



Lori F. Dearfield

From: ldearfield@kysgcpa.com

To: Rattlesnake Ridge Water District



Thu Feb 22 at 3:59 PM



1. 20 year life is what previous accountant used.
4. The depreciation expense doesn't agree because I adjusted the accumulated depreciation to actual due to errors in the prior year balance. Difference of \$13,850 was below my materiality.
7. & 8. Their depreciation schedule does not agree with mine. Not sure where they got theirs. See attached. I also have this in Excel format. I sent both to Jonathan who sent to Reid I thought. I went back to see that it agreed to what I sent and it did, so I'm not sure what would have changed.
13. Attached is a summary of the debt amortization schedules as of 12/31/22.

> Show original message

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

FYE: 12/31/2022

Asset ID	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: Buildings											
158	Bal Utility Building	2/14/95	1,088.00	0.00	0.00	930.00	34.54	964.54	123.46	S/L	31.50
159	Handicap Access	7/07/98	1,770.00	0.00	0.00	1,319.00	56.19	1,375.19	394.81	S/L	31.50
160	Office Bldg	1/24/92	45,077.00	0.00	0.00	42,870.00	1,431.02	44,301.02	775.98	S/L	31.50
161	Pave Lot	8/24/94	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	0.00	S/L	15.00
162	Pave Lot	6/07/96	2,525.00	0.00	0.00	2,525.00	0.00	2,525.00	0.00	S/L	15.00
163	Utility Bldg	11/01/94	15,385.00	0.00	0.00	13,265.00	488.41	13,753.41	1,631.59	S/L	31.50
164	Writing Cable	9/15/95	2,841.00	0.00	0.00	2,366.00	90.19	2,456.19	384.81	S/L	31.50
165	Shed	6/15/06	9,000.00	0.00	0.00	4,430.00	285.71	4,715.71	4,284.29	S/L	31.50
166	Storage Building	7/31/15	5,159.00	0.00	0.00	1,146.00	163.78	1,309.78	3,849.22	S/L	31.50
167	Building-Pump Station	1/31/17	3,526.00	0.00	0.00	560.00	111.94	671.94	2,854.06	S/L	31.50
168	A/C Furn Util	9/15/95	3,687.00	0.00	0.00	3,687.00	0.00	3,687.00	0.00	S/L	7.00
169	Security System	12/08/94	1,621.00	0.00	0.00	1,621.00	0.00	1,621.00	0.00	S/L	7.00
170	Camera/Alarm System	7/11/19	11,228.00	0.00	0.00	4,812.00	1,604.00	6,416.00	4,812.00	S/L	7.00
Buildings			106,907.00	0.00c	0.00	83,531.00	4,265.78	87,796.78	19,110.22		

Asset ID	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: Heavy Equipment											
125	Boring Machine	8/01/88	2,751.00	0.00	0.00	2,751.00	0.00	2,751.00	0.00	S/L	5.00
126	Leak Detector	2/20/98	1,776.00	0.00	0.00	1,776.00	0.00	1,776.00	0.00	S/L	7.00
127	Pressure Wash	3/25/97	689.00	0.00	0.00	689.00	0.00	689.00	0.00	S/L	5.00
128	Trash pump	3/20/98	850.00	0.00	0.00	850.00	0.00	850.00	0.00	S/L	7.00
129	fuel pump	10/30/10	525.00	0.00	0.00	525.00	0.00	525.00	0.00	S/L	7.00
130	Boring Machine	4/01/07	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	5.00
131	Impact Drill	7/31/11	654.00	0.00	0.00	654.00	0.00	654.00	0.00	S/L	5.00
132	Pressure Wash	8/28/11	700.00	0.00	0.00	700.00	0.00	700.00	0.00	S/L	5.00
133	Reciprocating Saw	1/01/12	550.00	0.00	0.00	550.00	0.00	550.00	0.00	S/L	7.00
134	Controller	1/01/13	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	7.00
135	Mini excavator	1/01/13	985.00	0.00	0.00	985.00	0.00	985.00	0.00	S/L	7.00
136	Excavator/Backhoe	1/01/19	25,913.00	0.00	0.00	11,105.00	3,701.86	14,806.86	11,106.14	S/L	7.00
141	Backhoe	8/02/04	48,401.00	0.00	0.00	48,401.00	0.00	48,401.00	0.00	S/L	5.00
142	Trailer	12/01/08	5,603.00	0.00	0.00	5,603.00	0.00	5,603.00	0.00	S/L	5.00
143	Excavator	6/10/10	42,588.00	0.00	0.00	42,588.00	0.00	42,588.00	0.00	S/L	5.00
144	Trailer	3/28/11	3,430.00	0.00	0.00	3,430.00	0.00	3,430.00	0.00	S/L	5.00
145	Trailer Improv	5/23/11	2,808.00	0.00	0.00	2,808.00	0.00	2,808.00	0.00	S/L	5.00
146	Generator	10/31/14	405.00	0.00	0.00	405.00	0.00	405.00	0.00	S/L	5.00
147	Kabota Excavator	6/30/15	34,942.00	0.00	0.00	34,942.00	0.00	34,942.00	0.00	S/L	5.00
148	State equipment	9/09/16	4,950.00	0.00	0.00	4,950.00	0.00	4,950.00	0.00	S/L	5.00
149	Heavy Equipment	4/30/20	5,184.00	0.00	0.00	2,074.00	1,036.80	3,110.80	2,073.20	S/L	5.00
150	Equipment	3/28/21	4,999.00	0.00	0.00	1,000.00	999.80	1,999.80	2,999.20	S/L	5.00
151	equipment	6/30/21	23,561.00	0.00	0.00	4,712.20	4,712.20	9,424.20	14,136.80	S/L	5.00
152	Equipment	8/31/21	700.00	0.00	0.00	140.00	140.00	280.00	420.00	S/L	5.00
153	Trailer	10/31/21	7,070.00	0.00	0.00	1,414.00	1,414.00	2,828.00	4,242.00	S/L	5.00
Heavy Equipment			223,234.00	0.00c	0.00	176,252.00	12,004.66	188,256.66	34,977.34		

