



Control Number: 47897



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APPLICATION OF FOREST GLEN
UTILITY COMPANY TO CHANGE
RATES

§
§
§

PUBLIC UTILITY COMMISSION
OF TEXAS

PUBLIC UTILITY COMMISSION
BEFORE THE
FILING CLERK

**FOREST GLEN UTILITY COMPANY'S RESPONSE TO COMMISSION STAFF'S
FIFTH REQUEST FOR INFORMATION**

TO THE PUBLIC UTILITY COMMISSION STAFF, by and through their attorney of record Oshea Spencer, Legal Division, Public Utility Commission of Texas, P.O. Box 13326, Austin, Texas 78711-3326.

COMES NOW, Forest Glen Utility Company ("Applicant" or "FGU") and submits this Response to the Public Utility Commission Staff's ("Commission or PUC Staff") Fifth Request for Information pursuant to Tex. R. Civ. P. 190 through 198 and 16 Tex. Admin. Code § 22.144 ("TAC"). Pursuant to 16 TAC § 22.144(c)(2)(F), these responses may be treated as if they were filed under oath.

Respectfully submitted,

Helen S. Gilbert
State Bar No. 00786263
Randall B. Wilburn
State Bar No. 24033342
GILBERT WILBURN PLLC
7000 N. MoPac Expwy, Suite 200
Austin, Texas 78731
Telephone: (512) 494-5341
Telecopier: (512) 472-4014

Helen S. Gilbert

By: _____

Helen S. Gilbert

**ATTORNEYS FOR FOREST GLEN
UTILITY COMPANY**

CERTIFICATE OF SERVICE

I hereby certify that I have or will serve a true and correct copy of the foregoing document via hand delivery, facsimile, electronic mail, overnight mail, U.S. mail, or Certified Mail Return Receipt Requested on all parties on the 30th of July 2018.

Helen S. Gilbert

Helen S. Gilbert

**RESPONSES TO COMMISSION STAFF'S FIFTH REQUEST FOR INFORMATION TO
FOREST GLEN UTILITY COMPANY
QUESTION NOS. STAFF 5-1 THROUGH 5-3**

Staff 5-1: Please provide a detailed schedule of the assets listed on line 10a, page 5 of the 2016 and 2017 tax return. Please include original cost date, dollar information and total accumulated depreciation (tax) as of 12/31/16 and 12/31/17.

RESPONSE: Copies of Attachment 5-1, 2016 and 2017 schedules are attached.

Staff 5-2: Please reconcile the "Buildings and other depreciable assets", on line 10a, page 5 of the 2016 tax return of \$2,611,566 to the original cost of assets reflected in the rate/tariff change application, page 33, of \$2,026,113.

RESPONSE: A copy of Attachment 5-2 reconciliation is attached.

Staff 5-3: Provide the calculation for accumulated deferred federal income tax as of 12/31/2016 and any proposed adjustments to the amount to be used to reduce rate base.

RESPONSE: FGU has never calculated deferred federal income tax nor recorded these on its books. To do so would be time consuming, expensive and not required by the rules of the Commission.

