



December 23, 2022

Ms. Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
PO Box 3265
Harrisburg PA 17105-3265

via: electronic filing

Re: Responses to TUS Data Request Set 2
Docket No. R-2022-3036491
Utility Code: 210011

Dear Secretary Chiavetta:

In response to Secretarial Letter dated 12/12/22, attached are our answers to TUS Data Request Set 2 with accompanying Exhibits J through M.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Merle W. Stoltzfus". The signature is written in a cursive style with a large, prominent initial "M".

Merle W. Stoltzfus, President
Elverson Water Company, Inc.

Reponses to TUS Data Request Set 2
Elverson Water Company, Inc. Supplement No. 11 to Tariff Water – Pa. P.U.C. No. 2
at Docket R-2022-3036491

Note: Please restate the data request prior to providing a response. In addition, provide the name and title of the person(s) providing the response and/or information for each data request.

- **Unless otherwise noted, all answers are provided by Curt Hoke, Office Manager.**

R-28. Elverson Water Company, Inc.'s (EWC's) response to TUS Data Request Set 1 R-14 included an electronic copy of a revised Exhibit D (Exhibit D), which indicated that an asset entitled "Supply & Pressurizing System" was placed into service on June 15, 1990, with a company designated original cost of \$53,698.65. However, this same asset was assigned an original cost of \$55,928.65 in EWC's base rate case at Docket No. R-2010-2172422. Please provide responses to the following:

- a. Clarify the discrepancy between the original cost for the Supply & Pressurizing System asset listed in the revised Exhibit D and the original cost determined for this same asset at Docket No. R-2010-2172422; and

- **31 water meters were disposed from the Supply and Pressurizing System as part of EWC's meter replacement program in 2012.**

- b. Explain whether the 31 water meters included under the Supply & Pressurizing System asset were retired when EWC completed its meter replacement program in 2013 and 2014. If any or all of these water meters have been retired, state when those meters were removed from service and the associated original cost.

- **Please see answer above.**

R-29. EWC's Exhibit D does not appear to include an asset entitled "Water Meter – 60 Quantity," placed into service July 18, 2006, with a company designated original cost of \$3,944.76, which previously had been included by EWC in its Plant-In-Service at Docket No. R-2010-2172422. Please clarify whether any or all of the 60 water meters were retired by EWC. If so, state when those meters were removed from service.

- **The 60 water meters were disposed as part of EWC's meter replacement program in 2014.**

R-30. EWC's Exhibit D identified an asset entitled "Well #7 (Winn Property)" with an assigned plant-in-service date of October 18, 2021, and an original cost of \$29,923.08. However, EWC's response to TUS Data Request Set 1 R-18 indicated that Well #7 was not completed due to certain challenges and, further, that it does not plan to continue to pursue completing the well. Please explain why Well #7 was listed on Exhibit D as plant-in-service, when the asset will not be used or useful.

- **Well #7 will most likely never be used as a production well.**
- **However, its related costs are not necessarily stranded. There is a likely possibility that Well #7 will be used as a geothermal well for several homes on an adjacent property.**

Reponses to TUS Data Request Set 2
Elverson Water Company, Inc. Supplement No. 11 to Tariff Water – Pa. P.U.C. No. 2
at Docket R-2022-3036491

- **Therefore, EWC will remove Well #7 as an asset and book its related costs in a balance sheet account titled "Wells In Progress".**
- **The costs will remain non-depreciable.**

R-31. In the filing's Exhibit A, provided in response to TUS Data Request Set 1 R-23, EWC provided a billing analysis which included the customer data used to calculate EWC's revenue for the year ending June 30, 2022, and its revenue increase proposed in the filing. However, the customer data only included revenue generated from residential and multi-residential customers with a 3/4" meter size. Please provide a revised Exhibit A, in a working electronic format, that includes data for all customer classes and meter sizes to calculate the revenue to be generated as a result of the proposed rate increases.

- **All classes (Residential, Multi-Residential, Commercial, Industrial and Public) were used in the billing analysis worksheet.**
- **Regarding meter size, there are many rows showing non-3/4" meter sizes. For instance, EWC calls attention to rows 97, 98, 99 and 100 of the worksheet which show 4" meters.**
- **Regarding class, when EWC masked the customer information for each row, it inadvertently overwrote the customer class with an "R" rather than an "X". This gave the impression that all rows were Residential. EWC apologizes for this error.**
- **A corrected electronic copy (Excel worksheet) of Exhibit A showing the proper customer class on each row has been sent to the TUS via e-mail as Exhibit L.**
 - **R = Residential**
 - **M = Multi-Residential**
 - **C = Commercial**
 - **I = Industrial**
 - **P = Public**

R-32. In response to TUS Data Request Set 1 R-12.c., EWC indicated that its management company has informed it that the monthly fee will increase from \$3,800 per month to \$5,200 per month. Regarding the indicated increase please provide the following:

a. Evidence that EWC has formally been notified of the anticipated increase;

- **Please see attached Stoltzfus Enterprises Ltd's letter as Exhibit J.**
- **This answer is provided by Merle Stoltzfus, President.**

b. A detailed breakdown of the increased costs for each service provided; and

- **Operational services with gov't agencies: In 2015, a year following the last EWC rate adjustment, DEP put the TC rule into effect which included monthly TC sampling and weekly Total and Free Chlorine sampling and reporting. This additional unfunded mandate increased the monthly testing and reporting by 50% and exceeded the operational services by more than 50% with the EPA method 334 requirements for instrument verification and operator training and certification.**

Reponses to TUS Data Request Set 2
Elverson Water Company, Inc. Supplement No. 11 to Tariff Water – Pa. P.U.C. No. 2
at Docket R-2022-3036491

- **Billing and collecting services: Since the most recent rate adjustment in 2014, labor and material costs for billing and collection have increased 35%**
- **Bookkeeping and accounting services: See above – identical labor force provides these services**
- **Maintenance and repair services: In 2021-22 EWC initiated and completed the work to locate our entire distribution system, valves, hydrants, curb-stops and blowoffs and map it with hard copies and on a GIS system. This process took hundreds of extra hours for the Operator and management. Also in 2021-22, EWC had a second operator in training who passed his operator’s certification test and is part-time further learning the system. Maintenance and Repair needs have been identified through this process which need to be accomplished for the continual sustainability of the distribution system. This will take additional time and services for at least 5 years with associated cost increases.**
- **Managerial and public relations services: The time to communicate both in writing, by telephone and in person over the past 4 years has more than doubled based on system improvement processes and water quality questions. In particular, the replacement of a mile of distribution water main (2018) including traffic controls brought public water into everyone’s minds. Most water quality questions were raised by the news media with stories about new regulations about lead, copper and asbestos rules/testing and publicity about problem systems like Flint, Michigan. All PR and management of these projects are included with the SEL affiliated interest agreement.**
- **This answer is provided by Merle Stoltzfus, President.**

c. Evidence that the proposed rates for services provided continue to be at or below market rates, per EWC’s affiliated interest agreement with the management company, filed with the Commission at Docket No. G-2010-2211452.