Asset ID	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: Land											
154	Land	10/01/08	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00	Land	0.00

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

FYE: 12/31/2022

Asset Id	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: Land (continued)											
155	Land	1/02/92	4,500.00	0.00	0.00	0.00	0.00	0.00	4,500.00	Land	0.00
156	Land	11/28/16	7,000.00	0.00	0.00	0.00	0.00	0.00	7,000.00	Land	0.00
157	Land	1/23/17	3,058.00	0.00	0.00	0.00	0.00	0.00	3,058.00	Land	0.00
	Land		16,558.00	0.00c	0.00	0.00	0.00	0.00	16,558.00		

Group: Other											
83	Storage Building	9/01/88	699.00	0.00	0.00	699.00	0.00	699.00	0.00	S/L	5.00
85	Generator	10/19/95	530.00	0.00	0.00	530.00	0.00	530.00	0.00	S/L	7.00
90	Furn Fixture	2/02/92	1,669.00	0.00	0.00	1,669.00	0.00	1,669.00	0.00	200DB	5.00
91	Safe	12/31/94	1,609.00	0.00	0.00	1,609.00	0.00	1,609.00	0.00	S/L	7.00
92	Safe	7/12/01	1,675.00	0.00	0.00	1,675.00	0.00	1,675.00	0.00	S/L	7.00
93	U Building Heat	2/14/95	440.00	0.00	0.00	440.00	0.00	440.00	0.00	S/L	7.00
94	Computer Equipment	4/03/06	1,941.00	0.00	0.00	1,941.00	0.00	1,941.00	0.00	S/L	5.00
95	Computer Equipment	3/12/07	3,644.00	0.00	0.00	3,644.00	0.00	3,644.00	0.00	S/L	5.00
96	Dell Laptop Reading	2/03/08	1,760.00	0.00	0.00	1,760.00	0.00	1,760.00	0.00	S/L	5.00
97	Laser Printer	11/07/08	950.00	0.00	0.00	950.00	0.00	950.00	0.00	S/L	5.00
98	computer	12/03/10	5,675.00	0.00	0.00	5,675.00	0.00	5,675.00	0.00	S/L	5.00
99	computers	6/01/10	35,978.00	0.00	0.00	35,978.00	0.00	35,978.00	0.00	S/L	5.00
100	Furniture & Supplies	7/22/10	1,965.00	0.00	0.00	1,965.00	0.00	1,965.00	0.00	S/L	7.00
101	A/C Unit	7/22/10	2,529.00	0.00	0.00	2,529.00	0.00	2,529.00	0.00	S/L	7.00
102	telephones	7/22/10	4,691.00	0.00	0.00	4,691.00	0.00	4,691.00	0.00	S/L	5.00
103	sensors	6/20/10	780.00	0.00	0.00	780.00	0.00	780.00	0.00	S/L	5.00
104	Website	3/15/10	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	5.00
105	Amperometric Analyzer	11/04/08	2,771.00	0.00	0.00	2,771.00	0.00	2,771.00	0.00	S/L	5.00
106	Lexmark Printer	1/01/12	1,170.00	0.00	0.00	1,170.00	0.00	1,170.00	0.00	S/L	5.00
107	Data Radio	1/01/12	1,185.00	0.00	0.00	1,185.00	0.00	1,185.00	0.00	S/L	5.00
108	Lawn Mower	1/01/12	1,900.00	0.00	0.00	1,900.00	0.00	1,900.00	0.00	S/L	7.00
109	computer	1/01/12	595.00	0.00	0.00	595.00	0.00	595.00	0.00	S/L	5.00
137	Radio	4/01/55	1,225.00	0.00	0.00	1,225.00	0.00	1,225.00	0.00	S/L	5.00
138	Radio	10/18/99	1,655.00	0.00	0.00	1,655.00	0.00	1,655.00	0.00	S/L	5.00
139	TRK #205 Radio	6/25/97	1,532.00	0.00	0.00	1,532.00	0.00	1,532.00	0.00	S/L	5.00
140	Truck Radios	3/10/94	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	7.00
183	TRK Tool Box	1/11/93	700.00	0.00	0.00	700.00	0.00	700.00	0.00	S/L	5.00
	Other		81,178.00	0.00c	0.00	81,178.00	0.00	81,178.00	0.00		