ATTACHMENT 5-1

F0120AMEND2 Forest Glen Utility Company

_*9035

FYE: 12/31/2016

Tax Asset Detail 1/01/16 - 12/31/16

11/28/2017 10:47 AM

Page 1

Asset	id	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group:												
5		LAND	12/31/14	80,000	0	0	0	0	0	80,000	Land	0.00
No Group				80,000	0c	0	0	0	0	80,000		
Group: Meters Re-use												
12		METERS UNIT 1	1/02/14	12,250	0	6,125	8,500	1,071	9,571	2,679	200DB	7.0
13		METERS UNIT 2A	1/02/14	5,950	0	2,975	4,129	520	4,649	1,301	200DB	7.0
14		METERS UNIT 2B	1/02/14	7,700	0	3,850	5,343	673	6,016	1,684	200DB	7.0
24		METERS UNIT 4	7/24/15	5,250	0	2,625	3,000	643	3,643	1,607	200DB	7.0
Meters Re-use				31,150	0c	15,575	20,972	2,907	23,879	7,271		
Group: Re-Use System Equip												
10		REUSE EQUIPMENT	1/02/14	69,964	0	34,982	48,547	6,119	54,666	15,298	200DB	7.0
21		REUSE SYSTEM EQUIPMENT PI	7/20/15	1,655	0	827	945	203	1,148	507	200DB	7.0
22		REUSE SYSTEM EQUIPMENT PI	8/04/15	3,125	0	1,562	1,785	383	2,168	957	200DB	7.0
23		REUSE SYSTEM EQUIPMENT SI	8/07/15	75	0	38	43	9	52	23	200DB	7.0
31		PUMP	7/29/15	183	0	91	104	23	127	56	200DB	7.0
32		GENERATOR	8/25/15	4,703	0	2,351	2,687	576	3,263	1,440	200DB	7.0
33		DISCHARGE PIPE	9/03/15	150	0	75	86	18	104	46	200DB	7.0
34		TRANSFORMER	9/04/15	404	0	202	231	49	280	124	200DB	7.0
35		WATER WELL MOTOR	9/11/15	3,912	0	1,956	2,235	479	2,714	1,198	200DB	7.0
36		AUTO DIALER	9/16/15	439	0	219	251	53	304	135	200DB	7.0
37		PUMP	9/17/15	77	0	38	44	9	53	24	200DB	7.0
38		FLOATS	11/24/15	319	0	160	182	39	221	98	200DB	7.0
39		SHED FOR TOOL	12/01/15	97	0	49	55	12	67	30	200DB	7.0
50		METERS	5/26/15	736	0	368	421	90	511	225	200DB	7.0
54		GRINDERS	5/27/15	860	0	430	491	106	597	263	200DB	7.0
55		LADDER	7/14/15	52	0	26	30	6	36	16	200DB	7.0
57		GENERATOR	2/09/16	3,871	0c	1,936	0	2,212	2,212	1,659	200DB	7.0
58		PROPANE TANK	2/15/16	873	0c	437	0	499	499	374	200DB	7.0
59		METERS	2/18/16	2,811	0c	1,406	0	1,606	1,606	1,205	200DB	7.0
60		PUMP	4/26/16	29,989	0c	14,994	0	17,136	17,136	12,853	200DB	7.0
61		PUMP	2/25/16	10,935	0c	5,467	0	6,248	6,248	4,687	200DB	7.0
62		PUMP	3/24/16	2,305	0c	1,152	0	1,317	1,317	988	200DB	7.0
63		PUMP	3/28/16	20,000	0c	10,000	0	11,429	11,429	8,571	200DB	7.0
64		VALVE	4/08/16	510	0c	255	0	291	291	219	200DB	7.0
65		MOBILE MINI	6/14/16	747	0c	373	0	427	427	320	200DB	7.0
66		WELL	7/01/16	69,883	0c	34,941	0	39,933	39,933	29,950	200DB	7.0
67		FENCE	11/21/16	1,634	0c	817	0	934	934	700	200DB	7.0
68		PUMP STATION	8/30/16	18,104	0c	9,052	0	10,345	10,345	7,759	200DB	7.0
69		PUMP	9/15/16	2,305	0c	1,152	0	1,317	1,317	988	200DB	7.0
Re-Use System Equip				250,718	0c	125,356	58,137	101,868	160,005	90,713		

