Placer County Water Agency

Water Capacity Fee Study for Upper Zone 6

Final Report / May 4, 2021

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May 4, 2021

Carrie Parks
Deputy Director of Financial Services
Placer County Water Agency
144 Ferguson Road
Auburn, CA 91362

Subject: Water Capacity Fee Study Report for Upper Zone 6

Dear Ms. Parks,

Raftelis Financial Consultants, Inc. (Raftelis) is pleased to provide this Capacity Fee Study Report for Upper Zone 6 (Report) to Placer County Water Agency (Agency). This report details the various methodologies used to compute Capacity Fees for Upper Zone 6 and how Raftelis arrived at the recommended Capacity Fees. The key findings are summarized along with the recommendations Raftelis finds equitable.

It has been a pleasure working with you, and we thank you and the Agency staff for the support provided during the course of this study.

Sincerely,

Sanjay Gaur
Project Manager

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Analyst

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1. Executive Summary

Raftelis was retained by Placer County Water Agency (Agency) to complete an update to the Water Capacity Fee for Upper Zone 6 study (Study). This report provides a detailed summary of our analysis in which we determined updated Capacity Fees in accordance with Government Code Section 66013. This report serves as formal technical documentation in support of modifications to the Capacity Fees for Upper Zone 6.

Currently, the Agency's Fiscal Years (FY) 2020 and 2021 Capacity Fee is $13,599 per single-family residence or one Unit of Capacity (UOC). Based on the existing approach, an UOC represents the demand that is placed on the water system by a 5/8" water meter.

The analysis contained in this report uses the Equity Buy-In Method to justify updating the Upper Zone 6 Capacity Fee to $13,624 per UOC. Proposed Capacity Fees for multi-family customers are assessed per dwelling unit. All other customers are subject to proposed Capacity Fees based on meter size. Numbers shown in all the tables of this report are rounded; therefore, hand calculations based on the displayed numbers, such as summing or multiplying, may not equal the exact results shown.

1.1. OVERVIEW

Placer County Water Agency was created through an Act from the California State Legislature in 1957. The Agency, with a jurisdiction encompassing the entire County of Placer, is governed by an elected five-member Board of Directors. The Agency serves more than 38,000 retail treated water customers in all of Zone 6 or Western Water System. The agency operates over 160 miles of canals to provide irrigation water for various purposes such as farms, ranches, pastures, and landscaping.

Capacity Fees are one-time fees, collected as a condition of establishing a new connection to the Agency's water system or the expansion of an already existing connection. The purpose of these fees is to pay for development's share of the costs of water facilities. These fees are designed to be proportional to the demand placed on the system by the new or expanded connection. The recommended Capacity Fees for the service area do not exceed the estimated reasonable costs of providing the facilities for which they are collected and are of proportional benefit to the property being charged. This report documents the data, methodology, and results of the Capacity Fee Study.

The primary objective of establishing a full cost-recovery Capacity Fee is to provide an equitable means by which new system users or existing customers requiring additional system capacity, contribute their fair-share towards the costs associated with the water facilities required to serve them.

1.2. ECONOMIC AND LEGAL FRAMEWORK

For publicly owned water systems, most of the assets are typically paid for by the contributions of existing customers through rates, charges, and taxes. In service areas that incorporate new customers, the infrastructure developed by previous customers is generally extended towards the service of new customers. Existing customers' investment in the existing system capacity allows newly connecting customers to take advantage of unused surplus capacity. To enhance economic equality among new and existing customers, new connectors will typically buy-in to the existing and pre-funded facilities based on the percentage of remaining available system capacity, effectively putting them on par with existing customers. In other words, the new users are buying into the existing system through a payment for the portion of facilities that has already been constructed in advance of new development.

1.2.1. ECONOMIC FRAMEWORK

The basic economic philosophy behind Capacity Fees is that the costs of providing water service should be paid for by those that are served by the utility. To effect fair distribution of the value of the system, the charge should reflect a reasonable estimate of the cost of providing capacity to new users, and not unduly burden existing users through a comparable rate increase. Accordingly, many utilities make this philosophy one of their primary guiding principles when developing their Capacity Fee structure.

The philosophy that service should be paid for by those that receive utility from the system is often referred to as "growth-should-pay-for-growth." For water utilities, the principal is summarized in the American Water Works Association (AWWA) Manual M26, Water Rates and Related Charges:

> "The purpose of designing customer-contributed-capital system charges is to prevent or reduce the inequity to existing customers that results when these customers must pay the increase in water rates that are needed to pay for added plant costs for new customers. Contributed capital reduces the need for new outside sources of capital, which ordinarily has been serviced from the revenue stream. Under a system of contributed capital, many water utilities are able to finance required facilities by use of a 'growth-pays-for-growth' policy."

1.2.2. LEGAL FRAMEWORK[1]

In establishing Capacity Fees, it is important to understand and comply with local laws and regulations governing the establishment, calculation, and implementation of Capacity Fees. The following sections summarize the regulations applicable to the development of Capacity Fees for the Agency.

1.2.2.1. CALIFORNIA GOVERNMENT CODE REQUIREMENTS

Capacity Fees must be established based on a reasonable relationship to the needs and benefits brought about by the development or expansion. Courts have long used a standard of reasonableness to evaluate the legality of development charges. The basic statutory standards governing Capacity Fees are embodied by California Government Code Sections 66013, 66016, 66022 and 66023. Government Code Section 66013, in particular, contains requirements specific to determining utility development charges:

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

[1] Raftelis does not practice law, nor does it provide legal advice. The above discussion means to provide a general review of apparent state institutional constraints and is labeled "legal framework" for literary convenience only. The Agency should consult with its counsel for clarification and/or specific review of any of the above or other matters.

2. Methodologies

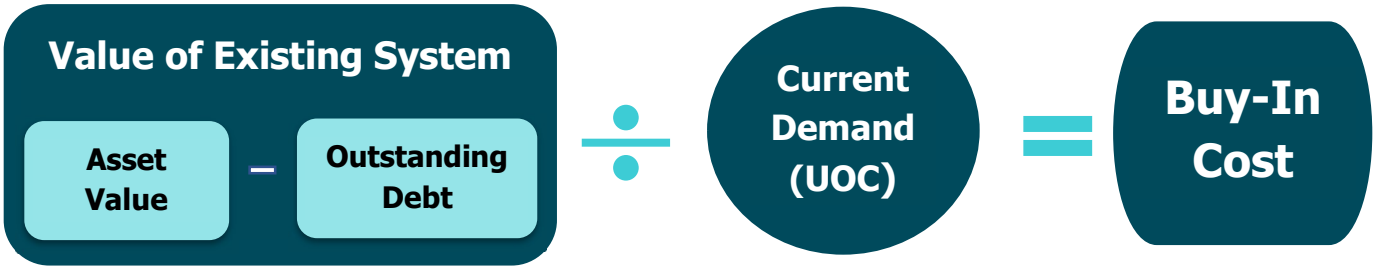
Raftelis utilizes four general methodologies that are widely accepted to calculate Capacity Fees: the equity buy-in, capacity buy-in, incremental cost, and hybrid methods. The appropriate method is determined based on the unique circumstances of each local agency. In addition to addressing the local needs of the agency, the method is intended to address any legal requirements and current public policy in the state of California. The following methodologies will detail how Raftelis will evaluate the cost of capital to provide service capacity and allocate these costs equitably to various service connections.

2.1. EQUITY BUY-IN APPROACH

The equity buy-in method, or system buy-in method, focuses on total value and current demand of the existing system. This method is utilized when existing users have developed and maintained a utility system that can accommodate further growth. Since existing customers have already financed the costs associated with developing the current system new customers will pay their respective portion of the net investment. The net equity investment, or value of the existing system, is then divided by the current demand of the system, expressed as UOC's, to determine the buy-in cost per unit of capacity.

For example, if the current system has 1,000 units of usage in a typical year and the new connection would average an equivalent additional unit of usage, the new connection will cost 1/1000 of the total value of the existing system. By following this method, the new customer has bought into the current system by paying their portion of the overall system based on their strain or capacity access of the system. This places them in an equal financial position to the preexisting customers. The process for this method is shown in **Figure 2-1.**

Figure 2-1: Equity Buy-In Method



As shown the value of the system typically includes asset value less any outstanding debt principal. Reserves are included because they increase the value to the system and are typically used to pay for upgrades or maintenance to the system. Likewise, debt obligations are secured by the value of the system and used to pay for the assets of the system. Once the value of the existing system is determined, this is divided by the current demand (UOCs) and the buy-in cost is determined for various connection types.

An important step to this method is to determine the value of the assets. System valuation is typically determined using one of four methods shown below: Original Cost, Original Cost Less Depreciation, Replacement Cost, and Replacement Cost Less Depreciation.

Original Cost (OC). Original cost is the amount paid when initially purchased. The main advantage of using this method is its simplicity as it is held constant from the date of purchase of assets regardless of changing costs throughout its useful life. The drawback of this method is that it does not accurately reflect current financial costs to repair or replace these assets due to factors such as inflation. Considering that the current existing system is developed

over a long-term time horizon to serve the needs of a service area as it grows, it will be difficult or misleading to properly assess the value of the system based on costs at the time of purchase.

Replacement Cost (RC). Changes in the value of the dollar over time, at least as considered by the impacts of inflation, can be recognized by replacement cost asset valuation. The replacement cost represents the cost of duplicating the existing utility facilities (or duplicating its function) at current prices. Unlike the original cost approach, the replacement cost method recognizes price level changes that may have occurred since plant construction. The most accurate replacement cost valuation would involve a physical inventory and appraisal of plant components in terms of their replacement costs at the time of valuation. However, with original cost records available, a reasonable approximation of replacement cost plant value can most easily be ascertained by trending historical original costs. This approach employs the use of cost indices to express actual capital costs experienced by the utility in terms of current dollars. An obvious advantage of the replacement cost approach is that it gives consideration to changes in the value of money over time.

