



Mammoth Community Water District

**2025 Water and Wastewater Capacity
Fee Study**

Final Report

January 7, 2025

**MAMMOTH COMMUNITY WATER DISTRICT
2025 WATER AND WASTEWATER CAPACITY FEE STUDY**

FINAL REPORT

Prepared for:

Mammoth Community Water District
1315 Meridian Blvd
Mammoth Lakes, CA 93546

Prepared by:

ROBERT D. NIEHAUS, INC.
140 East Carrillo Street
Santa Barbara, CA 93101
(805) 962-0611

RDN Project Number 373



January 7, 2024
Mr. Clay Murray
Operations Superintendent
Mammoth Community Water District
1315 Meridian Blvd
Mammoth Lakes, CA 93546

Subject: 2025 Capacity Fee Study

Dear Mr. Murray,

Robert D. Niehaus, Inc. (RDN) is pleased to provide this 2024 Capacity Charge Study Report (Report) for the Mammoth Community Water District (MCWD or District). This study includes an extensive review of the District's Charge calculation methodology, and derivation of an updated Charge for the District's consideration.

The proposed charges were developed utilizing the District's fixed asset record, accounting, operating and management records, policies, and valuable input from District Staff. "Capacity Charge" is commonly used terminology to describe system development fees imposed on new customers. There are other names commonly used by utilities such as Development Impact Fees, Capacity Fees, Connection Charges, and Capital Recovery Charges. Though they all mean the same thing and are used for the same purpose, the variety of terms often creates confusion. In this Report, RDN uses "Capacity Charge" as the term for a system development charge, a one-time fee paid by a new water system customer for its system capacity.

The key assumptions were made for the study using appropriate resources and our econometric and finance expertise. We are confident that the charges proposed in this Report are defensible and equitable and are fully compliant with all legal requirements.

It has been an absolute pleasure to work with your District. We thank you and other District Staff such as Jeffrey Beatty, Mark Busby, Garrett Higerd, and Stephanie Hake for the support provided during this study.

Respectfully submitted,

A handwritten signature in blue ink that reads "Robert D. Niehaus".

Robert D. Niehaus, Ph.D.
Managing Director/Principal Economist

A handwritten signature in black ink that reads "Anthony Elowsky".

Anthony Elowsky, M.A.
Project Manager

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EXECUTIVE SUMMARY

Purpose of Study

Robert D. Niehaus (RDN) was engaged by Mammoth Community Water District (MCWD, District) to review and update the District’s Capacity Charges. MCWD last updated its Fees in 2019. The current Fees require an update to accurately reflect the current asset value and number of customers utilizing the system.

RDN began the study by reviewing the District’s most up-to-date financial, engineering, and planning documents. RDN reviewed all items and data sources submitted by the District and ensured the recommended Charges meet the following objectives:

- Ensure compliance with state regulations regarding Capacity Charges,
- Update the current Capacity Charges based on available capacity to serve new development

Current Capacity Charges

The District’s current Capacity Charges were designed by Raftelis in 2019 utilizing the Buy-in Method as most of the infrastructure required to serve future customers was already built. The current Capacity Charges are assessed based on each Meter Equivalency Unit (MEU). MEUs for the Water system are based on maximum safe operating flow rates and corresponding capacity ratios at each meter size as given in the AWWA M1 Manual. For the Sewer fees, MEUs are calculated based on flow generation and corresponding flow ratios at each meter size as determined by East Bay Municipal Utility District (EBMUD) wastewater data. The system value is divided by the total number of system MEUs to determine the base capacity charge. This charge is then scaled to larger meter sizes using the equivalent meter ratios found in the AWWA M1 and EBMUD flow ratios for water and sewer fees, respectively.

Table 1 shows the current scaling ratios and Capacity Charges by meter size for Water and Sewer.

Table 1. Current Scaling Ratios and Capacity Charges

Meter Size	AWWA Ratio	Water Capacity Fee	EBMUD Ratio	Sewer Capacity Fee
3/4"	1.00	\$8,580	1.00	\$3,710
1"	1.67	\$14,300	2.63	\$9,760
1 1/2"	3.33	\$28,600	5.12	\$19,010
2"	5.33	\$45,760	9.60	\$35,630
3"	11.67	\$100,100	20.15	\$74,790
4"	21.00	\$180,180	40.93	\$151,910
6"	46.67	\$400,410	71.60	\$265,730
8"	80.00	\$686,410	47.30	Discretionary

Summary of Recommendations

Capacity Charges are primarily intended to recover utility rate payers’ prior investment in capital facilities that support development by providing extra capacity for new connections. After extensive review of the previous

study, District asset lists, and other data provided by the District, RDN derived the updated Capacity Charges for the District to consider.

The recommended Fees outlined in this report were developed using industry standard methodologies elaborated by American Water Works Association (AWWA) Principles of Water Rates, Charges, and Charges – Manual of Water Supply Practices (M1). The water and sewer systems can accommodate additional customers in the future, and District capital improvements are focused on system asset management and resiliency, not capacity expansion. Based on this information, it is appropriate to determine Capacity Charges based on the Buy-in Method.

The proposed Fee maintains the Replacement Cost Less Depreciation (RCLD) method from the previous study to calculate the system asset value. The replacement costs are calculated by escalating the original purchase cost to current-day dollars, then accumulated depreciation is subtracted from the asset value. This methodology fairly compensates the existing customers for bearing the costs of the excess capacity built into the system which is readily available for new customers to join. The value of each system was then spread over the existing system demand to determine proposed Capacity Charges.

Existing system demand was measured by determining the total number of water and sewer fixtures in each system. Each meter size has a corresponding number of Allowable Fixture Units (AFU) or equivalents and by multiplying the number of accounts by the AFUs associated with each meter we were able to estimate the total number of fixture units in both the water and sewer system. The AFUs for each meter are derived from the California Plumbing Code and are used by the District to size meters for new developments.

The adjusted asset value (allowable asset value) was divided by the current fixture counts, resulting in a unit cost for each fixture. The unit cost was multiplied by the AFUs for each meter size to determine the Capacity Charge for that meter.

The District requires that meters be sized appropriately based on the anticipated number of fixtures planned for a new development. In some cases, this results in a development required to install a large meter to accommodate the planned number of fixtures; however, the development will never fully utilize the capacity of the large meter. In other words, under the previous methodology, the development would pay for more capacity than required, though this may have happened at a discounted rate. To address this issue and more equitably charge Capacity Charges to larger developments, RDN recommends the District charge on a per-fixture unit basis for developments requiring a meter larger than 1” for the water system and for meters larger than 2” for the sewer system. As a result, Capacity Charges would be determined on a case by case basis for larger developments and fees would fall between a range of fees for each meter size. This methodology adjustment for larger meters is described in detail in later sections of this report. Because sewer fixture units are calculated as an equivalent measure of impact on the sewer system based on the number of water fixture units, a percentage of 85.5 is applied to the total fixtures included in the water permit for larger meters to develop sewer fees. Table 2 displays the schedule of proposed water and sewer Capacity Charges. Water Capacity Charges for meters larger than 1” and sewer Capacity Charges greater than 2” are displayed as a range, because these fees are calculated by the District based on the number of fixture units for each development.

Table 2. Proposed Capacity Charges

Water System		
Meter Size	Minimum Charge	Maximum Charge
3/4"	\$5,357	\$5,357
1"	\$11,675	\$11,675
1 1/2"	\$11,812	\$50,820
2"	\$50,957	\$89,827
3"	\$89,964	\$109,880
4"	\$110,017	\$243,796
6"	\$243,934	\$734,823
8"	\$734,960	\$1,009,523

Sewer System		
Meter Size	Minimum Charge	Maximum Charge
3/4"	\$4,068	\$4,068
1"	\$10,280	\$10,280
1 1/2"	\$25,331	\$25,331
2"	\$41,286	\$41,286
3"	\$58,411	\$71,341
4"	\$71,430	\$158,288
6"	\$158,377	\$477,094
8"	\$477,183	\$655,447

Table 3 shows the combined water and sewer charges at each meter size to show the combined proposed fee versus the combined current fee.

Table 3. Current vs Proposed Combined Water and Sewer Capacity Charges

Meter Size	Combined Current Fee	Combined Minimum Charge	Combined Maximum Charge	\$ Change	% Change
3/4"	\$12,290	\$9,425	\$9,425	-\$2,865	-23%
1"	\$24,060	\$21,955	\$21,955	-\$2,105	-9%
1 1/2"	\$47,610	\$37,143	\$76,151	(-\$10,467, \$28,541)	(-22%, 60%)
2"	\$81,390	\$92,243	\$131,113	(-\$10,853, \$49,723)	(13%, 61%)
3"	\$174,890	\$148,375	\$181,221	(-\$26,515, \$6,331)	(-15%, 4%)
4"	\$332,090	\$181,447	\$402,084	(-\$150,643, \$69,994)	(-45%, 21%)
6"	\$666,140	\$402,311	\$1,211,917	(-\$263,829, \$545,777)	(-40%, 82%)
8"	Discretionary	\$1,212,143	\$1,664,970	-	-

RDN also recommends that the District develop a policy for assigning irrigation only meter sizes. The current study recommends that irrigation only meters should pay a capacity change equal the maximum fixture unit/flow for their assigned meter size; however, there is no design standard for assigning those meter sizes. District engineering staff should review water use patterns and capacity features for irrigation meters and make appropriate recommendations to the Board of Directors to size irrigation meters according to their capacity requirements.

As part of this study, RDN reviewed the District's policy toward Accessory Dwelling Units (ADUs). The District's current policy, based on State mandates, is to not charge customers an additional fee for units up to 750 square feet. Mammoth Lakes standard design for ADUs less than approximately 1,000 square feet generally have one bathroom, a small kitchen, and a stackable washer and dryer, regardless of the exact size. The maximum ADU size is currently 1,200 square feet. RDN recommends that the District develop a policy regarding ADU units above 750 square feet which equitably recovers costs for any additional capacity needs beyond the standard design.

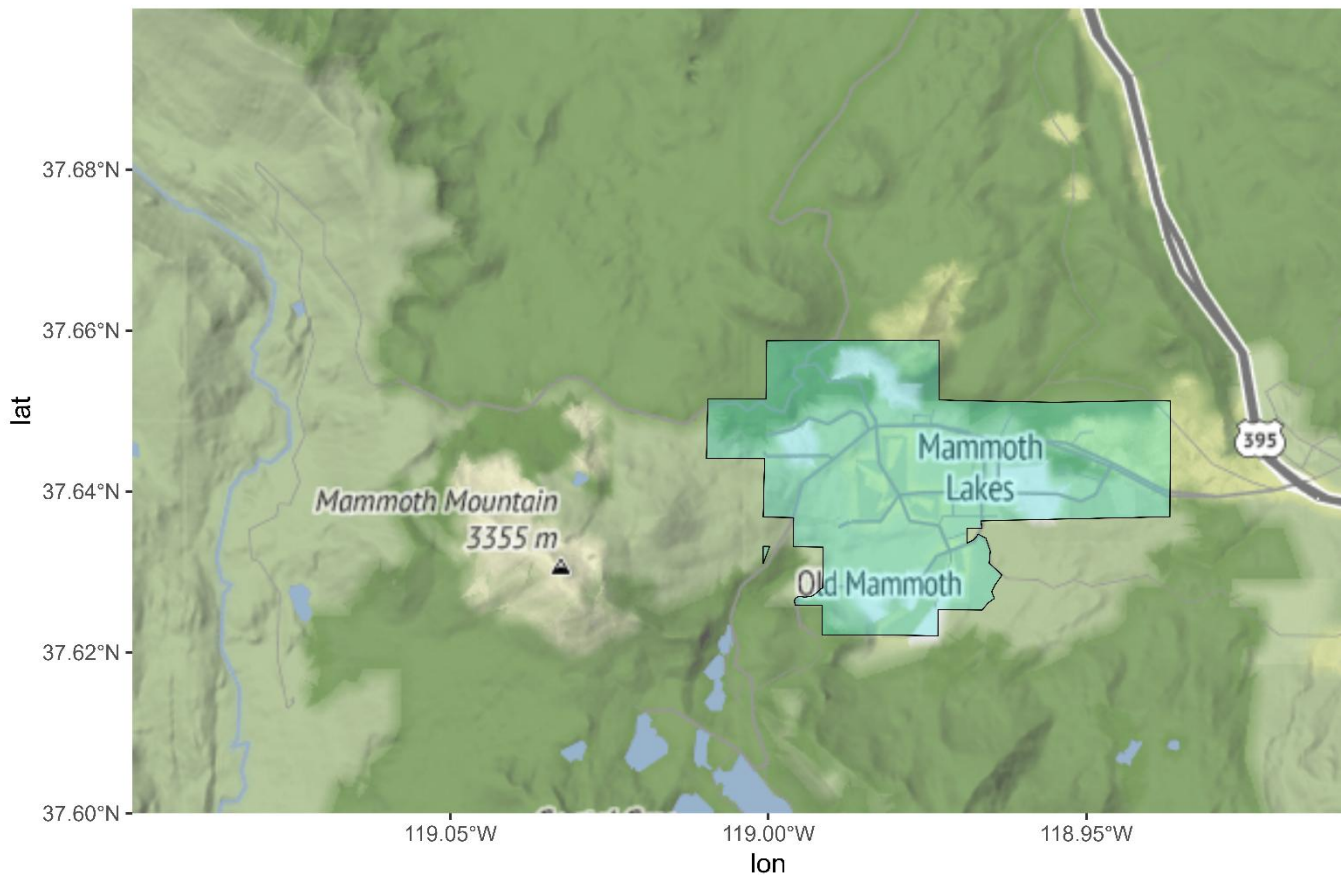
Finally, RDN recommends that the District continue to update the Capacity Charges each year to keep pace with construction cost inflation. RDN recommends applying the annual adjustment (increase or decrease) in the CDGS California CCI. Additionally, we recommend that MCWD conduct a review of the Charge every four to five years or when there are significant changes in the physical system, planned capital projects, pace of new development, or other major changes.

1. INTRODUCTION

District Overview

The Mammoth Community Water District (MCWD or District) is a Special District governed by a five-member Board of Directors which provides water and wastewater service to a resident population of ,7191 people and up to as many as 35,000 people during holiday periods. The 5.8 square-mile service area encompasses the Town of Mammoth Lakes and some adjacent unincorporated areas in Mono County via out-of-district service agreements. The District primarily serves residential connections. District facilities include 9 groundwater wells, 80 miles of water lines, and 75 miles of sewer lines. The District’s primary water supply source is surface water from Lake Mary. Surface Water is treated at the Lake Mary Treatment Plant with a design capacity of 3.1 million gallons per day (MGD). Average water demand between May and September is between 3 and 5 MGD, while during winter months (October to April) average water demand totals 1.33 MGD. The year-round average wastewater flow is 1.4 MGD, according to the District website. The District also maintains a Recycled Water Facility which is included in the Water Capacity Charge analysis of this study. Figure 1 shows MCWD’s current service area.

Figure 1. Mammoth Community Water District Service Area



Fee Terminology

“Capacity Charge” is commonly used terminology to describe system development fees imposed on new customers. There are other names commonly used by utilities such as Development Impact Fees, Connection Charges, and Capital Recovery Charges. Though they all mean the same thing and are used for the same purpose, the variety of terms often creates confusion. In this Report, RDN uses “Capacity Charge” as the term for a system development charge, a one-time fee paid by a new water system customer for its system capacity.

Legal Framework

This section of the report describes the legal framework that was considered in the update of the Capacity Charges to ensure that the calculated Capacity Charges provide a fair and equitable allocation of costs to current and future customers.

California Code 66013

(a) Notwithstanding any other provision of law, when a local agency imposes Charges for water connections or sewer connections, or imposes Capacity Charges, those Charges or charges shall not exceed the estimated reasonable cost of providing the service for which the Charge or charge is imposed, unless a question regarding the amount of the Charge or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.

“Capacity Charge” means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A “Capacity Charge” does not include a commodity charge.

(c) A local agency receiving payment of a charge as specified in paragraph (3) of subdivision (b) shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected. Any interest income earned from the investment of moneys in the capital facilities fund shall be deposited in that fund.

Economic Framework

The simplest and most succinct economic justification for Capacity Charges is the idea that “growth-pays-for-growth,” Essentially, stating that customers who benefit from a service should be the ones who pay for that service. The AWWA Manual M26 states: “the purpose of designing customer-contributed [Capacity Charges] is to prevent or reduce the inequity to existing customers that results when these customers must pay the increase in water rates that are needed to pay for added plant costs for new customers.” To effect fair distribution of the value of the system, Capacity Charges should reflect a reasonable estimate of the cost of maintaining additional capacity for new users through the oversizing of a system while not disproportionately burdening existing users through a rate increase.

Additionally, according to Nelson¹, “Local public officials are coming to accept that underpricing of facilities leads to their inefficient use. Development is less intense, more spread out, and more wasteful of facilities when it does

¹ Nelson, Arthur C. 1995. System development charges for water, wastewater and stormwater facilities. CRC Press.

not have to pay the full cost of the facilities to which it connects and uses.” By allowing new development to pay for its full share of the cost of facilities, local officials use market principles to determine when new development is feasible.

Capacity Charges should also meet rational nexus criteria to assure maximum reasonable acceptance by the development community, local government elected and administrative officials, and courts. At the heart of the rational nexus test is the concept of "proportionate share," which can be defined as that component of the cost of existing facilities that is reasonably related to the demands of new development.

Key Assumptions

The asset values utilized in this report have been adjusted to reflect the California Department of General Services (CDGS) California Construction Cost Index (CCCI) at the time of this analysis, with a reference date of November 1, 2024. Current customer counts and fixture unit estimates were calculated using customer billing data and fixture unit audits provided by District Staff.

Current Customer Count

The current customer count for the District Water utility totals 3,740.5. The customer count for the Sewer Utility totals 3,602. Table 4 displays the current customer counts for both water and sewer by meter size. The difference in customer counts is primarily due to the separation of irrigation meters, as many of these meters do not have sewer service. Additionally, the 8” connection count for water includes the permitted capacity for recycled water customers (1 – 8” meter and ½ - 8” meter).

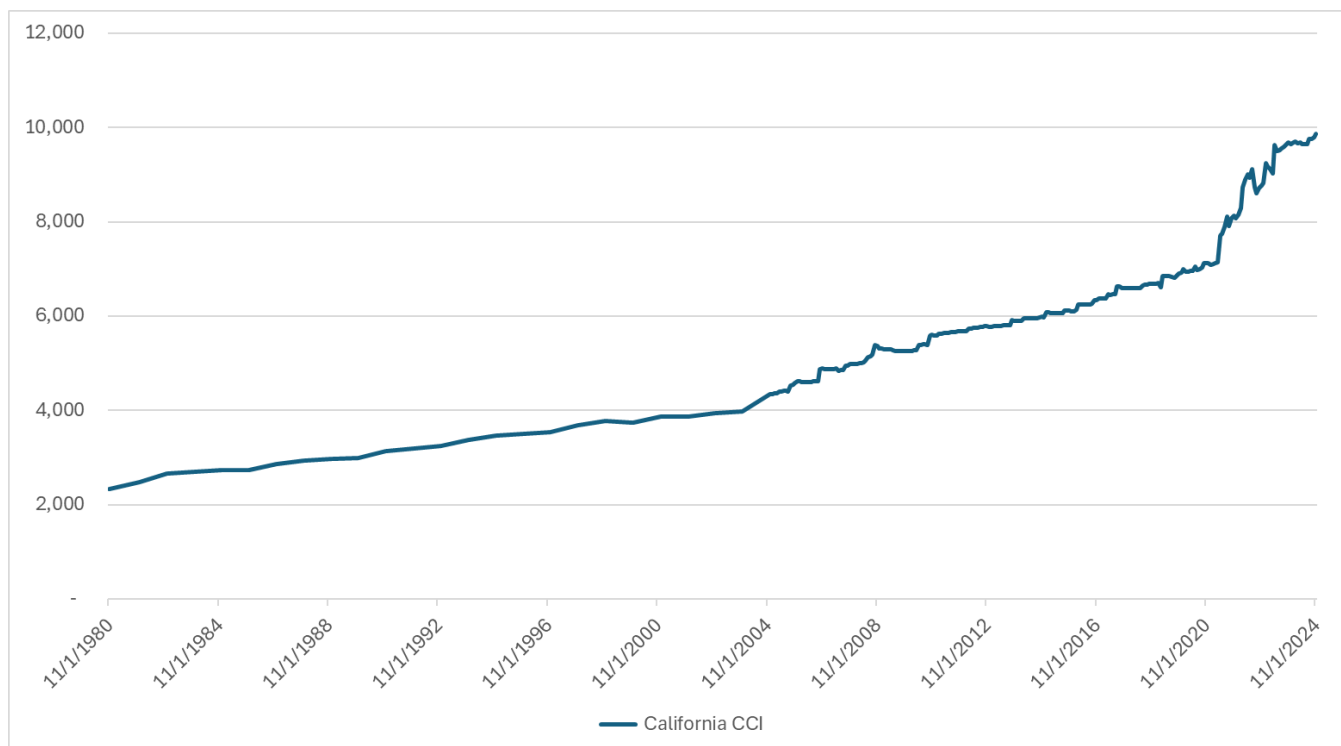
Table 4. Current Customer Counts for Water and Sewer

Meter Size	Water Connections	Sewer Connections
3/4"	2,200	2,183
1"	856	839
1 1/2"	350	315
2"	253	192
3"	20	17
4"	29	25
6"	29	29
8"	3.5	2
Total	3,740.5	3,602

Construction Cost Index

RDN escalated the costs of replacing existing system assets using the California CCI published by the CDGS. The CCCI is based on current costs for construction inputs such as labor, steel, cement, and lumber in the State. Figure 2 shows the indexed change in construction costs between 1980 and the present (2024).