- **Much of the services provided within the affiliated interest agreement are labor costs. In all cases but especially with the certified operator, the annual charges are will below market rate for each and every level of management and operations. For example, Aqua America pays their average certified water operator \$33.63 per hour. With no benefit costs (insurance, vacation, etc.) to Elverson Water Company, the hourly rate for certified operators from SEL is \$30.00 per hour.**
- **This answer is provided by Merle Stoltzfus, President.**

R-33. In response to TUS Data Request Set 1 R-13.c., EWC indicated that the lessor from which EWC leases its land and facilities has informed it that the monthly leases will increase from \$3,600 to \$5,100 per month. Regarding the indicated increase, please provide responses to the following:

a. Evidence that EWC has formally been notified of the anticipated increase;

- **Please see attached M&D Partner's letter as Exhibit K.**
- **This answer is provided by Merle Stoltzfus, President.**

Reponses to TUS Data Request Set 2
Elverson Water Company, Inc. Supplement No. 11 to Tariff Water – Pa. P.U.C. No. 2
at Docket R-2022-3036491

b. A detailed breakdown of the increased costs for each service provided; and

- **Groundwater wells, easements for supply lines from wells 1,2,3 and 4: Continued PR with three properties of homeowners where wells are located has taken additional time since 2 of the 3 properties have changed ownership; one of them twice. Time to meet, educate and assure well head protection has therefore increased both because of ownership changes and increased DEP guidance for well head protection. Keeping the easements clear and protected have also increased these open spaces age into maturing vegetation.**
- **76 Pine Street Treatment plant building: The cost of leased space per square foot has increased; some of this influenced by demand and site improvements. For example, the driveway and parking areas were re-paved in 2021.**
- **34 Springfield Drive (well #6) and treatment plant: The cost of leased space per square foot has increased. Access to this plant was improved by paving the driveway. Electricity costs are included in this lease. As EWC has an increasing customer base and demand, the 34 Springfield Drive treatment plant provides for the increase in water needs and therefore experiences the additional costs. Obviously, electricity has increased significantly with additional increases in the future.**
- **This answer is provided by Merle Stoltzfus, President.**

c. Evidence that the proposed rates for services provided continue to be at or below market rates per EWC's affiliated interest agreement with the lessor, on file with the Commission at Docket No. G-2011-2222431.

- **3,100 sq. ft. of commercial space at \$15.00 / sq. ft. is \$3.00 per sq. ft. lower than market.**
- **\$200 per mo. per well (\$1,000 / month) is lower than market rate.**
- **\$300 per mo. to secure and maintain all the easements is below market rate.**
- **This answer is provided by Merle Stoltzfus, President.**

R-34. The filing's Schedule B, Balance Sheets (Schedule B), listed a beginning-of-year and end-of-year balance of \$1,290,009 for Contributions-in-Aid-of-Construction (CIAC). CIAC is to be accounted for as a reduction to rate base and depreciated in the same method as similar assets included in depreciable plant-in-service. Schedule B identified \$959,157 of accumulated depreciation/amortization for the year ending June 30, 2022. However, Exhibit D did not appear to include supporting data that identified CIAC-related assets or the associated depreciation for those assets as a reduction to EWC's depreciation expense listed in the filing's Schedule D as \$40,202 for the same period. Please provide the following:

a. A breakdown of EWC's CIAC-related assets along with its understanding of the associated original contribution amount and the date the assets were placed into service;

- **Please see attached "EWC CIAC Reconciliation Worksheet 2022-06-30" as Exhibit M.**
- **The worksheet shows the relationship of all CIAC entries with their associated assets including each asset's original cost, the date placed in service, accumulated depreciation, annual depreciation and**

Reponses to TUS Data Request Set 2
Elverson Water Company, Inc. Supplement No. 11 to Tariff Water – Pa. P.U.C. No. 2
at Docket R-2022-3036491

net value.

b. A breakdown of EWC's CIAC-related assets along with its understanding of the annual depreciation, accumulated depreciation, and net value for each asset.

- **Please see answer above.**

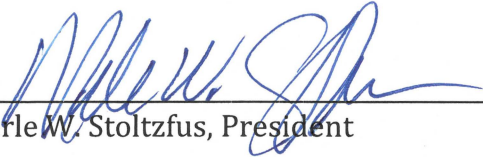
R-35. As shown in both Appendix A of the Commission Order entered September 23, 2010, at Docket No. R-2010-2172422 and Appendix A of the Commission Order entered June 5, 2014, at Docket No. R-2013-2390254, the Commission adjusted EWC's Annual Depreciation Expense to be consistent with the Age-Life depreciation methodology using appropriate asset service lives for ratemaking. However, in both the depreciation report included in Section 4 of this filing and Exhibit D provided in additional information filed with the Commission, EWC continues to use service lives for certain assets that are not consistent with the Age-Life depreciation methodology for ratemaking. Please provide a revised depreciation report and Exhibit D to adjust the service lives assigned to certain EWC assets to align with the experience of comparable water works property and to be consistent with the Age-Life depreciation methodology for ratemaking.

- **Please see attached "EWC CIAC Reconciliation Worksheet 2022-06-30" as Exhibit M.**
- **EWC has added a column titled "PUC Annual Depreciation" showing the Annual Depreciation with the portion of the Asset covered by a Contribution In Aid Construction backed out of its calculation.**

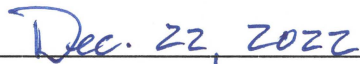
Reponses to TUS Data Request Set 2
Elverson Water Company, Inc. Supplement No. 11 to Tariff Water – Pa. P.U.C. No. 2
at Docket R-2022-3036491

Verification per 52 Pa Code § 1.36.