Group: Plant											
1	Tanks	12/31/66	302,600.00	0.00	0.00	302,600.00	0.00	302,600.00	0.00	S/L	40.00
2	Tanks	1/01/89	82,571.00	0.00	0.00	82,571.00	0.00	82,571.00	0.00	S/L	40.00
3	Tanks	1/01/94	63,822.00	0.00	0.00	63,822.00	0.00	63,822.00	0.00	S/L	20.00
4	Tanks-IV	1/01/95	121,851.00	0.00	0.00	121,851.00	0.00	121,851.00	0.00	S/L	20.00
5	Tanks-V	1/01/97	10,609.00	0.00	0.00	10,609.00	0.00	10,609.00	0.00	S/L	20.00
6	Tanks-VB	1/01/97	129,677.00	0.00	0.00	129,677.00	0.00	129,677.00	0.00	S/L	20.00
7	Tanks-IV	1/01/96	2,123.00	0.00	0.00	2,123.00	0.00	2,123.00	0.00	S/L	10.00
8	Tanks	1/01/02	240,620.00	0.00	0.00	117,306.00	6,015.50	123,321.50	117,298.50	S/L	40.00
9	Tanks	1/01/02	232,000.00	0.00	0.00	114,550.00	5,800.00	120,350.00	111,650.00	S/L	40.00
10	Tanks	1/01/05	654,037.00	0.00	0.00	276,603.00	16,350.93	292,953.93	361,083.07	S/L	40.00