Figure 2. Historic California Construction Cost Index



Allowable Fixture Unit Ratios

Capacity requirements placed on the water system can be measured by the size of installed meters which receive services from the system. The number of fixture units (or capacity) of a particular size of meter is essentially the limiting factor in terms of the demand that will be exerted on the system through the meter. The ratio of the allowable fixture units of various sizes of meters relative to the fixture unit capacity of the base meter may be used to determine appropriate fees for the larger meter sizes. It is the District’s policy to consider all meters that are 3/4-inch and smaller as a base meter (equal to one equivalent meter). The fixture unit ratio for larger meters is calculated using the meter capacity requirements derived from tables and charts in the California Plumbing code and provided by District Engineers.

Table 5. District Engineering Allowable Fixture Unit Ratios

Meter Size	Allowable Fixture Units	Fixture-Based Ratio
3/4"	39	1.00
1"	85	2.18
1 1/2"	370	9.49
2"	654	16.77
3"	800	20.51
4"	1,775	45.51
6"	5,350	137.18
8"	7,350	188.46

2. METHODOLOGY

The Capacity Charge was developed using guidelines set forth by the AWWA M1. The two primary methods outlined in the M1 used to calculate Capacity Charges are the Buy-in and the Incremental Cost methods. The Buy-in method recovers the cost of capacity in those portions of the existing system in which there is still capacity available. The Incremental Cost method is a calculation of the Incremental Costs of additional system capacity needed to add to serve new development. There is also a hybrid approach in which these two methods are combined. The combined approach is most often used when the system has some capacity left to take on new customers, but additional capacity is also needed to serve projected growth in the planning horizon. RDN maintained the previous study methodology, the Buy-in Method, as it is most appropriate for the MCWD's Fee calculation. In this section each method is described in detail and the rationale is provided for selecting the Buy-in Method for the District's Capacity Charge calculation.

Buy-in Method

Under the Buy-in Method, new development purchases a share of capacity proportionate to the development's estimated demand. This method is typically used when the existing water system has the capacity to accommodate increased demand without large investment in capital projects. There are four generally accepted methods used to determine the existing system value:

- **Original Cost** – asset cost in the year of construction
- **Original Cost less Depreciation** – original cost subtracting the accumulated depreciation of system assets
- **Replacement Cost New (RCN)** – original cost escalated to current dollars using a construction cost index. This method reflects the cost of replicating the existing system.
- **Replacement Cost New less Depreciation (RCLD)** – replacement cost new of existing system subtracted by the accumulated depreciation. This method reflects the current costs of replacing system assets while adjusting the valuation to reflect the remaining life of current assets.

Figure 3 provides a visual representation of a situation where the Buy-in Method best applies. In this example, the commuter bus (utility) has a capacity to seat 10 passengers (system capacity). Of the 10 total seats, eight are taken (existing customers), but there are two extra seats available ready for the new passengers (new customers). A new passenger, who wants to buy a seat on the bus, is expected to pay one tenth of the total value of the bus to secure his/her seat. This method rests on the premise that existing customers have been maintaining not only their share of the system capacity that they use but also for the extra capacity that is not currently being used. New customers therefore should reimburse existing customers for the additional contribution they have made to maintain the extra capacity.

The Buy-in Method is used when there is sufficient capacity left in the existing system to accommodate new development over the planning period, and the goal of this method is to achieve capital equity between existing and new customers.

Figure 3. Buy-in Methodology



Incremental Cost Method

While the Buy-in Method is used when the system has sufficient capacity for additional development, the Incremental Cost method is most appropriate when current system capacity is not capable of serving new development without significant investment in new facilities. Under this methodology all the costs of future system expansion are allocated to new customers. This method requires a detailed long-term capital improvement plan (CIP) that clearly identifies the proportion of project cost contributing to expansion of the system. As shown in Figure 4, using the same bus analogy, when the bus is full (at capacity), new passengers must purchase additional cargo for them to secure a seat so that existing customers would not be burdened by the Incremental Costs. This method rests on the premise “growth pays for growth.”

Figure 4. Incremental Cost Method



Combined Approach

For systems that have the capacity to serve new development in the short-run but require investment in capacity-expanding facilities in the long-run, a combination of Buy-in and Incremental Cost Methods is considered. Capacity Charges developed under the combined method reflect the value of the existing system and expansion related CIPs. In Figure 5 the new passengers are expected to share the costs associated with the available seats in the original section of the bus and extension of the bus that is added to increase additional availability of seats.

Figure 5. Combined Cost Method



Proposed Method: Buy-in Approach

The current system has enough capacity to accommodate new customers. RDN recommends Capacity Charges for the District be calculated based on the Buy-in Method. This approach captures the significant investment made into the existing system by current customers for the excess capacity generated.

Proposed System Valuation: Replacement Cost Less Depreciation

The District provided RDN with a comprehensive fixed asset list containing over 550 items with acquisition dates between 1967 and 2024. The asset list included information such as asset number, system function, useful life, and original purchase date and cost of each asset.

RDN maintained the Buy-in Methodology, utilizing the Replacement Cost Less Depreciation (RCLD) method to calculate system value. Under this methodology the allowable asset value reflects the cost of replacing the backbone system in today's dollars while also accounting for the accumulated depreciation of the system. Backbone facilities refer to those components of the system that are necessary to provide service to all customers and include the major facilities, but not quickly depreciable assets and non-facilities such as studies, computer software, and vehicles. Backbone assets were determined on a line-item basis for each asset using industry standard practice. The RCLD valuation method was chosen to reflect the cost of replacing assets at current prices and to equitably capture the true value of old infrastructure. Each asset's original cost is multiplied by the percentage change in CCCI between the asset's purchase date and the test date, November 1, 2024. The RCLD method accounts for accumulated depreciation of assets, meaning that fully depreciated assets are not valued at their current replacement cost. Assets were categorized into three groups: Water Replacement, Sewer Replacement, and Admin Replacement. Admin Replacement assets are those that benefit both systems, and are therefore distributed between the water and sewer system based on each system's percentage of total asset value at purchase. The allowable asset value (total backbone assets), after the distribution of Admin Replacement assets, totals approximately \$76 million for the water system and \$41 million for the sewer system. Table 6, Table 7, and Table 8 display the total District asset replacement cost with depreciation, the system share of Admin Replacement assets and the resulting Replacement Cost Less Depreciation for the water and sewer system, respectively.

Table 6. District Assets

Description	Original Cost	Accumulated Depreciation	Book Value	Replacement Cost	Replacement Cost Accumulated Depreciation	Replacement Cost Less Depreciation
Admin Replacement	\$7,133,798	\$1,903,646	\$5,230,152	\$13,813,067	\$4,458,693	\$9,354,374
Water Replacement	\$74,983,671	\$36,895,010	\$38,088,661	\$151,251,042	\$80,698,118	\$70,552,924
Sewer Replacement	\$51,279,018	\$33,621,054	\$17,657,964	\$151,598,302	\$114,691,118	\$36,907,184
Total District Assets	\$133,396,487	\$72,419,711	\$60,976,777	\$316,662,411	\$199,847,929	\$116,814,483

Table 7. System Share of Admin Replacement Assets

Item	Total Original Cost Asset Value	Share of Admin Assets
Water System	\$74,983,671	59.4%
Sewer System	\$51,279,018	40.6%

Table 8. Replacement Cost Less Depreciation by System

System	System RCLD	Share of Admin RCLD	Total RCLD
Water System	\$70,552,924	\$5,555,286	\$76,108,210
Sewer System	\$36,907,184	\$3,799,089	\$40,706,273
Total District RCLD	\$107,460,108	\$9,354,374	\$116,814,483

3. PROPOSED WATER CAPACITY CHARGES

The system asset value is divided by the corresponding system capacity (number of fixture units), resulting in a unit cost of the capacity. The unit cost was multiplied by the maximum allowable fixture units for the base meter to determine the Capacity Charge for a 3/4" meter. The following section describes each of these components in detail.

System Demand

The Buy-in approach uses current system demand as the denominator in the Capacity Charge calculation. For the water system, demand was determined by multiplying the number of service connections at each meter size by the corresponding Allowable Fixture Units (AFUs). Table 9 shows the AFUs and corresponding meter size.

Table 9. Allowable Fixture Units by Meter Size

Meter Size	Allowable Fixture Units	Fixture-Based Ratio
3/4"	39	1.00
1"	85	2.18
1 1/2"	370	9.49
2"	654	16.77
3"	800	20.51
4"	1,775	45.51
6"	5,350	137.18
8"	7,350	188.46

For meters smaller than 3", this calculation was straightforward, as these meters typically utilize a high percentage of their total capacity. For meters sized 3" and larger, a manual review of fixture units was conducted to obtain a more accurate count, as these meters tend to utilize a smaller percentage of their maximum capacity. This process involved verifying permitted fixture unit counts for large meters and adding a 5% buffer to account for potential additions to the originally permitted fixtures. The buffer ensures the methodology accounts for minor increases in demand without overestimating system capacity. Table 10 shows the total fixture unit count for the water system.

Table 10. Total Water System Fixture Units²

Meter Size	Water Connections	Allowable Fixture Units	System Fixture Units
3/4"	2,200	39	85,800
1"	856	85	72,760
1 1/2"	350	370	129,500
2"	253	654	165,462
3"	20		14,921
4"	29		27,407
6"	29		45,158
8"	3.5		13,094
Total	3,740.5		554,102

System Valuation

The water system consists of the water replacement and water system share of Admin replacement assets shown in Table 6 and Table 8. The RCLD valuation of the water system is \$76,108,210. Water system valuation details are shown in Table 11.

Table 11. Water System Asset Valuation

Fund Description	Original Cost	Accumulated Depreciation	Book Value	Replacement Cost	Replacement Cost Accumulated Depreciation	Replacement Cost Less Depreciation
Water System Total	\$79,220,222	\$38,025,529	\$41,194,693	\$159,454,214	\$83,346,004	\$76,108,210

Fee Calculation

To calculate the water Capacity Charge RDN divided the RCLD water system value in Table 11 by the total fixture units (FUs) shown in Table 10. This calculation yields a per fixture unit Capacity Charge of \$137.35 and is shown in Table 12.

Table 12. Buy-in Fee Calculation for Water System (per fixture)

Capacity Fee Calculation	
Water System Value (RCLD)	\$76,108,210
÷ Units of Service (FUs)	554,102
Proposed Capacity Fee (per fixture)	\$137.35

Table 13 shows the proposed Capacity Charges at each meter size as well as the corresponding Allowable Fixture Units at each meter size. For meters 1" and smaller, the AFUs is multiplied by the cost per fixture to derive the fee. For meters larger than 1", fees are calculated on a case by case basis for each development. Fees for the larger meters are displayed as a range, demonstrating the resulting fee if the minimum or maximum number of fixtures are utilized at each meter size.

² System fixture units for meters larger than 2" are calculated based on the actual permitted fixture counts for those meters plus 5%. Irrigation meters include the total allowable fixtures under their respective meter size. The actual permitted fixture counts can be referenced in the appendix.

Table 13. Proposed Water Capacity Charges by Meter Size

Meter Size	Allowable Fixture Units	Minimum Charge	Maximum Charge
3/4"	39	\$5,357	\$5,357
1"	85	\$11,675	\$11,675
1 1/2"	370	\$11,812	\$50,820
2"	654	\$50,957	\$89,827
3"	800	\$89,964	\$109,880
4"	1,775	\$110,017	\$243,796
6"	5,350	\$243,934	\$734,823
8"	7,350	\$734,960	\$1,009,523

Table 14 compares the proposed water Capacity Charges with the current Capacity Charges. The changes are shown in both absolute dollars and percentage. Current fees for meters larger than 1" are compared to both the minimum and maximum fee for each meter size because these fees are calculated specifically for each development. The actual difference between the current and proposed Capacity Charges will fall within this range.

Table 14. Current vs Proposed Water Capacity Charges

Meter Size	Current Fee	Minimum Charge	Maximum Charge	\$ Change	% Change
3/4"	\$8,580	\$5,357	\$5,357	-\$3,223	-38%
1"	\$14,300	\$11,675	\$11,675	-\$2,625	-18%
1 1/2"	\$28,600	\$11,812	\$50,820	(-\$16,788, \$22,220)	(-59%, 78%)
2"	\$45,760	\$50,957	\$89,827	(\$5,197, \$44,067)	(11%, 96%)
3"	\$100,100	\$89,964	\$109,880	(-\$10,136, \$9,780)	(-10%, 10%)
4"	\$180,180	\$110,017	\$243,796	(-\$70,163, \$63,616)	(-39%, 35%)
6"	\$400,410	\$243,934	\$734,823	(-\$156,476, \$334,413)	(-39%, 84%)
8"	\$686,410	\$734,960	\$1,009,523	(\$48,550, \$323,113)	(7%, 47%)

4. PROPOSED SEWER CAPACITY CHARGES

The system asset value is divided by the corresponding system capacity (number of fixture units), resulting in a unit cost of the capacity. The unit cost was multiplied by the maximum allowable fixture units for the base meter to determine the Capacity Charge for a 3/4" meter. The following section describes each of these components in detail.

System Demand

The Buy-in approach uses current system demand as the denominator in the Capacity Charge calculation. For the sewer system, demand was determined by multiplying the number of service connections at each meter size by the corresponding Allowable Fixture Units (AFUs). Because sewer demand does not follow the same scaling trends between meter sizes, winter water usage was used as a proxy for sewer capacity. First, RDN calculated the average water usage per connection during the lowest three months of the year (November, December, and January). These months were chosen as there is no outdoor irrigation at that time, so usage levels during this period should reflect water use which enters the sewer system. Next, we were able to derive meter ratios based on the relative difference in usage between each meter size and the base meter (3/4"). Allowable Fixture Unit Equivalents for sewer connections were determined by multiplying the AFUs for a 3/4" meter by the winter usage ratio determined in the previous step. Winter usage was only used to estimate sewer AFUs for meters smaller than 3" as the winter use for larger meter sizes does not reflect the total capacity potential for sewer flow. Meters sized 3" and larger were assumed to have the same AFUs as water connections since they are determined based on actual fixtures: however, sewer fixture unit equivalents are calculated as an equivalent measure of impact on the sewer system based on the number of water fixture units, a percentage of 85.5 is applied to the total fixtures included in the water permit for larger meters to develop sewer fees. The ratio between water fixture counts and sewer fixture unit equivalents was developed by dividing the average difference in allowable fixture units between water fixtures and the sewer units for meters 2" and smaller. Table 15 shows the ratio of water fixtures to sewer fixture equivalents used to determine sewer charges.

Table 15. Water Fixture to Sewer Fixture Equivalent Ratio

Meter Size	Water Fixtures	Sewer Fixture Equivalent	Percent of Sewer to Water
3/4"	39	39	100.0%
1"	85	99	116.0%
1 1/2"	370	243	65.6%
2"	654	396	60.5%
3"	800	684	85.5%
4"	1,775	1,518	85.5%
6"	5,350	4,576	85.5%
8"	7,350	6,286	85.5%

Table 16 shows the average winter usage per connection, the resulting ratio, and the Allowable Fixture Units by meter size.

Table 16. Allowable Fixture Unit Equivalents by Meter Size

Meter Size	Winter Usage (hcf per connection)	Winter Ratio	Allowable Fixture Unit Equivalents
3/4"	7,943	1.00	39.00
1"	20,073	2.53	98.56
1 1/2"	49,464	6.23	242.87
2"	80,619	10.15	395.84
3"	217,138	-	684.00
4"	130,374	-	1,518.00
6"	515,456	-	4,576.00
8"	187,956	-	6,286.00

To determine total Fixture Unit Equivalents (FUE) in the sewer system, the Allowable Fixture Unit Equivalents was multiplied by the number of connections in each meter size. For meters smaller than 3", this calculation was straightforward, as these meters typically utilize a high percentage of their total capacity. For meters sized 3" and larger, a manual review of fixture units was conducted to obtain a more accurate count, as these meters tend to utilize a smaller percentage of their maximum capacity. This process involved verifying permitted fixture unit counts for large meters and adding a 5% buffer to account for potential additions to the originally permitted fixtures. The buffer ensures the methodology accounts for minor increases in demand without overestimating system capacity. Table 17 shows the total FUE count for the sewer system.

Table 17. Total Sewer System Fixture Unit Equivalents³

Meter Size	Sewer Connections	Allowable Fixture Unit Equivalents	System Fixture Unit Equivalents
3/4"	2,183	39.00	85,137
1"	839	98.56	82,692
1 1/2"	315	242.87	76,503
2"	192	395.84	76,001
3"	17		10,705
4"	25		18,880
6"	29		38,610
8"	2		1,769
3,602			390,298

System Valuation

The sewer system consists of sewer replacement and sewer system share of Admin replacement assets shown in Table 6 and Table 8. The RCLD valuation of the sewer system is \$40,706,098. Sewer system valuation details are shown in Table 18.

³ System fixture units for meters larger than 2" are calculated based on the actual permitted fixture counts for those meters plus 5%. Irrigation meters are excluded as they do not contribute to sewer flow. The actual permitted fixture counts can be referenced in the appendix.

Table 18. Sewer System Asset Valuation

Description	Original Cost	Accumulated Depreciation	Book Value	Replacement Cost	Replacement Cost Accumulated Depreciation	Replacement Cost Less Depreciation
Sewer System Total	\$54,176,265	\$34,394,181	\$19,782,084	\$157,208,198	\$116,501,925	\$40,706,273

Fee Calculation

To calculate the sewer Capacity Charge RDN divided the RCLD water system value in Table 18 by the total fixture unit equivalents shown in Table 17. This calculation yields a per fixture unit equivalent Capacity Charge of \$104.30 and is shown in Table 19.

Table 19. Buy-in Fee Calculation for Sewer System (per fixture)

Capacity Fee Calculation	
Sewer System Value (RCLD)	\$40,706,273
÷ Units of Service (FUs)	390,298
Base Capacity Fee/Per Fixture Fee	\$104.30

Table 20 shows the proposed Capacity Charges at each meter size as well as the corresponding Allowable Fixture Unit Equivalents at each meter size. For meters 2" and smaller, the AFUs is multiplied by the cost per fixture to derive the fee. For meters larger than 2", fees are calculated on a case-by-case basis for each development. Fees for the larger meters are displayed in range, demonstrating the resulting fee if the minimum or maximum number of fixtures are utilized at each meter size.

Table 20. Proposed Sewer Capacity Charges by Meter Size

Meter Size	Allowable Fixture Unit Equivalents	Minimum Charge	Maximum Charge
3/4"	39.00	\$4,068	\$4,068
1"	98.56	\$10,280	\$10,280
1 1/2"	242.87	\$25,331	\$25,331
2"	395.84	\$41,286	\$41,286
3"	684.00	\$58,411	\$71,341
4"	1,518.00	\$71,430	\$158,288
6"	4,576.00	\$158,377	\$477,094
8"	6,286.00	\$477,183	\$655,447

Table 21 compares the proposed sewer Capacity Charges with the current Capacity Charges. The changes are shown in both absolute dollars and percentage. Current fees for meters larger than 2" are compared to both the minimum and maximum fee for each meter size because these fees are calculated specifically for each development. The actual difference between the current and proposed Capacity Charges will fall within this range.

Table 21. Current vs Proposed Sewer Capacity Charges

Meter Size	Current Fee	Minimum Charge	Maximum Charge	\$ Change	% Change
3/4"	\$3,710	\$4,068	\$4,068	\$358	10%
1"	\$9,760	\$10,280	\$10,280	\$520	5%
1 1/2"	\$19,010	\$25,331	\$25,331	\$6,321	33%
2"	\$35,630	\$41,286	\$41,286	\$5,656	16%
3"	\$74,790	\$58,411	\$71,341	(-\$16,379, -\$3,449)	(-22%, -5%)
4"	\$151,910	\$71,430	\$158,288	(-\$80,480, \$6,378)	(-53%, 4%)
6"	\$265,730	\$158,377	\$477,094	(-\$107,353, \$211,364)	(-40%, 80%)
8"	Discretionary	\$477,183	\$655,447	-	-

5. FINAL RECOMMENDATIONS

RDN updated the District’s Charges, which conform to State guidelines. The proposed fees are proportional to the current system value and equitably reimburse current customers for their prior investment in the systems. The updated study results in a base Capacity Charge of \$5,357 for the water system and \$4,068 for sewer.

In addition to the Capacity Charge recommendations outlined in this report, the following recommendations were also reviewed and considered during the study:

RDN recommends that the District develop a policy for assigning irrigation only meter sizes. The current study recommends that irrigation only meters should pay a capacity charge equal the maximum fixture unit/flow for their assigned meter size; however, there is no design standard for assigning those meter sizes. District engineering staff should review water use patterns and capacity features for irrigation meters and make appropriate recommendations to the Board of Directors to size irrigation meters according to their capacity requirements.

As part of this study, RDN reviewed the District’s policy toward Accessory Dwelling Units (ADUs). The District’s current policy, based on State mandates, is to not charge customers an additional fee for units up to 750 square feet. Mammoth Lakes standard design for ADUs less than approximately 1,000 square feet generally have one bathroom, a small kitchen, and a stackable washer and dryer, regardless of the exact size. The maximum ADU size is currently 1,200 square feet. RDN recommends that the District develop a policy regarding ADU units above 750 square feet which equitably recovers costs for any additional capacity needs beyond the standard design.

Finally, RDN recommends that the District continue to update the Capacity Charges each year to keep pace with construction cost inflation. RDN recommends applying the annual adjustment (increase or decrease) in the CDGS California CCI. Additionally, we recommend that MCWD conduct a review of the Charge every four to five years or when there are significant changes in the physical system, planned capital projects, pace of new development, or other major changes.

Table 22 shows the proposed water Capacity Charge schedule by meter size and the per fixture Capacity Charge, which is used to determine the appropriate fee for meters larger than 1”.