Original Cost Less Depreciation (OCLD) or Replacement Cost Less Depreciation (RCLD). Considerations of the current value of utility facilities may also be materially affected by the effects of age and depreciation. Depreciation takes into account the anticipated losses in plant value caused by wear and tear, decay, inadequacy, and obsolescence. To provide appropriate recognition of the effects of depreciation on existing utility facilities, both the original cost and reproduction cost valuation measures can also be expressed on an OCLD and RCLD basis. These measures are identical to the aforementioned valuation methods, with the exception that accumulated depreciation is computed for each asset account based upon its age or condition and deducted from the respective total original cost or replacement cost to determine the OCLD or RCLD measures of plant value.

2.2. CAPACITY BUY-IN APPROACH

The capacity buy-in approach is based on the same premise as that for the equity buy-in approach – that new customers are entitled to service at the same rates as existing customers. The difference between the two approaches is that for the capacity buy-in approach, for each major asset, the value is divided by its capacity. This approach has two major challenges. First, to determine the capacity of each major asset is problematic, as the system is designed for peak use and customer behavior fluctuates based on economics and water conservation. Second, it does not address the financial equity that the current user has contributed into reserves. For instance, all else equal, a larger capital reserve balance would be a positive benefit for a new user, since it would produce lower rates in the future. If this were not considered, current users would be subsidizing future user rates. **Figure 2-2** shows the framework for calculating the capacity buy-in fee.

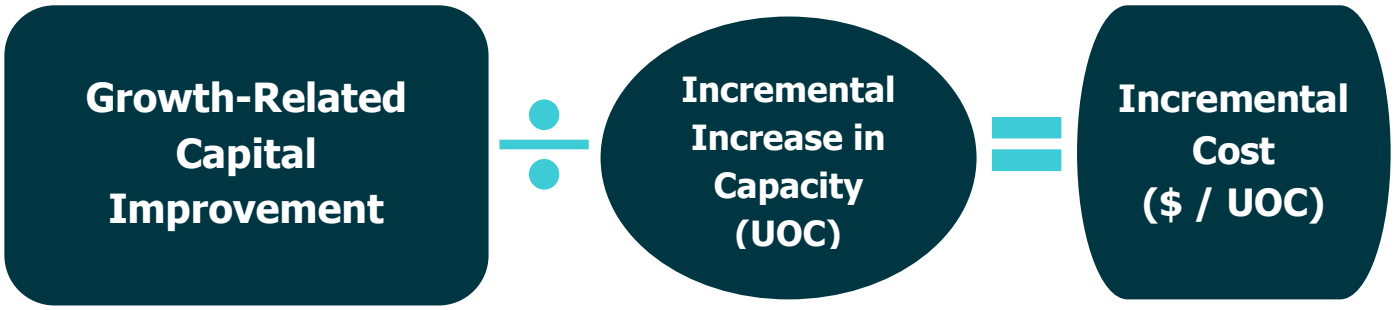
Figure 2-2: Capacity Buy-In Method

2.3. INCREMENTAL COST APPROACH

The incremental method is based on the premise that new development (new users) should pay for the additional capacity and expansions necessary to serve the new development. This method is typically used where there is little or no capacity available to accommodate growth and expansion is needed to service the new development. Under the incremental method, growth-related capital improvements are allocated to new development based on their estimated usage or capacity requirements, irrespective of the value of past investments made by existing customers.

For instance, if it costs X dollars ($X) to provide 100 additional units of capacity for average usage and a new connector uses one of those units of capacity, then the new user would pay $X/100 to connect to the system. In other words, new customers pay the incremental cost of capacity. As with the equity buy-in approach, new connectors will effectively acquire a financial position that is on par with existing customers. Use of this method is generally considered to be most appropriate when a significant portion of the capacity required to serve new customers must be provided by the construction of new facilities. **Figure 2-3** shows the framework for calculating the incremental cost fee.

Figure 2-3: Incremental Cost Method

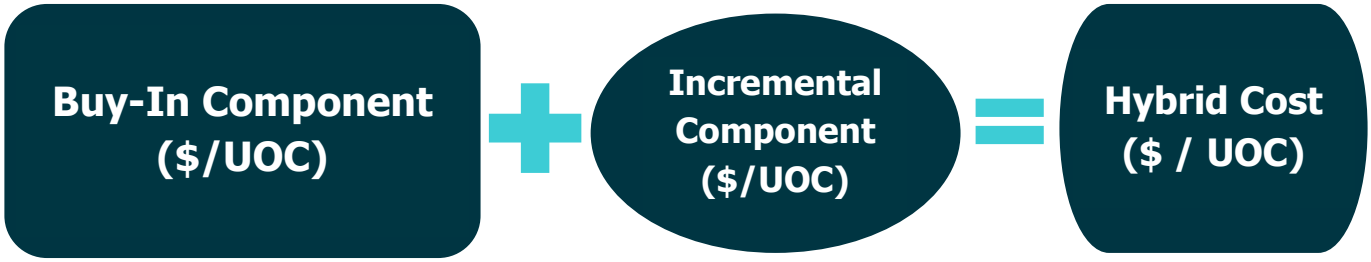


2.4. HYBRID APPROACH

The hybrid approach is typically used where some capacity is available to serve new growth, but additional expansion is still necessary to accommodate new development. Under the hybrid approach the Capacity Fee is based on the summation of the existing capacity and any necessary expansions.

In utilizing this methodology, it is important that system capacity costs are not double-counted when combining costs of the existing system with future costs from the Capital Improvement Program (CIP). CIP costs associated with repair and replacement of the existing system should not be included in the calculation, unless specific existing facilities, which will be replaced through the CIP, can be isolated and removed from the existing asset inventory and cost basis. In this case, the rehabilitative costs of the CIP essentially replace the cost of the relevant existing assets in the existing cost basis. Capital improvements that expand system capacity to serve future customers may be included proportionally to the percentage of the cost specifically required for expansion of the system. **Figure 2-4** summarizes the framework for calculating the hybrid Capacity Fee.

Figure 2-4: Hybrid Approach



2.5. PROPOSED METHOD: EQUITY BUY-IN APPROACH

The Agency staff does not expect there to be significant amounts of growth moving forward and has decided the Equity Buy-In method would be the appropriate method for the calculation of the Capacity Fee for Upper Zone 6.

3. Proposed Capacity Fees

3.1. VALUE OF THE SYSTEM

The initial step in the Equity Buy-In method is to determine the asset value of the existing system. For this study, PCWA staff decided not to include any reserves to impact the overall value of the system. Additionally, there was no existing debt. However, there are projects currently in progress this fiscal year that will be added to the valuation of the existing system at the request of Agency staff.

3.1.1. REPLACEMENT COST LESS DEPRECIATION ASSET VALUATION

Several factors were reviewed with Placer County Water Agency staff regarding the system assets, including age of the assets and availability of detailed records. After discussions, Raftelis recommended using the Replacement Cost Less Depreciation (RCLD) method of valuing the assets. The Agency provided records of their asset list as of ending 2020 calendar year and Raftelis calculated the RCLD value of the system. Replacement cost was estimated by escalating the original cost to what the current day cost would be. This was accomplished by applying the Engineering News-Record's San Francisco Construction Cost Index. This specific index is specified in the Agency's rules and regulations and reflects the cost of a basket of construction goods over time. Raftelis applied a CCI value of 12,952 to arrive at the replacement costs[2] shown in **Table 3-1** and **Table 3-2**. The depreciation[3] cost was calculated by using a straight-line method of depreciation. This amount was then subtracted from the replacement cost to arrive at the RCLD amounts from the asset list provided.

Table 3-1: Water System Value for Upper Zone 6

Asset Category	Original Cost	Replacement Cost (2020 $)	Depreciation	Replacement Cost Less Depreciation
Planning	$240,112	$322,914	$260,575	$62,339
Storage	$1,196,647	$1,714,010	$1,144,512	$569,498
Treated Transmission	$6,160,729	$9,836,041	$4,659,332	$5,176,709
Untreated Transmission	$28,720,111	$35,854,764	$7,752,459	$28,102,305
Treatment	$10,000,937	$13,706,974	$5,497,573	$8,209,401
Other	$3,681,411	$4,056,694	$443,499	$3,613,195
Total	**$49,999,947**	**$65,491,397**	**$19,757,950**	**$45,733,447**

Placer County Water Agency identified that Untreated Transmission assets shown in **Table 3-1** are partly utilized for untreated customers and for customers outside of Upper Zone 6. Since this study is to focus on the Capacity Fees for Upper Zone 6 specifically, it was necessary to allocate the appropriate amount to arrive at a system valuation that accurately reflects the current use by relevant customers. Agency staff reviewed total water usage of Zone 6 (made up of Upper Zone 6 and Lower Zone 6 service area) for the 10 most recent years available (See Appendix C). Based on this information, Agency staff determined that 12.66% of the Untreated Transmission asset value is attributable to Upper Zone 6 Treated Water System.

Raftelis applied the multiplier to the Untreated Transmission amount of $28,102,305 from **Table 3-1** to arrive at $3,557,752**.** The adjusted RCLD total is summarized in **Table 3-2** on the following page:

[2] At the time this was applied, only August ENR – SF CCI was available.
[3] San Francisco CCI has been applied to Depreciation amounts to align with the Replacement Cost Less Depreciation.

Table 3-2: Adjusted System Value for Upper Zone 6

Asset Type	RCLD
Planning	$62,339
Storage	$569,498
Treated Transmission	$5,176,709
Untreated Transmission	$3,557,752
Treatment	$8,209,401
Other	$3,613,195
TOTAL	**$21,188,894**

3.1.2. CAPITAL PROJECTS CURRENTLY IN PROGRESS

The Agency is currently working on adding four new Capital Projects related to Upper Zone 6. The value of these projects and the amount applied (as determined by the Agency and adjusted for potential debt proceeds) to Upper Zone 6 are shown in **Table 3-3**.

Table 3-3: Capital Projects in Progress

Project	Estimated Cost	% Applied	Total
Alta Loop Pipeline	$3,230,000	41%	$1,330,598
Monte Vista Redundant Filter	$955,000	100%	$955,000
Alta & Monte Vista Tank Replacement	$800,000	100%	$800,000
Lake Alta Modifications	$1,970,000	12.66%	249,402
TOTAL			**$3,335,000**

The total value of these projects is added onto the RCLD costs of the system to arrive at the net asset value shown in **Table 3-4**.