ATTACHMENT 5-1

F0120AMEND2 Forest Glen Utility Company											11/28/2017 10:47 AM
_*9035											Page 2
FYE: 12/31/2016											
Tax Asset Detail 1/01/16 - 12/31/16											
Asset	d	Property Description	Date In	Tax	Sec 179 Exp	Tax	Tax Prior	Tax Current	Tax	Tax Net	Tax
Id	t		Service	Cost	Current = c	Bonus Amt	Depreciation	Depreciation	End Depr	Book Value	Method
Group: Re-Use System Infrastruct											
6		REUSE SYSTEM UNIT1	1/02/14	0	0	0	0	0	0	0	0.0
7		REUSE SYSTEM UNIT 2A	1/02/14	0	0	0	0	0	0	0	0.0
8		REUSE SYTEM UNIT 2B	1/02/14	0	0	0	0	0	0	0	0.0
9		REUSE SYSTEM UNIT 3	1/02/14	0	0	0	0	0	0	0	0.0
19		REUSE SYSTEM UNIT 4	7/24/15	0	0	0	0	0	0	0	0.0
20		REUSE SYSTEM UNIT 5	7/24/15	0	0	0	0	0	0	0	0.0
56		REUSE SYSTEM UNIT 3	7/24/15	0	0	0	0	0	0	0	0.0
85		320 RE USE JOURNAL ENTRY	10/21/16	0	0c	0	0	0	0	0	0.0
Re-Use System Infrastruct				0	0c	0	0	0	0	0	
Group: Waste Water Infrastruct											
15		INFRASTRUCTURE PER HARRY	1/02/14	0	0	0	0	0	0	0	0.0
16		INFRASTRUCTURE UNIT 2A	1/02/14	0	0	0	0	0	0	0	0.0
17		INFRASTRUCTURE UNIT 2B	1/02/14	0	0	0	0	0	0	0	0.0
18		INFRASTRUCTURE UNIT 3	1/02/14	0	0	0	0	0	0	0	0.0
29		INFRASTRUCTURE PER HARRY	7/24/15	0	0	0	0	0	0	0	0.0
30		INFRASTRUCTURE UNIT 5	7/24/15	0	0	0	0	0	0	0	0.0
84		UNIT 6 WASTEWATER	10/21/16	0	0c	0	0	0	0	0	0.0
Waste Water Infrastruct				0	0c	0	0	0	0	0	
Group: Waste Water Sys. Equip.											
11		WASTE WATER EQUIPMENT	1/02/14	340,390	0	170,195	224,901	32,997	257,898	82,492	200DB 7.0
26		WASTE WATER SYSTEM 319	7/20/15	3,861	0	1,930	2,206	473	2,679	1,182	200DB 7.0
27		WASTE WATER SYSTEM EQUIP	8/04/15	7,291	0	3,645	4,166	893	5,059	2,232	200DB 7.0
28		WASTE WATER SYSTEM EQUIP	8/07/15	175	0	88	100	21	121	54	200DB 7.0
40		PUMP	7/29/15	426	0	213	243	53	296	130	200DB 7.0
42		GENERATOR	8/25/15	10,973	0	5,487	6,270	1,344	7,614	3,359	200DB 7.0
43		PIPE	9/03/15	349	0	175	200	42	242	107	200DB 7.0
44		TRANSFORMER	9/04/15	943	0	472	539	115	654	289	200DB 7.0
45		WATER WELL MOTOR	9/11/15	9,127	0	4,564	5,216	1,117	6,333	2,794	200DB 7.0
46		AUTO DIALER	9/16/15	1,023	0	512	585	125	710	313	200DB 7.0
47		PUMP	9/17/15	179	0	89	102	22	124	55	200DB 7.0
48		FLOATS	11/24/15	745	0	372	426	91	517	228	200DB 7.0
49		SHED FOR TOOLS	12/01/15	227	0	113	130	27	157	70	200DB 7.0
51		GRINDERS	5/27/15	2,007	0	1,003	1,147	245	1,392	615	200DB 7.0
52		LADDER	7/14/15	120	0	60	69	15	84	36	200DB 7.0
53		METERS	5/26/15	315	0	158	180	39	219	96	200DB 7.0
70		SERIES 3000 MBBR JET PLANT	4/26/16	68,485	0c	34,242	0	39,134	39,134	29,351	200DB 7.0
71		TANK TO TANK METER	1/11/16	1,488	0c	744	0	851	851	637	200DB 7.0
72		GENERATOR	2/09/16	6,367	0c	3,183	0	3,638	3,638	2,729	200DB 7.0
73		PROPANE TANK	2/15/16	2,038	0c	1,019	0	1,165	1,165	873	200DB 7.0
74		TRENCHER FOR METER LOOP	2/15/16	6,560	0c	3,280	0	3,748	3,748	2,812	200DB 7.0
75		PUMP	3/24/16	5,378	0c	2,689	0	3,073	3,073	2,305	200DB 7.0
76		RELIEF VALVE	4/08/16	1,189	0c	595	0	680	680	509	200DB 7.0
77		PUMP	4/29/16	25,514	0c	12,757	0	14,579	14,579	10,935	200DB 7.0
78		MOBILE MINI	6/14/16	1,743	0c	871	0	996	996	747	200DB 7.0

