

SCOTT LAKE MAINTENANCE CO.
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED APRIL 30, 2022

DNM & Associates, P.S.
Certified Public Accountants
Olympia, Washington

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1 – 2
FINANCIAL STATEMENTS	
Balance Sheet	3
Statement of Revenues, Expenses, and Changes in Fund Balances	4
Statement of Cash Flows	5
Notes to Financial Statements	6 – 11
SUPPLEMENTARY INFORMATION	
Schedule of Future Major Repairs and Replacements – Water System (Unaudited)	12 - 17

Board of Trustees
Scott Lake Maintenance Co.

Opinion

We have audited the accompanying financial statements of Scott Lake Maintenance Co. (the Association) which comprise the balance sheet as of April 30, 2022, and the related statements of revenues, expenses, and changes in fund balances, and cash flows, for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Scott Lake Maintenance Co. as of April 30, 2022, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Scott Lake Maintenance Co. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Scott Lake Maintenance Co.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Scott Lake Maintenance Co.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Scott Lake Maintenance Co.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Disclaimer of Opinion on Required Supplementary Information

Management has omitted information about future major repairs and replacements of common property, except for information pertaining to the Association's water system on pages 12 through 17. Accounting principles generally accepted in the United States of America require that information about future major repairs and replacements of all common property be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Financial Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have not audited, reviewed, or compiled the supplementary information presented, and, accordingly, we do not express an opinion or provide any assurance on it. Our opinion on the basic financial statements is not affected by the missing information.

DNM + Associates, P.S.

Olympia, Washington
February 7, 2023

SCOTT LAKE MAINTENANCE CO.
BALANCE SHEET
APRIL 30, 2022

	Operating Fund	Reserve Fund	Total
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 259,841	\$ 1,246,769	\$ 1,506,610
Certificates of deposit	-	212,322	212,322
Assessments, fees and charges receivable, net	97,501	-	97,501
Federal income tax refund receivable	10,215	-	10,215
Due from reserve fund	23,608	-	23,608
Total Current Assets	391,165	1,459,091	1,850,256
PROPERTY AND EQUIPMENT, NET	478,150	-	478,150
Total Assets	\$ 869,315	\$ 1,459,091	\$ 2,328,406
LIABILITIES AND FUND BALANCES			
CURRENT LIABILITIES			
Accounts payable	\$ 8,407	\$ -	\$ 8,407
Payroll taxes payable	1,264	-	1,264
Due to operating fund	-	23,608	23,608
Total Current Liabilities	9,671	23,608	33,279
FUND BALANCES	859,644	1,435,483	2,295,127
Total Liabilities and Fund Balances	\$ 869,315	\$ 1,459,091	\$ 2,328,406

See accompanying notes and independent auditor's report.

SCOTT LAKE MAINTENANCE CO.
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND BALANCES
YEAR ENDED APRIL 30, 2022

	Operating Fund			Reserve Fund	Total
	General Operations	Water Operations	Total		
REVENUES					
HOA fee assessment	\$ 81,510	\$ -	\$ 81,510	\$ -	\$ 81,510
Basic water assessment	-	437,190	437,190	23,010	460,200
Excess water usage fees	-	19,270	19,270	-	19,270
Water reserve assessment	-	-	-	81,591	81,591
Special assessment for water system	-	-	-	146,423	146,423
Cell tower lease	24,483	-	24,483	-	24,483
Rental fees	3,480	-	3,480	-	3,480
Other fees and income	1,440	6,194	7,634	-	7,634
Interest	4,638	-	4,638	-	4,638
	<u>115,551</u>	<u>462,654</u>	<u>578,205</u>	<u>251,024</u>	<u>829,229</u>
OPERATING EXPENSES					
Other outside services	23,072	67,343	90,415	-	90,415
Depreciation	25,343	40,470	65,813	-	65,813
Repairs and maintenance	29,658	34,180	63,838	-	63,838
Salaries and wages	14,552	43,655	58,207	-	58,207
Electricity	21,960	13,969	35,929	-	35,929
Audit and accounting	29,168	-	29,168	-	29,168
Public utility and property taxes	174	25,492	25,666	-	25,666
Insurance	17,249	-	17,249	-	17,249
Legal	11,640	-	11,640	-	11,640
Safety and security	10,804	-	10,804	-	10,804
Bad debts	10,250	-	10,250	-	10,250
Office supplies	6,677	-	6,677	-	6,677
Employee benefits	1,633	4,899	6,532	-	6,532
Payroll taxes	1,529	4,588	6,117	-	6,117
Federal income tax	6,115	-	6,115	-	6,115
Postage and printing	5,906	-	5,906	-	5,906
Trash and recycling	5,238	-	5,238	-	5,238
Reserve study	5,000	-	5,000	-	5,000
Miscellaneous	3,556	-	3,556	-	3,556
Licenses and fees	3,197	-	3,197	-	3,197
Telephone and communications	2,543	-	2,543	-	2,543
Other parts and supplies	1,033	1,312	2,345	-	2,345
Bank and credit card fees	1,833	-	1,833	-	1,833
	<u>238,130</u>	<u>235,908</u>	<u>474,038</u>	<u>-</u>	<u>474,038</u>
RESERVE FUND EXPENSES					
	-	-	-	-	-
Excess of Revenues over Expenses	<u>\$ (122,579)</u>	<u>\$ 226,746</u>	104,167	251,024	355,191
Interfund transfers			71,649	(71,649)	-
FUND BALANCE, beginning of year			<u>683,828</u>	<u>1,256,108</u>	<u>1,939,936</u>
FUND BALANCE, end of year			<u>\$ 859,644</u>	<u>\$ 1,435,483</u>	<u>\$ 2,295,127</u>

See accompanying notes and independent auditor's report.