Table 3-4: Total System Value

Item	Valuation Method	Value
Current Asset	RCLD	$21,188,894
Capital Projects		$3,335,000
Total Water System Value		**$24,523,894**

3.2. Current Demand

Raftelis analyzed the current system's available capacity demand. For water systems, capacity is usually expressed in UOCs rather than the number of service connections. UOCs relate the relative capacity of service connections with meters of various sizes through the safe operating capacity (gallons per minute, GPM). This will allow the costs to be allocated appropriately across such capacity demands on the system. The AWWA ratios[4] were utilized in this conversion process, this is in line with standard industry practice. The UOC count for each meter size was calculated

[4] American Water Works Association (AWWA) M1 manual, Rates, Fees, and Charges, Seventh Edition 2017

by multiplying the meter count by the AWWA ratio. For example, for 1" meters, 49 meters were multiplied by the 2.5 ratio to arrive at 122.5 UOCs. The Multi-Unit accounts, however, were based on two studies[5] to arrive at a ratio of 40%. When all the UOCs are calculated, the total UOCs for Placer County Water Agency for Upper Zone 6 is 1,800. **Table 3-5** below breaks down the system demand by meter size.

Table 3-5: System Demand by Meter Size

Meter Size	Meter Count	GPM	Ratio	Total UOC
5/8"	1010	20	1.0	1010
3/4"	188	30	1.5	282
1"	49	50	2.5	122.5
1-1/2"	12	100	5.0	60
2"	12	160	8.0	96
3"	1	320	16.0	16
4"	0	500	25.0	0
6"	1	1000	50.0	50
Multi-Unit	409		0.4	163.6
TOTAL				**1800**

3.3. EQUITY BUY-IN CHARGE

The Buy-In Capacity Fee is calculated by taking the Net Asset Value from **Table 3-4** and dividing it by the current total UOCs from **Table 3-5**. The total value of the water system is $24,523,894, this is then divided by the current demand of 1,800 UOCs. This results in a per UOC cost of $13,624[6]. **Figure 3-1** illustrates the calculations for the Capacity Fee. The per UOC cost is multiplied by the ratio from **Table 3-5.** Once these costs are distributed across the various connections, the final proposed rates are shown on **Table 3-6.**

Figure 3-1: Capacity Fee Calculation

[5] The Agency has utilized an "Apartment Daily Consumption Study (2011)" and a peer review of UOC Assessment by Lot Size in Zone 1 Water System (2017) to calculate a 40% Ratio for Multi-Units.
[6] The per UOC cost of $13,623.6 was rounded up to $13,624.

Table 3-6: Proposed Capacity Fee Schedule

Meter Size	UOC	Proposed Fee	Current Fee	% Change
5/8"	1.0	$13,624	$13,599	0.2%
3/4"	1.5	$20,435	$20,399	0.2%
1"	2.5	$34,059	$33,998	0.2%
1-1/2"	5.0	$68,118	$67,995	0.2%
2"	8.0	$108,989	$108,792	0.2%
3"	16.0	$217,978	$217,584	0.2%
4"	25.0	$340,591	$339,975	0.2%
6"	50.0	$681,181	N/A	N/A
Multi-Unit	0.4	$5,449	$5,440	0.2%

APPENDIX A:
Construction Cost Index

Appendix A: Engineering News Record - San Francisco Construction Cost Index

Year	San Francisco CCI	Year	San Francisco CCI
1978	3,412	**2000**	7,448
1979	3,806	**2001**	7,399
1980	4,372	**2002**	7,644
1981	4,592	**2003**	7,789
1982	4,993	**2004**	8,228
1983	5,123	**2005**	8,309
1984	5,049	**2006**	8,618
1985	5,055	**2007**	9,096
1986	5,508	**2008**	9,363
1987	5,732	**2009**	9,738
1988	5,734	**2010**	9,896
1989	5,933	**2011**	10,173
1990	6,056	**2012**	10,333
1991	6,222	**2013**	10,510
1992	6,295	**2014**	10,901
1993	6,478	**2015**	11,163
1994	6,530	**2016**	11,500
1995	6,558	**2017**	11,815
1996	6,630	**2018**	12,054
1997	6,731	**2019**	12,367
1998	6,846	**2020**	12,952
1999	6,817		

APPENDIX B:
Valuation of Assets

Appendix B: Valuation of Assets - RCLD

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
UPPER SYSTEM PURCHASE	Treatment	$184,117.26	02/28/1984	257%	$170,829.18	$472,301.91	$34,086.89
PAVE APPLEGATE PLANT SITE	Treatment	$9,900.00	12/31/1997	192%	$5,698.11	$19,049.88	$8,085.40
ZONE 3 SURGE RELIEF VALVES	Transmission	$5,582.43	12/31/1998	189%	$3,072.71	$10,562.19	$4,748.50
GENERATOR-50W E-43 1042701	Treatment	$16,033.87	12/31/1999	190%	$16,033.87	$30,465.33	$0.00
GENERATOR-125KW GENSET E-40	Treatment	$18,768.75	12/31/1999	190%	$18,768.75	$35,661.77	$0.00
BOWMAN FEEDER CANAL-INSTALL FL	Transmission	$5,559.67	05/31/1984	257%	$5,113.65	$14,261.80	$1,144.14
PLX 1260 ACCEPTANCE T	Transmission	$40,000.00	10/19/1984	257%	$36,446.98	$102,608.94	$9,114.29
SHAW TUNNE-GUNITE	Transmission	$5,125.35	12/31/1985	256%	$4,510.40	$13,132.30	$1,575.64
BEN TAYLOR RD PIPELINE	Transmission	$15,959.40	12/31/1985	256%	$14,044.96	$40,891.56	$4,905.22
TOKAYANA WAY/COLFAX MAIN TW	Transmission	$2,600.02	12/31/1986	235%	$2,222.99	$6,113.51	$886.52
COLFAX AVE-REPL. TW PIPE	Transmission	$6,352.79	12/31/1986	235%	$5,430.89	$14,937.52	$2,167.69
TAYLOR LN-COLFAX (HILLCREST)	Transmission	$9,219.06	12/31/1986	235%	$7,881.55	$21,677.07	$3,144.93

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
GUNITE BOWMAN FDR/CANAL	Transmission	$10,182.01	12/31/1986	235%	$8,704.81	$23,941.28	$3,473.39
TAYLOR LN & PINEVIEW - COLFAX	Transmission	$33,439.54	12/31/1986	235%	$28,588.16	$78,627.45	$11,407.20
PLX 1315 ACCEPTANCE	Transmission	$310,000.00	05/15/1987	226%	$261,879.37	$700,437.25	$108,727.36
OPEN SHAW TUNNEL-REPAIR/REPL	Transmission	$6,504.20	12/31/1987	226%	$5,397.04	$14,696.08	$2,501.60
NEW SERVICES 1987 ZONE3 T	Transmission	$6,763.91	12/31/1987	226%	$5,612.74	$15,282.89	$2,601.04
PLX 1374 ACCEPTANCE	Transmission	$4,500.00	02/04/1988	226%	$3,724.10	$10,163.90	$1,752.48
PLX 1380 ACCEPTANCE GM 87-7315	Transmission	$29,057.44	09/19/1988	226%	$23,570.02	$65,630.40	$12,394.13
NEW SERVICES 1988 T.W. ZONE3	Transmission	$8,836.40	12/31/1988	226%	$7,109.95	$19,958.28	$3,899.44
GUNITE CEDAR CREEK/ALTA DUTCH	Transmission	$16,927.35	12/31/1988	226%	$13,619.84	$38,232.85	$7,470.49
GUNITE BOARDMAN - COLFAX	Transmission	$4,830.83	12/31/1989	218%	$3,758.91	$10,546.80	$2,340.24
GUNITE CEDAR CREEK	Transmission	$6,511.41	12/31/1989	218%	$5,066.69	$14,215.89	$3,154.15
GUNITE BOARDMAN CANAL - ZONE 3	Transmission	$7,869.97	12/31/1989	218%	$6,123.56	$17,181.93	$3,812.81

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
GUNITE BOARDMAN, MONTE VISTA/D	Transmission	$9,519.98	12/31/1989	218%	$7,407.55	$20,784.28	$4,611.91
GUNITE BOWMAN FEEDER	Transmission	$10,163.37	12/31/1989	218%	$7,908.20	$22,188.94	$4,923.55
NEW SERVICES - TREATED WATER A	Transmission	$19,049.94	12/31/1989	218%	$14,822.42	$41,590.34	$9,229.64
GUNITE BOARDMAN CANAL MAYWOOD	Transmission	$5,485.92	12/31/1990	214%	$4,130.87	$11,733.66	$2,898.27
NEW TREATED WATER SREVICES 199	Transmission	$9,997.23	12/31/1990	214%	$7,527.10	$21,382.75	$5,283.28
MONTE VISTA WAY TO RIDGE RD 46	Transmission	$10,501.59	12/31/1990	214%	$7,907.04	$22,461.51	$5,549.40
REPLACE WEIMAR FLUME WITH PIPE	Transmission	$15,361.06	12/31/1990	214%	$11,566.11	$32,855.27	$8,116.89
PLX 1523	Transmission	$60,929.20	04/30/1991	208%	$45,368.49	$126,833.22	$32,391.94
NEW SERVICES 1991 TREATED WAT	Transmission	$4,889.66	12/31/1991	208%	$3,558.81	$10,178.56	$2,770.36
BLUE CUT - REPLACE SIPHON/SPIL	Transmission	$7,405.73	12/31/1991	208%	$5,390.16	$15,416.13	$4,195.71
MARY RED FLUME REPAIR - REPLAC	Transmission	$9,711.20	12/31/1991	208%	$7,067.93	$20,215.31	$5,502.36
GUNITE CEDAR CREEK-DUTCH FLAT	Transmission	$12,077.68	12/31/1991	208%	$8,789.75	$25,141.49	$6,844.32