ATTACHMENT 5-1

F0120AMEND2 Forest Glen Utility Company

_*9035

FYE: 12/31/2016

Tax Asset Detail 1/01/16 - 12/31/16

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Asset Id	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: Waste Water Sys. Equip. (continued)											
79	SIGHT GLASS M/L	7/18/16	1,145	0c	572	0	654	654	491	200DB	7.0
80	PUMP	7/28/16	620	0c	310	0	354	354	266	200DB	7.0
81	FENCE	11/21/16	3,813	0c	1,907	0	2,179	2,179	1,634	200DB	7.0
82	LIFT PUMP STATION	8/30/16	11,141	0c	5,570	0	6,366	6,366	4,775	200DB	7.0
83	PUMP	9/15/16	5,378	0c	2,689	0	3,073	3,073	2,305	200DB	7.0
	Waste Water Sys. Equip.		519,010	0c	259,504	246,480	118,109	364,589	154,421		
	Grand Total		880,878	0c	400,435	325,589	222,884	548,473	332,405		

Old assets 1,810,688

2,691,566

Less land (80,000)

2,611,566

ATTACHMENT 5-1

U-1(1)

2017 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	OLD ASSETS	VARIOUS					1,810,688.				1,810,688.			0.	
2	YEAR 2017	06/30/16	200DE	7.00										0.	
12	METERS UNIT 1	01/02/14	200DE	7.00		HY17	12,250.				12,250.	9,571.		765.	10,336.
13	METERS UNIT 2	01/02/14	200DE	7.00		HY17	5,950.				5,950.	4,643.		371.	5,321.
14	METERS UNIT 2B	01/02/14	200DE	7.00		HY17	7,700.				7,700.	6,016.		481.	6,497.
24	METERS UNIT 3	07/27/13	200DE	7.00		HY17	5,250.				5,250.	4,043.		305.	4,348.
86	METERS UNIT 4 24*300	06/27/17	SL	7.00		HY16	7,200.				7,200.			514.	514.
87	METERS UNIT 5 24*300	06/27/17	SL	7.00		HY16	9,600.				9,600.			686.	686.
88	METERS UNIT 6 32*300	06/27/17	SL	7.00		HY16	9,600.				9,600.			686.	686.
89	METERS UNIT 7 24*300	06/27/17	SL	7.00		HY16	7,200.				7,200.			514.	514.
90	METERS UNIT 8 23*300	06/27/17	SL	7.00		HY16	6,900.				6,900.			493.	493.
	OTHER ASSETS														
	BUILDINGS														
	REUSE SYSTEM UNIT 1	01/02/14	200DE	7.00		HY17								0.	
7	REUSE SYSTEM UNIT 2A	01/02/14	200DE	7.00		HY17								0.	
8	REUSE SYSTEM UNIT 2B	01/02/14	200DE	5.00		HY16								0.	
9	REUSE SYSTEM UNIT 3	01/02/14	200DE	5.00		HY17								0.	
15	INFRASTRUCTURE	01/02/17	200DE	5.00		HY16									