Table 22. Proposed Water Capacity Charges

Meter Size	Minimum Charge	Maximum Charge
3/4"	\$5,357	\$5,357
1"	\$11,675	\$11,675
1 1/2"	\$11,812	\$50,820
2"	\$50,957	\$89,827
3"	\$89,964	\$109,880
4"	\$110,017	\$243,796
6"	\$243,934	\$734,823
8"	\$734,960	\$1,009,523
Fee per Fixture	\$137.35	

Table 23 presents the proposed sewer Capacity Charge schedule by meter size and the per fixture Capacity Charge, which is used to determine the appropriate fee for meters larger than 2”.

Table 23. Proposed Sewer Capacity Charges

Meter Size	Minimum Charge	Maximum Charge
3/4"	\$4,068	\$4,068
1"	\$10,280	\$10,280
1 1/2"	\$25,331	\$25,331
2"	\$41,286	\$41,286
3"	\$58,411	\$71,341
4"	\$71,430	\$158,288
6"	\$158,377	\$477,094
8"	\$477,183	\$655,447
Fee per Fixture		\$104.30

Table 24 shows the combined water and sewer charges at each meter size to show the combined proposed fee versus the combined current fee.

Table 24. Current vs Proposed Combined Water and Sewer Capacity Charges

Meter Size	Combined Current Fee	Combined Minimum Charge	Combined Maximum Charge	\$ Change	% Change
3/4"	\$12,290	\$9,425	\$9,425	-\$2,865	-23%
1"	\$24,060	\$21,955	\$21,955	-\$2,105	-9%
1 1/2"	\$47,610	\$37,143	\$76,151	(-\$10,467, \$28,541)	(-22%, 60%)
2"	\$81,390	\$92,243	\$131,113	(\$10,853, \$49,723)	(13%, 61%)
3"	\$174,890	\$148,375	\$181,221	(-\$26,515, \$6,331)	(-15%, 4%)
4"	\$332,090	\$181,447	\$402,084	(-\$150,643, \$69,994)	(-45%, 21%)
6"	\$666,140	\$402,311	\$1,211,917	(-\$263,829, \$545,777)	(-40%, 82%)
8"	Discretionary	\$1,212,143	\$1,664,970	-	-

6. APPENDIX

Asset List, Depreciation Schedule, and Replacement Cost

Asset	Asset ID	Asset Class	System	Backbone Asset?	Purchased Price	Net Book Value	Date Acquired	Useful life	CCCI Date Acquired	CCCI Current	Percent Change	Replacement Cost New	Replacement Cost less Depreciation
Land	1300-1987-01	Land	All	Yes	\$215,000	\$215,000	7/1/1987	0	2930.38	9865.89	337%	\$723,854.92	\$723,854.92
Purchase of L'Abri - Land	1300-2001-01	Land	Housing	Yes	\$54,000	\$54,000	2/28/2001	0	3862.23	9865.89	255%	\$137,940.53	\$137,940.53
Land Purchase Well #25	1300-2006-01	Land	Water	Yes	\$43,000	\$43,000	7/31/2006	0	4616.28	9865.89	214%	\$91,899.48	\$91,899.48
Land - 140 Sierra Park Road	1300-2020-01	Land	Housing	Yes	\$66,330	\$66,330	6/14/2019	0	6853.86	9865.89	144%	\$95,479.77	\$95,479.77
Land - 117 Lake Manor Place, #11	1300-2020-02	Land	Housing	Yes	\$66,000	\$66,000	10/4/2019	0	6851.03	9865.89	144%	\$95,043.99	\$95,043.99
Fuel System Replacement	1302-1997-01	General Plant	All	Yes	\$103,516	\$0	10/25/1997	27	3684.82	9865.89	268%	\$277,158.81	\$0.00
Admin Heater	1302-1999-01	General Plant	All	Yes	\$21,381	\$0	4/1/1999	26	3772.23	9865.89	262%	\$55,918.56	\$2,150.71
Operations & Maintenance Building	1302-2000-01	General Plant	All	Yes	\$1,877,218	\$975,940	3/31/2000	52	3744.79	9865.89	263%	\$4,945,652.21	\$2,663,043.50
Annex Bldg Furnish	1302-2000-02	General Plant	All	No	\$302,390	\$0	3/31/2000	25	3744.79	9865.89	263%	\$796,665.53	\$31,866.62
Gas Tank Replacement	1302-2000-03	General Plant	All	Yes	\$27,754	\$0	3/31/2000	25	3744.79	9865.89	263%	\$73,118.78	\$2,924.75
Garage Roof from C.I.P.	1302-2001-01	General Plant	All	Yes	\$20,391	\$4,749	3/31/2001	31	3862.23	9865.89	255%	\$52,087.88	\$13,442.03
Vehicle Storage Building	1302-2003-01	General Plant	All	Yes	\$815,581	\$472,947	3/31/2003	52	3940.49	9865.89	250%	\$2,041,991.00	\$1,217,340.79
Quonset Hut	1302-2006-01	General Plant	Water	Yes	\$90,500	\$0	9/29/2006	18	4866.66	9865.89	203%	\$183,465.26	\$0.00
Install Gate System	1302-2007-01	General Plant	All	Yes	\$26,365	\$0	4/1/2007	18	4871.83	9865.89	203%	\$53,391.21	\$2,966.18
Facility Relocation	1302-2007-02	General Plant	Water	Yes	\$65,518	\$9,895	4/1/2007	21	4871.83	9865.89	203%	\$132,680.78	\$25,272.53
Facility Relocation	1302-2007-03	General Plant	Sewer	Yes	\$59,752	\$9,024	4/1/2007	21	4871.83	9865.89	203%	\$121,002.60	\$23,048.11
Quonset Hut ~ XQ40-16	1302-2012-01	General Plant	Sewer	Yes	\$43,689	\$16,599	11/1/2011	21	5679.95	9865.89	174%	\$75,886.33	\$28,909.08
Quonset Hut ~ XQ30-14	1302-2012-02	General Plant	Water	Yes	\$34,670	\$13,173	11/1/2011	21	5679.95	9865.89	174%	\$60,219.96	\$22,940.94
New Computer Server Room	1302-2013-01	General Plant	All	Yes	\$33,093	\$0	3/28/2012	13	5739.97	9865.89	172%	\$56,880.86	\$4,375.45
Garage door for quonset 1	1302-2013-02	General Plant	Water	No	\$8,412	\$3,463	6/27/2012	21	5750.22	9865.89	172%	\$14,432.83	\$6,185.50
Garage door for quonset 2	1302-2013-03	General Plant	Sewer	No	\$8,412	\$3,463	6/27/2012	21	5750.22	9865.89	172%	\$14,432.83	\$6,185.50
Facility Relocation	1302-2014-01	General Plant	Water	Yes	\$172,360	\$83,962	12/31/2013	21	5898.07	9865.89	167%	\$288,312.27	\$137,291.56
Quonset Hut Door	1302-2015-01	General Plant	Water	No	\$8,980	\$4,538	5/7/2014	21	5957.40	9865.89	166%	\$14,871.54	\$7,789.85
Reroof Storage Building	1302-2015-02	General Plant	All	Yes	\$39,425	\$26,588	5/7/2014	33	5957.40	9865.89	166%	\$65,290.68	\$45,505.63
Asphalt	1302-2017-01	General Plant	Water	Yes	\$85,936	\$53,995	10/26/2016	22	6344.35	9865.89	156%	\$133,636.35	\$85,041.32
Machine Shop	1302-2017-02	General Plant	Water	Yes	\$39,788	\$25,846	3/31/2017	22	6460.63	9865.89	153%	\$60,759.02	\$41,426.61
Equipment Storage Building	1302-2017-03	General Plant	Water	Yes	\$950,765	\$817,571	3/31/2017	55	6460.63	9865.89	153%	\$1,451,892.77	\$1,267,106.42
L'Abri Employee Housing	1304-2001-01	Housing	Housing	Yes	\$428,932	\$230,846	2/28/2001	52	3862.23	9865.89	255%	\$1,095,687.90	\$611,056.72
Employee Housing - Trailer Park	1304-2007-01	Housing	Housing	Yes	\$17,681	\$11,671	4/1/2007	52	4871.83	9865.89	203%	\$35,805.94	\$24,100.15
Timberline #11 Purchase	1304-2010-01	Housing	Housing	Yes	\$207,550	\$148,885	2/11/2010	53	5262.07	9865.89	187%	\$389,136.87	\$286,346.00
140 Sierra Park Road	1304-2020-01	Housing	Housing	Yes	\$401,190	\$362,707	6/14/2019	57	6853.86	9865.89	144%	\$577,499.78	\$526,841.91
117 Lake Manor Place, #11	1304-2020-02	Housing	Housing	Yes	\$299,578	\$272,674	10/4/2019	58	6851.03	9865.89	144%	\$431,409.83	\$394,219.33
1751 Old Mammoth Road, #2	1304-2023-01	Housing	Housing	Yes	\$751,637	\$732,821	12/16/2022	80	8823.28	9865.89	112%	\$840,455.27	\$819,443.89
165 Old Mammoth Road, #101	1304-2023-02	Housing	Housing	Yes	\$329,589	\$320,788	11/29/2022	77	8823.28	9865.89	112%	\$368,534.81	\$358,962.48
165 Old Mammoth Road, #55	1304-2024-01	Housing	Housing	Yes	\$564,455	\$555,988	7/25/2023	93	9560.07	9865.89	103%	\$582,511.67	\$576,248.11
541 Mono Street, #1	1304-2024-02	Housing	Housing	Yes	\$535,551	\$527,517	7/28/2023	93	9560.07	9865.89	103%	\$552,682.74	\$546,739.91
SCADA Logic Upgrade	1305-2013-01	Computer Systems	Water	Yes	\$25,080	\$3,576	5/31/2011	16	5642.95	9865.89	175%	\$43,848.50	\$8,221.59
SCADA PLC Telemetry Upgrade	1305-2014-01	Computer Systems	Water	Yes	\$38,200	\$12,693	3/31/2014	16	5966.40	9865.89	166%	\$63,272.93	\$23,727.35
TV Van Software	1305-2017-01	Computer Systems	Sewer	Yes	\$22,331	\$0	6/30/2016	8	6244.87	9865.89	158%	\$35,278.69	\$0.00
Phone System Update	1305-2018-01	Computer Systems	All	No	\$20,646	\$8,220	3/31/2018	11	6595.66	9865.89	150%	\$30,883.34	\$14,037.88
Lab Information Management System	1305-2020-01	Computer Systems	Water	Yes	\$9,771	\$4,997	5/9/2019	11	6852.06	9865.89	144%	\$14,069.08	\$7,674.04
Lab Information Management System	1305-2020-02	Computer Systems	Sewer	Yes	\$9,771	\$5,293	4/15/2020	10	6955.10	9865.89	142%	\$13,860.64	\$8,316.38
HydroDaVE Implementation	1305-2021-01	Computer Systems	Water	Yes	\$198,621	\$78,313	3/31/2021	6	7150.25	9865.89	138%	\$274,056.30	\$137,028.15
ERP System	1305-2024-01	Computer Systems	All	Yes	\$188,385	\$166,799	5/31/2023	14	9507.73	9865.89	104%	\$195,481.51	\$181,518.54
Tank 6 Program Logic Control	1306-2019-01	Programmable Logic Controllers	Water	Yes	\$61,975	\$31,598	3/31/2019	12	6840.81	9865.89	144%	\$89,380.63	\$52,138.70
Lake Mary Treatment Plant PLC	1306-2024-01	Programmable Logic Controllers	Water	Yes	\$20,258	\$17,557	8/3/2023	10	9560.07	9865.89	103%	\$20,905.53	\$18,814.98
Bluffs Lift Station Controls Upgrade	1306-2024-02	Programmable Logic Controllers	Sewer	Yes	\$38,407	\$33,926	9/15/2023	11	9591.57	9865.89	103%	\$39,505.70	\$35,914.27
GWTP #1 Security Fence	1307-2010-01	Security Equipment	Water	No	\$32,906	\$0	10/31/2009	15	5259.32	9865.89	188%	\$61,728.69	\$0.00
GIS Plotter	1315-2011-01	Office Furniture Equipment	All	Yes	\$8,400	\$0	12/1/2010	14	5595.95	9865.89	176%	\$14,808.85	\$0.00
Telephone System for District	1315-2012-01	Office Furniture Equipment	All	No	\$30,174	\$0	10/1/2011	13	5674.95	9865.89	174%	\$52,457.45	\$0.00
Canon Image Runner	1315-2015-01	Office Furniture Equipment	All	No	\$15,119	\$0	2/5/2015	10	6077.35	9865.89	162%	\$24,543.86	\$2,454.39
Canon Image Runner	1315-2015-02	Office Furniture Equipment	All	No	\$15,119	\$0	2/5/2015	10	6077.35	9865.89	162%	\$24,543.86	\$2,454.39
HP DesignJet T2500ps ePrinter	1315-2016-01	Office Furniture Equipment	Water	No	\$8,906	\$0	7/15/2015	9	6054.78	9865.89	163%	\$14,511.26	\$0.00
Shoring System	1317-1994-01	Equipment	Water	Yes	\$5,594	\$0	10/13/1994	30	3469.80	9865.89	284%	\$15,905.01	\$0.00
Shoring System	1317-1994-02	Equipment	Sewer	Yes	\$5,604	\$0	10/13/1994	30	3469.80	9865.89	284%	\$15,933.22	\$0.00
Welder Veh #64	1317-1996-01	Equipment	Water	Yes	\$13,896	\$0	3/19/1996	29	3494.43	9865.89	282%	\$39,233.91	\$1,352.89
Swr Lift Station Project	1317-1999-01	Equipment	Sewer	Yes	\$13,368	\$0	9/15/1999	25	3744.79	9865.89	263%	\$35,219.80	\$0.00
Generator Emergency (Admin)	1317-2000-01	Equipment	Water	Yes	\$11,101	\$0	1/19/2000	25	3744.79	9865.89	263%	\$29,245.14	\$1,169.81
Generator Emergency (WWTP)	1317-2000-02	Equipment	Water	Yes	\$15,865	\$0	1/19/2000	25	3744.79	9865.89	263%	\$41,269.79	\$1,650.79
Generator Emergency (Admin)	1317-2000-03	Equipment	Sewer	Yes	\$11,101	\$0	1/19/2000	25	3744.79	9865.89	263%	\$29,245.17	\$1,169.81
Generator Emergency (WWTP)	1317-2000-04	Equipment	Sewer	Yes	\$15,865	\$0	1/19/2000	25	3744.79	9865.89	263%	\$41,269.79	\$1,650.79
Sifter Box/Crossing Plate	1317-2002-01	Equipment	Water	Yes	\$5,682	\$0	5/15/2002	23	3859.95	9865.89	256%	\$14,522.69	\$631.42
Safety Arrow Board Traffic Signs (1 of 2)	1317-2002-02	Equipment	Water	No	\$2,628	\$0	5/31/2002	23	3859.95	9865.89	256%	\$6,716.11	\$292.00
Safety Arrow Board Traffic Signs (2 of 2)	1317-2002-03	Equipment	Sewer	No	\$2,628	\$0	5/31/2002	23	3859.95	9865.89	256%	\$6,716.13	\$292.01

Install 2 Lennox HS-29 Air Cond. Units	1317-2003-01	Equipment	All	Yes	\$5,800	\$0	9/30/2003	21	3980.21	9865.89	248%	\$14,376.69	\$0.00
Excavator Veh #47	1317-2004-01	Equipment	Water	No	\$73,217	\$0	4/1/2004	21	3980.21	9865.89	248%	\$181,486.91	\$8,642.23
Road Plates / Vertical Shore	1317-2004-02	Equipment	Water	Yes	\$6,594	\$0	5/7/2004	21	3980.21	9865.89	248%	\$16,345.67	\$778.37
Radio Line Detection (1 of 2)	1317-2004-03	Equipment	Water	Yes	\$2,629	\$0	6/3/2004	21	4338.36	9865.89	227%	\$5,979.65	\$284.75
Radio Line Detection (2 of 2)	1317-2004-04	Equipment	Sewer	Yes	\$2,629	\$0	6/3/2004	21	4338.36	9865.89	227%	\$5,979.63	\$284.74
Radar Line Locator	1317-2004-05	Equipment	Water	Yes	\$5,494	\$0	6/3/2004	21	4338.36	9865.89	227%	\$12,493.68	\$594.94
Radar Line Locator	1317-2004-06	Equipment	Sewer	Yes	\$5,494	\$0	6/3/2004	21	4338.36	9865.89	227%	\$12,493.68	\$594.94
Hydraulic Braker for Cat 430 Backhoe	1317-2004-07	Equipment	Water	No	\$9,326	\$0	7/28/2004	20	4338.36	9865.89	227%	\$21,207.61	\$0.00
Hydraulic Braker for Cat 430 Backhoe	1317-2004-08	Equipment	Sewer	No	\$9,326	\$0	7/28/2004	20	4338.36	9865.89	227%	\$21,207.63	\$0.00
Roller Drum & Trailer	1317-2005-01	Equipment	Water	No	\$13,121	\$0	4/1/2005	20	4393.47	9865.89	225%	\$29,463.73	\$1,473.19
Bobcat - Snow Removal Veh #6	1317-2005-02	Equipment	All	No	\$53,518	\$0	10/28/2005	19	4586.74	9865.89	215%	\$115,114.62	\$0.00
LeakDetection Replace/Upgrade	1317-2008-01	Equipment	Water	Yes	\$36,054	\$0	4/1/2008	17	5004.16	9865.89	197%	\$71,081.40	\$4,181.26
See Snake Replacement	1317-2008-02	Equipment	Sewer	Yes	\$11,660	\$0	4/1/2008	17	5004.16	9865.89	197%	\$22,987.64	\$1,352.21
Laser Level	1317-2009-01	Equipment	Water	Yes	\$5,237	\$0	4/30/2008	17	5023.41	9865.89	196%	\$10,285.86	\$605.05
Trench Shoring	1317-2010-01	Equipment	Water	Yes	\$13,029	\$0	5/21/2009	16	5275.57	9865.89	187%	\$24,366.30	\$1,522.89
Forklift (2007) - Veh #57	1317-2010-02	Equipment	All	No	\$43,500	\$0	7/16/2009	15	5262.82	9865.89	187%	\$81,546.82	\$0.00
Sewer Lateral Cleaner	1317-2011-01	Equipment	Sewer	Yes	\$41,388	\$0	3/17/2011	14	5636.20	9865.89	175%	\$72,447.72	\$5,174.84
Telemetry (Component OMR GaugingSta.)	1317-2011-02	Equipment	Water	Yes	\$12,524	\$0	6/30/2010	14	5400.92	9865.89	183%	\$22,876.91	\$0.00
Valve Service Trailer - Veh #71	1317-2011-03	Equipment	Water	No	\$46,547	\$0	9/30/2010	14	5590.70	9865.89	176%	\$82,142.28	\$0.00
Mini Excavator - Veh #66	1317-2012-01	Equipment	Water	No	\$36,159	\$0	6/30/2011	13	5654.45	9865.89	174%	\$63,090.96	\$0.00
Security Gate	1317-2013-01	Equipment	All	No	\$6,682	\$0	6/27/2012	12	5750.22	9865.89	172%	\$11,464.59	\$0.00
WWTP Replacement Grinder	1317-2013-02	Equipment	Sewer	Yes	\$47,954	\$0	7/25/2012	12	5778.41	9865.89	171%	\$81,875.60	\$0.00
Snowblower - Holder C992	1317-2013-03	Equipment	Water	No	\$141,362	\$35,104	12/26/2012	16	5773.63	9865.89	171%	\$241,557.42	\$60,389.35
Snow Cat and Trailor Veh #72	1317-2014-01	Equipment	Water	No	\$160,198	\$72,221	4/3/2013	21	5786.13	9865.89	171%	\$273,151.95	\$130,072.36
Rotary Garage Lift	1317-2014-02	Equipment	Water	No	\$12,160	\$6,983	8/7/2013	27	5801.13	9865.89	170%	\$20,679.86	\$12,254.73
Primary Covers	1317-2014-03	Equipment	Sewer	Yes	\$10,994	\$5,006	9/19/2012	22	5780.13	9865.89	171%	\$18,764.41	\$8,529.28
Plasma Cutting System	1317-2014-04	Equipment	Water	Yes	\$18,279	\$6,145	4/16/2014	16	5957.40	9865.89	166%	\$30,271.11	\$11,351.67
Replacement Blower Head	1317-2014-05	Equipment	Sewer	Yes	\$8,768	\$2,618	9/27/2013	16	5910.82	9865.89	167%	\$14,634.07	\$4,573.15
Install Radio Communications Equipment Phase 2	1317-2014-06	Equipment	Water	Yes	\$179,455	\$0	3/1/2014	11	5953.40	9865.89	166%	\$297,390.30	\$27,035.48
Primary Clarifier #4	1317-2015-01	Equipment	Sewer	Yes	\$14,362	\$4,853	4/23/2014	16	5957.40	9865.89	166%	\$23,784.32	\$8,919.12
Asphalt Grinder	1317-2015-02	Equipment	Water	Yes	\$16,034	\$281	6/11/2014	11	5961.15	9865.89	166%	\$26,536.66	\$2,412.42
Compressor	1317-2015-03	Equipment	Water	Yes	\$18,335	\$6,261	5/14/2014	16	5957.40	9865.89	166%	\$30,364.37	\$11,386.64
Cutting System	1317-2015-04	Equipment	Water	Yes	\$18,906	\$6,356	4/16/2014	16	5957.40	9865.89	166%	\$31,309.57	\$11,741.09
Utility Bed for Veh #58	1317-2015-05	Equipment	All	No	\$19,117	\$0	7/2/2014	10	5959.15	9865.89	166%	\$31,649.60	\$0.00
Tire Changer, Lifter & Balancer	1317-2015-06	Equipment	All	No	\$17,185	\$1,612	3/4/2015	11	6069.03	9865.89	163%	\$27,936.51	\$5,079.36
Emergency Generator	1317-2017-01	Equipment	Sewer	Yes	\$5,184	\$1,088	11/28/2016	10	6373.39	9865.89	155%	\$8,024.73	\$1,604.95
Leak Detection Equipment	1317-2018-01	Equipment	Sewer	Yes	\$29,680	\$0	4/17/2017	8	6454.94	9865.89	153%	\$45,363.65	\$5,670.46
Sewer Inspection Camera	1317-2018-02	Equipment	Sewer	Yes	\$10,900	\$0	4/1/2017	8	6460.63	9865.89	153%	\$16,645.16	\$2,080.64
Genie Electric Scissor Lift	1317-2018-03	Equipment	Water	No	\$11,636	\$3,718	6/7/2017	11	6470.50	9865.89	152%	\$17,742.38	\$6,451.77
Emergency Generator/Trailer	1317-2018-04	Equipment	Sewer	Yes	\$24,976	\$9,534	11/16/2017	11	6595.66	9865.89	150%	\$37,360.16	\$11,585.51
Tucker LW2 trailer	1317-2018-05	Equipment	Sewer	No	\$24,192	\$9,235	11/15/2017	11	6595.66	9865.89	150%	\$36,186.77	\$13,158.82
Walk-Behind Snow Blower	1317-2018-06	Equipment	Water	No	\$19,874	\$7,741	1/24/2018	11	6595.66	9865.89	150%	\$29,727.84	\$13,512.65
Sewer Camera with Lateral Capability	1317-2018-07	Equipment	Sewer	Yes	\$94,696	\$37,584	3/14/2018	11	6595.66	9865.89	150%	\$141,648.07	\$64,385.49
Bobcat Snowblower	1317-2018-08	Equipment	Water	No	\$8,013	\$4,559	10/11/2017	17	6595.66	9865.89	150%	\$11,985.45	\$7,050.26
New Plotter - IT/Engineering	1317-2019-01	Equipment	All	Yes	\$7,495	\$0	10/29/2018	6	6678.50	9865.89	148%	\$11,071.34	\$0.00
Telemetry Equipment - MonitoringWell (7)	1317-2019-02	Equipment	Water	Yes	\$8,331	\$3,930	12/20/2018	11	6683.50	9865.89	148%	\$12,298.46	\$5,590.21
EQ Basin Aerator	1317-2019-03	Equipment	Sewer	Yes	\$63,066	\$29,333	11/30/2018	11	6684.00	9865.89	148%	\$93,088.41	\$42,312.91
Operations Printer/Copier (1 of 2)	1317-2019-04	Equipment	Water	No	\$4,197	\$1,702	4/24/2018	11	6595.66	9865.89	150%	\$6,277.71	\$2,853.51
Operations Printer/Copier (2 of 2)	1317-2019-05	Equipment	Sewer	No	\$4,197	\$1,702	4/24/2018	11	6595.66	9865.89	150%	\$6,277.73	\$2,853.51
Isuzu Generator w/Trailer #97	1317-2020-01	Equipment	Sewer	Yes	\$30,814	\$23,967	10/21/2019	23	6894.53	9865.89	143%	\$44,094.67	\$34,508.87
Isuzu Generator w/Trailer #98	1317-2020-02	Equipment	Sewer	Yes	\$30,814	\$23,967	10/22/2019	23	6894.53	9865.89	143%	\$44,094.67	\$34,508.87
Kubota Generator w/Trailer #100	1317-2020-03	Equipment	Sewer	Yes	\$19,607	\$15,250	10/21/2019	23	6894.53	9865.89	143%	\$28,057.82	\$21,958.29
Kubota Generator w/Trailer #99	1317-2020-04	Equipment	Sewer	Yes	\$26,221	\$20,394	10/21/2019	23	6894.53	9865.89	143%	\$37,520.94	\$29,364.21
2019 Doosan Air Compressor #82	1317-2020-05	Equipment	Water	No	\$10,717	\$8,530	3/11/2020	23	6946.92	9865.89	142%	\$15,220.17	\$12,573.19
2019 Doosan Air Compressor #82	1317-2020-06	Equipment	Sewer	No	\$10,717	\$8,530	3/11/2020	23	6946.92	9865.89	142%	\$15,220.19	\$12,573.20
Jackhammer Attachment for Bobcat	1317-2020-07	Equipment	Sewer	No	\$4,680	\$83	5/24/2019	6	6853.86	9865.89	144%	\$6,736.48	\$1,122.75
Jackhammer Attachment for Bobcat	1317-2020-08	Equipment	Water	No	\$4,680	\$83	5/24/2019	6	6853.86	9865.89	144%	\$6,736.50	\$1,122.75
College Vault PRV	1317-2020-09	Equipment	Water	Yes	\$9,860	\$5,407	10/9/2019	11	6851.03	9865.89	144%	\$14,199.14	\$8,282.83
Tank 6 Control Valve Replacement	1317-2020-10	Equipment	Water	Yes	\$21,774	\$13,049	8/1/2019	13	6822.72	9865.89	145%	\$31,486.39	\$19,376.24
Data Collector Radio Upgrade	1317-2020-11	Equipment	Water	Yes	\$21,809	\$2,285	10/21/2019	6	6894.53	9865.89	143%	\$31,207.55	\$5,201.26
Cues Sewer Camera	1317-2021-01	Equipment	Sewer	Yes	\$61,481	\$37,087	4/10/2020	12	6955.10	9865.89	142%	\$87,211.99	\$58,141.32
2021 Travis End Dump Trailer	1317-2021-02	Equipment	Sewer	No	\$58,881	\$45,009	9/18/2020	18	7119.51	9865.89	139%	\$81,594.74	\$63,462.58
2021 Travis End Dump Trailer	1317-2021-03	Equipment	Sewer	No	\$58,881	\$45,009	9/18/2020	18	7119.51	9865.89	139%	\$81,594.74	\$63,462.58
Dewatering Press	1317-2021-05	Equipment	Sewer	Yes	\$578,133	\$448,284	11/17/2020	18	7120.26	9865.89	139%	\$801,066.36	\$623,051.62
Sprockets - Primary Clarifier #4	1317-2021-06	Equipment	Sewer	Yes	\$5,475	\$3,316	4/23/2020	12	6957.60	9865.89	142%	\$7,763.57	\$5,175.71
Husqvarna Concrete Saw	1317-2021-07	Equipment	Water	No	\$17,240	\$10,460	4/29/2020	12	6957.60	9865.89	142%	\$24,446.37	\$16,297.58
Husqvarna Concrete Saw	1317-2021-08	Equipment	Sewer	No	\$17,240	\$10,460	4/29/2020	12	6957.60	9865.89	142%	\$24,446.37	\$16,297.58