SCOTT LAKE MAINTENANCE CO.
STATEMENT OF CASH FLOWS
YEAR ENDED APRIL 30, 2022

	Operating Fund	Reserve Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Excess of revenues over expenses	\$ 104,167	\$ 251,024	\$ 355,191
Adjustments to reconcile excess of revenues over expenses to net cash provided by operating activities			
Depreciation	65,813	-	65,813
Bad debts	10,250	-	10,250
(Increase) decrease in:			
Assessments, fees and charges receivable	(41,634)	-	(41,634)
Federal income tax refund receivable	(10,215)	-	(10,215)
Increase (decrease) in:			
Accounts payable	8,339	-	8,339
Payroll taxes payable	(795)	-	(795)
Deposits held	(250)	-	(250)
Net Cash Provided by Operating Activities	135,675	251,024	386,699
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of property and equipment	-	(71,817)	(71,817)
Proceeds from certificates of deposit	-	593,028	593,028
Net Cash Provided by Investment Activities	-	521,211	521,211
Net Increase in Cash and Cash Equivalents	135,675	772,235	907,910
Interfund cash transfers	(23,776)	23,776	-
Cash and Cash Equivalents, beginning of year	147,942	450,758	598,700
Cash and Cash Equivalents, end of year	\$ 259,841	\$ 1,246,769	\$ 1,506,610

See accompanying notes and independent auditor's report.

SCOTT LAKE MAINTENANCE CO.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022

NOTE 1 NATURE OF THE ASSOCIATION

Scott Lake Maintenance Co. (the Association) was incorporated as a not-for-profit organization under the laws of the state of Washington in 1962. The Association consists of 684 member lots in Olympia, Washington. The Association is responsible for the construction, improvement, operation, and maintenance of the common areas of the Scott Lake Maintenance Co. Common areas include all roads and public parking areas within the Association's boundaries, a community water system, docks, parks and recreational facilities, and a community center.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Association's accounts are maintained, and financial statements prepared, using the accrual basis of accounting. This basis recognizes revenues when earned and expenses when incurred.

Fund Accounting

The Association reports information regarding its assets, liabilities, fund balance, and activities in accordance with Accounting Standards Codification (ASC) 972-205 related to common-interest realty associations. The Association's governing documents provide certain guidelines for governing its financial activities. To ensure observance of limitations and restrictions on the use of financial resources, the Association maintains its accounts using fund accounting. Financial resources are classified for accounting and reporting purposes on the following funds established according to their nature and purpose:

Operating Fund

This fund is used to account for financial resources available for the general operations of the Association and for the operations of the community water system.

Reserve Fund

This fund is used to accumulate financial resources restricted to the financing of future major repairs and replacement costs and future community asset additions. The primary source of financing includes assessments restricted to the reserve funds, including 5% of basic water service fees assessed.

SCOTT LAKE MAINTENANCE CO.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash and cash equivalents include cash and short-term highly liquid investments with original maturities of three months or less.

Certificates of Deposit

The Association had three certificates of deposit outstanding at April 30, 2022, which totaled \$212,322. All were included in reserve funds. The certificates are expected to be renewed on maturity and bore interest at between .3 and .2%.

Assessments and Other Revenue Recognition

The Association receives revenue from members' regular, reserve, and water system assessments. Various fees may also be assessed. Assessment revenue is recognized when earned and the assessments are due. The Association also receives revenue from water provided to members and from a cell tower lease. These revenues are recognized in the period that the services are provided. Interest revenue is recognized when earned and is allocated to the operating fund.

Accounts Receivable

Association members are subject to annual assessments to provide funds for the Association's operating expenses, future capital acquisitions, and major repairs and replacements. Members are also subject to water service billings. The Association also charges interest or late fees on outstanding balances on a monthly basis and various fees according to its By-laws. Accounts receivable at the balance sheet date represents amounts due from members less an allowance for doubtful accounts estimated by management. Any excess assessments at the year-end are retained by the Association for use in the succeeding year.

The Association implements various policies to mitigate risk of loss from uncollectible accounts. Member receivables may be secured by a lien on the applicable member lot and attached real property. The Association may also terminate the member's access to the community water system.

The Association evaluates its accounts receivable and establishes an allowance for doubtful accounts based on a history of past write-offs, the current economic conditions within the Association's service area, as well as a review of all member accounts 90 days or more past due. The evaluation of individual accounts includes consideration of recent payment history, current disputes, and other pertinent information known by management. Management estimated the allowance for doubtful accounts at April 30, 2022, to be \$10,250.

SCOTT LAKE MAINTENANCE CO.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable (Continued)

The Association may write-off a member's receivable balance when the receivable balance is deemed uncollectible. This may occur when lien was filed on the property or foreclosure proceedings were initiated. If payment is received from a member which debt was previously written off, the payment is recognized as income at the period when it's received.

Property and Equipment

Property and equipment are carried at cost. When retired or otherwise disposed of, the related carrying value and accumulated depreciation are removed from the respective accounts and the difference, less any amount realized from disposition, is reflected in earnings. Maintenance and repairs are charged to operating expenses. Costs of significant improvements and renewals are capitalized. For financial statement purposes, depreciation is provided using the straight-line method over the estimated useful lives of the assets. For federal income tax purposes, depreciation is provided using methods and lives prescribed by applicable tax laws. The Association incurred depreciation expense of \$65,813 for the year ended April 30, 2022.

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The most significant estimates include management's estimate of the collectability of accounts receivable and the methods and lives used to depreciate fixed assets.

Federal Income Taxes

Homeowners' associations may be taxed either as homeowners' associations in accordance with Internal Revenue Service Section 528 or as regular corporations. The Association elected to file as a regular corporation for the year ended April 30, 2022.