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
GALLEGANY TUNNEL - REPLACED WI	Transmission	$58,070.40	12/31/1991	208%	$42,263.66	$120,882.21	$32,904.09
DUTCH FLAT/CA SAFE DRINKING AC	Transmission	$397,805.36	12/31/1991	208%	$289,520.23	$828,091.24	$225,411.66
PLX 1581	Transmission	$25,000.00	06/30/1992	206%	$17,880.88	$51,439.54	$14,648.17
NEW SERVICES 1992 RW	Transmission	$3,476.61	12/31/1992	206%	$2,442.78	$7,153.41	$2,127.19
NEW SERVICES 1992 TW	Transmission	$4,546.21	12/31/1992	206%	$3,194.56	$9,354.20	$2,781.13
ALPINE FLUME #3 - REPLACE 35'	Transmission	$4,948.05	12/31/1992	206%	$3,476.74	$10,181.02	$3,027.34
ALPINE FLUME #2 REPLACE 45' BO	Transmission	$6,402.31	12/31/1992	206%	$4,497.93	$13,173.27	$3,918.42
ALTA TAILRACE MAIN - PIPE ONLY	Transmission	$7,392.24	12/31/1992	206%	$5,194.19	$15,210.14	$4,522.67
LAING FLUME #2 - REPLACE 60' B	Transmission	$14,157.62	12/31/1992	206%	$9,947.48	$29,130.46	$8,662.71
LAING FLUME - REPLCACE 60' BOX	Transmission	$16,750.62	12/31/1992	206%	$11,769.23	$34,465.77	$10,249.62
REPLACE FLUME TIN - SECRET TOW	Transmission	$20,229.78	12/31/1992	206%	$14,213.48	$41,624.42	$12,379.03
PINEVIEW WATERLINE TW 91-1140	Transmission	$59,462.61	12/31/1992	206%	$41,778.57	$122,349.17	$36,386.35
NEW SERVICES - TREATED WATER	Transmission	$5,260.35	12/31/1993	200%	$3,563.18	$10,517.65	$3,393.36

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
GUNITE ABOVE COLFAX TANK	Transmission	$7,752.05	12/31/1993	200%	$5,251.48	$15,499.61	$4,999.69
ALPINE FLUME #4 SURCHARGE PROJ	Transmission	$8,911.45	12/31/1993	200%	$6,036.99	$17,817.74	$5,747.25
REBUILD LAZZERINI FLUME	Transmission	$17,679.66	12/31/1993	200%	$11,976.33	$35,349.08	$11,403.36
DEPOT/PLEASANT ST - REPLACE 16	Transmission	$24,682.14	12/31/1993	200%	$16,720.04	$49,349.98	$15,919.59
REBUILD KINGSTON FLUME	Transmission	$39,970.88	12/31/1993	200%	$27,077.17	$79,918.60	$25,779.95
BONNYNOOK WATER LINE	Transmission	$125,555.06	12/31/1993	200%	$85,053.94	$251,037.37	$80,978.77
BRAX SPILL BOX REBUILD	Transmission	$2,977.24	12/31/1994	198%	$1,942.15	$5,904.99	$2,052.97
NEW SERVICES - TREATED WATER	Transmission	$5,022.09	12/31/1994	198%	$3,275.67	$9,960.70	$3,463.81
ALPINE FLUME #1 REBUILD	Transmission	$14,320.38	12/31/1994	198%	$9,340.10	$28,402.71	$9,877.77
KIBGSTON FLUME - REBUILD	Transmission	$15,657.75	12/31/1994	198%	$10,212.41	$31,055.22	$10,800.16
TOWN MTL FLUME RECONSTRUCTION	Transmission	$16,972.31	12/31/1994	198%	$11,069.97	$33,662.49	$11,706.57
SPRING VALLEY FLUME SPILL REBU	Transmission	$18,941.12	12/31/1994	198%	$12,353.66	$37,567.38	$13,065.42
MAGRA FLUME - RECONSTRUCTION	Transmission	$26,051.09	12/31/1994	198%	$16,991.06	$51,669.14	$17,969.46
ALTA REDWOOD ST PRS	Transmission	$3,933.85	12/31/1994	198%	$2,566.06	$7,802.31	$2,712.84

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
COLFAX .3MG TANK PAINTING	Storage	$9,327.15	12/31/1994	198%	$6,083.20	$18,499.26	$6,433.98
PLX 1633 9404203	Transmission	$79,000.00	09/30/1995	197%	$49,948.84	$156,022.36	$57,375.07
NEW SERVICES - TREATED WATER 1	Transmission	$9,544.64	12/31/1995	197%	$5,974.40	$18,850.34	$7,051.10
HWY 174 WATERLINE	Transmission	$334,155.04	12/31/1996	195%	$200,738.22	$652,832.53	$260,653.98
WEIMAR FLUME-REPLACE WITH SIPH	Transmission	$240,049.93	12/31/1996	195%	$144,206.02	$468,981.12	$187,248.48
COLFAX HIGH SCHOOL PIPELINE	Transmission	$119,909.40	12/31/1996	195%	$72,033.54	$234,264.78	$93,534.18
OPENSHAW TUNNEL - PLACE PIPE	Transmission	$113,079.54	12/31/1996	195%	$67,930.64	$220,921.41	$88,206.57
NARY RED FLUME 1 & 2 COMPLETE	Transmission	$110,694.49	12/31/1996	195%	$66,497.58	$216,261.78	$86,346.69
SEIMS AVE CANYON/GRAND VIEW	Transmission	$90,282.03	12/31/1996	195%	$54,235.10	$176,382.34	$70,424.22
NEW SERVICES - RW 1996	Transmission	$10,967.90	12/31/1996	195%	$6,589.26	$21,427.78	$8,554.47
PLX 1595 92-2038	Transmission	$73,000.00	07/31/1997	192%	$42,783.41	$140,468.80	$58,143.67
ALTA WATERLINE	Transmission	$350,638.30	12/31/1997	192%	$201,809.52	$674,708.77	$286,380.82
GOLD RUN REST STOP WATERLINE	Transmission	$39,543.54	12/31/1997	192%	$22,759.51	$76,090.87	$32,296.34

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
REPAIR SECRET TOWN FLUME UNDER	Transmission	$29,308.39	12/31/1997	192%	$16,868.32	$56,396.09	$23,937.56
PIPELINE FILMORE TO GRAND VW/F	Transmission	$26,930.53	12/31/1997	192%	$15,499.68	$51,820.54	$21,995.59
SECRET TOWN PIPE FLUME	Transmission	$14,045.87	12/31/1997	192%	$8,084.36	$27,027.49	$11,471.32
LONG RAVINE PIPE AT ROLLINS LA	Transmission	$8,903.88	12/31/1997	192%	$5,124.34	$17,133.11	$7,272.70
NEW SERVICES - 1997 TW	Transmission	$5,112.97	12/31/1997	192%	$2,942.65	$9,838.53	$4,176.20
REBUILD SECRET TOWN TUNNEL	Transmission	$3,221.25	12/31/1997	192%	$1,854.23	$6,198.43	$2,630.46
PLX 1756 97-7274	Transmission	$28,500.00	02/28/1998	189%	$16,285.51	$53,923.21	$23,110.33
PLX 1759 97-7277	Transmission	$22,876.00	02/28/1998	189%	$13,071.74	$43,282.36	$18,550.08
HAYFORD FLUME RECONSTRUCTION	Transmission	$31,205.16	12/31/1998	189%	$17,173.72	$59,041.49	$26,548.08
KINGSTON FLUME PARTIAL REBUILD	Transmission	$22,051.14	12/31/1998	189%	$12,135.82	$41,721.69	$18,760.21
NEW SERVICES - TREATED WATER1	Transmission	$17,862.47	12/31/1998	189%	$9,830.53	$33,796.55	$15,196.77
SECRET TOWN BOX FLUMES GUNITE	Transmission	$17,712.66	12/31/1998	189%	$9,748.59	$33,513.10	$15,068.36
LONG RAVINE PIPE ABOVE ROLLINS	Transmission	$5,098.16	12/31/1998	189%	$2,806.28	$9,645.93	$4,336.33

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
TOKAYANA WAY/BEN TAYLOR PH 1	Transmission	$66,408.74	12/31/1999	190%	$34,874.00	$126,180.67	$59,917.93
W TOWLE ROAD.ALTA MAIN	Transmission	$65,041.40	12/31/1999	190%	$34,156.73	$123,582.64	$58,682.76
PLX 1774 98-8109	Transmission	$55,000.00	12/31/1999	190%	$28,883.31	$104,503.36	$49,623.31
NORTH CANYON WAY MAIN REPLACEM	Transmission	$45,341.56	12/31/1999	190%	$23,811.13	$86,151.74	$40,909.13
WEIMAR #2 REPLACE TIN/UNDERSTR	Transmission	$25,784.52	12/31/1999	190%	$13,540.90	$48,992.16	$23,263.63
PLX 1824 98-8215	Transmission	$20,000.00	12/31/1999	190%	$10,503.05	$38,001.22	$18,044.79
NEWMAN ST AT CULVER ST	Transmission	$16,637.04	12/31/1999	190%	$8,737.14	$31,611.39	$15,010.29
NEW SERVICES 1999 - TW	Transmission	$14,073.01	12/31/1999	190%	$7,390.23	$26,739.58	$12,697.69
GALLEN ALLEY SO AUB ST TO END	Transmission	$11,279.22	12/31/1999	190%	$5,922.76	$21,431.21	$10,177.60
ALPINE FLUME #1 REPLACE TIN	Transmission	$4,770.74	12/31/1999	190%	$2,505.79	$9,064.70	$4,303.54
CAPITALIZED PROJECTS 12/31	Transmission	$69,522.45	12/31/2000	174%	$34,689.11	$120,900.40	$60,575.61
CAPITALIZE/EXP-CLOSED JOB	Transmission	$61,745.03	12/31/2000	174%	$30,808.31	$107,375.37	$53,799.34
CAPITALIZED PROJECTS 12/31	Transmission	$32,729.10	12/31/2000	174%	$16,330.60	$56,916.31	$28,517.19