728111 04-01-17

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FGU0753

ATTACHMENT 5-1

U-1(2)

2017 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
16	INFRASTRUCTURE UNIT 2A	01/02/14	200DE	5.00	HYL7									0.	
17	INFRASTRUCTURE UNIT 2B	01/06/14	200DE	5.00	HYL7									0.	
18	INFRASTRUCTURE UNIT 3	01/02/14	200DE	5.00	HYL7									0.	
19	REUSE SYSTEM UNIT 4	07/24/15	200DE	5.00	HYL7									0.	
20	REUSE SYSTEM UNIT 5	07/24/15	200DE	5.00	HYL7									0.	
84	320 REUSE JOURNAL ENTRY	10/21/16	200DE	7.00	HYL7									0.	
91	REUSE INFRASTRUCTURE UNIT 7A	11/09/17	SL	15.00		16	96,527.				96,527.			1,073.	1,073.
92	REUSE INFRASTRUCTURE UNIT 8	11/09/17	SL	15.00		16	137,362.				137,362.			4,579.	4,579.
93	WASTE WATER INFRASTRUCTURE UNIT 7A	06/27/17	SL	15.00		16	137,362.				137,362.			4,579.	4,579.
94	WASTE WATER INFRASTRUCTURE UNIT 7B	06/27/17	SL	15.00		16	137,362.				137,362.			4,579.	4,579.
95	WASTE WATER INFRASTRUCTURE UNIT 7C	06/27/17	SL	15.00		16	137,362.				137,362.			4,579.	4,579.
	* OTHER TOTAL BUILDINGS						1,015,697.		0.	0.	1,015,697.	0.	0.	25,279.	25,279.
	MACHINERY & EQUIPMENT														
10	REUSE EQUIPMENT	01/02/14	200DE	7.00	HYL7		69,964.				69,964.	54,666.		4,371.	59,037.
20	REUSE SYSTEM EQUIPMENT	01/02/14	200DE	7.00	HYL7		340,390.				340,390.	257,699.		82,691.	601,197.
21	REUSE SYSTEM EQUIPMENT	07/20/15	200DE	7.00	HYL7		1,655.				1,655.	1,148.		145.	1,293.
22	REUSE SYSTEM EQUIPMENT	07/20/15	200DE	7.00	HYL7		1,125.				1,125.	1,125.			2,418.

728111 04-01-17

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FGU0754

ATTACHMENT 5-1

U-1(3)

2017 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No.	Description	Date Acquired	Method	Life	Con- v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
23	HOUSE SYSTEM EQUIPMENT	08/07/15	200DE	7.00	HY17		75.				75.	52.		7.	59.
24	HOUSE SYSTEM EQUIPMENT	08/07/15	200DE	7.00	HY17		75.				75.	52.		7.	59.
26	WASTE WATER SYSTEM 319	07/20/15	200DE	7.00	HY17		3,861.				3,861.	2,679.		338.	3,017.
27	WASTE WATER SYSTEM EQUIPMENT	07/20/15	200DE	7.00	HY17		3,861.				3,861.	2,679.		338.	3,017.
28	WASTE WATER SYSTEMS EQUIPMENT	08/07/15	200DE	7.00	HY17		175.				175.	121.		15.	136.
29	INFRASTRUCTURE UNIT 4	07/24/15	200DE	7.00	HY17										
30	INFRASTRUCTURE UNIT 5	07/24/15	200DE	7.00	HY17									0.	
31	INFRASTRUCTURE UNIT 6	07/24/15	200DE	7.00	HY17		183.				183.	121.		16.	142.
32	GENERATOR	08/25/15	200DE	7.00	HY17		4,703.				4,703.	3,263.		411.	3,674.
33	EXCHANGER PUMP	09/09/15	200DE	7.00	HY17		150.				150.	104.		13.	117.
34	TRANSFORMER	09/04/15	200DE	7.00	HY17		404.				404.	280.		35.	315.
35	WATER MAIN 107/108	09/11/15	200DE	7.00	HY17		2,912.				2,912.	2,712.		200.	2,912.
36	AUTO DIALER	09/16/15	200DE	7.00	HY17		439.				439.	304.		39.	343.
37	PUMP	09/17/15	200DE	7.00	HY17		277.				277.	188.		23.	254.
38	FLOATS	11/24/15	200DE	7.00	HY17		319.				319.	221.		28.	249.
39	SEND FOR 1000	12/09/15	200DE	7.00	HY17		370.				370.	257.		27.	343.
40	PUMP	07/29/15	200DE	7.00	HY17		426.				426.	296.		37.	333.
41	WATER MAIN 107/108	07/29/15	200DE	7.00	HY17		2,912.				2,912.	2,712.		200.	2,912.