SCOTT LAKE MAINTENANCE CO.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Federal Income Taxes (Continued)

Management of the Association has evaluated the Association's tax positions and has concluded that the Association has taken no uncertain tax positions that require adjustment to the financial statements to comply with the authoritative guidance from Financial Accounting Standards Board ASC 740 for disclosure of uncertain tax positions. This guidance requires the Association to analyze all open tax years, as defined by the statutes of limitations, for all major jurisdictions.

The current federal income provision for the year ended April 30, 2022, was \$6,115.

State and Local Taxes

The Association is subject to state and local property taxes on real property. Although the Association's revenue is generally not subject to sales and use taxes, the revenues derived from the water system are subject to a state utility tax.

Subsequent Events

Management of the Association has evaluated subsequent events through February 7, 2023, the date on which the financial statements were available to be issued.

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment at April 30, 2022, consisted of the following:

Water equipment	\$	445,197
Parks and docks		164,574
Community center equipment		49,824
Maintenance equipment		16,689
Software		2,290
		<hr/>
		678,574
Less accumulated depreciation		(200,424)
		<hr/>
	\$	<u>478,150</u>

SCOTT LAKE MAINTENANCE CO.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022

NOTE 4 CONCENTRATIONS OF RISK

The Association maintains its cash in bank checking and money market accounts which, at times, may exceed federally insured limits. Management does not believe that the Association is exposed to any significant credit risk on cash.

Since all revenues are from individuals located within the same geographic area, the future collectability of dues and assessments could be affected by conditions impacting the local economy or financial viability of members. The Association had accounts receivable at April 30, 2022, equal to 4.6% of total assets.

NOTE 5 OWNERS' ASSESSMENTS

The annual budget and members' assessments are determined by the Board of Trustees. The Association retains excess operating funds, if any, at the end of the operating year for use in future operating periods.

NOTE 6 INTERFUND TRANSFER

The interfund transfer during the year ended April 30, 2022, consisted of property and equipment purchases paid by the operating fund that were proper uses of reserve funds totaling \$71,649.

NOTE 7 FUTURE MAJOR REPAIRS AND REPLACEMENTS

The Association's governing documents require funds to be accumulated for future major repairs and replacements. Accumulated funds (assets less liabilities as reported on the balance sheet), were \$1,435,483 at April 30, 2022. Cash and cash equivalent balances are held in separate accounts and are not available for operating purposes.

An independent engineering firm conducted a study in August 2022 to estimate the remaining useful lives and the replacement costs of the components of common property comprising the Association's water system. Replacement costs were based on the estimated costs to repair or replace the common property components at the date of the study.

SCOTT LAKE MAINTENANCE CO.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2022

NOTE 7 FUTURE MAJOR REPAIRS AND REPLACEMENTS (CONTUNUED)

Management of the Association uses the results of the annual independent studies performed to determine the adequacy of the accumulated reserve for future repairs and replacements of the water system. If additional funds are needed, the Board of Trustees of the Association has the right, subject to limitations of its authority as described in the Association's governing documents, to increase regular assessments or levy special assessments, or it may delay major repairs and replacements until funds are available.

The supplemental information shown on pages 12 through 17 is based on the reserve study conducted in August 2022, and presents significant information about the components of the water system.

Supplementary Information

SCOTT LAKE MAINTENANCE CO.
SCHEDULE OF FUTURE MAJOR REPAIRS AND REPLACEMENTS – WATER
SYSTEM (UNAUDITED)
APRIL 30, 2022

Northwest Water Systems, Inc., an independent engineering firm, conducted a study in August 2022 to estimate the remaining useful lives and the replacement costs of the components of the Association’s water system. Funding requirements are as of August 2022 and are based on a schedule of funding determined by the future estimated replacement costs and remaining useful lives of the components. Funding requirements consider an annual inflation rate of 3% and after-tax interest of 3%. The following tables are based on the study and presents significant information about the components of the water system.