Fuel Dispensing System	1317-2021-09	Equipment	All	Yes	\$21,503	\$17,901	11/25/2020	24	7120.26	9865.89	139%	\$29,794.89	\$24,829.08
Coneqtec 18" Cold Planer	1317-2021-10	Equipment	Water	Yes	\$26,262	\$18,200	3/1/2021	12	7130.00	9865.89	138%	\$36,338.90	\$27,254.17
Lift Station Radio Upgrades	1317-2021-11	Equipment	Sewer	Yes	\$60,464	\$48,345	3/31/2021	19	7150.25	9865.89	138%	\$83,427.40	\$70,254.65
Secondary Clarifier #1 Drive Replacement	1317-2021-12	Equipment	Sewer	Yes	\$75,512	\$64,168	3/31/2021	25	7150.25	9865.89	138%	\$104,191.26	\$91,688.31
Secondary Clarifier #2 Drive Replacement	1317-2021-13	Equipment	Sewer	Yes	\$52,377	\$44,508	3/31/2021	25	7150.25	9865.89	138%	\$72,269.53	\$63,597.19
950 GC CAT Loader # #112	1317-2022-01	Equipment	Water	Yes	\$130,616	\$113,715	8/16/2021	26	8112.67	9865.89	122%	\$158,843.79	\$140,515.66
950 GC CAT Loader - #112	1317-2022-02	Equipment	Sewer	Yes	\$130,616	\$113,715	8/16/2021	26	8112.67	9865.89	122%	\$158,843.78	\$140,515.65
Toyota 8FDU32 Forklift - #113	1317-2022-03	Equipment	Water	No	\$19,144	\$16,746	9/29/2021	26	8080.02	9865.89	122%	\$23,374.84	\$20,677.74
Toyota 8FDU32 Forklift - #113	1317-2022-04	Equipment	Sewer	No	\$19,144	\$16,746	9/29/2021	26	8080.02	9865.89	122%	\$23,374.83	\$20,677.73
Travis End Dump Trailer - Veh #114	1317-2022-05	Equipment	Sewer	No	\$63,860	\$54,610	1/11/2022	20	8150.62	9865.89	121%	\$77,299.40	\$69,569.46
Mueller Tapping Machine Rebuild	1317-2022-06	Equipment	Water	Yes	\$10,163	\$8,036	2/2/2022	14	8293.22	9865.89	119%	\$12,090.22	\$10,363.04
Sewer Camera and Transport	1317-2023-01	Equipment	Sewer	Yes	\$58,015	\$53,651	9/9/2022	30	8603.67	9865.89	115%	\$66,526.03	\$62,090.96
T6 Generator	1317-2024-01	Equipment	Water	Yes	\$11,610	\$10,546	5/16/2023	17	9620.52	9865.89	103%	\$11,906.61	\$11,206.22
East Twin Lift Station Generator and Trailer	1317-2024-02	Equipment	Sewer	Yes	\$40,072	\$36,399	5/31/2023	17	9507.73	9865.89	104%	\$41,581.40	\$39,135.44
Floor-Mount Jib Crane	1317-2024-03	Equipment	Water	No	\$24,485	\$23,668	8/2/2023	41	9560.07	9865.89	103%	\$25,267.76	\$24,651.47
CAT 938G Loader - #125	1317-2024-04	Equipment	Water	Yes	\$170,584	\$167,741	2/14/2024	50	9692.00	9865.89	102%	\$173,644.85	\$173,644.85
CAT 938G Loader - #125	1317-2024-05	Equipment	Sewer	Yes	\$170,584	\$167,741	2/14/2024	50	9692.00	9865.89	102%	\$173,644.86	\$173,644.86
Loader Bucket	1317-2024-06	Equipment	All	No	\$35,804	\$34,461	7/5/2023	39	9526.14	9865.89	104%	\$37,080.69	\$36,129.90
Used Snow Bucket (1 of 2)	1320-1994-01	Vehicles	Water	No	\$2,343	\$0	1/22/1994	31	3381.24	9865.89	292%	\$6,836.46	\$220.53
Used Snow Bucket (2 of 2)	1320-1994-02	Vehicles	Sewer	No	\$2,343	\$0	1/22/1994	31	3381.24	9865.89	292%	\$6,836.46	\$220.53
Snowcat Trailer Veh #36	1320-1995-01	Vehicles	Water	No	\$5,616	\$0	1/11/1995	30	3469.80	9865.89	284%	\$15,967.22	\$532.24
Snow Plow Blade (1 of 2)	1320-1996-01	Vehicles	Water	No	\$4,923	\$0	1/10/1996	29	3494.43	9865.89	282%	\$13,898.55	\$479.26
Snow Plow Blade (2 of 2)	1320-1996-02	Vehicles	Sewer	No	\$4,923	\$0	1/10/1996	29	3494.43	9865.89	282%	\$13,898.58	\$479.26
Ford Ranger Vehicle #19	1320-1996-03	Vehicles	Water	No	\$9,251	\$0	3/10/1996	29	3494.43	9865.89	282%	\$26,119.60	\$900.68
Ford Ranger Veh #19	1320-1996-04	Vehicles	Sewer	No	\$9,251	\$0	3/10/1996	29	3494.43	9865.89	282%	\$26,119.62	\$900.68
Ford Ranger 4X4 Veh #22	1320-1999-01	Vehicles	Sewer	No	\$13,762	\$0	7/8/1999	25	3744.79	9865.89	263%	\$36,257.66	\$0.00
Mule 2500 4X4 ATV Veh #40 (1 of 3)	1320-2000-01	Vehicles	All	No	\$3,058	\$0	4/26/2000	25	3744.79	9865.89	263%	\$8,055.26	\$322.21
Mule 2500 4X4 ATV Veh #40 (2 of 3)	1320-2000-02	Vehicles	Water	No	\$3,058	\$0	4/26/2000	25	3744.79	9865.89	263%	\$8,055.26	\$322.21
Mule 2500 4X4 ATV Veh #40 (3 of 3)	1320-2000-03	Vehicles	Sewer	No	\$3,067	\$0	4/26/2000	25	3744.79	9865.89	263%	\$8,079.52	\$323.18
Ford Ranger 4X4 Veh #39	1320-2000-04	Vehicles	All	No	\$19,202	\$0	5/8/2000	25	3744.79	9865.89	263%	\$50,587.61	\$2,023.50
Ford Ranger 4X4 Veh #3	1320-2000-05	Vehicles	Sewer	No	\$19,324	\$0	5/8/2000	25	3744.79	9865.89	263%	\$50,910.03	\$2,036.40
2001 Cat MD430D IT Backhoe Loader Veh #41	1320-2001-01	Vehicles	Water	No	\$44,611	\$0	8/15/2001	23	3859.95	9865.89	256%	\$114,024.14	\$0.00
2001 Cat MD430D IT Backhoe Loader Veh #41	1320-2001-02	Vehicles	Sewer	No	\$44,611	\$0	8/15/2001	23	3859.95	9865.89	256%	\$114,024.17	\$0.00
Vactor 2005 Sterling L7501 Veh #51	1320-2005-01	Vehicles	Water	No	\$114,706	\$0	8/22/2005	19	4532.88	9865.89	218%	\$249,659.57	\$0.00
Vactor 2005 Sterling L7501 Veh #51	1320-2005-02	Vehicles	Sewer	No	\$114,706	\$0	8/22/2005	19	4532.88	9865.89	218%	\$249,659.55	\$0.00
Ford F-250 4X4 Veh #52	1320-2006-01	Vehicles	Water	No	\$16,459	\$0	5/30/2006	19	4592.78	9865.89	215%	\$35,355.58	\$1,860.82
Ford F-250 4X4 Veh #52	1320-2006-02	Vehicles	Sewer	No	\$16,459	\$0	5/30/2006	19	4592.78	9865.89	215%	\$35,355.41	\$1,860.81
Ford F-550 4X4 Flat Bed Veh #53	1320-2006-03	Vehicles	Water	No	\$24,590	\$0	6/30/2006	18	4609.28	9865.89	214%	\$52,632.74	\$0.00
Ford F-550 4X4 Flat Bed Veh #53	1320-2006-04	Vehicles	Sewer	No	\$24,590	\$0	6/30/2006	18	4609.28	9865.89	214%	\$52,632.72	\$0.00
Peterbilt Dump Model 340 Veh #1	1320-2007-01	Vehicles	Sewer	No	\$95,541	\$13,646	2/1/2007	21	4868.44	9865.89	203%	\$193,613.66	\$36,878.79
TV Van Upgrade Veh #60	1320-2008-01	Vehicles	Sewer	No	\$20,672	\$0	4/1/2008	17	5004.16	9865.89	197%	\$40,756.54	\$2,397.44
Ford Ranger - Veh #2	1320-2009-01	Vehicles	Water	No	\$19,003	\$0	5/6/2008	17	5023.41	9865.89	196%	\$37,321.99	\$2,195.41
2006 Chevy 3500 ~ Veh #58 (1 of 2)	1320-2010-01	Vehicles	Water	No	\$11,375	\$0	7/10/2009	15	5262.82	9865.89	187%	\$21,324.02	\$0.00
2006 Chevy 3500 ~ Veh #58 (2 of 2)	1320-2010-02	Vehicles	Sewer	No	\$11,375	\$0	7/10/2009	15	5262.82	9865.89	187%	\$21,324.02	\$0.00
TV Van - Veh #60	1320-2010-03	Vehicles	Sewer	No	\$174,594	\$0	3/31/2010	15	5270.07	9865.89	187%	\$326,849.62	\$21,789.97
Ford Ranger Veh #63	1320-2011-1	Vehicles	Water	No	\$18,851	\$0	9/30/2010	14	5590.70	9865.89	176%	\$33,266.86	\$0.00
Snowmobile - Veh #67	1320-2012-01	Vehicles	Water	No	\$9,884	\$0	4/15/2011	14	5636.20	9865.89	175%	\$17,301.26	\$1,235.80
Ford Ranger XLT - Veh #69	1320-2012-02	Vehicles	All	No	\$20,347	\$0	6/28/2011	13	5654.50	9865.89	174%	\$35,501.81	\$0.00
Veh #70 F350 w/ Utility Bed	1320-2013-01	Vehicles	Water	No	\$44,318	\$0	11/28/2012	12	5767.88	9865.89	171%	\$75,805.29	\$0.00
Veh #65 F-150 4X4 w/ Work Shell	1320-2013-02	Vehicles	All	No	\$25,843	\$0	6/27/2012	12	5750.22	9865.89	172%	\$44,339.75	\$0.00
F-250 XL Veh #73	1320-2014-01	Vehicles	Water	No	\$28,160	\$0	8/21/2013	11	5802.38	9865.89	170%	\$47,881.14	\$0.00
F-350 XLw/ Utility Bed Veh #74	1320-2014-02	Vehicles	Water	No	\$43,177	\$0	10/8/2013	11	5910.82	9865.89	167%	\$72,067.32	\$0.00
Escape Veh #76	1320-2014-03	Vehicles	All	No	\$27,075	\$0	11/14/2013	11	5902.82	9865.89	167%	\$45,252.99	\$0.00
Vactor Veh #77	1320-2014-04	Vehicles	Water	No	\$324,889	\$101,588	12/4/2013	16	5900.57	9865.89	167%	\$543,222.14	\$169,756.92
Snow Plow Blade	1320-2014-05	Vehicles	Water	No	\$16,196	\$9,703	4/2/2014	27	5956.40	9865.89	166%	\$26,826.93	\$16,891.03
Veh #58 F150 XL	1320-2015-01	Vehicles	Water	No	\$24,622	\$0	7/23/2014	10	5959.15	9865.89	166%	\$40,764.54	\$0.00
Veh #79 F350 XL	1320-2015-02	Vehicles	Water	No	\$63,285	\$0	7/23/2014	10	5959.15	9865.89	166%	\$104,773.18	\$0.00
Cradle for TV Camera	1320-2015-03	Vehicles	Sewer	No	\$6,506	\$0	4/23/2014	11	5957.40	9865.89	166%	\$10,774.38	\$979.49
Skid Steer Bobcat	1320-2016-01	Vehicles	Water	No	\$56,841	\$0	5/20/2015	10	6054.78	9865.89	163%	\$92,619.31	\$9,261.93
Ford Explorer Veh #84	1320-2016-02	Vehicles	All	No	\$39,855	\$0	10/7/2015	9	6114.50	9865.89	161%	\$64,307.00	\$0.00
F150 Veh #85	1320-2017-01	Vehicles	Water	No	\$30,167	\$0	6/23/2016	8	6244.87	9865.89	158%	\$47,658.74	\$0.00
F150 Veh #86	1320-2017-02	Vehicles	Water	No	\$29,211	\$0	6/23/2016	8	6244.87	9865.89	158%	\$46,148.73	\$0.00
Dump Truck Veh #87	1320-2017-03	Vehicles	Sewer	No	\$151,310	\$76,813	11/9/2016	16	6344.35	9865.89	156%	\$235,297.39	\$117,648.69
2017 Honda CR-V #88	1320-2018-01	Vehicles	Water	No	\$29,965	\$0	4/26/2017	8	6454.94	9865.89	153%	\$45,799.87	\$5,724.98
Ford F-150 Veh #89	1320-2018-02	Vehicles	Water	No	\$33,013	\$0	8/16/2017	7	6620.19	9865.89	149%	\$49,198.08	\$0.00
Ford F-150 Veh #90 w/ Tool Box	1320-2018-03	Vehicles	Water	No	\$34,435	\$0	10/11/2017	7	6595.66	9865.89	150%	\$51,507.84	\$0.00
Veh #91 Tacoma Double Cab	1320-2018-04	Vehicles	Water	No	\$33,494	\$0	3/28/2018	7	6595.66	9865.89	150%	\$50,101.01	\$7,157.29
Veh #92 Tacoma Access Cab	1320-2018-05	Vehicles	Water	No	\$35,455	\$0	3/28/2018	7	6595.66	9865.89	150%	\$53,034.44	\$7,576.35