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

FYE: 12/31/2022

Asset Id	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
11	Tank Improvement	1/01/09	3,998.00	0.00	0.00	2,599.00	199.90	2,798.90	1,199.10	S/L	20.00
12	Radio and Tank Impro	1/01/10	1,104.00	0.00	0.00	662.00	55.20	717.20	386.80	S/L	20.00
13	Tank Improvement	1/01/10	7,491.00	0.00	0.00	4,496.00	374.55	4,870.55	2,620.45	S/L	20.00
14	Pressure Transmitter	1/01/10	680.00	0.00	0.00	408.00	34.00	442.00	238.00	S/L	20.00
15	Tank Improvement	1/01/11	9,862.00	0.00	0.00	5,422.00	493.10	5,915.10	3,945.90	S/L	20.00
16	Meters	1/01/12	23,762.00	0.00	0.00	11,881.00	1,188.10	13,069.10	10,692.90	S/L	20.00
17	Tank	1/01/13	7,659.00	0.00	0.00	1,723.00	191.48	1,914.48	5,744.52	S/L	40.00
18	Tank McConnell Branch	1/01/16	665,664.00	0.00	0.00	99,850.00	16,641.60	116,491.60	549,172.40	S/L	40.00
19	Meter Readers	1/01/17	6,649.00	0.00	0.00	1,662.00	332.45	1,994.45	4,654.55	S/L	20.00
20	Grng PS	12/01/97	34,075.00	0.00	0.00	34,075.00	0.00	34,075.00	0.00	S/L	10.00
21	Pumps	1/01/86	228,080.00	0.00	0.00	228,080.00	0.00	228,080.00	0.00	S/L	10.00
22	Pumps	1/01/89	27,524.00	0.00	0.00	27,524.00	0.00	27,524.00	0.00	S/L	10.00
23	Pumps	1/01/93	9,681.00	0.00	0.00	9,681.00	0.00	9,681.00	0.00	S/L	10.00
24	Pumps	1/01/94	135,222.00	0.00	0.00	135,222.00	0.00	135,222.00	0.00	S/L	10.00
25	Pumps Replace	1/01/95	121,851.00	0.00	0.00	121,851.00	0.00	121,851.00	0.00	S/L	10.00
26	Pumps V	1/01/95	2,238.00	0.00	0.00	2,238.00	0.00	2,238.00	0.00	S/L	10.00
27	Pumps V	1/01/97	1,277.00	0.00	0.00	1,277.00	0.00	1,277.00	0.00	S/L	10.00
28	Pumps V	1/01/97	72,039.00	0.00	0.00	72,039.00	0.00	72,039.00	0.00	S/L	10.00
29	PS	4/01/99	5,458.00	0.00	0.00	5,458.00	0.00	5,458.00	0.00	S/L	10.00
30	Pump Station	6/24/02	20,874.00	0.00	0.00	20,874.00	0.00	20,874.00	0.00	S/L	10.00
31	Pumps	9/30/04	19,950.00	0.00	0.00	19,950.00	0.00	19,950.00	0.00	S/L	10.00
32	Pumps	1/27/05	213,026.00	0.00	0.00	213,026.00	0.00	213,026.00	0.00	S/L	10.00
33	Pumps	1/01/06	37,515.00	0.00	0.00	37,515.00	0.00	37,515.00	0.00	S/L	10.00
34	Pumps	1/01/10	5,968.00	0.00	0.00	5,968.00	0.00	5,968.00	0.00	S/L	10.00
35	Pumps	1/01/11	16,950.00	0.00	0.00	16,950.00	0.00	16,950.00	0.00	S/L	10.00
36	Rebuilt Motor	1/01/12	1,650.00	0.00	0.00	1,650.00	165.00	1,517.00	133.00	S/L	10.00
37	Controller @ pump station	1/01/12	2,006.00	0.00	0.00	1,642.00	200.60	1,842.60	163.40	S/L	10.00
38	chemical pump	1/01/12	685.00	0.00	0.00	588.00	68.50	656.50	28.50	S/L	10.00
39	High Service Pump Motor	1/01/20	21,997.00	0.00	0.00	4,399.00	2,199.70	6,598.70	15,398.30	S/L	10.00
40	Ext Lines	1/01/89	446,935.00	0.00	0.00	357,090.00	11,173.38	368,263.38	78,671.62	S/L	40.00
41	Lines	1/01/94	980,818.00	0.00	0.00	686,570.00	24,520.45	711,090.45	269,727.55	S/L	40.00
42	Lines III	1/01/95	29,048.00	0.00	0.00	19,606.00	726.20	20,332.20	8,715.80	S/L	40.00
43	Lines IV	1/01/95	1,549,962.00	0.00	0.00	1,020,392.00	38,749.05	1,059,141.05	490,820.95	S/L	40.00
44	Lines IV	1/01/96	105,331.00	0.00	0.00	68,464.00	2,633.28	71,097.28	34,233.72	S/L	40.00
45	Lines V	1/01/97	56,832.00	0.00	0.00	35,521.00	1,420.80	36,941.80	19,890.20	S/L	40.00
46	Lines VA	1/01/97	1,062,677.00	0.00	0.00	664,173.00	26,566.93	690,739.93	371,937.07	S/L	40.00
47	Water Lines	1/01/86	2,405,320.00	0.00	0.00	2,164,788.00	60,133.00	2,224,921.00	180,399.00	S/L	40.00
48	Water Lines	1/01/02	3,137,872.00	0.00	0.00	1,529,714.00	78,446.80	1,608,160.80	1,529,711.20	S/L	40.00
49	Lines	1/01/02	35,443.00	0.00	0.00	17,131.00	886.06	18,017.08	17,425.92	S/L	40.00
50	Lines	1/01/02	465,086.00	0.00	0.00	229,635.00	11,627.15	241,262.15	223,823.85	S/L	40.00
51	Lines	1/01/05	4,381,065.00	0.00	0.00	1,852,827.00	109,526.63	1,962,353.63	2,418,711.37	S/L	40.00
52	Lines	1/01/08	2,623,501.00	0.00	0.00	918,802.00	65,582.53	984,384.53	1,638,916.47	S/L	40.00
53	Lines	1/01/09	1,024,191.00	0.00	0.00	332,863.00	25,604.78	358,467.78	665,723.22	S/L	40.00
54	Lines	1/01/10	29,552.00	0.00	0.00	8,866.00	738.80	9,604.80	19,947.20	S/L	40.00
55	Lines	1/01/12	10,637.00	0.00	0.00	2,659.00	265.93	2,924.93	7,712.07	S/L	40.00
56	Lines	1/01/13	1,509,290.00	0.00	0.00	301,858.00	37,732.25	339,590.25	1,169,699.75	S/L	40.00
57	Lines	1/01/14	57,660.00	0.00	0.00	11,538.00	1,441.50	12,979.50	44,680.50	S/L	40.00
58	Lines	1/01/14	67,435.00	0.00	0.00	13,487.00	1,685.88	15,172.88	52,262.12	S/L	40.00
59	Lines	1/01/15	4,051.00	0.00	0.00	101.00	101.28	202.28	3,848.72	S/L	40.00