I, Merle W. Stoltzfus, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

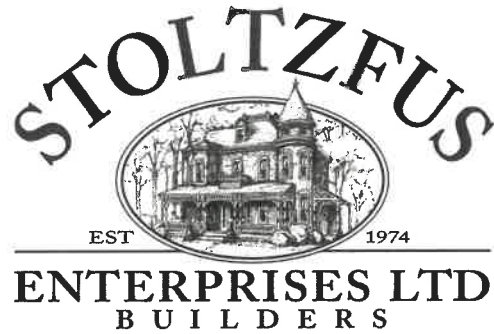


Merle W. Stoltzfus, President



Date

EXHIBIT J



September 1, 2022

Merle W. Stoltzfus
Elverson Water Company, Inc.

RE: Services provided

Dear Merle:

Due to inflationary costs and increased demand for services, Stoltzfus Enterprises will be increasing the billing for the services provided for Elverson Water Company beginning January 1, 2023. Based on our internal survey of each staff employee's work, costs have exceeded our billings. Our monthly billings will increase from \$3,800 to \$5,200.

Sincerely,

A handwritten signature in blue ink that reads "Deb Slye". The signature is written in a cursive, flowing style.

Deb Slye, Admin. Assistant

M&D Partners
Elverson, PA 19520

October 3, 2022

Merle W. Stoltzfus, President
Elverson Water Company, Inc.
Elverson, PA 19520

Dear Merle:

Please accept this letter as notification of the adjustments to increase the monthly lease costs for the grounds and buildings provided to you by Merle and David Stoltzfus. Beginning on January 1, 2022, the lease will increase from \$43,200 per year to \$61,200 per year. The term of the lease is 3 years (36 months), billed at the monthly rate of \$5,100. Should the needs of grounds or buildings change, the lease will be adjusted accordingly.

Sincerely,



Deb Slye, Admin. Assistant

EXHIBIT L

Exhibit L (which is a corrected version of Exhibit A) was requested to be sent as a working electronic copy (an Excel spreadsheet) at R-31.

It was sent via email to Clint McKinley of the Bureau of Technical Utility Services at cmckinley@pa.gov on 12/23/22.