Component	Year Installed	Service Life	Age	Calculated Life	Assessed Life	Current Replacement Cost	Cost at Next Replacement
Water System Plan	2007	10	15	1	2	\$30,000	\$31,827
Well #2, 6" x 35', and Source Approval	1972	80	50	30	30	\$20,000	\$48,545
Well #4, 8" x 40', and Source Approval	1976	80	46	34	34	\$22,000	\$60,102
Well #5, 8" x 40', and Source Approval	1982	80	40	40	40	\$22,000	\$71,765
Well #6, 8" x 41', and Source Approval	1986	80	36	44	45	\$22,000	\$83,195
Well #2 Pump (7.5-HP), Controls, Drop Pipe, House	1972	20	50	1	5	\$20,000	\$23,185
Well #4 Pump (15-HP), Controls, Drop Pipe	1976	20	46	1	7	\$25,000	\$30,747
Well #5 Pump (15-HP), Controls, Drop Pipe, House	2020	20	2	18	19	\$25,000	\$43,838
Well #6 Pump (15-HP), Controls, Drop Pipe, House	1986	20	36	1	9	\$25,000	\$32,619
Chlorine Solution Tank, 35 gallons	2002	20	20	1	5	\$700	\$811
Chlorine Injection Pump Stenner 85MHP17	2020	8	2	6	5	\$700	\$811
Chlorine Contact Pipe, 12"	2002	80	20	60	60	\$12,000	\$70,699
Hydropneumatic Tank, 3,000 gallons*	1972	80	50	30	30	\$20,000	\$48,545
Hydropneumatic Tank Painting	1972	20	50	1	1	\$3,000	\$3,090
Air Compressor, Speedaire 3-gal	1972	15	50	1	1	\$500	\$515
Generator, Cummins 60 KW, propane	1999	50	23	27	27	\$35,000	\$77,745
Propane Tank, 1000 gallons	1972	40	50	1	5	\$2,000	\$2,319
Automatic Transfer Switch, 200A Cummins OTEC	2010	40	12	28	28	\$5,000	\$11,440
Pumphouse Electrical	2010	40	12	28	28	\$5,000	\$11,440
Pump House Structure, Scott Creek Dr.	1972	80	50	30	30	\$30,000	\$72,818
Pump House Exterior Paint, Scott Creek Dr.	1972	20	50	1	1	\$8,000	\$8,240
Pump House T1-11 Siding, 750 sqft, Scott Creek	1972	40	50	1	7	\$6,000	\$7,379
Pump House Roof, Scott Creek Dr.	1972	30	50	1	1	\$6,000	\$6,180
Treatment Facility, 22' x 34', Scott Creek Dr.	2002	80	20	60	60	\$20,000	\$117,832
Treatment Facility T1-11 Siding, 1500 sqft	2002	40	20	20	19	\$8,000	\$14,026
Treatment Facility Exterior Paint, Scott Creek Dr.	2002	20	20	1	1	\$8,000	\$8,240
Treatment Facility Roof, Scott Creek Dr.	2002	30	20	10	1	\$7,000	\$7,210
Treatment Contact Tanks, 60" Dia, Scott Creek Dr.	2002	50	20	30	30	\$70,000	\$169,908
Treatment Contact Tanks, Preservation	2002	20	20	1	2	\$20,000	\$21,218
Treatment Facility 4" Butterfly Valves, Scott Creek Dr.	2002	20	20	1	7	\$3,600	\$4,428
Treatment Facility 3" Butterfly Valves, Scott Creek Dr.	2002	20	20	1	7	\$2,800	\$3,444
Treatment Facility 3" Ball Valves, Scott Creek Dr.	2002	30	20	10	10	\$2,100	\$2,822
Treatment Facility Pipe Manifold, Scott Creek Dr.	2002	50	20	30	30	\$10,000	\$24,273
Well Site Fence, 534 feet, Scott Creek Dr.	2019	40	3	37	37	\$10,000	\$29,852
80K Gallon Concrete Reservoir at 123rd	1972	80	50	30	12	\$175,000	\$249,508
Concrete Reservoir Repairs at 123rd	2022	5	0	5	5	\$3,000	\$3,478
Generator, Cummins 20 kW, propane, at 123rd	1999	50	23	27	27	\$20,000	\$44,426
Propane Tank, 250 gallons, at 123rd	1986	40	36	4	5	\$1,500	\$1,739
Lift Station Building, concrete block at 123rd	1986	80	36	44	45	\$5,000	\$18,908
Lift Station Electrical	1986	40	36	4	4	\$5,000	\$5,628
Booster Pump 1, 5 HP, 100-gpm, at 123rd	1996	20	26	1	10	\$9,000	\$12,095