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Group: Plant(continued)											
60	Phase XI Lines	1/01/21	4,109,789.00	0.00	0.00	102,745.00	102,744.73	205,489.73	3,904,299.27	S/L	40.00
61	Hert Elen	1/01/99	1,568.00	0.00	0.00	874.00	39.20	913.20	654.80	S/L	40.00
62	Install	1/01/91	16,233.00	0.00	0.00	12,379.00	405.83	12,784.83	3,448.17	S/L	40.00
63	Install	1/01/92	17,150.00	0.00	0.00	12,650.00	426.75	13,076.75	4,071.25	S/L	40.00
64	Install	1/01/93	22,097.00	0.00	0.00	15,741.00	552.43	16,293.43	5,803.57	S/L	40.00
65	Install	1/01/94	32,012.00	0.00	0.00	22,006.00	800.30	22,806.30	9,205.70	S/L	40.00
66	Install	1/01/95	48,132.00	0.00	0.00	16,247.00	1,203.30	17,450.30	30,681.70	S/L	40.00
67	Install	1/01/96	44,860.00	0.00	0.00	28,602.00	1,121.50	29,723.50	15,136.50	S/L	40.00
68	Install	1/01/97	39,822.00	0.00	0.00	24,395.00	995.55	25,390.55	14,431.45	S/L	40.00
69	Install	6/30/98	31,885.00	0.00	0.00	18,731.00	797.13	19,528.13	12,356.87	S/L	40.00
70	Install	6/30/99	34,425.00	0.00	0.00	19,370.00	860.63	20,230.63	14,194.37	S/L	40.00
71	Install	6/30/00	41,630.00	0.00	0.00	22,378.00	1,040.75	23,418.75	18,211.25	S/L	40.00
72	Install	6/30/01	51,170.00	0.00	0.00	26,223.00	1,279.25	27,502.25	23,667.75	S/L	40.00
73	Install	12/01/00	10,232.00	0.00	0.00	5,395.00	255.80	5,650.80	4,581.20	S/L	40.00
74	Install	4/26/01	52,914.00	0.00	0.00	25,797.00	1,322.85	27,119.85	25,794.15	S/L	40.00
75	Install	1/27/05	785,200.00	0.00	0.00	332,074.00	19,630.00	351,704.00	433,496.00	S/L	40.00
76	Install	1/01/06	36,600.00	0.00	0.00	14,188.00	915.00	15,103.00	21,497.00	S/L	40.00
77	Install	1/01/07	48,600.00	0.00	0.00	17,618.00	1,215.00	18,833.00	29,767.00	S/L	40.00
78	Install	1/01/08	46,800.00	0.00	0.00	15,795.00	1,170.00	16,965.00	29,835.00	S/L	40.00
79	Install	1/01/09	28,600.00	0.00	0.00	9,295.00	715.00	10,010.00	18,590.00	S/L	40.00
80	Install	1/01/10	37,050.00	0.00	0.00	11,115.00	926.25	12,041.25	25,008.75	S/L	40.00
81	Install	1/01/11	28,140.00	0.00	0.00	20,401.00	703.50	21,104.50	7,035.50	S/L	40.00
82	Install	1/01/12	9,210.00	0.00	0.00	2,302.00	230.25	2,532.25	6,677.75	S/L	40.00
171	Structure	4/01/02	1,346,167.00	0.00	0.00	664,660.00	33,654.18	698,314.18	647,843.82	S/L	40.00
172	Structure	4/01/02	805,788.00	0.00	0.00	397,650.00	20,144.70	417,804.70	387,983.30	S/L	40.00
173	Structure	1/01/03	1,072.00	0.00	0.00	511.00	26.80	537.80	534.20	S/L	40.00
174	Structure	2/28/03	4,425.00	0.00	0.00	2,086.00	110.63	2,196.63	2,228.37	S/L	40.00