EXHIBIT M p. 1

Date	Description	Dis p	Asset Water System Book	Liability WT & I Fund	Equity Contrib In Aid Constr	Contributor	Income Insp Reimb	Expense Loss	Expense Depr	Asset Accum Depr	Asset Cash	Proof	Annual Depr	Annual Depr for PUC
08/22/89	WATER MAINS (ACQ. 1989)	Y	13,528.85	0.00	0.00		0.00	0.00	13,528.85	(13,528.85)	(13,528.85)	0.00	0.00	0.00
06/15/90	SUPPLY & PRESSURIZING SYSTEM (1) 1.5" METE	Y	250.00	0.00	0.00		0.00	0.00	188.19	(188.19)	(250.00)	0.00	0.00	0.00
06/15/90	SUPPLY & PRESSURIZING SYSTEM (30) 0.75" ME	Y	1,980.00	0.00	0.00		0.00	0.00	1,490.48	(1,490.48)	(1,980.00)	0.00	0.00	0.00
06/15/90	PRODUCTION WELLS #1 & #2		45,467.26	0.00	0.00		0.00	0.00	45,467.26	(45,467.26)	(45,467.26)	0.00	0.00	0.00
06/15/90	SUPPLY MAINS - SF PHASE I (E MAIN PORTION)		47,799.26	0.00	(16,640.00)	XXXXXXXXXXXXXXXX	0.00	0.00	38,338.97	(38,338.97)	(31,159.26)	0.00	1,194.96	778.97
06/15/90	SUPPLY & PRESSURIZING SYSTEM - NON METERS		53,698.65	0.00	0.00		0.00	0.00	53,698.65	(53,698.65)	(53,698.65)	0.00	0.00	0.00
08/15/90	SERVICE CONNECTIONS - GRACO		6,409.02	0.00	(10,985.00)	XXXXXXXXXXXXXXXX	0.00	0.00	6,409.02	(6,409.02)	4,575.98	0.00	0.00	0.00
09/08/90	WATER TANK		4,487.75	0.00	0.00		0.00	0.00	4,487.75	(4,487.75)	(4,487.75)	0.00	0.00	0.00
09/08/90	WATER TANK		20,195.00	0.00	0.00		0.00	0.00	20,195.00	(20,195.00)	(20,195.00)	0.00	0.00	0.00
05/15/91	S. CHESTNUT FIRE HYDRANT		800.00	0.00	0.00		0.00	0.00	800.00	(800.00)	(800.00)	0.00	0.00	0.00
05/15/91	WATER METERS	Y	1,416.06	0.00	0.00		0.00	0.00	1,416.06	(1,416.06)	(1,416.06)	0.00	0.00	0.00
08/21/91	WATER METERS	Y	396.00	0.00	0.00		0.00	0.00	396.00	(396.00)	(396.00)	0.00	0.00	0.00
12/11/91	WATER METERS	Y	396.00	0.00	0.00		0.00	0.00	396.00	(396.00)	(396.00)	0.00	0.00	0.00
01/25/92	ELECTRIC METER AND PANEL		1,127.87	0.00	0.00		0.00	0.00	1,127.87	(1,127.87)	(1,127.87)	0.00	0.00	0.00
01/27/92	WATER METERS	Y	396.00	0.00	0.00		0.00	0.00	396.00	(396.00)	(396.00)	0.00	0.00	0.00
06/23/92	WATER METERS	Y	459.00	0.00	0.00		0.00	0.00	459.00	(459.00)	(459.00)	0.00	0.00	0.00
10/20/92	WATER METERS	Y	982.56	0.00	0.00		0.00	0.00	982.56	(982.56)	(982.56)	0.00	0.00	0.00
05/06/93	WATER METERS	Y	491.28	0.00	0.00		0.00	0.00	491.28	(491.28)	(491.28)	0.00	0.00	0.00
06/02/93	WATER METERS	Y	982.56	0.00	0.00		0.00	0.00	982.56	(982.56)	(982.56)	0.00	0.00	0.00
09/23/93	WATER METERS	Y	237.66	0.00	0.00		0.00	0.00	237.66	(237.66)	(237.66)	0.00	0.00	0.00
10/14/93	WATER METERS	Y	736.92	0.00	0.00		0.00	0.00	736.92	(736.92)	(736.92)	0.00	0.00	0.00
03/15/94	RESERVE WELLS A, B & C		14,365.00	0.00	0.00		0.00	0.00	14,365.00	(14,365.00)	(14,365.00)	0.00	0.00	0.00
05/19/94	GROUT TO TOP OFF WELLS A, B & C		390.00	0.00	0.00		0.00	0.00	390.00	(390.00)	(390.00)	0.00	0.00	0.00
06/17/94	GROUT TO TOP OFF WELLS A, B & C		290.50	0.00	0.00		0.00	0.00	290.50	(290.50)	(290.50)	0.00	0.00	0.00
06/21/94	WATER METERS	Y	491.28	0.00	0.00		0.00	0.00	491.28	(491.28)	(491.28)	0.00	0.00	0.00
06/24/94	WATER METERS	Y	491.28	0.00	0.00		0.00	0.00	491.28	(491.28)	(491.28)	0.00	0.00	0.00
08/25/94	WATER METERS	Y	491.28	0.00	0.00		0.00	0.00	491.28	(491.28)	(491.28)	0.00	0.00	0.00
09/06/94	WATER METERS	Y	409.40	0.00	0.00		0.00	0.00	409.40	(409.40)	(409.40)	0.00	0.00	0.00
09/30/94	SUPPLY MAINS - SF PHASE 3 W.S.		100,638.00	(25,000.00)	(136,405.00)	XXXXXXXXXXXXXXXX	0.00	0.00	70,027.26	(70,027.26)	60,767.00	0.00	2,515.92	0.00
10/31/94	SUPPLY MAIN - SP-SUBDIVISION, MUNRO		8,646.48	0.00	(12,364.47)	XXXXXXXXXXXXXXXX	0.00	0.00	5,998.42	(5,998.42)	3,717.99	0.00	216.12	0.00
12/07/94	WELL C - PUMP EQUIPMENT		2,137.00	0.00	0.00		0.00	0.00	2,137.00	(2,137.00)	(2,137.00)	0.00	0.00	0.00
12/27/94	WELL C - ELECTRICAL WORK		624.61	0.00	0.00		0.00	0.00	624.61	(624.61)	(624.61)	0.00	0.00	0.00
02/27/95	WATER METERS	Y	327.52	0.00	0.00		0.00	0.00	327.52	(327.52)	(327.52)	0.00	0.00	0.00
04/11/95	WATER METERS	Y	655.04	0.00	0.00		0.00	0.00	655.04	(655.04)	(655.04)	0.00	0.00	0.00
06/14/95	WATER METERS	Y	491.28	0.00	0.00		0.00	0.00	491.28	(491.28)	(491.28)	0.00	0.00	0.00
06/21/95	WELL #3		12,329.90	0.00	0.00		0.00	0.00	12,329.90	(12,329.90)	(12,329.90)	0.00	0.00	0.00
08/24/95	WATER METERS	Y	245.64	0.00	0.00		0.00	0.00	245.64	(245.64)	(245.64)	0.00	0.00	0.00
10/04/95	WATER METERS	Y	736.92	0.00	0.00		0.00	0.00	736.92	(736.92)	(736.92)	0.00	0.00	0.00
12/06/95	WELL #3 - FILTER SYSTEM		909.65	0.00	0.00		0.00	0.00	909.65	(909.65)	(909.65)	0.00	0.00	0.00
12/21/95	WELL #3 - TRENCHING AND SCREENINGS FOR WA		316.60	0.00	0.00		0.00	0.00	316.60	(316.60)	(316.60)	0.00	0.00	0.00
03/15/96	WATER METERS	Y	491.28	0.00	0.00		0.00	0.00	491.28	(491.28)	(491.28)	0.00	0.00	0.00
03/21/96	WATER METERS	Y	253.62	0.00	0.00		0.00	0.00	253.62	(253.62)	(253.62)	0.00	0.00	0.00
03/29/96	WATER METERS	Y	982.56	0.00	0.00		0.00	0.00	982.56	(982.56)	(982.56)	0.00	0.00	0.00
06/06/96	WATER METERS - RETAINED PORTION		81.88	0.00	0.00		0.00	0.00	81.88	(81.88)	(81.88)	0.00	0.00	0.00
06/06/96	WATER METERS - DISPOSED PORTION	Y	409.40	0.00	0.00		0.00	0.00	409.40	(409.40)	(409.40)	0.00	0.00	0.00
07/01/96	IRON TREATMENT SYSTEM		20,197.02	0.00	0.00		0.00	0.00	20,197.02	(20,197.02)	(20,197.02)	0.00	0.00	0.00
11/26/96	WATER METERS	Y	338.06	0.00	0.00		0.00	0.00	338.06	(338.06)	(338.06)	0.00	0.00	0.00
12/04/96	WELL #4 PUMP SYSTEM		2,834.74	0.00	0.00		0.00	0.00	2,834.74	(2,834.74)	(2,834.74)	0.00	0.00	0.00
12/10/96	WATER METERS	Y	491.28	0.00	0.00		0.00	0.00	491.28	(491.28)	(491.28)	0.00	0.00	0.00
12/16/96	SUPPLY MAIN - SF PHASE 4 MAIN & SYSTEM UPGR		137,279.00	(50,066.73)	(183,687.27)	XXXXXXXXXXXXXXXX	0.00	0.00	87,801.50	(87,801.50)	96,475.00	0.00	3,432.00	0.00
12/26/96	DIGGING OF DITCHES BETWEEN WELLS - WELL #4		250.00	0.00	0.00		0.00	0.00	250.00	(250.00)	(250.00)	0.00	0.00	0.00
01/13/97	WATER METERS	Y	337.80	0.00	0.00		0.00	0.00	337.80	(337.80)	(337.80)	0.00	0.00	0.00
02/19/97	TWO 11,300 GALLON HOLDING TANKS (E.R. PLUM		5,250.00	0.00	0.00		0.00	0.00	5,250.00	(5,250.00)	(5,250.00)	0.00	0.00	0.00
04/29/97	WATER METERS	Y	338.43	0.00	0.00		0.00	0.00	338.43	(338.43)	(338.43)	0.00	0.00	0.00