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
CAPITALIZED PROJECTS 12/31	Transmission	$30,964.29	12/31/2000	174%	$15,450.10	$53,847.28	$26,979.37
CAPITALIZED PROJECTS 12/31	Transmission	$27,124.08	12/31/2000	174%	$13,534.08	$47,169.11	$23,633.18
CAPITALIZED PROJECTS 12/31	Transmission	$24,269.43	12/31/2000	174%	$12,109.18	$42,204.84	$21,146.83
CAPITALIZED PROJECTS 12/31	Transmission	$22,532.75	12/31/2000	174%	$11,242.48	$39,184.73	$19,633.92
CAPITALIZED PROJECTS 12/31	Transmission	$13,645.38	12/31/2000	174%	$6,808.89	$23,729.48	$11,888.74
ACCEPT PLX 1527 / WF 15692	Transmission	$39,700.00	10/01/2001	175%	$19,057.63	$69,495.25	$36,134.68
E+ MOTORS - COLFAX	Treatment	$5,850.94	12/31/1986	235%	$5,002.01	$13,757.50	$1,996.12
FILTER - COLFAX	Treatment	$17,234.75	12/31/1986	235%	$14,734.52	$40,524.62	$5,878.87
MONTE VISTA/GLD RUN TELEM0012	Treatment	$15,767.42	12/31/1986	235%	$13,479.86	$37,074.44	$5,378.81
REBUILD ALTA FILTER	Treatment	$4,718.65	12/31/1987	226%	$3,915.48	$10,661.67	$1,814.74
PH ADJUST CONTROL FEED SYSTEM	Treatment	$2,954.26	12/31/1988	226%	$2,376.91	$6,672.62	$1,304.03
EFFLUENT METER - COLFAX	Treatment	$4,018.02	12/31/1988	226%	$3,233.10	$9,075.28	$1,772.85
PUMP E+ - MONTE VISTA	Treatment	$3,411.17	12/31/1989	218%	$2,654.48	$7,447.36	$1,652.03

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
EDBG CITY OF COLFAX STORAGE TA	Treatment	$28,809.99	12/31/1989	218%	$22,416.27	$62,898.75	$13,958.94
TURBIDIMETER - SURFACE SCATTER	Treatment	$3,212.14	07/31/1991	208%	$2,371.88	$6,686.55	$1,749.13
COLFAX TANK CIRCULATION	Treatment	$9,246.42	12/31/1991	208%	$6,729.74	$19,247.80	$5,238.85
REBUILD FILTERS/MODIFY WALLS 9	Treatment	$28,060.95	12/31/1992	206%	$19,715.49	$57,737.69	$17,171.46
FILTER TO WASTE	Treatment	$2,648.56	12/31/1993	200%	$1,794.22	$5,295.59	$1,708.18
TURBIDIMETER	Treatment	$2,800.70	12/31/1993	200%	$1,897.65	$5,599.78	$1,805.58
TURBIDIMETER	Treatment	$2,800.70	12/31/1993	200%	$1,897.65	$5,599.78	$1,805.58
TURBIDIMETER	Treatment	$3,053.65	12/31/1993	200%	$2,068.72	$6,105.53	$1,969.29
TURBIDIMETER	Treatment	$3,053.65	12/31/1993	200%	$2,068.72	$6,105.53	$1,969.29
TURBIDIMETER	Treatment	$3,053.65	12/31/1993	200%	$2,068.72	$6,105.53	$1,969.29
REBUILD FILTERS/MOD WALLS	Treatment	$4,441.80	12/31/1993	200%	$3,008.82	$8,881.03	$2,865.13
REMODEL CONTROL ROOM	Treatment	$2,571.29	12/31/1993	200%	$1,742.14	$5,141.09	$1,657.82
15 HP PUMPS - (2)	Treatment	$4,016.71	12/31/1994	198%	$2,619.91	$7,966.65	$2,770.38
15 HP PUMPS - (2)	Treatment	$4,016.71	12/31/1994	198%	$2,619.91	$7,966.65	$2,770.38
INFLUENT CONTROL VALVE	Treatment	$8,039.07	12/31/1995	197%	$5,031.55	$15,876.89	$5,939.75

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
PAINT BUILDING EXTERIORS	Treatment	$3,195.57	12/31/1995	197%	$2,000.40	$6,311.14	$2,360.42
COAGULANT CONTROL	Treatment	$19,202.89	12/31/1995	197%	$12,020.20	$37,925.07	$14,185.57
TELEMETRY CONTROL UPGRADE	Treatment	$32,845.87	12/31/1996	195%	$19,731.28	$64,170.37	$25,621.73
TANK LEVEL TELEMETRY	Treatment	$24,526.81	12/31/1996	195%	$14,734.48	$47,917.58	$19,131.09
HYDRAULIC FLOCCULATION	Treatment	$2,531.61	12/31/1996	195%	$1,521.17	$4,945.96	$1,974.08
AUTO TRANSFER SWITCH	Treatment	$19,999.88	12/31/1996	195%	$12,014.88	$39,073.40	$15,600.15
SURFACE WASH	Treatment	$60,976.45	12/31/1996	195%	$36,630.15	$119,128.56	$47,564.92
SWTR PROCESS INSTRUMENTATION M	Treatment	$58,029.77	12/31/1996	195%	$34,860.69	$113,371.69	$45,265.00
1 MG TANK PAINTING	Storage	$145,285.97	12/31/1996	195%	$87,277.87	$283,842.52	$113,329.35
SWTR PROCESS INSTRUMENTATION M	Treatment	$98,668.42	12/31/1996	195%	$59,273.84	$192,766.67	$76,964.46
SWTR IMPROVEMENTS	Treatment	$410,995.11	12/31/1997	192%	$236,547.77	$790,849.16	$335,676.82
SWTR IMPROVEMENTS	Treatment	$176,625.02	12/31/1997	192%	$101,656.60	$339,867.18	$144,256.49
WASH CONTROLLERS AND PLC	Treatment	$53,748.07	12/31/1997	192%	$30,934.77	$103,423.65	$43,898.04

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
BULK HYPOCHLORITE TANK FEED	Treatment	$22,476.50	12/31/1997	192%	$12,936.18	$43,249.96	$18,357.77
ALUM STORAGE TANK	Treatment	$11,420.65	12/31/1997	192%	$6,572.98	$21,975.96	$9,328.03
GOLDRUN/MONTE VISTA WTP UPGRAD	Treatment	$5,641.27	12/31/1997	192%	$3,247.10	$10,855.10	$4,606.93
APPLEGATE WTP 1986 BOND	Treatment	$1,048,255.52	12/31/1998	189%	$576,910.21	$1,983,343.91	$891,805.32
CAPITALIZE/EXP-CLOSED JOB	Treatment	$66,694.11	12/31/2000	174%	$33,277.83	$115,981.88	$58,111.32
CAPITALIZED PROJECTS 12/31	Treatment	$32,859.35	12/31/2000	174%	$16,395.92	$57,142.82	$28,630.11
CAPITALIZE/EXP-CLOSED JOB	Treatment	$14,521.84	12/31/2000	174%	$7,245.51	$25,253.66	$12,653.63
CAPITALIZED PROJECTS 12/31	Treatment	$13,543.80	12/31/2000	174%	$6,758.09	$23,552.84	$11,800.43
CAPITALIZED PROJECTS 12/31	Treatment	$12,021.31	12/31/2000	174%	$5,997.99	$20,905.21	$10,474.63
CAPITALIZE Z3 PERC PROJECT	Treatment	$5,087.32	12/31/2000	174%	$2,538.64	$8,846.91	$4,432.19
NEW SERVICES 1985 T	Transmission	$3,351.42	12/31/1985	256%	$3,351.42	$8,587.09	$0.00
COLFAX TELEMETRY	Treatment	$26,327.26	12/31/1985	256%	$26,327.26	$67,456.35	$0.00
CARBON FEED - COLFAX PLANT	Treatment	$8,918.44	12/31/1989	218%	$8,918.44	$19,470.98	$0.00

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
INFLUENT FLOWMETER - COLFAX	Treatment	$6,669.39	12/31/1989	218%	$6,669.39	$14,560.79	$0.00
TURBIDIMETER - COLFAX	Treatment	$6,618.21	12/31/1989	218%	$6,618.21	$14,449.05	$0.00
SEAL CHLORINE ENCLOSURE 92-212	Treatment	$4,452.81	12/31/1992	206%	$4,452.81	$9,162.02	$0.00
APPLEGATE WTP MODIFICATIONS	Treatment	$45,114.17	12/31/2003	166%	$19,099.66	$75,021.23	$43,260.03
ALTA WATER PLANT	Treatment	$18,850.98	12/31/2003	166%	$7,980.40	$31,347.66	$18,076.90
FENCE MONTE VISTA WTP	Treatment	$22,523.07	12/31/2002	169%	$10,098.21	$38,161.24	$21,051.66
COLFAX TANK FENCE	Treatment	$107,400.27	12/31/2003	166%	$45,468.53	$178,597.99	$102,987.49
GUNITING Z3 PROJECT	Transmission	$72,798.14	12/31/2003	166%	$30,818.61	$121,057.44	$69,808.58
ALTA TAIL RC FLUME REPLACE	Transmission	$34,763.11	12/31/2003	166%	$14,717.04	$57,808.25	$33,335.00
WEIMAR #2, REPLACE TIN	Transmission	$20,925.84	12/31/2003	166%	$8,858.65	$34,797.99	$20,066.76
COLFAX BALL PK TK TELM IM	Transmission	$18,608.78	12/31/2003	166%	$7,878.18	$30,944.90	$17,844.12
SECRET TOWN SIPHON	Transmission	$15,068.66	12/31/2003	166%	$6,379.66	$25,057.97	$14,449.11
SCHOTZ AVENUE 200' 6" MAIN	Transmission	$11,213.67	12/31/2003	166%	$4,747.73	$18,647.43	$10,752.34

