SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944

APPLICATION OF MONARCH UTILITIES I L.P. TO CHANGE RATES FOR WATER AND SEWER SERVICE	**§ § §**	**BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS**

REBUTTAL TESTIMONY

OF

DANE WATSON

ON BEHALF OF

MONARCH UTILITIES I L.P.

NOVEMBER 19, 2020

REBUTTAL TESTIMONY OF
DANE WATSON

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REBUTTAL TESTIMONY OF DANE A. WATSON

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is Dane A. Watson. My business address is 101 E. Park Blvd, Suite 200, Plano, Texas 75074.

Q. ARE YOU THE SAME DANE A. WATSON WHO PREVIOUSLY PROVIDED DIRECT TESTIMONY IN THIS PROCEEDING?

A. Yes, I provided direct testimony on behalf of Monarch Utilities I L.P. ("Monarch") regarding its proposed depreciation rates.

II. PURPOSE

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. The purpose of my rebuttal testimony is to respond to the various positions recommended by Public Utility Commission of Texas ("Commission") Staff Witness Heidi Graham.

Q. DO YOU SPONSOR ANY REBUTTAL EXHIBITS?

A. Yes. I am sponsoring the following rebuttal exhibits:

- Attachment DAW-1R—Response to Staff RFI No. 7-5;
- Attachment DAW-2R—Excerpt of *Public Utility Depreciation Practices;*
- Attachment DAW-3R—Excerpt of *Depreciation Systems;*

- Attachment DAW-4R—Assets Commission Staff fails to fully accrue accumulated depreciation;
- Attachment DAW-5R—Correction of Commission Staff's remaining life computations; and
- Attachment DAW-6R—Response to Staff RFI No. 7-4.

Q. WERE YOUR REBUTTAL TESTIMONY AND ATTACHMENTS PREPARED BY YOU OR UNDER YOUR SUPERVISION?

A. Yes, they were.

Q. PLEASE EXPLAIN HOW YOUR REBUTTAL TESTIMONY IS ORGANIZED.

A. Commission Staff witness Ms. Graham's recommendations related to depreciation are unclear. Her testimony states a recommendation of annual depreciation expense of $5.3 million (which is the same annualized expense as Monarch is currently accruing), while her exhibit calculates $3.65 million in annual depreciation expense. Ms. Graham's testimony recommends a remaining life approach to calculating depreciation expense and recommends using existing lives, but her exhibit uses whole life (and Monarch's proposed lives) in her depreciation rate calculations. There are also other material flaws in her calculations. I will address each of these in my rebuttal.

Q. DO YOU AGREE WITH EITHER RECOMMENDATION MADE BY MS. GRAHAM?

A. No. The methodology in my recommendations follows past precedent for Monarch and the current accounting process it uses. Monarch also has processes in place to ensure assets are not over-recovered. My recommended lives are adjusted to match current and future expectations of Monarch's Subject Matter Experts ("SMEs"). The recommendations in my Depreciation Study report are the most appropriate depreciation accrual for Monarch.

III. RESPONSE TO COMMISSION STAFF TESTIMONY

Q. IF MS. GRAHAM'S RECOMMENDATION IS TO CONTINUE ACCRUING THE CURRENT $5.3 MILLION ANNUAL DEPRECIATION EXPENSE, DO YOU AGREE WITH HER RECOMMENDATION?

A. No. The lives used in my accrual calculation have been updated to match the current operations and expectations of Monarch's SMEs. Using outdated lives and depreciation expense (as her $5.3 million does) is a less accurate approach than using lives based on current and future expectations for Monarch's assets.

Q. IF MS. GRAHAM'S RECOMMENDATION IS THE $3.65 MILLION DEPRECIATION EXPENSE FOUND IN HER DEPRECIATION EXPENSE CALCULATION,[1] DO YOU AGREE WITH HER RECOMMENDATION?

A. No. First, for nearly 10 years, Monarch has been using whole life depreciation rates, which have been in place since TCEQ Docket Nos. 36630-R and 36631-R. In Docket No. 45570,[2] Commission Staff witness Ms. Graham adopted the rates recommended by Commission Staff witness Jolie Mathis. Ms. Mathis used Monarch's existing lives to develop depreciation rates, continuing Monarch's current item-based depreciation system. Those lives were used on a whole life basis. Second, Ms. Graham's concern that individual assets can be over-accrued without use of remaining life is unfounded.

