0.00	19,691.00	0.00		

Location: 1550 - Office Furn/Equip

446	3 HP EliteDesk 705 G3 MicroTowers	7/23/18	3,237.00	0.00	0.00	2,211.95	647.40	2,859.35	377.65	S/L	5.00
1550 - Office Furn/Equip			3,237.00	0.00	0.00	2,211.95	647.40	2,859.35	377.65		

Location: Misc

13	Mains - Original System	9/15/77	825,558.00	0.00	0.00	825,558.00	0.00	825,558.00	0.00	S/L	75.00
14	Mains - Original System	9/15/79	78,987.00	0.00	0.00	78,987.00	0.00	78,987.00	0.00	S/L	75.00
15	Mains - Original System	5/30/82	469,012.00	0.00	0.00	469,012.00	0.00	469,012.00	0.00	S/L	75.00
33	Additional Costs	1/01/74	21,551.00	0.00	0.00	20,473.34	431.02	20,904.36	646.64	S/L	50.00
34	Additional Costs	1/01/76	1,302.00	0.00	0.00	1,302.00	0.00	1,302.00	0.00	S/L	50.00
35	Pit	3/01/77	890.00	0.00	0.00	802.60	17.80	820.40	69.60	S/L	50.00
44	Additions	1/01/76	892.00	0.00	0.00	816.28	17.84	834.12	57.88	S/L	50.00
45	Additions	1/01/80	3,935.00	0.00	0.00	3,271.90	78.70	3,350.60	584.40	S/L	50.00
46	Additions	1/01/83	11,734.00	0.00	0.00	9,040.56	234.68	9,275.24	2,458.76	S/L	50.00
47	Additions	1/01/84	1,162.00	0.00	0.00	1,013.08	23.24	1,036.32	125.68	S/L	50.00
48	Additions Dorothy Dr	5/05/86	34,382.00	0.00	0.00	24,416.88	687.64	25,104.52	9,277.48	S/L	50.00
49	Addition 720 S Valley	4/01/87	36,070.00	0.00	0.00	25,062.80	721.40	25,784.20	10,285.80	S/L	50.00
171	Pumps	11/15/02	14,495.00	0.00	0.00	14,495.00	0.00	14,495.00	0.00	S/L	20.00
Misc			1,499,970.00	0.00	0.00	1,474,251.44	2,212.32	1,476,463.76	23,506.24		
Grand Total			39,083,360.42	0.00	0.00	11,400,204.65	494,851.38	11,895,056.03	27,188,304.39		
Less: Dispositions and Transfers			207,641.49	0.00	0.00	195,141.49	0.00	207,641.49	0.00		
Net Grand Total			38,875,718.93	0.00	0.00	11,205,063.16	494,851.38	11,687,414.54	27,188,304.39		