SCOTT LAKE MAINTENANCE CO.
SCHEDULE OF FUTURE MAJOR REPAIRS AND REPLACEMENTS – WATER
SYSTEM (UNAUDITED)
APRIL 30, 2022

Component	Year Installed	Service Life	Age	Calculated Life	Assessed Life	Current Replacement Cost	Cost at Next Replacement
Booster Pump 2, 5 HP, 100-gpm, at 123rd	1986	20	36	1	5	\$9,000	\$10,433
Lift Station Pipe Manifold, at 123rd	1986	80	36	44	44	\$2,000	\$7,343
2" Valves, Lift Station Building at 123rd	1976	30	46	1	10	\$800	\$1,075
Lift Station Fencing, 200 feet	2010	40	12	28	28	\$5,000	\$11,440
Upper Reservoir, Steel, 60k-gal, 21'x24'	1968	75	54	21	21	\$150,000	\$279,044
Upper Reservoir Repairs	2022	10	0	10	10	\$2,000	\$2,688
8" Pipe, Upper Reservoir to Champion Dr SW	1986	40	36	4	10	\$14,000	\$18,815
Booster Building, Champion Dr., 12'x12'	1986	60	36	24	24	\$10,000	\$20,328
Booster Building Roof	1986	30	36	1	3	\$2,000	\$2,185
Booster Building Paint	1986	30	36	1	1	\$2,000	\$2,060
Generator, Kohler 14 kW, propane, Champion Dr.	2019	50	3	47	47	\$11,000	\$44,131
Propane Tank, 250 gallons, Champion Dr.	1986	40	36	4	5	\$1,500	\$1,739
Booster Pump 3, 3 HP, 100-gpm, Champion Dr.	2016	20	6	14	5	\$7,000	\$8,115
Booster Pump 4, 3-HP, 100-gpm, Champion Dr.	2020	20	2	18	19	\$7,000	\$12,275
Booster Station Pipe Manifold, Champion Dr.	2015	80	7	73	73	\$700	\$6,066
4" Gate Valves, Booster Building Champion Dr.	2015	30	7	23	23	\$2,000	\$3,947
2" Ball Valves, Booster Building Champion Dr.	2015	30	7	23	23	\$400	\$789
Bladder Tank, 34-gallon WellXTrol WX205	2010	10	12	1	1	\$850	\$876
Bladder Tank, 34-gallon WellXTrol WX205	2011	10	11	1	1	\$850	\$876
Bladder Tank, 34-gallon WellXTrol WX205	2011	10	11	1	2	\$850	\$902
Bladder Tank, 34-gallon WellXTrol WX205	2012	10	10	1	2	\$850	\$902
Bladder Tank, 34-gallon WellXTrol WX205	2013	10	9	1	3	\$850	\$929
Bladder Tank, 34-gallon WellXTrol WX205	2013	10	9	1	3	\$850	\$929
Bladder Tank, 34-gallon WellXTrol WX205	2015	10	7	3	4	\$850	\$957
Bladder Tank, 34-gallon WellXTrol WX205	2019	10	3	7	4	\$850	\$957
Bladder Tank, 34-gallon WellXTrol WX205	2019	10	3	7	5	\$850	\$985
Bladder Tank, 34-gallon WellXTrol WX205	2020	10	2	8	6	\$850	\$1,015
Bladder Tank, 34-gallon WellXTrol WX205	2020	10	2	8	7	\$850	\$1,045
Bladder Tank, 34-gallon WellXTrol WX205	2020	10	2	8	8	\$850	\$1,077
Upper Reservoir Site Fencing, 320 feet	2010	40	12	28	28	\$5,000	\$11,440
Telemetry System	2010	30	12	18	19	\$20,000	\$35,070
Blow Off Valve Repairs	2022	30	0	30	1	\$20,000	\$20,600
8" Pips, AC, Scott Creek Drive North of Trevue	1976	80	46	34	6	\$120,000	\$143,286
8" Valves, Scott Creek Drive North of Trevue	1976	30	46	1	6	\$4,500	\$5,373
4" Pipe, AC, 113th Way SW	1976	80	46	34	4	\$154,000	\$173,328
4" Valves, 113th Way SW	1976	30	46	1	4	\$2,400	\$2,701
2" Blowoff with Valve, 113th Way SW	1976	30	46	1	4	\$2,000	\$2,251
Service Laterals, 113th Way SW	1976	75	46	29	4	\$21,600	\$24,311
Service Meters, 113th Way SW	2004	25	18	7	4	\$12,600	\$14,181
Meter Setters, 113th Way SW	2004	25	18	7	4	\$25,200	\$28,363
4" Pipe, AC, 114th Ave SW	1976	80	46	34	2	\$129,500	\$137,387
4" Valves, 114th Ave SW	1976	30	46	1	2	\$2,400	\$2,546
Service Laterals, 114th Ave SW	1976	75	46	29	2	\$21,600	\$22,915
Service Meters, 114th Ave SW	2004	25	18	7	2	\$12,600	\$13,367
Meter Setters, 114th Ave SW	2004	25	18	7	2	\$25,200	\$26,735
4" Pipe, AC, 114th Way SW	1976	80	46	34	3	\$133,000	\$145,333
4" Valves, 114th Way SW	1976	30	46	1	3	\$3,600	\$3,934
Service Laterals, 114th Way SW	1976	75	46	29	3	\$14,400	\$15,735
Service Meters, 114th Way SW	2004	25	18	7	3	\$10,500	\$11,474
Meter Setters, 114th Way SW	2004	25	18	7	3	\$21,000	\$22,947
4" Pipe, AC, Trevue Ave SW	1976	80	46	34	5	\$157,500	\$182,566
4" Valves, Trevue Ave SW	1976	30	46	1	5	\$4,800	\$5,565
2" Blowoff with Valve, Trevue Ave SW	1976	30	46	1	5	\$2,000	\$2,319
Service Laterals, Trevue Ave SW	1976	75	46	29	5	\$19,200	\$22,258
Service Meters, Trevue Ave SW	2004	25	18	7	5	\$11,400	\$13,216
Meter Setters, Trevue Ave SW	2004	25	18	7	5	\$22,800	\$26,431
4" Pipe, AC, Entree View Drive SW	1976	80	46	34	1	\$133,000	\$136,990
4" Valves, Entree View Drive SW	1976	30	46	1	1	\$3,600	\$3,708
Service Laterals, Entree View Drive SW	1976	40	46	1	1	\$20,400	\$21,012
Service Meters, Entree View Drive SW	2004	25	18	7	1	\$12,000	\$12,360
Meter Setters, Entree View Drive SW	2004	25	18	7	1	\$24,000	\$24,720
4" Pipe, AC, Bonavista Drive	1976	80	46	34	8	\$105,000	\$133,011