Ford F550 w/Dump Body Veh #93	1320-2019-01	Vehicles	Water	No	\$59,729	\$24,880	5/30/2018	11	6597.88	9865.89	150%	\$89,313.57	\$40,597.08
F450 Veh #94 w/ Body and Winch (1 of 2)	1320-2019-02	Vehicles	Water	No	\$35,876	\$16,383	10/30/2018	11	6678.50	9865.89	148%	\$52,998.57	\$24,090.26
F450 Veh #94 w/ Body and Winch (2 of 2)	1320-2019-03	Vehicles	Sewer	No	\$35,876	\$16,383	10/30/2018	11	6678.50	9865.89	148%	\$52,998.58	\$24,090.27
Ranger XP 1000 w/Snow Tracks and Winch #95	1320-2020-01	Vehicles	Water	No	\$31,478	\$15,711	3/25/2019	11	6840.81	9865.89	144%	\$45,397.99	\$24,762.54
Ford F-750 Water Truck	1320-2021-01	Vehicles	Water	No	\$27,920	\$21,043	7/22/2020	18	6988.04	9865.89	141%	\$39,417.48	\$30,658.04
Ford F-750 Water Truck	1320-2021-02	Vehicles	Sewer	No	\$27,920	\$21,043	7/22/2020	18	6988.04	9865.89	141%	\$39,417.46	\$30,658.03
Ford Transit Van	1320-2021-03	Vehicles	All	No	\$44,745	\$28,804	9/3/2020	12	7035.77	9865.89	140%	\$62,744.25	\$41,829.50
2020 Honda CR-V Pool Vehicle	1320-2021-04	Vehicles	All	No	\$29,004	\$18,246	7/15/2020	12	6983.96	9865.89	141%	\$40,972.78	\$27,315.19
2021 Peterbilt Dump Truck	1320-2021-05	Vehicles	Water	No	\$147,951	\$96,572	10/7/2020	12	7119.51	9865.89	139%	\$205,023.64	\$136,682.42
Ford F-250 - Veh #110	1320-2021-06	Vehicles	Water	No	\$40,166	\$28,074	3/31/2021	12	7150.25	9865.89	138%	\$55,420.84	\$41,565.63
Ford F-250 Veh #111	1320-2022-01	Vehicles	Sewer	No	\$40,169	\$28,313	4/7/2021	13	7150.25	9865.89	138%	\$55,425.50	\$42,635.00
2022 Nissan Titan - #118	1320-2023-01	Vehicles	Water	No	\$25,550	\$22,121	11/29/2022	15	8823.28	9865.89	112%	\$28,569.29	\$24,760.05
2022 Nissan Titan - #118	1320-2023-02	Vehicles	Sewer	No	\$25,550	\$22,121	11/29/2022	15	8823.28	9865.89	112%	\$28,569.29	\$24,760.05
2023 Honda CR-V - #119	1320-2023-03	Vehicles	Water	No	\$18,765	\$16,716	2/14/2023	17	9165.77	9865.89	108%	\$20,198.55	\$19,010.40
2023 Honda CR-V - #119	1320-2023-04	Vehicles	Sewer	No	\$18,765	\$16,716	2/14/2023	17	9165.77	9865.89	108%	\$20,198.55	\$19,010.40
Kenworth T880 Vactor - #123	1320-2024-01	Vehicles	Sewer	No	\$582,372	\$572,666	1/24/2024	54	9692.00	9865.89	102%	\$592,820.78	\$592,820.78
Master Meter	1325-2001-01	Metering Program	Water	Yes	\$7,309	\$1,750	6/1/2001	31	3862.23	9865.89	255%	\$18,671.32	\$4,818.41
Snowcreek 6 Meter	1325-2007-01	Metering Program	Water	Yes	\$3,499	\$528	4/1/2007	21	4871.83	9865.89	203%	\$7,084.78	\$1,349.48
Master Meter Mammoth View	1325-2007-02	Metering Program	Water	Yes	\$5,957	\$900	4/1/2007	21	4871.83	9865.89	203%	\$12,064.26	\$2,197.95
Master Meter Val D'sre	1325-2007-03	Metering Program	Water	Yes	\$7,295	\$1,102	4/1/2007	21	4871.83	9865.89	203%	\$14,773.97	\$2,814.09
Master Meter Mammoth View Villas	1325-2007-04	Metering Program	Water	Yes	\$8,173	\$1,234	4/1/2007	21	4871.83	9865.89	203%	\$16,551.35	\$3,152.64
Master Meter Wildflower	1325-2007-05	Metering Program	Water	Yes	\$11,416	\$1,724	4/1/2007	21	4871.83	9865.89	203%	\$23,118.42	\$4,403.51
Fire Service Meters	1325-2007-06	Metering Program	Water	Yes	\$13,315	\$2,011	4/1/2007	21	4871.83	9865.89	203%	\$26,963.40	\$5,135.89
Master Meter Mammoth Estates	1325-2007-07	Metering Program	Water	Yes	\$16,363	\$2,471	4/1/2007	21	4871.83	9865.89	203%	\$33,136.73	\$6,311.76
Master Meter North Village	1325-2007-08	Metering Program	Water	Yes	\$25,272	\$3,817	4/1/2007	21	4871.83	9865.89	203%	\$51,178.45	\$9,748.28
Master Meter Gateway	1325-2007-09	Metering Program	Water	Yes	\$25,330	\$3,826	4/1/2007	21	4871.83	9865.89	203%	\$51,295.52	\$9,770.58
Master Meter Snowcreek 4	1325-2007-10	Metering Program	Water	Yes	\$27,193	\$4,107	4/1/2007	21	4871.83	9865.89	203%	\$55,069.14	\$10,489.36
Master Meter Do-It Center	1325-2007-11	Metering Program	Water	Yes	\$29,103	\$4,395	4/1/2007	21	4871.83	9865.89	203%	\$58,936.45	\$11,225.99
Master Meter Hidden Valley Condos	1325-2007-12	Metering Program	Water	Yes	\$53,169	\$8,030	4/1/2007	21	4871.83	9865.89	203%	\$107,671.22	\$20,508.80
Water Meter Radio Read Replacement	1325-2013-01	Metering Program	Water	Yes	\$608,512	\$263,398	11/30/2012	21	5767.88	9865.89	171%	\$1,040,852.69	\$446,079.72
Water Model Master Meter Zone	1325-2013-02	Metering Program	Water	Yes	\$31,362	\$0	3/31/2012	13	5739.97	9865.89	172%	\$53,904.75	\$4,146.52
Meter Radio Read Unit Replacement	1325-2014-01	Metering Program	Water	Yes	\$46,072	\$23,013	3/31/2014	21	5956.40	9865.89	166%	\$76,312.17	\$39,973.04
MCC Replacement at Juniper Ridge	1325-2014-02	Metering Program	Water	Yes	\$95,507	\$45,726	10/31/2013	21	5902.82	9865.89	167%	\$159,629.29	\$76,013.95
AMI - Advanced Metering Infrastructure	1325-2016-01	Metering Program	Water	Yes	\$1,689,989	\$1,013,254	3/31/2016	22	6248.87	9865.89	158%	\$2,668,201.64	\$1,697,946.50
Master Meter / Metering Equipment	1325-2016-02	Metering Program	Water	Yes	\$21,080	\$12,585	12/31/2015	22	6105.70	9865.89	162%	\$34,061.42	\$20,127.20
MES Meter Relocation	1325-2016-03	Metering Program	Water	Yes	\$39,437	\$23,405	8/26/2015	23	6113.35	9865.89	161%	\$63,644.99	\$38,740.43
Woodlands Meter Upgrade	1325-2018-01	Metering Program	Water	Yes	\$19,755	\$13,820	3/31/2018	22	6595.66	9865.89	150%	\$29,549.21	\$21,490.33
Davison PR Station	1340-1993-01	Water Facilities	Water	Yes	\$98,726	\$0	3/31/1993	32	3248.38	9865.89	304%	\$299,848.65	\$9,370.27
Hidden Valley PR Vault	1340-1995-01	Water Facilities	Water	Yes	\$20,204	\$0	7/31/1995	29	3494.43	9865.89	282%	\$57,041.40	\$0.00
Assessment District	1340-1999-01	Water Facilities	Water	Yes	\$6,805,377	\$1,138,127	4/1/1999	31	3772.23	9865.89	262%	\$17,798,782.26	\$3,444,925.60
GWTP #2 Reclaim Backwash	1340-2007-01	Water Facilities	Water	Yes	\$20,527	\$0	4/1/2007	18	4871.83	9865.89	203%	\$41,569.39	\$2,309.41
Ski Trails PR Station	1340-2010-01	Water Facilities	Water	Yes	\$22,112	\$11,606	12/31/2009	32	5260.32	9865.89	188%	\$41,472.42	\$22,032.22
Arsenic Removal Studies	1340-2011-01	Water Facilities	Water	Yes	\$75,215	\$40,451	5/20/2010	32	5394.42	9865.89	183%	\$137,560.47	\$77,377.77
GWTP #1 Improvements	1340-2013-01	Water Facilities	Water	Yes	\$2,568,924	\$1,157,100	3/31/2013	21	5786.13	9865.89	171%	\$4,380,257.80	\$2,085,837.05
Well Maintenance	1340-2013-02	Water Facilities	Water	Yes	\$402,917	\$0	12/27/2012	12	5773.63	9865.89	171%	\$688,498.31	\$0.00
Meridian Well 25	1340-2014-01	Water Facilities	Water	Yes	\$85,828	\$67,126	2/1/2014	50	5896.32	9865.89	167%	\$143,609.97	\$114,887.97
Well 25 Development	1340-2014-02	Water Facilities	Water	Yes	\$182,360	\$125,077	4/1/2013	37	5786.13	9865.89	171%	\$310,940.46	\$218,498.70
Well Maintenance	1340-2014-03	Water Facilities	Water	Yes	\$68,573	\$0	9/1/2013	11	5802.38	9865.89	170%	\$116,596.50	\$0.00
GWTP#2 Treatment Improvement	1340-2014-04	Water Facilities	Water	Yes	\$2,610,293	\$1,304,781	3/31/2014	21	5956.40	9865.89	166%	\$4,323,562.51	\$2,264,723.22
Well #11 Development	1340-2014-05	Water Facilities	Water	Yes	\$101,997	\$69,958	4/1/2013	37	5786.13	9865.89	171%	\$173,914.97	\$122,210.52
GWTP#1 Treatment Improvement	1340-2014-06	Water Facilities	Water	Yes	\$24,207	\$12,025	3/5/2014	21	5953.40	9865.89	166%	\$40,116.24	\$21,013.27
GWTP #1 Valve	1340-2014-07	Water Facilities	Water	Yes	\$15,329	\$0	4/18/2013	12	5795.88	9865.89	170%	\$26,093.85	\$2,174.49
Well #1	1340-2016-02	Water Facilities	Water	Yes	\$764,226	\$179,050	11/30/2015	12	6107.70	9865.89	162%	\$1,234,470.10	\$308,617.52
2015-2016 Well Maintenance	1340-2016-03	Water Facilities	Water	Yes	\$547,499	\$0	3/31/2016	9	6248.87	9865.89	158%	\$864,406.78	\$96,045.20
Pressure Reducing Valve Ranch Rd	1340-2017-01	Water Facilities	Water	Yes	\$104,604	\$89,745	2/22/2017	55	6373.39	9865.89	155%	\$161,925.05	\$141,316.41
Knolls Tank Mixer T-5	1340-2017-02	Water Facilities	Water	Yes	\$36,621	\$0	2/22/2017	8	6373.39	9865.89	155%	\$56,688.27	\$7,086.03
Knolls Tank Rehab	1340-2017-03	Water Facilities	Water	Yes	\$50,300	\$13,578	9/23/2016	11	6343.35	9865.89	156%	\$78,232.27	\$21,336.07
Well Improvement 2017	1340-2017-04	Water Facilities	Water	Yes	\$59,728	\$17,262	1/25/2017	11	6373.39	9865.89	155%	\$92,457.36	\$33,620.86
Tank 3 Rehab/Improvement	1340-2017-05	Water Facilities	Water	Yes	\$459,474	\$135,651	3/31/2017	11	6460.63	9865.89	153%	\$701,653.63	\$255,146.77
WTP Arc Flash Study	1340-2020-01	Water Facilities	Water	Yes	\$29,435	\$17,620	3/31/2020	12	6955.10	9865.89	142%	\$41,754.34	\$27,836.23
Tank 5 Rehab	1340-2020-02	Water Facilities	Water	Yes	\$324,634	\$259,590	3/31/2020	24	6955.10	9865.89	142%	\$460,497.24	\$383,747.70
College Vault PRV	1340-2021-01	Water Facilities	Water	Yes	\$9,121	\$8,208	3/31/2021	37	7150.25	9865.89	138%	\$12,584.82	\$11,564.43
Timber Ridge Pump Station Rehab	1340-2021-02	Water Facilities	Water	Yes	\$12,304	\$11,073	3/31/2021	37	7150.25	9865.89	138%	\$16,977.44	\$15,600.89
Tank 6 Rehab	1340-2021-03	Water Facilities	Water	Yes	\$600,885	\$480,450	3/31/2021	19	7150.25	9865.89	138%	\$829,099.07	\$698,188.69
Center Street Monitoring Well	1340-2022-01	Water Facilities	Water	Yes	\$543,034	\$491,454	12/1/2021	32	8071.91	9865.89	122%	\$663,724.10	\$601,499.96
TOML Bike Path Fill Stations	1340-2023-01	Water Facilities	Water	Yes	\$43,130	\$36,622	9/30/2022	15	8711.79	9865.89	113%	\$48,843.24	\$42,330.81
Lake Mary Plant	1345-1998-01	Lake Mary Filter Plant	Water	Yes	\$732,547	\$97,219	3/31/1998	31	3684.82	9865.89	268%	\$1,961,352.87	\$316,347.24
Lake Mary WTP Equipment & Instrument	1345-2007-01	Lake Mary Filter Plant	Water	Yes	\$87,199	\$0	4/1/2007	18	4871.83	9865.89	203%	\$176,585.20	\$9,810.29

Lake Mary WTP Engineering	1345-2007-02	Lake Mary Filter Plant	Water	Yes	\$377,861	\$57,067	4/1/2007	21	4871.83	9865.89	203%	\$765,202.50	\$145,752.86
Lake Mary WTP Building	1345-2007-03	Lake Mary Filter Plant	Water	Yes	\$988,251	\$568,396	4/1/2007	42	4871.83	9865.89	203%	\$2,001,298.88	\$1,191,249.33
Lake Mary WTP Filtration System	1345-2007-04	Lake Mary Filter Plant	Water	Yes	\$1,453,311	\$0	4/1/2007	18	4871.83	9865.89	203%	\$2,943,086.61	\$163,504.81
Lake Mary Equip Replacement	1345-2007-05	Lake Mary Filter Plant	Water	Yes	\$109,961	\$16,607	4/1/2007	21	4871.83	9865.89	203%	\$222,681.05	\$42,415.44
LMTP Polymer Feed Flowmeter	1345-2009-01	Lake Mary Filter Plant	Water	Yes	\$5,184	\$0	5/23/2008	17	5065.41	9865.89	195%	\$10,097.19	\$593.95
Lake Mary Flow Measure Flume	1345-2009-02	Lake Mary Filter Plant	Water	Yes	\$119,943	\$959	4/1/2008	17	5004.16	9865.89	197%	\$236,472.10	\$13,910.12
LMTP Filter Media	1345-2010-01	Lake Mary Filter Plant	Water	Yes	\$56,464	\$2,635	12/31/2009	16	5260.32	9865.89	188%	\$105,899.95	\$6,618.75
LMTP Corrosion Control	1345-2013-01	Lake Mary Filter Plant	Water	Yes	\$998,000	\$449,051	3/31/2013	21	5786.13	9865.89	171%	\$1,701,684.41	\$810,325.91
LMTP Corrosion Control Purchase	1345-2014-01	Lake Mary Filter Plant	Water	Yes	\$11,966	\$5,971	5/22/2013	23	5801.63	9865.89	170%	\$20,347.99	\$10,616.34
Lake Mary Rd Valves	1345-2018-01	Lake Mary Filter Plant	Water	Yes	\$45,690	\$40,203	3/31/2018	56	6595.66	9865.89	150%	\$68,344.36	\$61,021.75
LMWTP Filter Platform	1345-2018-02	Lake Mary Filter Plant	Water	Yes	\$8,316	\$4,984	3/31/2018	17	6595.66	9865.89	150%	\$12,439.87	\$8,049.33
LMTP Filter Improvements	1345-2019-01	Lake Mary Filter Plant	Water	Yes	\$23,974	\$0	3/31/2019	6	6840.81	9865.89	144%	\$34,575.02	\$5,762.50
Ground Water Treatment Plant #1	1346-1989-01	Groundwater Treatment	Water	Yes	\$2,582,151	\$0	3/31/1989	36	2963.97	9865.89	333%	\$8,594,963.41	\$238,748.98
Well #10 Replacement Column Pipe	1346-2003-01	Groundwater Treatment	Water	Yes	\$11,467	\$0	11/19/2003	21	3980.21	9865.89	248%	\$28,424.12	\$0.00
Arsenic Removal	1346-2007-01	Groundwater Treatment	Water	Yes	\$820,182	\$541,393	4/1/2007	52	4871.83	9865.89	203%	\$1,660,942.65	\$1,117,942.17
Monitoring Wells	1346-2007-02	Groundwater Treatment	Water	Yes	\$318,857	\$48,156	4/1/2007	21	4871.83	9865.89	203%	\$645,714.77	\$122,993.29
Monitor Wells #26 and #27 Final Payment	1346-2009-02	Groundwater Treatment	Water	Yes	\$10,510	\$2,413	4/1/2008	22	5004.16	9865.89	197%	\$20,720.88	\$5,651.15
Monitor Well #31	1346-2009-03	Groundwater Treatment	Water	Yes	\$42,276	\$9,705	4/1/2008	22	5004.16	9865.89	197%	\$83,349.60	\$22,731.71
Well #6	1350-1987-01	Source of Supply	Water	Yes	\$53,586	\$0	10/13/1987	37	2930.38	9865.89	337%	\$180,410.57	\$0.00
Lake Mary Penhall Flumes Concrete	1350-1987-02	Source of Supply	Water	Yes	\$8,014	\$0	10/25/1987	37	2930.38	9865.89	337%	\$26,979.79	\$0.00
Well #6	1350-1987-03	Source of Supply	Water	Yes	\$39,661	\$0	11/12/1987	37	2930.38	9865.89	337%	\$133,529.01	\$0.00
Well #10	1350-1987-04	Source of Supply	Water	Yes	\$81,688	\$0	11/16/1987	37	2930.38	9865.89	337%	\$275,025.95	\$0.00
Well #11	1350-1987-05	Source of Supply	Water	Yes	\$24,175	\$0	11/30/1987	37	2930.38	9865.89	337%	\$81,392.77	\$0.00
Parshall Flumes	1350-1987-51	Source of Supply	Water	Yes	\$11,119	\$0	8/18/1987	37	2930.38	9865.89	337%	\$37,434.11	\$0.00
Well No.10	1350-1989-01	Source of Supply	Water	Yes	\$387,975	\$0	3/31/1989	36	2963.97	9865.89	333%	\$1,291,416.46	\$35,872.68
Well No.6	1350-1989-02	Source of Supply	Water	Yes	\$291,249	\$0	3/31/1989	36	2963.97	9865.89	333%	\$969,453.07	\$26,929.25
Dry Creek	1350-2006-01	Source of Supply	Water	Yes	\$104,968	\$10,611	4/1/2006	21	4600.43	9865.89	214%	\$225,110.88	\$32,158.70
Lake Mary Tank Rehab	1350-2007-01	Source of Supply	Water	Yes	\$29,577	\$4,467	4/1/2007	21	4871.83	9865.89	203%	\$59,895.33	\$11,408.63
Dry Creek	1350-2007-02	Source of Supply	Water	Yes	\$187,701	\$123,899	4/1/2007	52	4871.83	9865.89	203%	\$380,110.78	\$255,843.79
Zone 2B Storage	1350-2014-01	Source of Supply	Water	Yes	\$104,420	\$81,456	4/1/2013	53	5786.13	9865.89	171%	\$178,046.29	\$141,093.29
Creek Flumes	1350-2019-01	Source of Supply	Water	Yes	\$11,756	\$8,901	3/31/2019	24	6840.81	9865.89	144%	\$16,954.11	\$13,422.00
Aquifer Storage Assessment	1350-2019-02	Source of Supply	Water	Yes	\$32,646	\$16,639	3/31/2019	12	6840.81	9865.89	144%	\$47,082.38	\$27,464.72
Integrated Water Resource Mgmt Plan	1350-2019-03	Source of Supply	Water	Yes	\$25,375	\$12,647	3/31/2019	11	6840.81	9865.89	144%	\$36,596.34	\$19,961.64
Mammoth Creek EIR	1350-2019-04	Source of Supply	Water	Yes	\$23,078	\$11,503	3/31/2019	11	6840.81	9865.89	144%	\$33,283.61	\$18,154.70
Tank 1	1350-2022-01	Source of Supply	Water	Yes	\$391,573	\$321,796	7/31/2021	19	8112.67	9865.89	122%	\$476,196.00	\$401,007.16
Well 15 Rehab and Pump & Motor	1350-2024-01	Source of Supply	Water	Yes	\$73,521	\$68,620	8/30/2023	19	9591.57	9865.89	103%	\$75,624.08	\$71,842.87
Well 17 Rehab and Pump & Motor	1350-2024-02	Source of Supply	Water	Yes	\$133,324	\$124,435	8/30/2023	19	9591.57	9865.89	103%	\$137,136.65	\$130,279.82
Well 10 Pump & Motor	1350-2024-03	Source of Supply	Water	Yes	\$40,416	\$37,722	8/30/2023	19	9591.57	9865.89	103%	\$41,572.40	\$39,493.78
Mill Street Water Line	1355-1989-01	Transmission/Distribution Line	Water	Yes	\$164,125	\$0	3/31/1989	36	2963.97	9865.89	333%	\$546,306.45	\$15,175.18
Minaret Water Main	1355-1989-02	Transmission/Distribution Line	Water	Yes	\$242,226	\$0	3/31/1989	36	2963.97	9865.89	333%	\$806,273.96	\$22,396.50
Sierra Manors Water Line	1355-1989-03	Transmission/Distribution Line	Water	Yes	\$122,098	\$0	3/31/1989	36	2963.97	9865.89	333%	\$406,417.47	\$11,289.37
Mill St Water Line	1355-1990-01	Transmission/Distribution Line	Water	Yes	\$131,096	\$0	3/31/1990	35	2987.61	9865.89	330%	\$432,915.13	\$12,369.00
Old Mammoth Water Line	1355-1990-02	Transmission/Distribution Line	Water	Yes	\$439,199	\$0	3/31/1990	35	2987.61	9865.89	330%	\$1,450,356.52	\$41,438.76
Laurel Mt Water Line Repl	1355-1991-01	Transmission/Distribution Line	Water	Yes	\$193,103	\$0	3/31/1991	34	3132.78	9865.89	315%	\$608,128.48	\$71,886.13
Mammoth Tavern Rd - W Line	1355-1991-02	Transmission/Distribution Line	Water	Yes	\$67,972	\$0	3/31/1991	34	3132.78	9865.89	315%	\$214,059.53	\$6,295.87
Mill St Water Line	1355-1991-03	Transmission/Distribution Line	Water	Yes	\$13,000	\$0	3/31/1991	34	3132.78	9865.89	315%	\$40,940.15	\$1,204.12
Trails II Water Lines	1355-1991-04	Transmission/Distribution Line	Water	Yes	\$94,468	\$0	3/31/1991	34	3132.78	9865.89	315%	\$297,503.30	\$8,750.10
Trails I Water Lines	1355-1991-05	Transmission/Distribution Line	Water	Yes	\$138,890	\$0	3/31/1991	34	3132.78	9865.89	315%	\$437,399.26	\$12,864.68
Snowcreek Crest Water Lines	1355-1991-06	Transmission/Distribution Line	Water	Yes	\$150,860	\$0	3/31/1991	34	3132.78	9865.89	315%	\$475,095.77	\$13,973.41
Juniper Ridge Water Lines	1355-1991-07	Transmission/Distribution Line	Water	Yes	\$212,520	\$0	3/31/1991	34	3132.78	9865.89	315%	\$669,278.50	\$19,684.66
Mill City Tract	1355-1991-08	Transmission/Distribution Line	Water	Yes	\$58,352	\$0	3/31/1991	34	3132.78	9865.89	315%	\$183,765.19	\$5,404.86
Lupin St Line Replace	1355-1992-01	Transmission/Distribution Line	Water	Yes	\$185,142	\$0	3/31/1992	33	3184.37	9865.89	310%	\$573,613.13	\$17,382.22
Manzanita St W Line Replace	1355-1992-02	Transmission/Distribution Line	Water	Yes	\$136,498	\$0	3/31/1992	33	3184.37	9865.89	310%	\$422,901.30	\$12,815.19
Chateau Rd Water Line	1355-1992-03	Transmission/Distribution Line	Water	Yes	\$14,913	\$0	4/1/1992	33	3184.37	9865.89	310%	\$46,203.17	\$1,400.10
Mono St Water Line	1355-1993-01	Transmission/Distribution Line	Water	Yes	\$137,719	\$0	3/31/1993	32	3248.38	9865.89	304%	\$418,278.35	\$13,071.20
Joaquin St Water Line	1355-1993-02	Transmission/Distribution Line	Water	Yes	\$148,503	\$0	3/31/1993	32	3248.38	9865.89	304%	\$451,030.09	\$14,094.69
Owen St Water Line	1355-1993-03	Transmission/Distribution Line	Water	Yes	\$23,472	\$0	3/31/1993	32	3248.38	9865.89	304%	\$71,287.37	\$2,227.73
Timberidge Tank	1355-1993-04	Transmission/Distribution Line	Water	Yes	\$20,410	\$0	3/31/1993	32	3248.38	9865.89	304%	\$61,988.57	\$1,937.14
St Moritz Water Line	1355-1993-05	Transmission/Distribution Line	Water	Yes	\$26,141	\$0	3/31/1993	32	3248.38	9865.89	304%	\$79,395.30	\$2,481.10
Fairway Ranch Water Lines	1355-1993-06	Transmission/Distribution Line	Water	Yes	\$64,950	\$0	6/30/1993	31	3381.24	9865.89	292%	\$189,513.46	\$0.00
Tavern Line Replacement	1355-1994-01	Transmission/Distribution Line	Water	Yes	\$53,611	\$0	3/31/1994	31	3381.24	9865.89	292%	\$156,429.11	\$5,046.10
Sierra Nevada Water Line	1355-1994-02	Transmission/Distribution Line	Water	Yes	\$52,407	\$0	3/31/1994	31	3381.24	9865.89	292%	\$152,913.70	\$4,932.70
Business Park Water Lines	1355-1994-03	Transmission/Distribution Line	Water	Yes	\$68,080	\$1,393	11/30/1994	31	3469.80	9865.89	284%	\$193,576.22	\$6,244.39
Red Fir Replacement	1355-1995-01	Transmission/Distribution Line	Water	Yes	\$162,202	\$5,168	3/31/1995	31	3469.80	9865.89	284%	\$461,200.17	\$29,754.85
Fire Hydrants	1355-1995-02	Transmission/Distribution Line	Water	Yes	\$9,717	\$0	7/31/1995	29	3494.43	9865.89	282%	\$27,433.77	\$0.00
Ski Trails Water Line	1355-1996-01	Transmission/Distribution Line	Water	Yes	\$98,136	\$6,445	3/31/1996	31	3494.43	9865.89	282%	\$277,068.34	\$26,813.07
Majestic Pines Water Line	1355-1996-02	Transmission/Distribution Line	Water	Yes	\$458,050	\$30,083	3/31/1996	31	3494.43	9865.89	282%	\$1,293,221.67	\$125,150.48
Azimuth Dr Water Replace	1355-1996-03	Transmission/Distribution Line	Water	Yes	\$45,300	\$2,975	3/31/1996	31	3494.43	9865.89	282%	\$127,896.34	\$12,377.07