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
ALPINE FLUME 1 REPLACE TIN	Transmission	$7,177.48	12/31/2003	166%	$3,038.81	$11,935.57	$6,882.27
PULPMILL#2 - REPLACE UNDER STRU	Transmission	$21,945.56	12/31/2003	166%	$9,291.01	$36,493.70	$21,043.50
TAILRACE FLUME	Transmission	$30,467.45	12/31/2003	166%	$12,898.22	$50,664.91	$29,216.21
AS400 UPGRADE	Unknown	$58,340.48	12/31/2003	166%	$58,340.48	$97,015.52	$0.00
SS6 TURBIDIMETER	Treatment	$3,560.25	08/18/2003	166%	$3,560.25	$5,920.41	$0.00
PLX2002 COLFAX INDUSTRIAL PARK	Transmission	$56,000.00	02/06/2004	157%	$22,808.80	$88,148.50	$52,245.61
PLX 2048 HILCREST BLVD COLFAX	Transmission	$40,000.00	03/31/2004	157%	$16,150.26	$62,963.21	$37,541.41
PLX 1982 WF 8565	Transmission	$40,000.00	06/16/2005	156%	$14,957.83	$62,355.46	$39,037.90
KINGSTON FLUME REPL UNDRSTRCT	Transmission	$8,592.28	12/31/2004	157%	$3,314.97	$13,524.94	$8,306.91
PULPMILL FLUME 1 REPL TIN	Transmission	$5,987.34	12/31/2004	157%	$2,310.45	$9,424.55	$5,787.72
COLFAX HEADER BOX, 600' PIPE	Transmission	$6,471.86	12/31/2004	157%	$2,497.30	$10,187.23	$6,256.28
PULPMILL FLUME #2 REPL TIN	Transmission	$8,288.04	12/31/2004	157%	$3,197.61	$13,046.04	$8,012.75
CAPE HORN SAND TRAP	Transmission	$12,110.00	12/31/2004	157%	$4,672.41	$19,062.11	$11,707.36
COLFAX WTP EXPAN. STUDY 02047E	Planning	$42,342.65	05/24/2005	156%	$15,922.26	$66,007.39	$41,186.39

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
ACCEPT PLX1970 WF6596	Transmission	$80,000.00	02/28/2006	150%	$28,583.84	$120,233.06	$77,274.03
BLUE CUT SIPHON REPLACEMENT	Transmission	$940,806.65	06/30/2006	150%	$328,302.20	$1,413,950.80	$920,541.07
ACCEPT FA2138 WF66839	Transmission	$60,000.00	08/02/2006	150%	$20,687.50	$90,174.80	$59,083.28
ACCEPT FA 2154 WF 71468	Transmission	$14,000.00	09/01/2006	150%	$4,798.44	$21,040.79	$13,829.15
ACCEPT FA2195 WF79096	Transmission	$2,000.00	12/04/2006	150%	$673.44	$3,005.83	$1,993.70
VARISPEED PERISTALTIC PUMP	Treatment	$3,351.65	12/01/2006	150%	$3,351.65	$5,037.24	$0.00
VARISPEED PERISTALTIC PUMP	Treatment	$3,351.65	12/31/2006	150%	$3,351.65	$5,037.24	$0.00
ACCEPT FA2244 WF90071	Transmission	$2,000.00	01/18/2007	142%	$669.28	$2,848.00	$1,894.95
LAND-COLFAX TANK PROP-FENCING	Storage	$4,257.00	03/01/2007	142%	$0.00	$6,061.98	$6,061.98
EFFLUENT METER COLFAX 01045E	Treatment	$147,224.47	04/10/2007	142%	$147,224.47	$209,647.90	$0.00
EFFLUENT METER ALTA WTP 01047E	Treatment	$104,690.48	04/10/2007	142%	$104,690.48	$149,079.43	$0.00
SCADA SYS REMOTE SITES 03072E	Treatment	$49,117.06	04/10/2007	142%	$49,117.06	$69,942.78	$0.00
MONTE VISTA WTP SCADA BLDG	Treatment	$33,999.60	04/10/2007	142%	$11,155.73	$48,415.49	$32,529.71

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
I-80 CORRIDR SCADA STDY 04019	Planning	$77,274.86	04/10/2007	142%	$77,274.86	$110,039.54	$0.00
6"8000 LINE FEEDER BUKT 05006	Treatment	$1,392.59	04/10/2007	142%	$1,392.59	$1,983.05	$0.00
OAK LN PIPELINE ALTA 05029E	Transmission	$96,221.04	04/10/2007	142%	$31,572.45	$137,018.93	$92,059.70
SECRET TOWN SPILL&RACK 06020F	Transmission	$9,863.40	04/10/2007	142%	$3,236.63	$14,045.50	$9,436.53
ACCEPT FA2207 WF80916	Transmission	$43,000.00	09/21/2007	142%	$13,660.95	$61,232.07	$41,778.86
SCADA UPGRADES ZONE3 03071E	Treatment	$473,882.38	12/31/2007	142%	$473,882.38	$674,809.33	$0.00
NORTHSTAR ALY CLFX 150' 134463	Transmission	$13,170.80	04/30/2008	138%	$3,992.52	$18,219.47	$12,696.52
STEEL BRIDGE BRDMN 1375+10	Unknown	$6,791.81	04/30/2008	138%	$6,791.81	$9,395.27	$0.00
ALTA WTP TANK 03015E	Storage	$614,797.51	04/11/2008	138%	$372,721.11	$850,463.46	$334,869.82
TAILRACE WLKWAY/RAIL LWR BDMN	Unknown	$11,718.09	10/01/2008	138%	$11,718.09	$16,209.90	$0.00
TATE SPILL STEEL WLKWY BRDMN	Transmission	$6,103.63	10/01/2008	138%	$6,103.63	$8,443.29	$0.00
GOLD RUN 24" VALVE FLMTR 04028	Transmission	$568,494.25	10/02/2008	138%	$165,218.22	$786,411.10	$557,860.96

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
LAND-ESMNT-063.380.005 05081E	Unknown	$7,238.00	11/12/2008	138%	$0.00	$10,012.49	$10,012.49
LAND-ESMNT 08022F 010.450.003	Unknown	$2,063.00	12/22/2008	138%	$0.00	$2,853.80	$2,853.80
COLFAX SUPPLY LINE RWMP 145214	Transmission	$17,436.01	04/01/2009	133%	$4,849.39	$23,191.27	$16,741.20
SECRET TOWN PPLN PHS1 05081E	Transmission	$1,550,508.08	02/11/2009	133%	$437,695.56	$2,062,298.11	$1,480,128.47
LAND-ESMNT-063-380-0003 05081E	Unknown	$7,833.00	02/11/2009	133%	$0.00	$10,418.51	$10,418.51
LAND-SECRET TWN PH1 063380006	Unknown	$10,243.00	02/11/2009	133%	$0.00	$13,624.00	$13,624.00
GOLD RUN PLN PHASE 2&3 01023F	Transmission	$5,499,591.11	05/15/2009	133%	$1,518,116.10	$7,314,890.19	$5,295,675.97
LAND-ESMNT-FA2413 101-132-046	Transmission	$889.00	03/23/2009	133%	$0.00	$1,182.44	$1,182.44
LAND-ESMNT-FA2336 100-200-008	Transmission	$1,019.00	09/14/2009	133%	$0.00	$1,355.35	$1,355.35
LAND-ESMNT-FA2404 100-200-032	Transmission	$740.00	11/30/2009	133%	$0.00	$984.26	$984.26
LAND-ESMNT-FA2404 100-200-031	Transmission	$720.00	11/30/2009	133%	$0.00	$957.66	$957.66
LAND-ESMNT-FA2404 100-200-029	Transmission	$740.00	11/30/2009	133%	$0.00	$984.26	$984.26
FENCING MONTE VISTA TNK 05037E	Storage	$72,957.73	12/11/2009	133%	$72,957.73	$97,039.54	$0.00
STATIC MIXER 6"150#FLNG 197094	Treatment	$5,014.22	09/23/2009	133%	$5,014.22	$6,669.31	$0.00

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
LAND-ESMNT-FA2466 006.091.006	Transmission	$500.00	01/22/2010	131%	$0.00	$654.39	$654.39
ACCEPT FA2413 WF144395	Transmission	$16,000.00	04/13/2010	131%	$4,049.60	$20,940.56	$15,640.50
COLFAX TANK RECOAT 03080E	Storage	$141,949.87	07/14/2010	131%	$70,088.01	$185,781.85	$94,051.72
ACCESS BRIDGE MONTE VISTA TNK	Storage	$208,071.74	12/31/2010	131%	$196,801.16	$272,321.15	$14,750.77
BAKER 30" PIPE@BRDMN 04015F	Transmission	$962,767.83	12/31/2010	131%	$227,844.00	$1,260,056.01	$961,857.22
4"DIP ALTA PWRHSE 204811WF	Transmission	$80,361.64	12/31/2010	131%	$19,002.17	$105,176.10	$80,306.35
MAIN-TW COLFAX LIB S MAIN/CHUR	Transmission	$57,752.47	12/31/2010	131%	$13,656.32	$75,585.56	$57,712.38
ACCEPT FA2336 WF041483	Transmission	$270,000.00	03/16/2011	127%	$62,156.25	$343,760.25	$264,623.77
ACCEPT FA2404 WF137944	Transmission	$90,000.00	10/14/2011	127%	$19,406.25	$114,586.75	$89,878.98
APPLEGATE WTP UNIT 1 UV SYS	Treatment	$5,141.35	10/31/2011	127%	$4,434.41	$6,545.90	$900.07
APPLEGATE WTP UNIT 2 UV SYS	Treatment	$5,141.35	10/31/2011	127%	$4,434.41	$6,545.90	$900.07
ALPINE FLUME 1 IMPRVM 228773RW	Transmission	$23,448.48	10/31/2011	127%	$5,055.98	$29,854.28	$23,417.08
WATERFALL SPILL BOX FLUME RWMP	Transmission	$14,090.65	09/30/2011	127%	$3,067.85	$17,940.02	$14,034.08