728111 04-01-17

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FGU0755

ATTACHMENT 5-1

U-1(4)

2017 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No.	Description	Date Acquired	Method	Life	Conv. No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
42	GENERATOR	08/25/15	200DE	7.00	HY17	10,973.				10,973.	7,614.		960.	8,574.
43	PIPE	08/25/15	200DE	7.00	HY17	943.				943.	654.		83.	737.
44	TRANSFORMER	08/04/15	200DE	7.00	HY17	943.				943.	654.		83.	737.
45	WATER METER	09/11/15	200DE	7.00	HY17	1,023.				1,023.	710.		89.	799.
46	AUTO DIALER	09/16/15	200DE	7.00	HY17	1,023.				1,023.	710.		89.	799.
47	PUMP	09/17/15	200DE	7.00	HY17	745.				745.	517.		65.	582.
48	FLOATS	11/24/15	200DE	7.00	HY17	745.				745.	517.		65.	582.
49	SHUT OFF VALVE	12/01/15	200DE	7.00	HY17	736.				736.	511.		64.	575.
50	METERS	05/26/15	200DE	7.00	HY17	736.				736.	511.		64.	575.
51	GRIDNERS	05/27/15	200DE	7.00	HY17	120.				120.	84.		10.	94.
52	LADDER	07/14/15	200DE	7.00	HY17	120.				120.	84.		10.	94.
53	PROPANE TANK	02/15/16	200DE	7.00	HY17	873.				873.	500.		107.	607.
54	GRIDNERS	05/27/15	200DE	7.00	HY17	860.				860.	597.		75.	672.
55	LADDER	07/14/15	200DE	7.00	HY17	860.				860.	597.		75.	672.
56	REUSE SYSTEM UNIT 3	07/24/15	200DE	7.00	HY17								0.	
57	PROPANE TANK	02/15/16	200DE	7.00	HY17	873.				873.	500.		107.	607.
58	PROPANE TANK	02/15/16	200DE	7.00	HY17	873.				873.	500.		107.	607.
59	METERS	02/18/16	200DE	7.00	HY17	873.				873.	500.		107.	607.

728111 04-01-17

(D) - Asset disposed

* JTC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

ATTACHMENT 5-1

U-1(6)