H2O Line - USFS	1355-1996-04	Transmission/Distribution Line	Water	Yes	\$11,133	\$874	8/1/1996	31	3530.48	9865.89	279%	\$31,110.76	\$3,010.72
Sierra Valley Sites - Water Laterals	1355-1997-01	Transmission/Distribution Line	Water	Yes	\$11,408	\$1,132	3/31/1997	31	3530.48	9865.89	279%	\$11,880.03	\$4,113.55
Majestic Pines Water Line	1355-1997-02	Transmission/Distribution Line	Water	Yes	\$35,898	\$3,563	3/31/1997	31	3530.48	9865.89	279%	\$100,316.48	\$12,944.06
Meridian/Elem PR Station	1355-1997-03	Transmission/Distribution Line	Water	Yes	\$53,675	\$5,327	3/31/1997	31	3530.48	9865.89	279%	\$149,994.98	\$19,354.19
Valley Vista	1355-1997-04	Transmission/Distribution Line	Water	Yes	\$32,176	\$3,193	3/31/1997	31	3530.48	9865.89	279%	\$89,916.30	\$11,602.10
Mammoth College	1355-1997-05	Transmission/Distribution Line	Water	Yes	\$7,141	\$709	3/31/1997	31	3530.48	9865.89	279%	\$19,956.74	\$2,575.06
Water Lateral - Old Mammoth	1355-1997-06	Transmission/Distribution Line	Water	Yes	\$1,219	\$133	7/1/1997	31	3684.82	9865.89	268%	\$3,264.12	\$421.18
Water Lateral - Snowridge Lane	1355-1997-07	Transmission/Distribution Line	Water	Yes	\$676	\$74	7/5/1997	31	3684.82	9865.89	268%	\$1,811.07	\$233.69
Water Lateral - Forest Lane	1355-1997-08	Transmission/Distribution Line	Water	Yes	\$1,118	\$122	7/5/1997	31	3684.82	9865.89	268%	\$2,992.39	\$386.11
Monterey Pines	1355-1998-01	Transmission/Distribution Line	Water	Yes	\$502,724	\$66,718	3/31/1998	31	3684.82	9865.89	268%	\$1,346,013.51	\$217,098.95
Install Wtr Davidson	1355-1999-01	Transmission/Distribution Line	Water	Yes	\$5,571	\$0	11/5/1999	25	3744.79	9865.89	263%	\$14,677.45	\$0.00
Old Mammoth Hydrant Line	1355-2000-01	Transmission/Distribution Line	Water	Yes	\$8,488	\$0	1/18/2000	25	3744.79	9865.89	263%	\$22,363.21	\$894.53
Hwy 203 - Phase I	1355-2000-02	Transmission/Distribution Line	Water	Yes	\$199,926	\$103,938	3/31/2000	52	3744.79	9865.89	263%	\$526,718.16	\$283,617.47
Hwy 203 - Phase II	1355-2000-03	Transmission/Distribution Line	Water	Yes	\$294,444	\$153,077	3/31/2000	52	3744.79	9865.89	263%	\$775,732.36	\$417,702.04
Hwy 203 - Phase III	1355-2000-04	Transmission/Distribution Line	Water	Yes	\$421,887	\$219,333	3/31/2000	52	3744.79	9865.89	263%	\$1,111,488.13	\$598,493.61
Majestic Pines Water Replacement	1355-2000-05	Transmission/Distribution Line	Water	Yes	\$2,189	\$1,138	3/31/2000	52	3744.79	9865.89	263%	\$5,766.53	\$3,105.06
Grindelwald Water Replace	1355-2000-06	Transmission/Distribution Line	Water	Yes	\$186,977	\$97,206	3/31/2000	52	3744.79	9865.89	263%	\$492,603.24	\$265,247.90
Install Lateral - Grindelwald	1355-2000-07	Transmission/Distribution Line	Water	Yes	\$3,186	\$0	7/3/2000	24	3862.23	9865.89	255%	\$8,138.21	\$0.00
Install Lateral @ Hillside	1355-2001-01	Transmission/Distribution Line	Water	Yes	\$5,352	\$0	11/7/2001	23	3859.95	9865.89	256%	\$13,678.25	\$0.00
Water Lateral, Azimuth, Sunshine Village	1355-2002-01	Transmission/Distribution Line	Water	Yes	\$25,681	\$0	1/30/2002	23	3859.95	9865.89	256%	\$65,640.80	\$2,853.95
Contributed Cap, H2O Lines	1355-2002-02	Transmission/Distribution Line	Water	Yes	\$1,156,359	\$307,920	3/31/2002	31	3859.95	9865.89	256%	\$2,955,614.83	\$858,081.73
Install Water Lateral - Forest Trail	1355-2002-03	Transmission/Distribution Line	Water	Yes	\$2,364	\$0	9/30/2002	22	3940.49	9865.89	250%	\$5,919.83	\$0.00
Install Water Lateral, Lot 43 Rainbow	1355-2002-04	Transmission/Distribution Line	Water	Yes	\$3,435	\$0	10/30/2002	22	3940.49	9865.89	250%	\$8,600.67	\$0.00
Chateau Water Line	1355-2003-01	Transmission/Distribution Line	Water	Yes	\$151,713	\$87,977	3/31/2003	52	3940.49	9865.89	250%	\$379,848.10	\$226,447.91
North St. Water Line	1355-2003-02	Transmission/Distribution Line	Water	Yes	\$68,688	\$39,832	3/31/2003	52	3940.49	9865.89	250%	\$171,977.03	\$102,524.77
Azimuth Water Line	1355-2003-03	Transmission/Distribution Line	Water	Yes	\$131,827	\$76,445	3/31/2003	52	3940.49	9865.89	250%	\$330,059.23	\$196,766.08
Old Mammoth Water Line	1355-2003-04	Transmission/Distribution Line	Water	Yes	\$918,178	\$532,444	3/31/2003	52	3940.49	9865.89	250%	\$2,298,865.23	\$1,370,477.35
Install Water Laterals	1355-2003-05	Transmission/Distribution Line	Water	Yes	\$8,491	\$0	10/22/2003	21	3980.21	9865.89	248%	\$21,046.33	\$0.00
Well Pumps #16, 17, 18, 20, 21	1355-2004-01	Transmission/Distribution Line	Water	Yes	\$77,565	\$25,408	1/31/2004	31	3980.21	9865.89	248%	\$192,262.68	\$68,222.24
Lateral Install @ Alpine Cir	1355-2004-02	Transmission/Distribution Line	Water	Yes	\$1,661	\$22	7/28/2004	21	4338.36	9865.89	227%	\$3,777.29	\$179.87
Parts for Line Repl- Sestriere Pl	1355-2005-01	Transmission/Distribution Line	Water	Yes	\$5,807	\$375	7/27/2005	21	4398.53	9865.89	224%	\$13,024.90	\$1,240.47
Final Paving for WL Projects	1355-2005-02	Transmission/Distribution Line	Water	Yes	\$7,869	\$609	10/28/2005	21	4586.74	9865.89	215%	\$16,925.94	\$1,611.99
Hydrants (3)	1355-2005-03	Transmission/Distribution Line	Water	Yes	\$7,427	\$638	12/29/2005	21	4619.99	9865.89	214%	\$15,860.35	\$1,510.51
Chateau West	1355-2006-01	Transmission/Distribution Line	Water	Yes	\$248,181	\$158,859	4/1/2006	52	4600.43	9865.89	214%	\$532,239.40	\$348,002.68
Horsehoe Dr	1355-2006-02	Transmission/Distribution Line	Water	Yes	\$129,105	\$82,639	4/1/2006	52	4600.43	9865.89	214%	\$276,873.25	\$181,032.51
Lakeview/Horsehoe/Canyon	1355-2006-03	Transmission/Distribution Line	Water	Yes	\$231,327	\$148,071	4/1/2006	52	4600.43	9865.89	214%	\$496,095.72	\$324,370.28
Sierra Nevada/Chap/Old Mam	1355-2006-04	Transmission/Distribution Line	Water	Yes	\$415,612	\$266,030	4/1/2006	52	4600.43	9865.89	214%	\$891,304.93	\$582,776.30
Sierra Nevada	1355-2006-05	Transmission/Distribution Line	Water	Yes	\$7,707	\$4,933	4/1/2006	52	4600.43	9865.89	214%	\$16,528.73	\$10,807.25
Larkspur Lane	1355-2006-06	Transmission/Distribution Line	Water	Yes	\$70,468	\$45,106	4/1/2006	52	4600.43	9865.89	214%	\$151,123.54	\$98,811.54
Valley Vista	1355-2006-07	Transmission/Distribution Line	Water	Yes	\$496,410	\$317,748	4/1/2006	52	4600.43	9865.89	214%	\$1,064,581.39	\$696,072.45
Connel	1355-2006-08	Transmission/Distribution Line	Water	Yes	\$91,614	\$58,641	4/1/2006	52	4600.43	9865.89	214%	\$196,471.23	\$128,461.96
Hidden Valley	1355-2006-09	Transmission/Distribution Line	Water	Yes	\$215,566	\$137,982	4/1/2006	52	4600.43	9865.89	214%	\$462,295.31	\$302,270.01
Old Mammoth/Red Fir/Woodman	1355-2006-10	Transmission/Distribution Line	Water	Yes	\$672,347	\$430,364	4/1/2006	52	4600.43	9865.89	214%	\$1,441,889.78	\$942,774.09
Sherwin	1355-2006-11	Transmission/Distribution Line	Water	Yes	\$289,500	\$185,307	4/1/2006	52	4600.43	9865.89	214%	\$620,851.12	\$405,941.12
Crystal	1355-2006-12	Transmission/Distribution Line	Water	Yes	\$169,173	\$108,286	4/1/2006	52	4600.43	9865.89	214%	\$362,802.60	\$237,217.09
Meridian	1355-2006-13	Transmission/Distribution Line	Water	Yes	\$1,057,790	\$677,083	4/1/2006	52	4600.43	9865.89	214%	\$2,268,495.70	\$1,483,247.19
Hwy 203 / Main	1355-2006-14	Transmission/Distribution Line	Water	Yes	\$410,852	\$262,983	4/1/2006	52	4600.43	9865.89	214%	\$881,096.52	\$576,101.57
Tank 4	1355-2006-15	Transmission/Distribution Line	Water	Yes	\$546,499	\$344,156	4/1/2006	51	4600.43	9865.89	214%	\$1,172,000.84	\$758,353.49
Minaret Water	1355-2006-16	Transmission/Distribution Line	Water	Yes	\$346,078	\$221,522	4/1/2006	52	4600.43	9865.89	214%	\$742,186.21	\$485,275.60
Meadow Lane	1355-2006-17	Transmission/Distribution Line	Water	Yes	\$145,100	\$92,877	4/1/2006	52	4600.43	9865.89	214%	\$311,175.82	\$203,461.11
Pinehurst	1355-2006-18	Transmission/Distribution Line	Water	Yes	\$106,145	\$67,943	4/1/2006	52	4600.43	9865.89	214%	\$227,634.62	\$148,838.02
Panorama Ridge	1355-2006-19	Transmission/Distribution Line	Water	Yes	\$39,630	\$25,367	4/1/2006	52	4600.43	9865.89	214%	\$84,988.70	\$55,569.53
Convict H2O Line	1355-2007-01	Transmission/Distribution Line	Water	Yes	\$182,677	\$120,583	4/1/2007	52	4871.83	9865.89	203%	\$369,936.92	\$248,996.00
Canyon Blvd (FT to TL) H2O Line	1355-2007-02	Transmission/Distribution Line	Water	Yes	\$242,506	\$160,076	4/1/2007	52	4871.83	9865.89	203%	\$491,096.08	\$330,545.44
Lee Road H2O Line	1355-2007-03	Transmission/Distribution Line	Water	Yes	\$19,598	\$12,936	4/1/2007	52	4871.83	9865.89	203%	\$39,687.66	\$26,712.85
Tavern / Sierra Park H2O Line	1355-2007-04	Transmission/Distribution Line	Water	Yes	\$89,324	\$58,962	4/1/2007	52	4871.83	9865.89	203%	\$180,888.90	\$121,752.15
Holiday Way H2O Line	1355-2007-05	Transmission/Distribution Line	Water	Yes	\$59,238	\$39,102	4/1/2007	52	4871.83	9865.89	203%	\$119,962.09	\$80,743.71
Twin Lakes H2O Line	1355-2007-06	Transmission/Distribution Line	Water	Yes	\$146,139	\$96,465	4/1/2007	52	4871.83	9865.89	203%	\$295,943.99	\$199,193.07
Tavern Rd H2O Line	1355-2007-07	Transmission/Distribution Line	Water	Yes	\$24,829	\$16,389	4/1/2007	52	4871.83	9865.89	203%	\$50,280.04	\$33,842.33
Hillside Ct H2O Line	1355-2007-08	Transmission/Distribution Line	Water	Yes	\$585	\$386	4/1/2007	52	4871.83	9865.89	203%	\$1,184.31	\$797.13
Hillside Pl H2O Line	1355-2007-09	Transmission/Distribution Line	Water	Yes	\$28,173	\$18,596	4/1/2007	52	4871.83	9865.89	203%	\$57,052.39	\$38,400.65
Waterford & Hill H2O Line	1355-2007-10	Transmission/Distribution Line	Water	Yes	\$3,272	\$2,160	4/1/2007	52	4871.83	9865.89	203%	\$6,626.18	\$4,459.93
Crawford St H2O Line	1355-2007-11	Transmission/Distribution Line	Water	Yes	\$493,991	\$326,078	4/1/2007	52	4871.83	9865.89	203%	\$1,000,377.32	\$673,330.89
Rainbow Lane Replacement H2O Line	1355-2007-12	Transmission/Distribution Line	Water	Yes	\$26,614	\$17,568	4/1/2007	52	4871.83	9865.89	203%	\$53,896.06	\$36,276.19
Mammoth Knolls Dr H2O Line	1355-2007-13	Transmission/Distribution Line	Water	Yes	\$672,038	\$443,605	4/1/2007	52	4871.83	9865.89	203%	\$1,360,938.96	\$916,016.61
T-4 Line to Parking Lot	1355-2007-14	Transmission/Distribution Line	Water	Yes	\$246,291	\$162,574	4/1/2007	52	4871.83	9865.89	203%	\$498,762.15	\$335,705.29
Sierra Park Rd H2O Line	1355-2007-15	Transmission/Distribution Line	Water	Yes	\$144,785	\$95,571	4/1/2007	52	4871.83	9865.89	203%	\$293,203.66	\$197,348.62
St Anton / Knolls Area H2O Line	1355-2007-16	Transmission/Distribution Line	Water	Yes	\$431,234	\$284,653	4/1/2007	52	4871.83	9865.89	203%	\$873,288.10	\$587,790.07