EXHIBIT M p. 2

Date	Description	Dis p	Asset Water System Book	Liability WT & I Fund	Equity Contrib In Aid Constr	Contributor	Income Insp Reimb	Expense Loss	Expense Depr	Asset Accum Depr	Asset Cash	Proof	Annual Depr	Annual Depr for PUC
05/19/97	WATER METERS	Y	338.43	0.00	0.00		0.00	0.00	338.43	(338.43)	(338.43)	0.00	0.00	0.00
05/31/97	WELL #3 FILTRATION SYSTEM		7,252.86	0.00	0.00		0.00	0.00	7,252.86	(7,252.86)	(7,252.86)	0.00	0.00	0.00
07/01/97	WELL #3 FILTRATION PUMP		6,008.98	0.00	0.00		0.00	0.00	6,008.98	(6,008.98)	(6,008.98)	0.00	240.12	240.12
07/31/97	WATER METERS	Y	338.53	0.00	0.00		0.00	0.00	338.53	(338.53)	(338.53)	0.00	0.00	0.00
08/07/97	WATER METER - 1"	Y	112.43	0.00	0.00		0.00	0.00	112.43	(112.43)	(112.43)	0.00	0.00	0.00
08/28/97	HALL STREET WATER MAIN		8,845.00	0.00	(6,917.00)	XXXXXXXXXXXXXXXXXX	0.00	0.00	5,509.84	(5,509.84)	(1,928.00)	0.00	221.16	48.21
10/06/97	WATER METERS	Y	303.10	0.00	0.00		0.00	0.00	303.10	(303.10)	(303.10)	0.00	0.00	0.00
10/23/97	WATER METER - 1"	Y	105.01	0.00	0.00		0.00	0.00	105.01	(105.01)	(105.01)	0.00	0.00	0.00
11/12/97	WATER METERS - RETAINED PORTION		56.36	0.00	0.00		0.00	0.00	56.36	(56.36)	(56.36)	0.00	0.00	0.00
11/12/97	WATER METERS - DISPOSED PORTION	Y	281.81	0.00	0.00		0.00	0.00	281.81	(281.81)	(281.81)	0.00	0.00	0.00
03/09/98	WATER METERS	Y	350.54	0.00	0.00		0.00	0.00	350.54	(350.54)	(350.54)	0.00	0.00	0.00
03/09/99	SUPPLY MAIN - SF PHASE 5 MAIN		225,795.00	(150,000.00)	(219,754.00)	XXXXXXXXXXXXXXXXXX	0.00	0.00	131,713.88	(131,713.88)	143,959.00	0.00	5,644.92	151.03
03/25/99	SUPPLY MAIN - GRACO EXTENSION		53,108.00	(39,000.00)	(54,628.00)	XXXXXXXXXXXXXXXXXX	0.00	0.00	30,979.66	(30,979.66)	40,520.00	0.00	1,327.68	0.00
10/08/99	2" NEPTUNE REBUILT METER WITH FLANGE KIT		388.37	0.00	0.00		0.00	0.00	353.28	(353.28)	(388.37)	0.00	15.48	15.48
01/31/00	Main Extension - Livingood Park		2,443.75	0.00	(2,316.18)	XXXXXXXXXXXXXXXXXX	0.00	0.00	1,374.52	(1,374.52)	(127.57)	0.00	61.08	3.19
07/31/00	WELL 5 (NEXT TO TANK)		10,931.94	0.00	0.00		0.00	0.00	9,620.16	(9,620.16)	(10,931.94)	0.00	437.28	437.28
02/12/01	Main Extension - Yelk Subdivision		4,787.07	0.00	(4,987.07)	XXXXXXXXXXXXXXXXXX	0.00	0.00	2,573.10	(2,573.10)	200.00	0.00	119.64	0.00
07/25/01	WELL #6 PUMP SYSTEM (MERLE'S HOUSE)		2,460.00	0.00	0.00		0.00	0.00	2,066.40	(2,066.40)	(2,460.00)	0.00	98.40	98.40
11/20/01	WELL #6 (MERLE'S HOUSE)		4,180.00	0.00	0.00		0.00	0.00	3,455.45	(3,455.45)	(4,180.00)	0.00	167.16	167.16
01/01/02	500,000 gal Water Tank & Improvemnts		39,000.00	0.00	(39,000.00)	XXXXXXXXXXXXXXXXXX	0.00	0.00	110,775.66	(110,775.66)	0.00	0.00	975.00	0.00
01/01/02	500,000 gal Water Tank & Improvemnts		177,147.52	264,066.73	(225,066.73)	XXXXXXXXXXXXXXXXXX	0.00	0.00	0.00	0.00	(216,147.52)	0.00	4,428.72	0.00
02/14/02	WELL #6 (MERLE'S HOUSE)		4,319.82	0.00	0.00		0.00	0.00	3,527.80	(3,527.80)	(4,319.82)	0.00	172.80	172.80
04/11/02	WELL #6 (MERLE'S HOUSE)		4,710.25	0.00	0.00		0.00	0.00	3,815.30	(3,815.30)	(4,710.25)	0.00	188.40	188.40
06/30/02	WELL #6 (MERLE'S HOUSE)		3,176.19	0.00	0.00		0.00	0.00	2,551.60	(2,551.60)	(3,176.19)	0.00	127.08	127.08
11/06/02	WELL #6 (MERLE'S HOUSE)		9,365.00	0.00	0.00		0.00	0.00	7,367.15	(7,367.15)	(9,365.00)	0.00	374.64	374.64
01/16/04	1000 GALLON PLASTIC CHEMICAL TREATMENT TANK		2,012.25	0.00	0.00		0.00	0.00	1,489.08	(1,489.08)	(2,012.25)	0.00	80.52	80.52
01/21/04	500 GALLON PLASTIC CHEMICAL TREATMENT TANK		1,296.82	0.00	0.00		0.00	0.00	959.58	(959.58)	(1,296.82)	0.00	51.84	51.84