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
COLFAX HEADER BOX 131017WF RWM	Transmission	$116,472.38	12/31/2011	127%	$24,628.98	$148,291.02	$116,933.74
HAYFORD FLUME SIPHON 08022F	Transmission	$246,461.41	12/31/2011	127%	$52,116.19	$313,791.24	$247,437.63
LAND-ESMNT-071-131-010 04015F	Unknown	$9,281.00	12/31/2009	133%	$0.00	$12,344.46	$12,344.46
LAND-ESMNT-2010.0030839 09007E	Unknown	$6,677.00	04/26/2010	131%	$0.00	$8,738.76	$8,738.76
LAND-ESMNT-063.080.009 09007E	Unknown	$5,000.00	01/06/2011	127%	$0.00	$6,365.93	$6,365.93
GOLD RUN PH4 PIPELINE 09007E	Transmission	$2,457,668.15	02/16/2012	125%	$509,453.93	$3,080,484.46	$2,441,925.95
LAND-ESMNT-101-093-008 FA2492	Transmission	$500.00	03/05/2012	125%	$0.00	$626.71	$626.71
LAND-ESMNT-099-150-032 09020E	Unknown	$3,300.00	02/17/2012	125%	$0.00	$4,136.28	$4,136.28
ACCEPT FA2466 WF189343	Transmission	$10,000.00	04/10/2012	125%	$2,030.93	$12,534.18	$9,988.57
LAKE ALTA REHAB PH3 10001E	Planning	$100,297.00	10/19/2012	125%	$100,297.00	$125,714.02	$0.00
LAKE ALTA OUTLET PIPE 07013E	Transmission	$1,265,537.16	10/19/2012	125%	$241,243.31	$1,586,246.52	$1,283,867.92
SPIKE FLUME PIPE/SPILL 11021F	Transmission	$303,399.94	10/31/2012	125%	$57,835.32	$380,286.82	$307,795.01
LAND-ESMNT-063.320.001 11021F	Unknown	$7,745.00	10/31/2012	125%	$0.00	$9,707.72	$9,707.72

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
ALPINE FLUME BOX 221930WF RWMP	Transmission	$38,106.28	10/31/2012	125%	$7,264.19	$47,763.08	$38,658.02
LONG RAVINE SPIL WALKWY 205801	Transmission	$20,365.32	10/31/2012	125%	$15,528.47	$25,526.25	$6,062.59
LAND-ESMNT-062.370.069 12025F	Unknown	$5,157.00	09/12/2012	125%	$0.00	$6,463.87	$6,463.87
LAND-099.150.032-FEE 12028E	Unknown	$24,494.00	10/29/2012	125%	$0.00	$30,701.21	$30,701.21
ALTA TW MAIN 12025F 252141WF	Transmission	$81,321.69	03/20/2013	123%	$14,654.83	$100,216.87	$82,156.98
ACCEPT FA2492 WF228609	Transmission	$16,000.00	03/26/2013	123%	$2,883.05	$19,717.62	$16,164.69
CHEMTRAC SCC3500XRD CTRL076751	Treatment	$12,838.75	03/31/2013	123%	$12,838.75	$15,821.85	$0.00
ACCEPT FA2497 WF235038	Transmission	$7,000.00	04/13/2013	123%	$1,246.59	$8,626.46	$7,090.22
MAGRA FLUME BOARDMAN 260329WF	Transmission	$81,404.21	10/28/2013	123%	$13,482.41	$100,318.57	$83,703.51
COLFAX HEADER BOX/PIPE 09020E	Transmission	$1,197,468.82	12/27/2013	123%	$193,341.58	$1,475,702.02	$1,237,437.31
COLFAX SUPPLY LINE 260839WF	Transmission	$13,283.90	12/31/2013	123%	$2,144.71	$16,370.43	$13,727.39
GRANDVEW AVE CLFX 255768 TWMP	Transmission	$146,700.51	12/31/2013	123%	$23,686.33	$180,786.54	$151,596.66
LAING BOX FLUME 1&2 266967 RW	Transmission	$226,132.42	12/31/2013	123%	$36,511.03	$278,674.54	$233,680.13

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
ALTA WTP RW DISCHARGE 05015E	Treatment	$844,823.23	05/06/2014	119%	$127,603.63	$1,003,801.03	$852,185.10
COLFAX WTP RW DISCHARGE 05015E	Treatment	$1,011,327.19	05/06/2014	119%	$152,752.43	$1,201,637.50	$1,020,140.30
GOLD RUN PHS V IMPROV 12010E	Transmission	$971,178.66	06/24/2014	119%	$144,665.24	$1,153,933.87	$982,045.70
GOLD RUN PHS V PRES STAB 12010	Transmission	$1,702,518.42	06/24/2014	119%	$507,208.85	$2,022,896.24	$1,420,241.46
GOLD RUN PHS V PSV SCADA12010E	Treatment	$24,765.53	06/24/2014	119%	$24,765.53	$29,425.88	$0.00
PAX PWM100 TANK MIXER 078927	Treatment	$11,610.00	08/30/2014	119%	$11,610.00	$13,794.76	$0.00
BOARDMAN 783+50 280LF42 278194	Transmission	$126,354.58	05/13/2014	119%	$19,084.90	$150,131.83	$127,455.56
FILTER/AIRSCOUR ALTAWTP 11016E	Treatment	$229,253.60	03/10/2015	116%	$59,685.66	$265,999.38	$196,747.04
FILTER/AIRSCOUR ALTAWTP 11016E	Treatment	$229,253.60	03/10/2015	116%	$59,685.66	$265,999.38	$196,747.04
FILTER/AIRSCOUR ALTAWTP 11016E	Treatment	$229,253.60	03/10/2015	116%	$59,685.65	$265,999.38	$196,747.05
ACCEPT FA2601 WF298001	Transmission	$25,000.00	12/09/2015	116%	$2,786.28	$29,007.11	$25,774.23
PAX TANK MIXER COLFAX3 14052W	Treatment	$29,576.89	05/20/2015	116%	$14,889.46	$34,317.60	$17,041.60
PAX TANK MIXER BALLPARK 14052W	Treatment	$50,243.62	05/20/2015	116%	$25,308.85	$58,296.89	$28,931.43

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
PAX TANK MIXER COLFAX1 14052W	Treatment	$56,148.35	05/20/2015	116%	$28,285.89	$65,148.06	$32,328.38
GENERATOR-175KW COLFAX 080950	Treatment	$60,794.47	11/30/2015	116%	$27,610.79	$70,538.88	$38,502.51
ACCEPT FA2528 WF263200	Transmission	$21,906.00	09/30/2016	113%	$2,030.98	$24,672.64	$22,385.15
SECRET TOWN FLUME 314456 16001	Transmission	$62,735.89	12/31/2016	113%	$5,424.05	$70,659.17	$64,550.09
ALTA NARY RED FLUME2 16001W	Transmission	$43,521.99	12/31/2016	113%	$3,762.81	$49,018.64	$44,780.60
FILMORE ST MAIN COLFAX 16003W	Transmission	$94,067.65	12/31/2016	113%	$8,132.76	$105,948.00	$96,788.11
CULVERT ALTA TAILRACE	Transmission	$31,616.39	08/31/2017	110%	$2,200.81	$34,658.81	$32,246.21
HAYFORD FLUME #2 REPLCMNT	Unknown	$2,093,574.22	06/08/2017	110%	$154,854.46	$2,295,036.95	$2,125,280.98
AMI SUNGUARD INTERFACE 12001C	Unknown	$8,160.00	10/31/2017	110%	$4,284.00	$8,945.23	$4,248.98
COLFAX WTP GENERATOR PAD	Treatment	$40,898.43	12/16/2016	113%	$14,144.03	$46,063.73	$30,133.37
ACCEPT FA2674 WF340336	Transmission	$176,000.00	08/06/2018	107%	$7,883.41	$189,110.52	$180,639.87
EASEMENT IOWA HILL RS FA2645	Transmission	$1,000.00	02/16/2018	107%	$0.00	$1,074.49	$1,074.49
SAMPLE STATIONS 1045 MATTAL DR	Transmission	$7,439.07	08/30/2018	107%	$331.02	$7,993.22	$7,637.54

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
COLFAX WTP BAFFLE CURTAIN WALL	Treatment	$137,717.81	07/30/2018	107%	$26,039.03	$147,976.63	$119,997.91
COLFAX WTP REMOTE MOUNTED VALV	Treatment	$65,923.73	07/30/2018	107%	$12,360.65	$70,834.50	$57,553.08
BOARDMAN REPLC CULVERT BRIDGE	Transmission	$18,220.38	10/12/2018	107%	$740.22	$19,577.65	$18,782.29
2" CLA-VAL SURGE VALVE	Transmission	$19,074.42	06/01/2018	107%	$1,505.06	$20,495.30	$18,878.13
2" CLA-VAL PR VALVE	Transmission	$28,762.86	06/01/2018	107%	$2,269.59	$30,905.45	$28,466.80
6" CLA-VAL PR VALVE	Transmission	$54,162.11	06/01/2018	107%	$4,273.76	$58,196.73	$53,604.61
2018 GUNITE WORK UPPER BOWMAN	Transmission	$17,363.86	12/31/2018	107%	$1,697.56	$18,657.32	$16,833.31
2018 GUNITE WORK CEDAR CREEK	Transmission	$42,814.35	12/31/2018	107%	$4,185.83	$46,003.66	$41,506.02
2018 GUNITE WORK BOARDMAN Z3	Transmission	$373,688.63	12/31/2018	107%	$36,533.88	$401,525.30	$362,269.95
FIBER OPTIC SYSTEM	Unknown	$1,012,421.65	07/10/2018	107%	$92,587.85	$1,087,838.57	$988,353.70
24" DIP TO COLFAX HEADER BOX	Transmission	$331,252.11	07/10/2018	107%	$15,077.30	$355,927.61	$339,727.18
30" DIP LONG RAVINE	Transmission	$846,277.11	07/10/2018	107%	$38,519.13	$909,317.66	$867,929.18
30" DIP LONG RAVINE	Transmission	$980,707.86	07/10/2018	107%	$44,637.98	$1,053,762.37	$1,005,799.24