SCOTT LAKE MAINTENANCE CO.
SCHEDULE OF FUTURE MAJOR REPAIRS AND REPLACEMENTS – WATER
SYSTEM (UNAUDITED)
APRIL 30, 2022

Component	Year Installed	Service Life	Age	Calculated Life	Assessed Life	Current Replacement Cost	Cost at Next Replacement
4" Valves, Bonavista Drive	1976	30	46	1	8	\$2,400	\$3,040
Service Laterals, Bonavista Drive	1976	75	46	29	8	\$12,000	\$15,201
Service Meters, Bonavista Drive	2004	25	18	7	8	\$7,500	\$9,501
Meter Setters, Bonavista Drive	2004	25	18	7	8	\$15,000	\$19,002
2" Pipe, Poly, Case Rd SW	1976	75	46	29	6	\$34,500	\$41,195
2" Valves, Case Rd SW	1976	30	46	1	6	\$750	\$896
Service Laterals, Case Rd SW	1976	75	46	29	6	\$1,200	\$1,433
Service Meters, Case Rd SW	2004	25	18	7	6	\$1,800	\$2,149
Meter Setters, Case Rd SW	2004	25	18	7	6	\$3,600	\$4,299
2" Pipe, Poly, Sand Trap Ct	1976	75	46	29	7	\$11,400	\$14,021
2" Valves, Sand Trap Ct	1976	30	46	1	7	\$750	\$922
Service Laterals, Sand Trap Ct	1976	75	46	29	7	\$1,200	\$1,476
Service Meters, Sand Trap Ct	2004	25	18	7	7	\$1,500	\$1,845
Meter Setters, Sand Trap Ct	2004	25	18	7	7	\$3,000	\$3,690
2" Blowoff with Valve, Sand Trap Ct	1976	30	46	1	7	\$1,000	\$1,230
2" Pipe, Poly, Helm Ct	1976	75	46	29	8	\$18,000	\$22,802
2" Valves, Helm Ct	1976	30	46	1	8	\$750	\$950
Service Laterals, Helm Ct	1976	75	46	29	8	\$2,400	\$3,040
Service Meters, Helm Ct	2004	25	18	7	8	\$2,400	\$3,040
Meter Setters, Helm Ct	2004	25	18	7	8	\$4,800	\$6,080
2" Blowoff with Valve, Helm Ct	1976	30	46	1	8	\$1,000	\$1,267
2" Pipe, Poly, Bonavista Ct	1976	75	46	29	7	\$13,200	\$16,234
2" Valves, Bonavista Ct	1976	30	46	1	7	\$750	\$922
Service Laterals, Bonavista Ct	1976	75	46	29	7	\$2,400	\$2,952
Service Meters, Bonavista Ct	2004	25	18	7	7	\$1,800	\$2,214
Meter Setters, Bonavista Ct	2004	25	18	7	7	\$3,600	\$4,428
2" Blowoff with Valve, Bonavista Ct	1976	30	46	1	7	\$1,000	\$1,230
6" Pipe, AC, Scott Creek Drive South of Trevue	1976	80	46	34	9	\$120,000	\$156,573
6" Valves, Scott Creek Drive South of Trevue	1976	30	46	1	9	\$7,500	\$9,786
2" Blowoff with Valve, Scott Creek Drive	1976	30	46	1	9	\$1,000	\$1,305
4" Pipe, AC, Scotlac Dr SW	1976	80	46	34	11	\$154,000	\$213,172
4" Valves, Scotlac Dr SW	1976	30	46	1	11	\$3,600	\$4,983
2" Pipe, Poly, Scotlac Dr SW	1976	75	46	29	11	\$37,800	\$52,324
2" Valves, Scotlac Dr SW	1976	30	46	1	11	\$750	\$1,038
Service Laterals, Scotlac Dr SW	1976	75	46	29	11	\$12,000	\$16,611
Service Meters, Scotlac Dr SW	2004	25	18	7	10	\$11,100	\$14,917
Meter Setters, Scotlac Dr SW	2004	25	18	7	10	\$22,200	\$29,835
2" Blowoff with Valve, Scotlac Dr SW	1976	30	46	1	11	\$2,000	\$2,768
4" Pipe, AC, Vantage Dr SW	1976	80	46	34	13	\$59,500	\$87,378
4" Valves, Vantage Dr SW	1976	30	46	1	13	\$2,400	\$3,524
2" Pipe, Poly, Driver St and Vantage Dr SW	1976	75	46	29	13	\$78,000	\$114,546
2" Valves, Driver St and Vantage Dr SW	1976	30	46	1	13	\$1,500	\$2,203

SCOTT LAKE MAINTENANCE CO.
SCHEDULE OF FUTURE MAJOR REPAIRS AND REPLACEMENTS – WATER
SYSTEM (UNAUDITED)
APRIL 30, 2022

Component	Year Installed	Service Life	Age	Calculated Life	Assessed Life	Current Replacement Cost	Cost at Next Replacement
Service Laterals, Driver St and Vantage Dr SW	1976	75	46	29	13	\$8,400	\$12,336
Service Meters, Driver St and Vantage Dr SW	2004	25	18	7	10	\$8,100	\$10,886
Meter Setters, Driver St and Vantage Dr SW	2004	25	18	7	10	\$16,200	\$21,771
2" Blowoff with Valve, Vantage Dr SW	1976	30	46	1	13	\$1,000	\$1,469
2" Pipe, Poly, Vantage Ct	1976	75	46	29	13	\$9,000	\$13,217
2" Valves, Vantage Ct	1976	30	46	1	13	\$750	\$1,101
Service Laterals, Vantage Ct	1976	75	46	29	13	\$1,200	\$1,762
Service Meters, Vantage Ct	2004	25	18	7	13	\$1,200	\$1,762
Meter Setters, Vantage Ct	2004	25	18	7	13	\$2,400	\$3,524
2" Blowoff with Valve, Vantage Ct	1976	30	46	1	13	\$1,000	\$1,469
2" Pipe, Poly, Bonniview Ct	1976	75	46	29	11	\$13,200	\$18,272
2" Valves, Bonniview Ct	1976	30	46	1	11	\$750	\$1,038
Service Laterals, Bonniview Ct	1976	75	46	29	11	\$1,200	\$1,661
Service Meters, Bonniview Ct	2004	25	18	7	11	\$1,500	\$2,076
Meter Setters, Bonniview Ct	2004	25	18	7	11	\$3,000	\$4,153
2" Blowoff with Valve, Bonniview Ct	1976	30	46	1	11	\$1,000	\$1,384
2" Pipe, Poly, Scotlac Ct	1976	75	46	29	11	\$24,000	\$33,222
2" Valves, Scotlac Ct	1976	30	46	1	11	\$750	\$1,038
Service Laterals, Scotlac Ct	1976	75	46	29	11	\$3,600	\$4,983
Service Meters, Scotlac Ct	2004	25	18	7	11	\$3,300	\$4,568
Meter Setters, Scotlac Ct	2004	25	18	7	11	\$6,600	\$9,136
2" Blowoff with Valve, Scotlac Ct	1976	30	46	1	11	\$1,000	\$1,384
2" Pipe, Poly, Par Ct	1976	75	46	29	12	\$7,500	\$10,693
2" Valves, Par Ct	1976	30	46	1	12	\$750	\$1,069
Service Laterals, Par Ct	1976	75	46	29	12	\$2,400	\$3,422
Service Meters, Par Ct	2004	25	18	7	12	\$1,500	\$2,139
Meter Setters, Par Ct	2004	25	18	7	12	\$3,000	\$4,277
2" Blowoff with Valve, Par Ct	1976	30	46	1	12	\$1,000	\$1,426
2" Pipe, Poly, Champion Ct	1976	75	46	29	13	\$9,600	\$14,098
2" Valves, Champion Ct	1976	30	46	1	13	\$750	\$1,101
Service Laterals, Champion Ct	1976	75	46	29	13	\$1,200	\$1,762
Service Meters, Champion Ct	2004	25	18	7	13	\$900	\$1,322
Meter Setters, Champion Ct	2004	25	18	7	13	\$1,800	\$2,643
2" Blowoff with Valve, Champion Ct	1976	30	46	1	13	\$1,000	\$1,469
2" Pipe, Poly, 118th Ct	1976	75	46	29	12	\$10,800	\$15,398
2" Valves, 118th Ct	1976	30	46	1	12	\$750	\$1,069
Service Laterals, 118th Ct	1976	75	46	29	12	\$2,400	\$3,422
Service Meters, 118th Ct	2004	25	18	7	12	\$1,500	\$2,139
Meter Setters, 118th Ct	2004	25	18	7	12	\$3,000	\$4,277
2" Blowoff with Valve, 118th Ct	1976	30	46	1	12	\$1,000	\$1,426
2" Pipe, Poly, 119th Ct	1976	75	46	29	12	\$11,400	\$16,254
2" Valves, 119th Ct	1976	30	46	1	12	\$750	\$1,069
Service Laterals, 119th Ct	1976	75	46	29	12	\$2,400	\$3,422
Service Meters, 119th Ct	2004	25	18	7	12	\$1,800	\$2,566
Meter Setters, 119th Ct	2004	25	18	7	12	\$3,600	\$5,133
2" Blowoff with Valve, 119th Ct	1976	30	46	1	12	\$1,000	\$1,426
2" Pipe, Poly, Blooms Ct	1976	75	46	29	12	\$16,200	\$23,097
2" Valves, Blooms Ct	1976	30	46	1	12	\$750	\$1,069
Service Laterals, Blooms Ct	1976	75	46	29	12	\$3,600	\$5,133
Service Meters, Blooms Ct	2004	25	18	7	12	\$2,700	\$3,850
Meter Setters, Blooms Ct	2004	25	18	7	12	\$5,400	\$7,699