03/17/04	WATER METER (2" FOR CARWASH)	Y	444.03	0.00	0.00		0.00	0.00	444.03	(444.03)	(444.03)	0.00	0.00	0.00
03/29/04	WATER METER (2" FOR FCGC CLUBHOUSE)	Y	443.26	0.00	0.00		0.00	0.00	443.26	(443.26)	(443.26)	0.00	0.00	0.00
06/28/04	WATER METER (2" FOR TWIN VALLEY SCHOOL)	Y	443.64	0.00	0.00		0.00	0.00	443.64	(443.64)	(443.64)	0.00	0.00	0.00
07/12/04	WATER METER (1" NWSC PLANT)		162.37	0.00	0.00		0.00	0.00	116.82	(116.82)	(162.37)	0.00	6.48	6.48
11/30/04	Finalize Townsend Water Main		5,000.00	0.00	0.00		0.00	0.00	2,208.35	(2,208.35)	(5,000.00)	0.00	125.04	125.04
11/30/04	Main Extension - The Villages		287,624.00	0.00	(287,624.00)	XXXXXXXXXXXXXXXXXX	0.00	0.00	127,033.95	(127,033.95)	0.00	0.00	7,190.64	0.00
12/20/04	Main Extension - TV Elementary		63,660.50	(15,000.00)	(45,570.50)	XXXXXXXXXXXXXXXXXX	(2,756.00)	0.00	27,984.08	(27,984.08)	(334.00)	0.00	1,591.56	452.26
03/30/05	WATER METER (2" ST. JOE'S FITUP)	Y	450.97	0.00	0.00		0.00	0.00	450.97	(450.97)	(450.97)	0.00	0.00	0.00
12/31/05	ELVERSON DELI CONNECTION		4,875.00	0.00	0.00		0.00	0.00	2,694.78	(2,694.78)	(4,875.00)	0.00	162.48	162.48
07/18/06	WATER METERS (QUANTITY 60)	Y	3,944.76	0.00	0.00		0.00	0.00	3,944.76	(3,944.76)	(3,944.76)	0.00	0.00	0.00
08/31/06	ELVERSON DELI CONNECTION TOPCOAT		1,061.50	0.00	0.00		(90.00)	0.00	563.14	(563.14)	(971.50)	0.00	35.40	35.40
08/31/06	Main Extension - Brick Lane		29,104.08	0.00	(29,104.08)	XXXXXXXXXXXXXXXXXX	(3,500.00)	0.00	15,441.42	(15,441.42)	3,500.00	0.00	970.20	0.00
07/31/10	WATER METERS (1-1/2" & 2" TVFD)		960.40	0.00	0.00		0.00	0.00	461.03	(461.03)	(960.40)	0.00	38.40	38.40
10/13/10	4" Meter - Hopewell Manor		2,603.62	(108,000.00)	0.00		0.00	0.00	1,223.66	(1,223.66)	105,396.38	0.00	104.16	104.16
12/31/11	Berks Homes connections for 2011 (5 homes)		0.00	(7,500.00)	0.00		0.00	0.00	0.00	0.00	7,500.00	0.00	0.00	0.00
01/25/12	(12) Multi-Jet Meters Standard Bronze (\$189 each)		2,268.00	0.00	0.00		0.00	0.00	952.56	(952.56)	(2,268.00)	0.00	90.72	90.72
02/14/12	(3) Multi-Jet Meters Flexible Axis (\$198 each)		594.00	0.00	0.00		0.00	0.00	247.50	(247.50)	(594.00)	0.00	23.76	23.76
02/24/12	Electronic Meter Reading System		13,950.00	0.00	0.00		0.00	0.00	5,812.50	(5,812.50)	(13,950.00)	0.00	558.00	558.00
03/06/12	(3) Multi-Jet Meters Flexible Axis (\$198 each)		594.00	0.00	0.00		0.00	0.00	245.52	(245.52)	(594.00)	0.00	23.76	23.76
03/06/12	(12) Multi-Jet Meters Standard Bronze (\$189 each)		2,268.00	0.00	0.00		0.00	0.00	937.44	(937.44)	(2,268.00)	0.00	90.72	90.72
03/06/12	(12) Multi-Jet Meters Flexible Axis (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	982.08	(982.08)	(2,376.00)	0.00	95.04	95.04
07/20/12	(12) Multi-Jet Meters Flexible Axis (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	950.40	(950.40)	(2,376.00)	0.00	95.04	95.04
07/31/12	(12) Multi-Jet Meters Standard Bronze (\$189 each)		2,268.00	0.00	0.00		0.00	0.00	907.20	(907.20)	(2,268.00)	0.00	90.72	90.72
08/06/12	(11) Flexible Axis Meters (\$198 each)		2,178.00	0.00	0.00		0.00	0.00	863.94	(863.94)	(2,178.00)	0.00	87.12	87.12
08/08/12	(12) Multi-Jet Meters Standard Bronze (\$189 each)		2,268.00	0.00	0.00		0.00	0.00	899.64	(899.64)	(2,268.00)	0.00	90.72	90.72
08/31/12	(1) Flexible Axis Meter (\$198 each)		198.00	0.00	0.00		0.00	0.00	78.54	(78.54)	(198.00)	0.00	7.92	7.92
10/12/12	(1) 1" Multi-Jet Meter Standard Bronze		310.32	0.00	0.00		0.00	0.00	120.97	(120.97)	(310.32)	0.00	12.36	12.36