175	WTP Equipment	4/01/02	2,288,544.00	0.00	0.00	2,259,936.00	28,608.00	2,288,544.00	0.00	S/L	20.00
176	WTP Equipment	5/04/02	256,233.00	0.00	0.00	249,830.00	6,403.00	256,233.00	0.00	S/L	20.00
177	WTP Equipment	1/01/09	46,055.00	0.00	0.00	26,481.00	2,302.75	28,783.75	17,271.25	S/L	20.00
178	WTP Equipment	6/30/10	3,806.00	0.00	0.00	1,978.00	190.30	2,473.30	1,332.70	S/L	20.00
179	WTP Equipment	6/30/10	3,295.00	0.00	0.00	1,978.00	164.75	2,142.75	1,152.25	S/L	20.00
180	WTP Equipment	1/01/11	10,613.00	0.00	0.00	5,838.00	530.65	6,368.65	4,244.35	S/L	20.00
181	WTP Equipment	1/01/12	620.00	0.00	0.00	310.00	31.00	341.00	279.00	S/L	20.00
182	Water Treatment Plant Expansion P	1/01/13	6,077,242.00	0.00	0.00	1,367,379.00	151,931.05	1,519,310.05	4,557,931.95	S/L	40.00
Plant			39,945,330.00	0.00c	0.00	18,299,709.00	935,101.12	19,234,810.12	20,710,519.88		
Group: Vehicles											
110	200 S-10	10/25/00	15,037.00	0.00	0.00	15,037.00	0.00	15,037.00	0.00	S/L	5.00
111	2004 Ford PU	4/09/04	21,158.00	0.00	0.00	21,158.00	0.00	21,158.00	0.00	S/L	5.00
112	Dump Truck	11/30/05	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	0.00	S/L	5.00
113	2007 Chevy PU	1/31/07	25,675.00	0.00	0.00	25,675.00	0.00	25,675.00	0.00	S/L	5.00
114	2004 Chevy PU	4/29/08	7,603.00	0.00	0.00	7,603.00	0.00	7,603.00	0.00	S/L	5.00
115	09 Chevy pu	9/01/09	23,744.00	0.00	0.00	23,744.00	0.00	23,744.00	0.00	S/L	5.00
116	Truck 208, Radio/Lights	9/11/09	613.00	0.00	0.00	613.00	0.00	613.00	0.00	S/L	5.00
117	2012 Ford F250 truck	1/01/12	26,142.00	0.00	0.00	26,142.00	0.00	26,142.00	0.00	S/L	5.00
118	2014 Chevy Truck	1/01/14	23,000.00	0.00	0.00	23,000.00	0.00	23,000.00	0.00	S/L	5.00

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

FYE: 12/31/2022

Asset Id	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: Vehicles (continued)											
119	2015 Truck	1/01/15	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00	S/L	5.00
120	2016 Truck	1/01/16	34,745.00	0.00	0.00	34,745.00	0.00	34,745.00	0.00	S/L	5.00
121	2018 Truck	1/01/18	28,100.00	0.00	0.00	22,480.00	5,620.00	28,100.00	0.00	S/L	5.00
122	2018 Truck	1/01/18	28,699.00	0.00	0.00	22,959.00	5,740.00	28,699.00	0.00	S/L	5.00
123	2019 Dodge Ram 3500	1/01/19	20,547.00	0.00	0.00	12,328.00	4,109.40	16,437.40	4,109.60	S/L	5.00
124	2019 Truck	1/01/19	20,248.00	0.00	0.00	12,149.00	4,049.60	16,198.60	4,049.40	S/L	5.00
	Vehicles		317,311.00	0.00c	0.00	289,633.00	19,519.00	309,152.00	8,159.00		
	Grand Total		40,690,518.00	0.00c	0.00	18,930,303.00	970,890.56	19,901,193.56	20,789,324.44		