SCOTT LAKE MAINTENANCE CO.
SCHEDULE OF FUTURE MAJOR REPAIRS AND REPLACEMENTS – WATER
SYSTEM (UNAUDITED)
APRIL 30, 2022

Component	Year Installed	Service Life	Age	Calculated Life	Assessed Life	Current Replacement Cost	Cost at Next Replacement
2" Blowoff with Valve, Blooms Ct	1976	30	46	1	12	\$1,000	\$1,426
4" Pipe, AC, Shoreview Drive	1976	80	46	34	14	\$129,500	\$195,880
4" Valves, Shoreview Drive	1976	30	46	1	14	\$3,600	\$5,445
Service Laterals, Shoreview Drive	1976	75	46	29	14	\$12,000	\$18,151
Service Meters, Shoreview Drive	2004	25	18	7	14	\$7,500	\$11,344
Meter Setters, Shoreview Drive	2004	25	18	7	14	\$15,000	\$22,689
4" Pipe, AC, Scott Creek Loop SW	1976	80	46	34	18	\$112,000	\$190,673
4" Valves, Scott Creek Loop SW	1976	30	46	1	18	\$1,200	\$2,043
Service Laterals, Scott Creek Loop SW	1976	75	46	29	18	\$4,800	\$8,172
Service Meters, Scott Creek Loop SW	2004	25	18	7	18	\$7,800	\$13,279
Meter Setters, Scott Creek Loop SW	2004	25	18	7	18	\$15,800	\$26,558
2" Blowoff with Valve, Scott Creek Loop SW	1976	30	46	1	18	\$1,000	\$1,702
2" Pipe, Poly, Wood Dr SW	1976	75	46	29	17	\$25,800	\$42,643
2" Valves, Wood Dr SW	1976	30	46	1	17	\$750	\$1,240
Service Laterals, Wood Dr SW	1976	75	46	29	17	\$3,600	\$5,950
Service Meters, Wood Dr SW	2004	25	18	7	17	\$2,700	\$4,463
Meter Setters, Wood Dr SW	2004	25	18	7	17	\$5,400	\$8,925
2" Blowoff with Valve, Wood Dr SW	1976	30	46	1	17	\$1,000	\$1,653
2" Pipe, Poly, Link Ct	1976	75	46	29	17	\$40,800	\$67,436
2" Valves, Link Ct	1976	30	46	1	17	\$750	\$1,240
Service Laterals, Link Ct	1976	75	46	29	17	\$4,800	\$7,934
Service Meters, Link Ct	2004	25	18	7	17	\$4,500	\$7,438
Meter Setters, Link Ct	2004	25	18	7	17	\$9,000	\$14,876
2" Blowoff with Valve, Link Ct	1976	30	46	1	17	\$1,000	\$1,653
2" Pipe, Poly, Green Ct SW	1976	75	46	29	16	\$27,000	\$43,327
2" Valves, Green Ct SW	1976	30	46	1	16	\$750	\$1,204
Service Laterals, Green Ct SW	1976	75	46	29	16	\$4,800	\$7,703
Service Meters, Green Ct SW	2004	25	18	7	16	\$3,000	\$4,814
Meter Setters, Green Ct SW	2004	25	18	7	16	\$6,000	\$9,628
2" Blowoff with Valve, Green Ct SW	1976	30	46	1	16	\$1,000	\$1,605
8" Pipe, PVC, Champion Drive North of 123rd	1986	75	36	39	39	\$103,500	\$327,787
8" Pipe, PVC, 80K Reservoir to Champion Dr	1986	75	36	39	39	\$18,000	\$57,006
8" Valves, 80K Reservoir on 123rd	1986	30	36	1	10	\$1,800	\$2,419
8" Valves, 80K Reservoir on 123rd	1986	30	36	1	10	\$3,000	\$4,032
8" Pipe, AC, Champion Drive North of 123rd	1976	80	46	34	15	\$240,000	\$373,912
8" Valves, Champion Drive North of 123rd	1976	30	46	1	15	\$6,000	\$9,348
2" Blowoff with Valve, Champion Drive N of 123rd	1976	30	46	1	15	\$1,000	\$1,558
Service Laterals, Champion Drive N of 123rd	1976	75	46	29	15	\$18,000	\$28,043
Service Meters, Champion Drive N of 123rd	2004	25	18	7	10	\$12,900	\$17,337
Meter Setters, Champion Drive N of 123rd	2004	25	18	7	10	\$25,800	\$34,673
6" Pipe, AC, Fairway Drive SW	1976	80	46	34	16	\$80,000	\$128,377
6" Valves, Fairway Drive SW	1976	30	46	1	16	\$1,500	\$2,407
Service Laterals, Fairway Drive SW	1976	75	46	29	16	\$6,000	\$9,628
Service Meters, Fairway Drive SW	2004	25	18	7	10	\$3,300	\$4,435
Meter Setters, Fairway Drive SW	2004	25	18	7	10	\$6,600	\$8,870
6" Pipe, AC, 123rd Ave SW	1976	80	46	34	16	\$46,400	\$74,458
6" Valves, 123rd Ave SW	1976	30	46	1	16	\$1,500	\$2,407
Service Laterals, 123rd Ave SW	1976	75	46	29	16	\$2,400	\$3,851
Service Meters, 123rd Ave SW	2004	25	18	7	10	\$3,000	\$4,032
Meter Setters, 123rd Ave SW	2004	25	18	7	10	\$6,000	\$8,063
2" Pipe, Poly, Hilltop Ct	1976	75	46	29	19	\$10,200	\$17,886