John Muir H2O Line	1355-2007-17	Transmission/Distribution Line	Water	Yes	\$503,623	\$332,437	4/1/2007	52	4871.83	9865.89	203%	\$1,019,883.40	\$686,459.98
Skate Park H2O Line	1355-2007-18	Transmission/Distribution Line	Water	Yes	\$23,278	\$15,365	4/1/2007	52	4871.83	9865.89	203%	\$47,139.34	\$31,728.40
Minaret Rd (Z3A & Z3B Expansion)	1355-2007-19	Transmission/Distribution Line	Water	Yes	\$4,467	\$2,948	4/1/2007	52	4871.83	9865.89	203%	\$9,045.86	\$6,088.56
Contributed Capital	1355-2008-01	Transmission/Distribution Line	Water	Yes	\$296,593	\$138,331	3/31/2008	31	5004.16	9865.89	197%	\$584,745.51	\$282,941.38
Labor / Benefits 2006 WL Replacement	1355-2008-02	Transmission/Distribution Line	Water	Yes	\$18,931	\$12,874	4/1/2008	52	5004.16	9865.89	197%	\$37,322.29	\$25,838.51
2007 WL Replacement	1355-2009-01	Transmission/Distribution Line	Water	Yes	\$1,708,105	\$1,192,963	4/1/2008	55	5004.16	9865.89	197%	\$3,367,596.81	\$2,387,932.29
2008 WL Replacement	1355-2010-01	Transmission/Distribution Line	Water	Yes	\$23,479	\$16,437	4/1/2009	52	5295.82	9865.89	186%	\$43,740.24	\$31,122.86
2007 WL Replacement	1355-2011-01	Transmission/Distribution Line	Water	Yes	\$3,210	\$2,311	4/1/2010	53	5270.07	9865.89	187%	\$6,008.40	\$4,421.27
2009 WL Replacement	1355-2011-02	Transmission/Distribution Line	Water	Yes	\$1,361,567	\$980,441	4/1/2010	53	5270.07	9865.89	187%	\$2,548,935.14	\$1,875,631.52
Master Meter Repl. ~ Snowcreek	1355-2011-03	Transmission/Distribution Line	Water	Yes	\$88,555	\$49,376	12/23/2010	32	5591.95	9865.89	176%	\$156,238.49	\$87,884.15
2008 WL Rep. (1410 Cleanup)	1355-2011-04	Transmission/Distribution Line	Water	Yes	\$1,637,032	\$1,178,799	4/1/2010	53	5270.07	9865.89	187%	\$3,064,622.89	\$2,255,099.86
2010 WL Replacement	1355-2012-01	Transmission/Distribution Line	Water	Yes	\$1,061,029	\$785,501	4/1/2011	53	5636.20	9865.89	175%	\$1,857,280.17	\$1,401,720.89
2011 WL Replacement	1355-2012-02	Transmission/Distribution Line	Water	Yes	\$284,494	\$215,314	2/15/2012	53	5683.45	9865.89	174%	\$493,852.44	\$382,036.79
Water Loss Reduction Project	1355-2012-03	Transmission/Distribution Line	Water	Yes	\$231,377	\$171,590	4/30/2011	53	5637.20	9865.89	175%	\$404,943.25	\$305,617.55
2012-2013 Water Line Replacement	1355-2013-01	Transmission/Distribution Line	Water	Yes	\$359,060	\$277,059	10/31/2012	53	5779.13	9865.89	171%	\$612,972.53	\$474,186.30
2013-2014 Water Line Replacement	1355-2014-01	Transmission/Distribution Line	Water	Yes	\$549,384	\$435,810	11/30/2013	53	5900.57	9865.89	167%	\$918,582.81	\$727,933.55
2012-2013 Water Line Replacement	1355-2015-01	Transmission/Distribution Line	Water	Yes	\$2,798	\$2,289	2/25/2015	54	6069.03	9865.89	163%	\$4,548.04	\$3,790.03
2013-2014 Water Line Replacement	1355-2015-02	Transmission/Distribution Line	Water	Yes	\$3,394	\$2,780	3/11/2015	54	6069.03	9865.89	163%	\$5,517.82	\$4,598.18
2014-2015 Water Line Replacement - Bigwood	1355-2015-03	Transmission/Distribution Line	Water	Yes	\$158,498	\$129,953	3/31/2015	54	6062.28	9865.89	163%	\$257,943.04	\$214,952.54
2014-2015 Water Line Replacement	1355-2015-04	Transmission/Distribution Line	Water	Yes	\$869,572	\$712,968	3/31/2015	54	6062.28	9865.89	163%	\$1,415,161.71	\$1,179,301.43
2015-2016 Water Line Replacement	1355-2016-01	Transmission/Distribution Line	Water	Yes	\$1,242,744	\$1,043,790	3/31/2016	54	6248.87	9865.89	158%	\$1,962,078.75	\$1,671,400.41
Facility Relocation/Hydrant/Lateral Replacement	1355-2016-02	Transmission/Distribution Line	Water	Yes	\$183,512	\$133,837	4/1/2015	36	6062.28	9865.89	163%	\$298,651.16	\$223,988.37
Snowcreek Recycled Water Line	1355-2016-03	Transmission/Distribution Line	Recycled	Yes	\$119,464	\$100,325	2/24/2016	55	6247.62	9865.89	158%	\$188,650.78	\$161,210.67
2016/17 Water Line Replacement Program	1355-2017-01	Transmission/Distribution Line	Water	Yes	\$555,548	\$477,720	3/31/2017	55	6460.63	9865.89	153%	\$848,365.22	\$740,391.46
Canyon Lodge Water Line Replacement	1355-2017-02	Transmission/Distribution Line	Water	Yes	\$105,241	\$90,498	3/31/2017	55	6460.63	9865.89	153%	\$160,711.60	\$140,257.40
Water Line Replacement FY18	1355-2018-01	Transmission/Distribution Line	Water	Yes	\$528,522	\$465,052	3/31/2018	56	6595.66	9865.89	150%	\$790,570.90	\$705,866.87
Timber Ridge Pump Station	1355-2018-02	Transmission/Distribution Line	Water	Yes	\$27,580	\$10,981	3/31/2018	11	6595.66	9865.89	150%	\$41,254.23	\$18,751.92
Timber Ridge Steel Line Replace	1355-2018-03	Transmission/Distribution Line	Water	Yes	\$173,961	\$153,070	3/31/2018	56	6595.66	9865.89	150%	\$260,212.95	\$232,332.99
Meter Pit Rebuild	1355-2019-01	Transmission/Distribution Line	Water	Yes	\$21,752	\$19,648	3/31/2019	59	6840.81	9865.89	144%	\$31,370.72	\$28,712.18
Water Lateral Replacement FY19	1355-2019-02	Transmission/Distribution Line	Water	Yes	\$290,960	\$262,839	3/31/2019	59	6840.81	9865.89	144%	\$419,625.51	\$384,064.03
FY 2020 Water Lateral Replacement	1355-2020-01	Transmission/Distribution Line	Water	Yes	\$555,559	\$511,066	3/31/2020	59	6955.10	9865.89	142%	\$788,067.42	\$734,639.12
Dist. System Improvements FY21	1355-2021-01	Transmission/Distribution Line	Water	Yes	\$773,157	\$726,740	3/31/2021	62	7150.25	9865.89	138%	\$1,066,798.83	\$1,015,179.54
Distribution System Improvements FY22	1355-2022-01	Transmission/Distribution Line	Water	Yes	\$499,431	\$474,362	9/30/2021	64	8080.02	9865.89	122%	\$609,816.90	\$581,231.74
Distribution System Improvements FY23	1355-2023-01	Transmission/Distribution Line	Water	Yes	\$262,827	\$249,661	9/30/2022	44	8711.79	9865.89	113%	\$297,645.22	\$284,115.89
FY24 Water Distribution System Improvements	1355-2024-01	Transmission/Distribution Line	Water	Yes	\$78,239	\$77,326	9/30/2023	104	9654.13	9865.89	102%	\$79,955.29	\$79,186.49
Tank 8	1355-2024-02	Transmission/Distribution Line	Water	Yes	\$1,999,616	\$1,916,298	11/1/2023	27	9681.82	9865.89	102%	\$2,037,632.26	\$1,962,164.40
WWTP Design	1360-1994-01	Wastewater Facilities	Sewer	Yes	\$897,335	\$0	3/31/1994	31	3381.24	9865.89	292%	\$2,618,277.86	\$84,460.58
Construction Management	1360-1994-02	Wastewater Facilities	Sewer	Yes	\$887,700	\$0	3/31/1994	31	3381.24	9865.89	292%	\$2,590,162.44	\$83,553.63
Construction	1360-1994-03	Wastewater Facilities	Sewer	Yes	\$7,618,882	\$0	3/31/1994	31	3381.24	9865.89	292%	\$22,230,648.83	\$717,117.70
Finance Costs	1360-1994-04	Wastewater Facilities	Sewer	Yes	\$590,989	\$0	3/31/1994	31	3381.24	9865.89	292%	\$1,724,409.06	\$55,626.10
Truck Cover at WWTP	1360-1996-01	Wastewater Facilities	Sewer	Yes	\$18,916	\$0	10/21/1996	28	3530.48	9865.89	279%	\$52,860.64	\$0.00
Aeration Basin	1360-1997-01	Wastewater Facilities	Sewer	Yes	\$105,502	\$0	3/31/1997	28	3530.48	9865.89	279%	\$494,823.44	\$10,529.41
Aeration Basin	1360-1997-02	Wastewater Facilities	Sewer	Yes	\$382,238	\$0	3/31/1997	28	3530.48	9865.89	279%	\$1,068,161.97	\$38,148.64
Sanitare Aerobic Diffusion Replace	1360-1997-03	Wastewater Facilities	Sewer	Yes	\$54,900	\$0	6/16/1997	28	3684.82	9865.89	268%	\$146,991.54	\$5,249.70
WWTP Expansion Buildings	1360-2007-01	Wastewater Facilities	Sewer	Yes	\$2,089,560	\$1,201,817	4/1/2007	42	4871.83	9865.89	203%	\$4,231,550.51	\$2,518,780.06
WWTP Expansion Concrete Tanks	1360-2007-02	Wastewater Facilities	Sewer	Yes	\$2,998,065	\$1,978,992	4/1/2007	52	4871.83	9865.89	203%	\$6,071,355.07	\$4,086,488.99
WWTP Expansion Pumps & Motors	1360-2007-03	Wastewater Facilities	Sewer	Yes	\$908,505	\$0	4/1/2007	18	4871.83	9865.89	203%	\$1,839,804.56	\$102,211.36
WWTP Expansion Engineering	1360-2007-04	Wastewater Facilities	Sewer	Yes	\$1,362,757	\$205,814	4/1/2007	21	4871.83	9865.89	203%	\$2,759,706.84	\$525,658.45
WWTP Expansion Equip & Instruments	1360-2007-05	Wastewater Facilities	Sewer	Yes	\$1,726,159	\$0	4/1/2007	18	4871.83	9865.89	203%	\$3,495,628.67	\$194,201.59
WWTP Expansion - Phase 2	1360-2008-01	Wastewater Facilities	Sewer	Yes	\$11,341	\$2,279	4/1/2008	21	5004.16	9865.89	197%	\$22,359.82	\$5,323.77
General Waste Water Exp. (1410 Cleanup)	1360-2011-01	Wastewater Facilities	Sewer	Yes	\$35,232	\$18,800	4/1/2010	32	5270.07	9865.89	187%	\$65,965.69	\$37,100.07
Recycled Water Facility	1360-2012-01	Wastewater Facilities	Recycled	Yes	\$8,478,250	\$5,883,918	1/1/2012	42	5683.45	9865.89	174%	\$14,717,391.36	\$10,512,422.40
WWTP Solar System	1360-2012-02	Wastewater Facilities	Sewer	Yes	\$5,486,362	\$2,084,528	11/1/2011	21	5679.95	9865.89	174%	\$9,529,642.54	\$3,630,340.01
WWTP MCC Blower	1360-2013-01	Wastewater Facilities	Sewer	Yes	\$109,984	\$85,047	11/30/2012	53	5767.88	9865.89	171%	\$188,125.73	\$145,531.23
New Paving @ WWTP	1360-2013-02	Wastewater Facilities	Sewer	Yes	\$119,873	\$48,870	5/30/2012	21	5754.22	9865.89	171%	\$205,528.69	\$88,083.73
WWTP MCC/Blower VFD Retro Fit	1360-2014-01	Wastewater Facilities	Sewer	Yes	\$2,248	\$1,754	4/1/2013	53	5786.13	9865.89	171%	\$3,833.43	\$3,037.81
Truck Fill Pump	1360-2014-02	Wastewater Facilities	Sewer	Yes	\$10,996	\$0	4/23/2014	11	5957.40	9865.89	166%	\$18,209.35	\$1,655.40
Truck Fill Station	1360-2015-01	Wastewater Facilities	Sewer	Yes	\$19,259	\$6,813	7/24/2014	16	5959.15	9865.89	166%	\$31,884.55	\$11,956.71
WWTP MCC/Blower VFD Retrofit	1360-2015-02	Wastewater Facilities	Sewer	Yes	\$332,926	\$271,687	10/8/2014	55	5969.40	9865.89	165%	\$550,241.05	\$450,197.22
Grinder	1360-2015-03	Wastewater Facilities	Sewer	Yes	\$59,738	\$6,091	4/15/2015	11	6062.28	9865.89	163%	\$97,219.04	\$17,676.19
WWTP Air Compressors	1360-2016-01	Wastewater Facilities	Sewer	Yes	\$7,107	\$1,201	10/31/2015	11	6108.59	9865.89	162%	\$11,479.13	\$2,087.11
Press MCC Room Filtration	1360-2017-01	Wastewater Facilities	Sewer	Yes	\$16,909	\$0	2/22/2017	8	6373.39	9865.89	155%	\$26,174.61	\$3,271.83
Sewer Holding Tank	1360-2017-02	Wastewater Facilities	Sewer	Yes	\$215,729	\$114,891	3/31/2017	17	6460.63	9865.89	153%	\$329,435.54	\$193,785.61
WWTP Asset Replacement	1360-2017-03	Wastewater Facilities	Sewer	Yes	\$14,439	\$0	3/31/2017	8	6460.63	9865.89	153%	\$22,049.84	\$2,756.23
Bredel Sludge Pump	1360-2017-04	Wastewater Facilities	Sewer	Yes	\$15,748	\$0	6/16/2016	9	6244.87	9865.89	158%	\$24,879.31	\$2,764.37
WWTP Aeration Control	1360-2018-01	Wastewater Facilities	Sewer	Yes	\$38,076	\$22,819	3/31/2018	17	6595.66	9865.89	150%	\$56,954.08	\$36,852.64
WWTP Primary Clarifiers	1360-2018-02	Wastewater Facilities	Sewer	Yes	\$37,942	\$15,106	3/31/2018	11	6595.66	9865.89	150%	\$56,753.74	\$25,797.15
Trash Removal System	1360-2018-03	Wastewater Facilities	Sewer	Yes	\$359,829	\$215,645	3/31/2018	17	6595.66	9865.89	150%	\$538,237.95	\$348,271.61

Aeration Basin Baffles	1360-2018-04	Wastewater Facilities	Sewer	Yes	\$30,343	\$18,185	3/31/2018	17	6595.66	9865.89	150%	\$45,387.63	\$29,368.47
Digester Chopper Pump Rebuild	1360-2018-05	Wastewater Facilities	Sewer	Yes	\$65,090	\$39,008	3/31/2018	17	6595.66	9865.89	150%	\$97,362.76	\$62,999.43
Aeration Train Piping Repair	1360-2018-06	Wastewater Facilities	Sewer	Yes	\$75,690	\$52,953	3/31/2018	22	6595.66	9865.89	150%	\$113,218.08	\$82,340.42
Vactor Receiving Station	1360-2018-07	Wastewater Facilities	Sewer	Yes	\$20,963	\$18,445	3/31/2018	56	6595.66	9865.89	150%	\$31,356.64	\$27,997.00
WWTP Arc Flash Study	1360-2019-01	Wastewater Facilities	Sewer	Yes	\$42,162	\$21,497	3/31/2019	12	6840.81	9865.89	144%	\$60,806.61	\$35,470.52
Reline Recycled Water Basin	1360-2019-02	Wastewater Facilities	Recycled	Yes	\$275,715	\$208,790	3/31/2019	24	6840.81	9865.89	144%	\$397,639.58	\$314,798.00
WWTP EQ Bypass Realignment	1360-2019-03	Wastewater Facilities	Sewer	Yes	\$49,933	\$45,107	3/31/2019	59	6840.81	9865.89	144%	\$72,013.50	\$65,910.66
WWTP VFD Replacement	1360-2019-04	Wastewater Facilities	Sewer	Yes	\$76,831	\$39,160	3/31/2019	12	6840.81	9865.89	144%	\$110,806.65	\$64,637.21
WWTP PLC Upgrade Phase 1	1360-2019-05	Wastewater Facilities	Sewer	Yes	\$94,226	\$48,026	3/31/2019	12	6840.81	9865.89	144%	\$135,894.20	\$79,271.62
East LM Lift Station Rehab	1360-2020-01	Wastewater Facilities	Sewer	Yes	\$59,250	\$51,339	3/31/2020	35	6955.10	9865.89	142%	\$84,046.39	\$74,441.09
WWTP Main PLC Upgrade	1360-2020-02	Wastewater Facilities	Sewer	Yes	\$185,170	\$160,446	3/31/2020	35	6955.10	9865.89	142%	\$262,665.29	\$232,646.40
Tamarack Lift Station	1360-2020-03	Wastewater Facilities	Sewer	Yes	\$64,221	\$55,646	3/31/2020	35	6955.10	9865.89	142%	\$91,097.59	\$80,686.44
WWTP Grit Removal	1360-2020-04	Wastewater Facilities	Sewer	Yes	\$303,762	\$263,204	3/31/2020	35	6955.10	9865.89	142%	\$430,889.56	\$381,645.04
Rainbow/Shady Lift Station Rehab	1360-2020-05	Wastewater Facilities	Sewer	Yes	\$148,530	\$128,699	3/31/2020	35	6955.10	9865.89	142%	\$210,691.75	\$186,612.69
West Lake Mary Lift Station Rehab	1360-2021-01	Wastewater Facilities	Sewer	Yes	\$38,999	\$33,140	3/31/2021	25	7150.25	9865.89	138%	\$53,810.44	\$47,353.18
Twin Falls Lift Station Rehab	1360-2021-02	Wastewater Facilities	Sewer	Yes	\$44,575	\$37,878	3/31/2021	25	7150.25	9865.89	138%	\$61,504.06	\$54,123.57
Primary Clarifier #2 Rehab	1360-2021-03	Wastewater Facilities	Sewer	Yes	\$62,154	\$52,816	3/31/2021	25	7150.25	9865.89	138%	\$85,760.08	\$75,468.87
Wastewater Influent Flow Measure	1360-2021-04	Wastewater Facilities	Sewer	Yes	\$12,932	\$5,099	3/31/2021	6	7150.25	9865.89	138%	\$17,843.54	\$8,921.77
WWTP Back-Up Pump	1360-2021-05	Wastewater Facilities	Sewer	Yes	\$57,726	\$54,261	3/31/2021	62	7150.25	9865.89	138%	\$79,650.31	\$75,796.27
WWTP Headworks/Filtration PLC Upgrade	1360-2021-06	Wastewater Facilities	Sewer	Yes	\$166,474	\$133,108	3/31/2021	19	7150.25	9865.89	138%	\$229,700.26	\$193,431.80
WWTP Filter Bypass Pump	1360-2021-07	Wastewater Facilities	Sewer	Yes	\$43,053	\$36,585	3/31/2021	25	7150.25	9865.89	138%	\$59,403.99	\$52,275.51
Coldwater Lift Station	1360-2022-01	Wastewater Facilities	Sewer	Yes	\$41,565	\$36,542	11/1/2021	26	8136.59	9865.89	121%	\$50,398.87	\$44,583.61
Dewatering PLC Upgrade	1360-2022-02	Wastewater Facilities	Sewer	Yes	\$112,164	\$95,340	1/1/2022	20	8150.62	9865.89	121%	\$135,769.10	\$122,192.19
Digester Mix Pump	1360-2022-03	Wastewater Facilities	Sewer	Yes	\$75,168	\$57,629	12/1/2021	13	8071.91	9865.89	122%	\$91,874.64	\$70,672.80
Laurel Pond Monitoring Wells	1360-2022-04	Wastewater Facilities	Sewer	Yes	\$278,522	\$266,453	3/1/2023	41	9118.17	9865.89	108%	\$301,362.23	\$294,186.94
Sludge De-Watering Upgrade	1360-2022-05	Wastewater Facilities	Sewer	Yes	\$100,722	\$57,672	3/1/2022	7	8736.04	9865.89	113%	\$113,748.48	\$81,248.92
Tesla Battery	1360-2024-01	Wastewater Facilities	Sewer	Yes	\$1,690,255	\$1,577,572	4/1/2023	26	9026.27	9865.89	109%	\$1,847,482.28	\$1,776,425.27
Bus Dump Station	1365-1989-01	Collection Lines	Sewer	Yes	\$13,967	\$0	3/31/1989	36	2963.97	9865.89	333%	\$46,489.05	\$1,291.36
Woodman Sewer Line	1365-1990-01	Collection Lines	Sewer	Yes	\$93,764	\$0	3/31/1990	35	2987.61	9865.89	330%	\$309,635.27	\$8,846.72
Trails I Sewer Lines	1365-1991-01	Collection Lines	Sewer	Yes	\$124,308	\$0	3/31/1991	34	3132.78	9865.89	315%	\$391,476.90	\$11,514.03
Trails II Sewer Lines	1365-1991-02	Collection Lines	Sewer	Yes	\$141,696	\$0	3/31/1991	34	3132.78	9865.89	315%	\$446,236.05	\$13,124.59
Snowcreek Crest Sewer Lines	1365-1991-03	Collection Lines	Sewer	Yes	\$262,278	\$0	3/31/1991	34	3132.78	9865.89	315%	\$825,978.85	\$24,293.50
Juniper Ridge Sewer Lines	1365-1991-04	Collection Lines	Sewer	Yes	\$395,226	\$0	3/31/1991	34	3132.78	9865.89	315%	\$1,244,665.27	\$36,607.80
Fairway Ranch Sewer Lines	1365-1993-01	Collection Lines	Sewer	Yes	\$105,395	\$0	6/30/1993	31	3381.24	9865.89	292%	\$307,525.35	\$0.00
Sewer Line - Business Park	1365-1994-01	Collection Lines	Sewer	Yes	\$58,440	\$1,196	11/30/1994	31	3469.80	9865.89	284%	\$166,166.19	\$5,360.20
East Twin Force Main	1365-1995-01	Collection Lines	Sewer	Yes	\$42,914	\$1,367	3/31/1995	31	3469.80	9865.89	284%	\$122,019.86	\$7,872.25
Install Sewer Lateral - Ridgecrest	1365-1996-01	Collection Lines	Sewer	Yes	\$1,352	\$0	10/7/1996	28	3530.48	9865.89	279%	\$3,778.16	\$0.00
Sewer Lateral - Hillside	1365-1997-01	Collection Lines	Sewer	Yes	\$5,206	\$0	7/5/1997	27	3684.82	9865.89	268%	\$13,939.35	\$0.00
Install Sewer Lateral	1365-1998-01	Collection Lines	Sewer	Yes	\$4,865	\$694	7/8/1998	31	3772.23	9865.89	262%	\$12,724.99	\$2,052.42
TV Inspection Equipment	1365-2001-01	Collection Lines	Sewer	Yes	\$43,533	\$0	6/20/2001	24	3859.95	9865.89	256%	\$111,268.33	\$4,636.18
Install Sewer Lateral	1365-2001-02	Collection Lines	Sewer	Yes	\$1,686	\$410	7/17/2001	31	3859.95	9865.89	256%	\$4,308.59	\$1,111.89
Lift Station & Tank Monitors	1365-2001-03	Collection Lines	Sewer	Yes	\$9,036	\$0	8/29/2001	23	3859.95	9865.89	256%	\$23,096.20	\$0.00
Contributed Cap. WW Lines	1365-2002-01	Collection Lines	Sewer	Yes	\$1,358,338	\$361,705	3/31/2002	31	3859.95	9865.89	256%	\$3,471,866.38	\$1,007,961.21
Meridian Blvd Slip Lining	1365-2003-01	Collection Lines	Sewer	Yes	\$46,848	\$0	3/31/2003	22	3940.49	9865.89	250%	\$117,293.25	\$5,331.51
Install Sewer Lateral Manzanita	1365-2005-01	Collection Lines	Sewer	Yes	\$3,162	\$218	8/31/2005	21	4532.88	9865.89	218%	\$6,882.17	\$655.44
Manhole / Sewer Line Rehab	1365-2005-02	Collection Lines	Sewer	Yes	\$54,221	\$4,596	12/7/2005	21	4613.99	9865.89	214%	\$115,938.80	\$11,041.79
New Sewer Lat Install - Ridgecrest	1365-2006-01	Collection Lines	Sewer	Yes	\$3,722	\$1,559	10/24/2006	31	4891.41	9865.89	202%	\$7,507.90	\$3,148.47
Hillside Dr - Install Sewer Lateral	1365-2006-02	Collection Lines	Sewer	Yes	\$3,978	\$0	11/14/2006	18	4891.41	9865.89	202%	\$8,022.55	\$0.00
Slip Line Across Creek	1365-2006-03	Collection Lines	Sewer	Yes	\$39,975	\$16,931	12/14/2006	31	4876.87	9865.89	202%	\$80,869.28	\$33,912.92
Rehab Sewer	1365-2006-04	Collection Lines	Sewer	Yes	\$23,430	\$0	12/14/2006	18	4876.87	9865.89	202%	\$47,398.80	\$0.00
Waterford WW Line	1365-2007-01	Collection Lines	Sewer	Yes	\$28,809	\$12,493	4/1/2007	31	4871.83	9865.89	203%	\$58,340.02	\$26,347.11
Skate Park Collection Lines	1365-2007-02	Collection Lines	Sewer	Yes	\$24,193	\$15,970	4/1/2007	52	4871.83	9865.89	203%	\$48,993.76	\$32,976.57
Contributed Capital	1365-2008-01	Collection Lines	Sewer	Yes	\$399,957	\$186,540	3/31/2008	31	5004.16	9865.89	197%	\$788,531.73	\$381,547.61
Slipline Sewer Line - Meadow Lane	1365-2009-01	Collection Lines	Sewer	Yes	\$29,126	\$5,520	10/24/2007	21	4978.47	9865.89	198%	\$57,719.38	\$10,994.17
Bluffs Lift Station	1365-2011-01	Collection Lines	Sewer	Yes	\$3,213	\$1,783	11/24/2010	32	5595.95	9865.89	176%	\$5,864.85	\$3,186.48
Manhole Replacement	1365-2013-01	Collection Lines	Sewer	Yes	\$248,131	\$105,331	9/30/2012	21	5780.13	9865.89	171%	\$423,526.53	\$181,511.37
Road Plates (4 split between funds)	1365-2013-02	Collection Lines	Sewer	Yes	\$6,250	\$4,782	7/5/2012	53	5750.22	9865.89	172%	\$10,722.53	\$8,294.79
Road Plates (4 split between funds)	1365-2013-03	Collection Lines	Sewer	Yes	\$6,250	\$4,782	7/5/2012	53	5750.22	9865.89	172%	\$10,722.53	\$8,294.79
2013-2014 Sewer Line Replacement	1365-2014-01	Collection Lines	Sewer	Yes	\$211,018	\$167,047	10/31/2013	53	5902.82	9865.89	167%	\$352,692.10	\$279,491.85
Manhole Sealing and Lining	1365-2014-02	Collection Lines	Sewer	Yes	\$22,950	\$10,988	10/31/2013	21	5902.82	9865.89	167%	\$38,358.34	\$18,265.88
Center/Shady Rest Sewer Replacement	1365-2014-03	Collection Lines	Sewer	Yes	\$307,884	\$243,728	10/31/2013	53	5902.82	9865.89	167%	\$514,592.85	\$407,790.56
Meridian Sewer Expansion	1365-2014-04	Collection Lines	Sewer	Yes	\$436,343	\$340,381	4/1/2013	53	5786.13	9865.89	171%	\$744,005.56	\$589,589.31
2014-2015 Sewer Line Replacement	1365-2015-01	Collection Lines	Sewer	Yes	\$194,323	\$157,421	10/1/2014	54	5969.40	9865.89	165%	\$321,166.17	\$261,690.95
2015-2016 Sewer Line Replacement	1365-2016-01	Collection Lines	Sewer	Yes	\$344,203	\$275,007	10/31/2015	45	6108.59	9865.89	162%	\$555,917.97	\$444,734.38
2016-2017 Sewer Line Replacement	1365-2017-01	Collection Lines	Sewer	Yes	\$250,745	\$206,222	2/22/2017	44	6373.39	9865.89	155%	\$388,148.81	\$326,397.86
2017-2018 Sewer Line Replacement	1365-2018-01	Collection Lines	Sewer	Yes	\$426,838	\$375,579	3/31/2018	56	6595.66	9865.89	150%	\$638,470.31	\$570,062.78
Snowcreek GC Pond Fill Control	1365-2018-02	Collection Lines	Recycled	Yes	\$52,967	\$31,743	3/31/2018	17	6595.66	9865.89	150%	\$79,229.48	\$51,266.14
Hillside Sewer Lateral	1365-2019-01	Collection Lines	Sewer	Yes	\$23,707	\$21,414	3/31/2019	59	6840.81	9865.89	144%	\$34,189.92	\$31,292.47