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
30" DIP LONG RAVINE	Transmission	$1,203,914.17	07/10/2018	107%	$54,797.43	$1,293,595.68	$1,234,716.30
30" DIP LONG RAVINE	Transmission	$718,317.79	07/10/2018	107%	$32,695.02	$771,826.44	$736,695.92
30" DIP LONG RAVINE	Transmission	$266,489.92	07/10/2018	107%	$12,129.56	$286,341.18	$273,308.07
30" DIP I-80 CROSSING	Transmission	$1,440,226.54	07/10/2018	107%	$65,553.45	$1,547,511.34	$1,477,074.71
INTAKE STRUCTURE LONG RAVINE	Transmission	$859,335.17	07/10/2018	107%	$39,113.61	$923,348.43	$881,321.19
BLOWOFF STATION LONG RAVINE	Transmission	$57,128.99	07/10/2018	107%	$2,600.27	$61,384.62	$58,590.65
BLOWOFF STATION LONG RAVINE	Transmission	$86,317.57	07/10/2018	107%	$3,928.88	$92,747.51	$88,525.96
BLOWOFF STATION LONG RAVINE	Transmission	$115,506.18	07/10/2018	107%	$5,257.38	$124,110.42	$118,461.41
BLOWOFF STATION LONG RAVINE	Transmission	$115,506.18	07/10/2018	107%	$5,257.38	$124,110.42	$118,461.41
AIR VACUUM VALVE 3	Transmission	$32,645.13	07/10/2018	107%	$1,485.95	$35,076.92	$33,480.28
AIR VACUUM VALVE 2	Transmission	$32,645.13	07/10/2018	107%	$1,485.95	$35,076.92	$33,480.28
AIR VACUUM VALVE 1	Transmission	$32,645.13	07/10/2018	107%	$1,485.95	$35,076.92	$33,480.28
PRESSURE REDUCING VALVE	Transmission	$65,489.41	07/10/2018	107%	$2,980.97	$70,367.82	$67,164.79

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
CORROSION PROTECTION SYSTEM	Transmission	$38,406.04	07/10/2018	107%	$1,748.15	$41,266.97	$39,388.60
PRESSURE SUSTAINING STATION	Unknown	$240,037.76	07/10/2018	107%	$10,925.57	$257,918.56	$246,179.13
PRESSURE SUSTAINING ST LONG RA	Transmission	$868,936.68	07/10/2018	107%	$39,550.59	$933,665.18	$891,168.40
4" CLA-VAL PR VALVE GRANDVIEW	Transmission	$5,567.35	02/28/2019	105%	$359.60	$5,830.70	$5,454.09
PRS GRAND VIEW COLFAX	Transmission	$18,887.40	04/23/2019	105%	$531.23	$19,780.81	$19,224.45
CHEMTRAC CURRENT ANALYZER	Treatment	$11,168.20	07/31/2019	105%	$1,954.47	$11,696.48	$9,649.56
CHEMTRAC CURRENT ANALYZER	Treatment	$11,168.20	07/31/2019	105%	$1,954.47	$11,696.48	$9,649.56
CHEMTRAC CURRENT ANALYZER	Treatment	$11,168.20	07/31/2019	105%	$1,954.47	$11,696.48	$9,649.56
ACCEPT FA2645 WF322598	Transmission	$484,328.00	12/18/2019	105%	$5,549.61	$507,237.70	$501,425.58
6" DIP ALTA BONNYNOOK	Transmission	$60,701.23	10/30/2019	105%	$948.45	$63,572.52	$62,579.21
APPLEGATE WATER TANK REPL DSGN	Planning	$20,197.37	11/26/2019	105%	$0.00	$21,152.75	$21,152.75

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
BOARDMAN Z3 GUNITE PROP 50	Transmission	$39,600.35	05/06/2019	105%	$2,750.00	$41,473.53	$38,593.45
2019 GUNITE WORK BOARDMAN Z3	Transmission	$137,224.31	12/31/2019	105%	$4,192.98	$143,715.30	$139,323.98
CORRELATING RADIO LOGGERS	Unknown	$161,335.91	05/06/2019	105%	$33,611.63	$168,967.43	$133,765.90
ALTA WTP DIESEL GENERATOR	Treatment	$311,298.37	04/04/2019	105%	$17,510.58	$326,023.42	$307,684.55
ALTA WTP GENERATPR BUILDING	Treatment	$457,549.19	04/04/2019	105%	$12,868.61	$479,192.20	$465,714.88
ALTA WTP FUEL STORAGE TANK	Treatment	$251,118.04	04/04/2019	105%	$14,125.42	$262,996.44	$248,202.85
ALTA WTP PLC CABINET	Treatment	$722,063.95	04/04/2019	105%	$40,616.10	$756,219.05	$713,681.72
ALTA WTP MOTOR CONTROL CENTER	Treatment	$263,597.11	04/04/2019	105%	$29,654.64	$276,065.79	$245,008.43
ALTA WTP PUMP	Treatment	$150,920.90	09/19/2019	105%	$10,690.20	$158,059.77	$146,863.90
ALTA WTP PUMP	Treatment	$150,920.90	09/19/2019	105%	$10,690.20	$158,059.77	$146,863.90
ALTA WTP PUMP	Treatment	$150,920.90	09/19/2019	105%	$10,690.20	$158,059.77	$146,863.90
ALTA WTP FLOW CONTROL VALVE	Treatment	$41,162.18	09/19/2019	105%	$1,457.84	$43,109.24	$41,582.44
ALTA WTP INFLUENT STRAINER	Treatment	$135,866.84	09/19/2019	105%	$4,811.94	$142,293.62	$137,254.06

Asset Description	Asset Category	Original Cost	Service Date	Cost Adjustment	Cumulative Depreciation	RC	RCLD
ALTA WTP ELECTRICAL UPGRADES	Treatment	$193,383.08	09/19/2019	105%	$3,424.48	$202,530.49	$198,944.03
ACCEPT FA2692 WF351021	Transmission	$308,000.00	03/13/2020	100%	$1,604.18	$308,000.00	$306,395.82
TOKAYANA WAY MAIN REPLACEMENT	Transmission	$310,330.30	02/28/2020	100%	$6,788.46	$310,330.30	$303,541.84
ACCEPT FA2729 WF371506	Transmission	$75,000.00	10/07/2020	100%	$390.63	$75,000.00	$74,609.37
COLFAX WTP TANK #1 MODIFICATIO	Treatment	$101,633.65	08/06/2020	100%	$2,540.84	$101,633.65	$99,092.81
COLFAX WTP TANK #2 MODIFICATIO	Treatment	$44,349.23	08/06/2020	100%	$1,108.71	$44,349.23	$43,240.52
COLFAX WTP TANK 6" OVERFLOW PI	Treatment	$146,352.46	08/06/2020	100%	$3,658.82	$146,352.46	$142,693.64
COLFAX WTP PAVING	Treatment	$142,656.69	08/06/2020	100%	$2,674.80	$142,656.69	$139,981.89
WATER LINE PROTECTIVE CAP CLVR	Transmission	$39,137.52	08/01/2020	100%	$733.82	$39,137.52	$38,403.70
8" DIP CULVER STREET	Transmission	$42,974.35	03/01/2020	100%	$850.54	$42,974.35	$42,123.81
2020 GUNITE WORK BOARDMAN Z3	Transmission	$200,354.84	12/15/2020	100%	$556.54	$200,354.84	$199,798.30
2020 GUNITE WORK RAGSDALE CAN	Transmission	$37,992.13	12/15/2020	100%	$105.54	$37,992.13	$37,886.59
2020 GUNITE WORK CEDAR CREEK	Transmission	$34,648.77	12/15/2020	100%	$96.25	$34,648.77	$34,552.52

APPENDIX C:
Upper Zone 6 Multiplier

Appendix C: Zone 6 Usage Data

	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative (AF)
Total System										
TW Use	35,880.5	39,431.8	44,153.3	37,000.6	30,502.0	35,437.8	39,392.2	40,456.8	39,533.8	**341,788.8**
RW Use	58,974.6	63,156.5	69,113.1	50,479.5	52,120.4	52,805.5	53,158.4	56,870.0	53,715.6	**510,393.6**
Total Water Use	94,855.1	102,588.3	113,266.4	87,480.1	82,622.4	88,243.3	92,550.6	97,326.8	93,249.4	**852,182.4**
Upper Zone 6										
TW Use	2,387.9	2,858.8	2,932.7	2,591.4	1,957.4	2,404.2	2,740.8	2,799.5	2,559.7	**23,232.4**
RW Use	8,378.3	7,735.9	8,501.3	6,857.8	7,300.4	7,150.9	7,917.2	9,811.4	8,814.8	**72,468.0**
Total Water Use	10,766.2	10,594.7	11,434.0	9,449.2	9,257.8	9,555.1	10,658.0	12,610.9	11,374.5	**95,700.4**
Lower Zone 6										
TW Use	33,492.6	36,573.0	41,220.6	34,409.2	28,544.6	33,033.6	36,651.4	37,657.3	36,974.1	**318,556.4**
RW Use	50,596.3	55,420.6	60,611.8	43,621.7	48,820.0	45,654.6	45,241.2	47,058.6	44,900.8	**441,925.6**
Total Water Use	84,088.9	91,993.7	101,832.4	78,030.8	77,364.6	78,688.2	81,892.6	84,715.9	81,874.9	**760,482.0**
									Pro-rated amount in Lower Zone 6	**87,747.9**
									% of Untreated Water Assets utilized by Treated Upper Zone 6	**12.66%**

To arrive at the multiplier, the 10-year Treated Water historical use in Upper Zone 6 is divided by the sum of Total Water historical use in Upper Zone 6 plus the prorated amount of the Total Water use of Lower Zone 6. The pro-rated amount is included due to benefitting from the untreated conveyance system six weeks of the year during an annual outage in the fall.

$$\frac{Treated\ Water\ from\ Upper\ Zone\ 6}{Total\ Water\ Use\ from\ Upper\ Zone\ 6 + Prorated\ Total\ Water\ Use\ from\ Lower\ Zone\ 6} \Rightarrow \frac{23{,}232.4}{95{,}700.4+(\frac{6}{52}*760{,}482)} = 12.66\%$$