SCOTT LAKE MAINTENANCE CO.
SCHEDULE OF FUTURE MAJOR REPAIRS AND REPLACEMENTS – WATER
SYSTEM (UNAUDITED)
APRIL 30, 2022

Component	Year Installed	Service Life	Age	Calculated Life	Assessed Life	Current Replacement Cost	Cost at Next Replacement
2" Valves, Hilltop Ct	1976	30	46	1	19	\$750	\$1,315
Service Laterals, Hilltop Ct	1976	75	46	29	19	\$1,200	\$2,104
Service Meters, Hilltop Ct	2004	25	18	7	10	\$900	\$1,210
Meter Setters, Hilltop Ct	2004	25	18	7	10	\$1,800	\$2,419
2" Blowoff with Valve, Hilltop Ct	1976	30	46	1	19	\$1,000	\$1,754
6" Pipe, AC, Champion Drive South of 123rd	1976	80	46	34	20	\$200,000	\$361,222
6" Valves, Champion Drive South of 123rd	1976	30	46	1	20	\$4,500	\$8,128
4" Pipe, AC, Champion Drive S of Lakeview Ct	1976	40	46	1	20	\$140,000	\$252,856
4" Valves, Champion Drive S of Lakeview Ct	1976	30	46	1	20	\$2,400	\$4,335
2" Blowoff with Valve, Champion Drive S of 123rd	1976	30	46	1	20	\$1,000	\$1,806
Service Laterals, Champion Drive S of 123rd	1976	75	46	29	20	\$13,200	\$23,841
Service Meters, Champion Drive S of 123rd	2004	25	18	7	10	\$10,800	\$14,514
Meter Setters, Champion Drive S of 123rd	2004	25	18	7	10	\$21,600	\$29,029
2" Pipe, Poly, Handicap Ct	1976	75	46	29	21	\$15,000	\$27,904
2" Valves, Handicap Ct	1976	30	46	1	21	\$750	\$1,395
Service Laterals, Handicap Ct	1976	75	46	29	21	\$1,200	\$2,232
Service Meters, Handicap Ct	2004	25	18	7	10	\$1,200	\$1,613
Meter Setters, Handicap Ct	2004	25	18	7	10	\$2,400	\$3,225
2" Blowoff with Valve, Handicap Ct	1976	30	46	1	21	\$1,000	\$1,860
2" Pipe, Poly, Lakeview Ct	1976	75	46	29	21	\$21,600	\$40,182
2" Valves, Lakeview Ct	1976	30	46	1	21	\$750	\$1,395
Service Laterals, Lakeview Ct	1976	75	46	29	21	\$1,200	\$2,232
Service Meters, Lakeview Ct	2004	25	18	7	10	\$3,300	\$4,435
Meter Setters, Lakeview Ct	2004	25	18	7	10	\$6,600	\$8,870
2" Blowoff with Valve, Lakeview Ct	1976	30	46	1	21	\$1,000	\$1,860
2" Pipe, Poly, Iron Ct	1976	75	46	29	22	\$7,200	\$13,796
2" Valves, Iron Ct	1976	30	46	1	22	\$750	\$1,437
Service Laterals, Iron Ct	1976	75	46	29	22	\$1,200	\$2,299
Service Meters, Iron Ct	2004	25	18	7	10	\$900	\$1,210
Meter Setters, Iron Ct	2004	25	18	7	10	\$1,800	\$2,419
2" Blowoff with Valve, Iron Ct	1976	30	46	1	22	\$1,000	\$1,916
2" Pipe, Poly, Rough Ct	1976	75	46	29	22	\$7,200	\$13,796
2" Valves, Rough Ct	1976	30	46	1	22	\$750	\$1,437
Service Laterals, Rough Ct	1976	75	46	29	22	\$1,200	\$2,299
Service Meters, Rough Ct	2004	25	18	7	10	\$1,200	\$1,613
Meter Setters, Rough Ct	2004	25	18	7	10	\$2,400	\$3,225
2" Blowoff with Valve, Rough Ct	1976	30	46	1	22	\$1,000	\$1,916