EXHIBIT M p. 3

Date	Description	Dis	Asset Water System Book	Liability WT & I Fund	Equity Contrib In Aid Constr	Contributor	Income Insp Reimb	Expense Loss	Expense Depr	Asset Accum Depr	Asset Cash	Proof	Annual Depr	Annual Depr for PUC
10/12/12	(12) Flexible Axis Meters (\$198 each)		1,134.00	0.00	0.00		0.00	0.00	442.26	(442.26)	(1,134.00)	0.00	45.36	45.36
10/12/12	(6) Multi-Jet Meters Standard Bronze (\$189 each)		2,376.00	0.00	0.00		0.00	0.00	926.64	(926.64)	(2,376.00)	0.00	95.04	95.04
10/19/12	(6) Multi-Jet Meters Standard Bronze (\$189 each)		1,134.00	0.00	0.00		0.00	0.00	442.26	(442.26)	(1,134.00)	0.00	45.36	45.36
11/02/12	(12) Multi-Jet Meters Standard Bronze (\$189 each)		2,268.00	0.00	0.00		0.00	0.00	876.96	(876.96)	(2,268.00)	0.00	90.72	90.72
11/02/12	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	918.72	(918.72)	(2,376.00)	0.00	95.04	95.04
11/20/12	(1) Interpreter-Water Meter Top (\$159 each)		159.00	0.00	0.00		0.00	0.00	61.48	(61.48)	(159.00)	0.00	6.36	6.36
12/06/12	(12) Multi-Jet Meters Standard Bronze (\$189 each)		2,268.00	0.00	0.00		0.00	0.00	869.40	(869.40)	(2,268.00)	0.00	90.72	90.72
12/06/12	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	910.80	(910.80)	(2,376.00)	0.00	95.04	95.04
12/28/12	(12) Flexible Axis Meters (\$198.00 each)		2,376.00	0.00	0.00		0.00	0.00	910.80	(910.80)	(2,376.00)	0.00	95.04	95.04
12/31/12	Water Meter Disposal for 2012.	D	(7,431.18)	0.00	0.00		0.00	551.33	0.00	6,879.85	0.00	0.00	0.00	0.00
12/31/12	Berks Homes connections for 2012 (7 homes)		0.00	(10,500.00)	0.00		0.00	0.00	0.00	0.00	10,500.00	0.00	0.00	0.00
01/01/13	Hall Street Main Extension		2,560.00	0.00	(2,560.00)	XXXXXXXXXXXXXXXXXX	(540.00)	0.00	810.63	(810.63)	540.00	0.00	85.32	0.00
01/01/13	TVFD Station Main Extension		12,400.00	(15,000.00)	(12,400.00)	XXXXXXXXXXXXXXXXXX	(2,500.00)	0.00	3,926.61	(3,926.61)	17,500.00	0.00	413.28	0.00
03/07/13	(20) Interpreters (\$159.00 each)		3,180.00	0.00	0.00		0.00	0.00	1,187.20	(1,187.20)	(3,180.00)	0.00	127.20	127.20
04/03/13	(6) Multi-Jet Meters Standard Bronze (\$189 each)		1,134.00	0.00	0.00		0.00	0.00	419.58	(419.58)	(1,134.00)	0.00	45.36	45.36
04/03/13	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	879.12	(879.12)	(2,376.00)	0.00	95.04	95.04
05/15/13	(12) Multi-Jet Meters Standard Bronze (\$189 each)		2,268.00	0.00	0.00		0.00	0.00	831.60	(831.60)	(2,268.00)	0.00	90.72	90.72
05/15/13	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	871.20	(871.20)	(2,376.00)	0.00	95.04	95.04
05/20/13	(5) Interpreters (\$159 each)		795.00	0.00	0.00		0.00	0.00	291.50	(291.50)	(795.00)	0.00	31.80	31.80
06/07/13	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	863.28	(863.28)	(2,376.00)	0.00	95.04	95.04
06/14/13	(20) Interpreters (\$159 each)		3,180.00	0.00	0.00		0.00	0.00	1,155.40	(1,155.40)	(3,180.00)	0.00	127.20	127.20
07/19/13	(2) Flexible Axis Water Meters (\$198 each)		396.00	0.00	0.00		0.00	0.00	142.56	(142.56)	(396.00)	0.00	15.84	15.84
08/22/13	(22) Flexible Axis Meters (\$198 each)		4,356.00	0.00	0.00		0.00	0.00	1,553.64	(1,553.64)	(4,356.00)	0.00	174.24	174.24
09/05/13	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	839.52	(839.52)	(2,376.00)	0.00	95.04	95.04
10/14/13	(4) Interpreters (\$159 each)		636.00	0.00	0.00		0.00	0.00	222.60	(222.60)	(636.00)	0.00	25.44	25.44
10/14/13	(24) Flexible Axis Meters (\$198 each)		4,752.00	0.00	0.00		0.00	0.00	1,663.20	(1,663.20)	(4,752.00)	0.00	190.08	190.08
11/21/13	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	823.68	(823.68)	(2,376.00)	0.00	95.04	95.04
11/30/13	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	823.68	(823.68)	(2,376.00)	0.00	95.04	95.04
11/30/13	(12) Multi-Jet Meters-Lead Free (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	823.68	(823.68)	(2,376.00)	0.00	95.04	95.04
12/20/13	(7) Interpreters (\$159 each)		1,113.00	0.00	0.00		0.00	0.00	382.13	(382.13)	(1,113.00)	0.00	44.52	44.52
12/20/13	(12) Multi-Jet Meters-Lead Free (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	815.76	(815.76)	(2,376.00)	0.00	95.04	95.04
12/20/13	(24) Flexible Axis Meters (\$198 each)		4,752.00	0.00	0.00		0.00	0.00	1,631.52	(1,631.52)	(4,752.00)	0.00	190.08	190.08
12/31/13	Water Meter Disposal for 2013.	D	(11,035.33)	0.00	0.00		0.00	0.00	0.00	11,035.33	0.00	0.00	0.00	0.00
12/31/13	Berks Homes connections for 2013 (10 homes)		0.00	(15,000.00)	0.00		0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00
02/25/14	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	799.92	(799.92)	(2,376.00)	0.00	95.04	95.04
02/25/14	(12) Multi-Jet Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	799.92	(799.92)	(2,376.00)	0.00	95.04	95.04
04/28/14	(12) Flexible Axis Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	784.08	(784.08)	(2,376.00)	0.00	95.04	95.04
04/28/14	(12) Multi-Jet Meters (\$198 each)		2,376.00	0.00	0.00		0.00	0.00	784.08	(784.08)	(2,376.00)	0.00	95.04	95.04
05/07/14	(12) Flexible Axis Meters (\$209 each)		2,508.00	0.00	0.00		0.00	0.00	819.28	(819.28)	(2,508.00)	0.00	100.32	100.32
05/31/14	(12) Flexible Axis Meters (\$209 each)		2,508.00	0.00	0.00		0.00	0.00	819.28	(819.28)	(2,508.00)	0.00	100.32	100.32
05/31/14	(12) Multi-Jet Meters (\$209 each)		2,508.00	0.00	0.00		0.00	0.00	819.28	(819.28)	(2,508.00)	0.00	100.32	100.32
06/12/14	(12) Flexible Axis Meters (\$209 each)		2,508.00	0.00	0.00		0.00	0.00	810.92	(810.92)	(2,508.00)	0.00	100.32	100.32
08/29/14	(6) Flexible Axis Meters (\$209 each)		1,254.00	0.00	0.00		0.00	0.00	397.10	(397.10)	(1,254.00)	0.00	50.16	50.16
09/11/14	(6) Flexible Axis Meters (\$209 each)		1,254.00	0.00	0.00		0.00	0.00	392.92	(392.92)	(1,254.00)	0.00	50.16	50.16
09/18/14	(6) Flexible Axis Meters (\$209 each)		1,254.00	0.00	0.00		0.00	0.00	392.92	(392.92)	(1,254.00)	0.00	50.16	50.16
10/13/14	(6) Flexible Axis Meters (\$209 each)		1,254.00	0.00	0.00		0.00	0.00	388.74	(388.74)	(1,254.00)	0.00	50.16	50.16
12/31/14	To Dispose of Water Meters removed in 2014.	D	(5,796.11)	0.00	0.00		0.00	0.00	0.00	5,796.11	0.00	0.00	0.00	0.00
12/31/14	Berks Homes connections for 2014 (5 homes)		0.00	(7,500.00)	0.00		0.00	0.00	0.00	0.00	7,500.00	0.00	0.00	0.00
02/28/15	(2) Flexible Axis Meters (\$219 each)		438.00	0.00	0.00		0.00	0.00	129.94	(129.94)	(438.00)	0.00	17.52	17.52
06/30/15	Leak Detector Equipment		11,000.00	0.00	0.00		0.00	0.00	3,116.69	(3,116.69)	(11,000.00)	0.00	440.04	440.04
07/09/15	Whitford - New Meter		1,918.34	0.00	0.00		0.00	0.00	537.09	(537.09)	(1,918.34)	0.00	76.68	76.68
01/31/16	(2) Flexible Axis Meters		450.00	0.00	0.00		0.00	0.00	117.00	(117.00)	(450.00)	0.00	18.00	18.00
03/09/16	CEFC-New Water Meter		1,978.59	0.00	0.00		0.00	0.00	501.25	(501.25)	(1,978.59)	0.00	79.20	79.20
03/31/16	(4) Multi-Jet Meters		876.00	0.00	0.00		0.00	0.00	221.92	(221.92)	(876.00)	0.00	35.04	35.04