Lakes Basin Lift Station Power Install	1365-2019-02	Collection Lines	Sewer	Yes	\$34,092	\$25,813	3/31/2019	24	6840.81	9865.89	144%	\$49,167.40	\$38,924.19
East Lake Mary Power Supply	1365-2019-03	Collection Lines	Sewer	Yes	\$19,667	\$16,491	3/31/2019	35	6840.81	9865.89	144%	\$28,363.89	\$24,311.91
Sewer Line Rehab	1365-2019-04	Collection Lines	Sewer	Yes	\$317,594	\$266,311	3/31/2019	35	6840.81	9865.89	144%	\$458,038.23	\$392,604.20
Sewer Line Rehab 2020	1365-202001	Collection Lines	Sewer	Yes	\$289,212	\$266,050	3/31/2020	59	6955.10	9865.89	142%	\$410,250.64	\$382,437.04
Sewer Line Rehab FY21	1365-2021-01	Collection Lines	Sewer	Yes	\$272,188	\$255,847	3/31/2021	62	7150.25	9865.89	138%	\$375,564.30	\$357,391.83
Sewer Improvements FY22	1365-2022-01	Collection Lines	Sewer	Yes	\$334,233	\$318,624	11/30/2021	65	8071.91	9865.89	122%	\$408,515.97	\$389,661.38
Collection System Improvements FY23	1365-2023-01	Collection Lines	Sewer	Yes	\$382,525	\$372,312	11/30/2022	77	8823.28	9865.89	112%	\$427,726.94	\$416,617.15
FY24 Sewer Collection System Improvements	1365-2024-01	Collection Lines	Sewer	Yes	\$318,756	\$315,569	10/30/2023	113	9681.82	9865.89	102%	\$324,816.60	\$321,942.12
Highway 203 Sewer Main	1365-2024-02	Collection Lines	Sewer	Yes	\$439,905	\$435,506	10/1/2023	121	9654.13	9865.89	102%	\$449,554.87	\$445,839.54
Balance B/Fwd	1390-1967-01	Capital Assets - Various	Sewer	Yes	\$4,578,945	\$246,360	6/30/1967	61	1074.00	9865.89	919%	\$42,062,724.04	\$2,758,211.41
Balance B/Fwd	1390-1980-01	Capital Assets - Various	Sewer	Yes	\$5,190,941	\$1,405,205	6/30/1980	61	2333.74	9865.89	423%	\$21,944,757.38	\$6,115,752.06
Balance B/Fwd	1390-1983-01	Capital Assets - Various	Water	Yes	\$19,784	\$6,345	6/30/1983	61	2706.36	9865.89	365%	\$72,121.64	\$23,646.44
Balance B/Fwd	1390-1983-02	Capital Assets - Various	Sewer	Yes	\$102,815	\$32,974	6/30/1983	61	2706.36	9865.89	365%	\$374,806.27	\$122,887.30
Balance B/Fwd	1390-1983-03	Capital Assets - Various	Sewer	Yes	\$782,066	\$250,819	6/30/1983	61	2706.36	9865.89	365%	\$2,850,985.70	\$934,749.41
Easement Deed	1390-1986-01	Capital Assets - Various	Sewer	Yes	\$7,454	\$2,807	11/3/1986	61	2862.05	9865.89	345%	\$25,694.99	\$9,688.27
Quonset Huts ~ Foundation	1390-1997-01	Capital Assets - Various	Water	No	\$37,950	\$4,401	9/29/1997	31	3684.82	9865.89	268%	\$101,608.91	\$13,110.83
Mammoth Creek EIR	1390-2013-01	Capital Assets - Various	Water	No	\$571,450	\$433,275	2/28/2012	53	5738.22	9865.89	172%	\$982,511.99	\$760,056.44
Mammoth Creek EIR	1390-2014-01	Capital Assets - Various	Water	No	\$15,575	\$12,458	3/31/2014	54	5956.40	9865.89	166%	\$25,797.40	\$21,020.11
Mammoth Creek EIR	1390-2015-01	Capital Assets - Various	Water	No	\$11,389	\$9,338	3/31/2015	54	6062.28	9865.89	163%	\$18,535.14	\$15,445.95
Weather Station	1390-2016-02	Capital Assets - Various	Sewer	No	\$5,012	\$988	3/31/2016	11	6248.87	9865.89	158%	\$7,912.99	\$2,158.09
Capital Asset Replacement	1390-2016-03	Capital Assets - Various	Water	No	\$123,015	\$24,238	3/31/2016	11	6248.87	9865.89	158%	\$194,219.92	\$52,969.07
Urban Water Management Plan	1390-2017-01	Capital Assets - Various	Water	No	\$89,489	\$0	2/22/2017	8	6373.39	9865.89	155%	\$138,526.90	\$17,315.86
Connection Fee/Permit Study	1390-2020-01	Capital Assets - Various	Water	No	\$37,304	\$22,331	3/31/2020	12	6955.10	9865.89	142%	\$52,916.27	\$35,277.51
Shipping Container	1390-2023-01	Capital Assets - Various	Water	No	\$6,167	\$5,651	7/3/2022	29	9109.52	9865.89	108%	\$6,678.63	\$6,218.04
Shipping Container	1390-2023-02	Capital Assets - Various	Sewer	No	\$6,167	\$5,651	7/3/2022	29	9109.52	9865.89	108%	\$6,678.64	\$6,218.05

Large Meter Audit

Meter Number	Meter Size	Permit No.	#FUs On Permit	District FUs Assigned	Meter FUs	FUs Assigned for Analysis
477773	3		107	800	800	800
352254	6	5500	4665		5350	4933
471699	4	5655	711.5		1775	800
568998	6	5490	132		5350	654
361536	3	4575	433.5		800	654
562365	8	4351	592		5350	860
550002	6	1795	739		5350	1007
254008	4	4033	2,094		1775	2094
263004	4	4507	535		1775	654
450096	3	No Permit	1,015		800	1015
340692	4	4456	108.5	370	1775	654
567085	6	4467	494		5350	762
169993	3	506	814		800	814
569085	6	4123	494		5350	762
169072	6	3644	263		5350	654
466153	4	No Permit	25		1775	654
351214	6	1897	1642.2		5350	1910
277146	6	2085	898		5350	1166
462204	6	4506	103	0	5350	654
477771	6	5262 & 5203	659	800	5350	800
470026	6	4525	308.5	370	5350	654
572667	3	2579	331	800	800	800
279141	6	No Permit	800		5350	1068
462076	6	1729	1333		5350	1601
462271	4	4500	65.5		1775	654
272212	4	339	1,775		1775	1864
472987	3	3004	555	654	800	654
288195	6	No Permit	1,224		5350	1492
473269	4	4464	20.5	85	1775	654
463259	4	4492	57.5	85	1775	654
252009	6	4353	1,081.25		5350	1349
479999	4	4640	49	85	1775	654
372827	4	4427	390.5		1775	654
473262	3	4007	923	654	800	654
351581	6		1330		5350	1598
473343	3	No Permit	302	654	800	654
473372	6	2104	1730		5350	1998
373569	3	610	905		800	905
568991	6		233.5		5350	654

Meter Number	Meter Size	Permit No.	#FUs On Permit	District FUs Assigned	Meter FUs	FUs Assigned for Analysis
468436	4	4442	92	370	1775	654
71111	3	5349	544.5		800	654
281197	4	4490	122.5		1775	654
373753	6	4525	308.5		5350	654
346061	6	4536	1116		5350	1384
349161	6	4538	LDS/IRR		5350	0
360225	4	4507	534.5		1775	654
351212	4		836		1775	924
362408	4	4591	131.5		1775	654
351218	6	2198	2,172		5350	2440
351701	6	4595	909		5350	1177
162195	4	4622	126.5		1775	654
361463	4	4590	131.5		1775	654
343787	4	4618	220		1775	654
71115	4	4371	4	85	1775	654
262159	4	4650	878		1775	967
275818	6	4573	580.5		5350	848
276087	8	4583	942		5350	1210
270050	6	4636	3,901		5350	4169
351222	3	2198	2172		800	654
477772	3	4008	30	800	800	800
362361	4		252		1775	654
362611	3	4639	53		800	654
351208	3	5500	2172		800	805
351210	6	1772	2476		5350	1939
362612	3	4665	383.5		800	654
351216	6	1897	2318.4		5350	2586
362615	4	4639	54		1775	654
351221	3	2198	2172		800	654
276002	6		5350	5350	5350	5350
178826	3		656		800	696
168889	6	2606	636		5350	904
253300	4	4192	800		1775	889
258201	4	4139	1,106		1775	1195
	4	5679	1488.6		1775	1563.03

California Department of General Services CA Construction Cost Index

Date	California CCI	Date	California CCI	Date	California CCI	Date	California CCI	Date	California CCI	Date	California CCI
11/1/2024	9,866	8/1/2020	6,988	5/1/2016	6,240	2/1/2012	5,683	11/1/2007	4,978	12/1/1988	2,964
10/1/2024	9,785	7/1/2020	6,984	4/1/2016	6,249	1/1/2012	5,683	10/1/2007	4,943	12/1/1987	2,930
9/1/2024	9,751	6/1/2020	7,041	3/1/2016	6,248	12/1/2011	5,680	9/1/2007	4,942	12/1/1986	2,862
8/1/2024	9,749	5/1/2020	6,958	2/1/2016	6,132	11/1/2011	5,680	8/1/2007	4,851	12/1/1985	2,742
7/1/2024	9,646	4/1/2020	6,955	1/1/2016	6,106	10/1/2011	5,675	7/1/2007	4,849	12/1/1984	2,741
6/1/2024	9,651	3/1/2020	6,947	12/1/2015	6,108	9/1/2011	5,668	6/1/2007	4,842	12/1/1983	2,706
5/1/2024	9,655	2/1/2020	6,945	11/1/2015	6,109	8/1/2011	5,667	5/1/2007	4,886	12/1/1982	2,670
4/1/2024	9,688	1/1/2020	6,995	10/1/2015	6,114	7/1/2011	5,654	4/1/2007	4,872	12/1/1981	2,482
3/1/2024	9,660	12/1/2019	6,924	9/1/2015	6,113	6/1/2011	5,643	3/1/2007	4,871	11/1/1980	2,334
2/1/2024	9,692	11/1/2019	6,895	8/1/2015	6,055	5/1/2011	5,637	2/1/2007	4,868	12/1/1979	2,119
1/1/2024	9,680	10/1/2019	6,851	7/1/2015	6,055	4/1/2011	5,636	1/1/2007	4,869	12/1/1978	1,955
12/1/2023	9,654	9/1/2019	6,814	6/1/2015	6,055	3/1/2011	5,627	12/1/2006	4,877	12/1/1977	2,576
11/1/2023	9,682	8/1/2019	6,823	5/1/2015	6,069	2/1/2011	5,624	11/1/2006	4,891	12/1/1976	2,401
10/1/2023	9,654	7/1/2019	6,854	4/1/2015	6,062	1/1/2011	5,592	10/1/2006	4,867	12/1/1975	2,212
9/1/2023	9,592	6/1/2019	6,854	3/1/2015	6,069	12/1/2010	5,596	9/1/2006	4,619	12/1/1974	2,020
8/1/2023	9,560	5/1/2019	6,852	2/1/2015	6,077	11/1/2010	5,599	8/1/2006	4,616	12/1/1973	1,895
7/1/2023	9,526	4/1/2019	6,841	1/1/2015	6,073	10/1/2010	5,591	7/1/2006	4,609	12/1/1972	1,753
6/1/2023	9,508	3/1/2019	6,616	12/1/2014	5,973	9/1/2010	5,381	6/1/2006	4,593	12/1/1971	1,581
5/1/2023	9,621	2/1/2019	6,700	11/1/2014	5,981	8/1/2010	5,401	5/1/2006	4,599	12/1/1970	1,381
4/1/2023	9,026	1/1/2019	6,684	10/1/2014	5,969	7/1/2010	5,401	4/1/2006	4,600	12/1/1969	1,269
3/1/2023	9,118	12/1/2018	6,684	9/1/2014	5,960	6/1/2010	5,394	3/1/2006	4,597	12/1/1968	1,155
2/1/2023	9,166	11/1/2018	6,679	8/1/2014	5,959	5/1/2010	5,378	2/1/2006	4,603	12/1/1967	1,074
1/1/2023	9,246	10/1/2018	6,679	7/1/2014	5,959	4/1/2010	5,270	1/1/2006	4,620	12/1/1966	1,019
12/1/2022	8,823	9/1/2018	6,674	6/1/2014	5,961	3/1/2010	5,268	12/1/2005	4,614	12/1/1965	971
11/1/2022	8,765	8/1/2018	6,658	5/1/2014	5,957	2/1/2010	5,262	11/1/2005	4,587	12/1/1964	936
10/1/2022	8,712	7/1/2018	6,643	4/1/2014	5,956	1/1/2010	5,260	10/1/2005	4,554	12/1/1963	901
9/1/2022	8,604	6/1/2018	6,598	3/1/2014	5,953	12/1/2009	5,262	9/1/2005	4,533	12/1/1962	872
8/1/2022	8,728	5/1/2018	6,596	2/1/2014	5,896	11/1/2009	5,259	8/1/2005	4,399	12/1/1961	847
7/1/2022	9,110	4/1/2018	6,596	1/1/2014	5,898	10/1/2009	5,259	7/1/2005	4,411	12/1/1960	824
6/1/2022	8,924	3/1/2018	6,596	12/1/2013	5,901	9/1/2009	5,264	6/1/2005	4,421	12/1/1959	797
5/1/2022	9,001	2/1/2018	6,596	11/1/2013	5,903	8/1/2009	5,265	5/1/2005	4,394	12/1/1958	759
4/1/2022	8,903	1/1/2018	6,596	10/1/2013	5,911	7/1/2009	5,263	4/1/2005	4,393	12/1/1957	724
3/1/2022	8,736	12/1/2017	6,596	9/1/2013	5,802	6/1/2009	5,276	3/1/2005	4,360	12/1/1956	692
2/1/2022	8,293	11/1/2017	6,596	8/1/2013	5,801	5/1/2009	5,288	2/1/2005	4,362	12/1/1955	660
1/1/2022	8,151	10/1/2017	6,596	7/1/2013	5,804	4/1/2009	5,296	1/1/2005	4,340	12/1/1954	628
12/1/2021	8,072	9/1/2017	6,620	6/1/2013	5,802	3/1/2009	5,298	12/1/2004	4,338	12/1/1953	600
11/1/2021	8,137	8/1/2017	6,620	5/1/2013	5,796	2/1/2009	5,295	12/1/2003	3,980	12/1/1952	569
10/1/2021	8,080	7/1/2017	6,474	4/1/2013	5,786	1/1/2009	5,309	12/1/2002	3,940	12/1/1951	543
9/1/2021	7,900	6/1/2017	6,470	3/1/2013	5,781	12/1/2008	5,322	12/1/2001	3,860	12/1/1950	510
8/1/2021	8,113	5/1/2017	6,455	2/1/2013	5,782	11/1/2008	5,375	12/1/2000	3,862	12/1/1949	477
7/1/2021	7,892	4/1/2017	6,461	1/1/2013	5,774	10/1/2008	5,393	12/1/1999	3,745	12/1/1948	461
6/1/2021	7,746	3/1/2017	6,373	12/1/2012	5,768	9/1/2008	5,194	12/1/1998	3,772	12/1/1947	413
5/1/2021	7,712	2/1/2017	6,373	11/1/2012	5,779	8/1/2008	5,142	12/1/1997	3,685	12/1/1946	346
4/1/2021	7,150	1/1/2017	6,373	10/1/2012	5,780	7/1/2008	5,135	12/1/1996	3,530	12/1/1945	308
3/1/2021	7,130	12/1/2016	6,373	9/1/2012	5,777	6/1/2008	5,065	12/1/1995	3,494	12/1/1944	299
2/1/2021	7,102	11/1/2016	6,344	8/1/2012	5,778	5/1/2008	5,023	12/1/1994	3,470	12/1/1943	290
1/1/2021	7,090	10/1/2016	6,343	7/1/2012	5,750	4/1/2008	5,004	12/1/1993	3,381	12/1/1942	276
12/1/2020	7,120	9/1/2016	6,267	6/1/2012	5,754	3/1/2008	4,999	12/1/1992	3,248	12/1/1941	258
11/1/2020	7,123	8/1/2016	6,244	5/1/2012	5,755	2/1/2008	4,983	12/1/1991	3,184	12/1/1940	242
10/1/2020	7,120	7/1/2016	6,245	4/1/2012	5,740	1/1/2008	4,983	12/1/1990	3,133	12/1/1939	236
9/1/2020	7,036	6/1/2016	6,238	3/1/2012	5,738	12/1/2007	4,981	12/1/1989	2,988	12/1/1938	236