2017 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
60	PUMP	04/26/16	200DE	7.00		HXL7	29,989.				29,989.	17,137.		3,672.	20,809.
61	PUMP	04/26/16	200DE	7.00		HXL7	10,935.				10,935.	5,221.		1,532.	7,583.
62	PUMP	03/24/16	200DE	7.00		HXL7	2,305.				2,305.	1,318.		282.	1,600.
63	PUMP	03/24/16	200DE	7.00		HXL7	40,000.				40,000.				
64	VALVE	04/08/16	200DE	7.00		HXL7	510.				510.	292.		62.	354.
65	MOSQUITO PUMP	05/11/16	200DE	7.00		HXL7	117.				117.	62.		37.	85.
66	WELL	07/01/16	200DE	7.00		HXL7	69,883.				69,883.	39,934.		8,557.	48,481.
67	PUMP	11/21/16	200DE	7.00		HXL7	1,634.				1,634.				
68	PUMP STATION	08/30/16	200DE	7.00		HXL7	18,104.				18,104.	10,345.		2,217.	12,562.
69	PUMP	09/15/16	200DE	7.00		HXL7	2,305.				2,305.	1,318.		282.	1,600.
70	SERIES 3000 MBR JET PLANT	04/26/16	200DE	7.00		HXL7	68,485.				68,485.	39,135.		8,386.	47,521.
71	FLOW METER	03/11/16	200DE	7.00		HXL7	1,439.				1,439.				
72	GENERATOR	02/09/16	200DE	7.00		HXL7	6,367.				6,367.	3,639.		779.	4,418.
73	PROPANE TANK	02/15/16	200DE	7.00		HXL7	2,038.				2,038.				
74	TRENCHER FOR METER LOOP	02/15/16	200DE	7.00		HXL7	6,560.				6,560.	3,749.		303.	4,552.
75	PROPANE TANK	02/15/16	200DE	7.00		HXL7	1,439.				1,439.				
76	RELIEF VALVE	04/08/16	200DE	7.00		HXL7	1,189.				1,189.	680.		145.	825.
77	PUMP	04/26/16	200DE	7.00		HXL7	514.				514.				

728111 04-01-17

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FGU0757

ATTACHMENT 5-1

U-1(6)

2017 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No	Description	Date Acquired	Method	Life	Conv No	Unadjusted Cost Or Basis	Bus % Exp	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
78	MOBILE MINI	06/14/16	200DB	7.00	HY17	1,743.				1,743.	997.		213.	1,210.
79	SIGMA MANIFOLD	06/14/16	200DB	7.00	HY17	1,743.				1,743.	997.		213.	1,210.
80	PUMP	07/28/16	200DB	7.00	HY17	620.				620.	355.		76.	431.
81	FENCE	07/28/16	200DB	7.00	HY17	3,813.				3,813.	2,207.		1,606.	2,667.
82	LIFT PUMP STATION	08/30/16	200DB	7.00	HY17	11,141.				11,141.	6,367.		1,364.	7,731.
96	PUMP MANIFOLD BALANCE	01/11/17	SL	7.00	HY16	21,749.				21,749.			3,107.	3,107.
97	NEW PLANT	06/02/17	SL	15.00	HY16	308,627.				308,627.				11,111.
98	PLANT 2/PUMP	06/02/17	SL	7.00	HY16	8,627.				8,627.			719.	719.
99	WAGGERS MATERIAL	06/16/17	SL	7.00	HY16	5,946.				5,946.				219.
100	INSTALLATION OF 10LPS HILL SCREEN	07/28/17	SL	7.00	HY16	17,815.				17,815.			1,060.	1,060.
101	MANIFOLD HOUSING FOR NEW PUMP	09/05/17	SL	7.00	HY16	5,622.				5,622.				719.
102	ELECTRIC FOR NEW PLANT	05/10/17	SL	7.00	HY16	7,875.				7,875.			750.	750.
	OTHER EQUIPMENT					139,038.				139,038.				119.
	LAND													
		12/31/14				80,000.				80,000.				
	* OTHER TOTAL LAND					80,000.		0.	0.	80,000.	0.	0.	0.	0.
	GRAND TOTAL OTHER DEPRECIATION							0.	0.	437,063.	515,000.	0.	2,336,340.	2,336,340.

728111 06-01-17

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Less:

Land (80,000)

4,037,063

less to Line 10a
2017 tax return.

FGU0758

ATTACHMENT 5-2

Response staff 5-2

Amount per rate/tariff change application, page 33	2,026,113
Re-use System Infrastructure	412,391
Re-use Equipment	212,112
Re-use Meters	40,950
	2,691,566
less land	(80,000)
Line 10a page 5 of 2016 tax return	2,611,566