EXHIBIT M p. 4

Date	Description	Dis p	Asset Water System Book	Liability WT & I Fund	Equity Contrib In Aid Constr	Contributor	Income Insp Reimb	Expense Loss	Expense Depr	Asset Accum Depr	Asset Cash	Proof	Annual Depr	Annual Depr for PUC
05/26/16	CEFC New Bldg		0.00	(12,000.00)	0.00		0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00
01/01/18	Fire Hydrant Meter w/ NS 3"		697.50	0.00	0.00		0.00	0.00	125.52	(125.52)	(697.50)	0.00	27.84	27.84
01/01/18	(4) Multi-Jet Meter 3G		900.00	0.00	0.00		0.00	0.00	162.00	(162.00)	(900.00)	0.00	36.00	36.00
03/07/18	(6) Multi-Jet meters 3G		1,350.00	0.00	0.00		0.00	0.00	234.00	(234.00)	(1,350.00)	0.00	54.00	54.00
12/14/18	(12) Multi-Jet Meters 3G		2,748.00	0.00	0.00		0.00	0.00	393.88	(393.88)	(2,748.00)	0.00	109.92	109.92
01/01/19	Disposal-1989 Water Main Abandoned in 2018. D		(13,528.85)	0.00	0.00		0.00	0.00	0.00	13,528.85	0.00	0.00	0.00	0.00
07/24/19	Mobile Water Supply Equipment-Bulk Water Sales		1,247.51	0.00	0.00		0.00	0.00	149.71	(149.71)	(1,247.51)	0.00	49.92	49.92
11/15/19	(6) Multi-Jet Meters 3G		1,374.00	0.00	0.00		0.00	0.00	146.56	(146.56)	(1,374.00)	0.00	54.96	54.96
09/25/20	Berks Homes for Blue Rock (4 homes)		0.00	(10,000.00)	0.00		0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
10/07/20	Berks Homes for Blue Rock (4 homes)		0.00	(10,000.00)	0.00		0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
10/13/20	(12) Multi-Jet Water Meters		2,868.00	0.00	0.00		0.00	0.00	200.76	(200.76)	(2,868.00)	0.00	114.72	114.72
10/13/20	(12) Multi-Jet Water Meters		2,868.00	0.00	0.00		0.00	0.00	200.76	(200.76)	(2,868.00)	0.00	114.72	114.72
10/22/20	Berks Homes for Blue Rock (4 homes)		0.00	(10,000.00)	0.00		0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
11/16/20	Berks Homes for Blue Rock (4 homes)		0.00	(10,000.00)	0.00		0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
11/30/20	(12) Multi-Jet Water Meters		2,868.00	0.00	0.00		0.00	0.00	191.20	(191.20)	(2,868.00)	0.00	114.72	114.72
01/12/21	Rotelle Development Company		0.00	(2,500.00)	0.00		0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00
01/18/21	Berks Homes for Blue Rock (6 homes)		0.00	(15,000.00)	0.00		0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00
01/26/21	Berks Homes for Blue Rock (6 homes)		0.00	(15,000.00)	0.00		0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00
12/31/21	Capitalize Well #7/Geo Well/Winn Property		29,923.08	0.00	0.00		0.00	0.00	897.67	(897.67)	(29,923.08)	0.00	1,196.88	1,196.88
06/30/22	Ending Balance		1,645,564.18	(263,000.00)	(1,290,009.30)		(9,386.00)	551.33	996,396.72	(959,156.58)	(120,960.35)	0.00	40,083.48	11,128.94
			1,645,564.18	(263,000.00)	(1,290,009.30)					(959,156.58)				
			0.00	0.00	0.00					0.00				