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[1] Direct Testimony of Heidi Graham, Attachment HG-3 (Graham Direct).

[2] *Application of Monarch Utilities I L P for Authority to Change Rates*, Docket No. 45570 (Aug. 21, 2017).

In fact, Monarch's accounting system automatically stops depreciation accrual when an asset is fully accrued.[3] Third, there are mistakes in Ms. Graham's calculations contained in her Attachment HG-3.

Q. WOULD YOU DESCRIBE THE MISTAKES FOUND IN MS. GRAHAM'S DEPRECIATION EXPENSE CALCULATIONS?

A. Yes.

- Ms. Graham's remaining life computations are incorrect. Instead of dividing the net book value by the remaining life, *she divides by the total proposed life* (ignoring the current age of the assets).
- Ms. Graham's depreciation reserve computations do not provide any accrued depreciation reserve for assets whose age is greater than the proposed life and do not fully accrue the assets.
- Ms. Graham does not use Monarch's per book reserve for her remaining life depreciation accruals. Her computed depreciation reserve is $59.4 million compared to Monarch's actual reserve of $69.4 million.
- Although in her testimony Ms. Graham rejects the proposed lives that I recommend (with no rationale offered for her opinion), her depreciation rate calculation uses my proposed lives.[4]

Q. DO YOU AGREE THAT BOTH THE WHOLE LIFE AND REMAINING LIFE METHODOLOGIES ARE VALID, INDUSTRY STANDARD WAYS TO CALCULATE DEPRECIATION RATES?

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[3] *See* Attachment DAW-1R, Response to Staff RFI No. 7-5.

[4] Graham Direct at 9:1.

A. Yes. However, Monarch's current depreciation expense and accounting system use item-based, whole life depreciation expense calculations. This study follows Monarch's historical and current practice by also modeling item-based, whole life depreciation expense.

Q. WHAT IS THE INDUSTRY STANDARD FOR COMPUTING REMAINING LIFE DEPRECIATION RATES?

A. The standard computation for remaining life depreciation subtracts the book depreciation reserve for each asset group (or individual asset) from the gross book value of the group (or asset) and divides that net book value by the remaining life of the asset. Simply put, a remaining life accrual with no net salvage is computed as shown below:

$$\text{Remaining Life Depreciation Accrual Amount} = \frac{\text{Plant Balance} - \text{Accumulated Depreciation}}{\text{Remaining Life}}$$

This computation is discussed in Attachments DAW-2R and DAW-3R, which are excerpts from two learned treatises (*Public Depreciation Practices*,[5] and *Depreciation Systems*)[6] relied upon by depreciation experts.

Q. HAS MS. GRAHAM CALCULATED REMAINING LIFE DEPRECIATION RATES FOLLOWING THE INDUSTRY-STANDARD APPROACH IN HER ATTACHMENT HG-3?

A. No. The period over which the net book value should be spread in making a remaining life accrual computation is the *remaining life* of the asset. Instead, Ms. Graham uses the total current life as her amortization period. For example, on line 54 of her

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[5] National Association of Regulatory Utility Commissioners, *Public Depreciation Practices*, (1996).

[6] Drs. F.K. Wolf and W.C. Fitch, *Depreciation Systems*, Iowa State Press (1994).

calculation spreadsheet, an asset with a net book value of $2,001.71 is shown. This asset has a total life of 50 years and is 28.5 years old. Ms. Graham's calculation divides the $2,001.71 net book value by the *total life* of 50 years (my proposed life) to calculate $40.03 in annual depreciation expense. The correct calculation is to divide the $2,001.71 by the remaining life of 21.5 years (a 50 year total life minus the age of 28.5 produced the 21.5 year remaining life). Her incorrect formula is consistently applied for all rows of her spreadsheet. To adopt her remaining life recommendation as computed in Attachment HG-3 would materially misstate Monarch's depreciation accrual.

Q. WOULD YOU DISCUSS THE ISSUE IN MS. GRAHAM'S CALCULATIONS WITH OLD ASSETS?

A. Yes. Staff's calculations fail to fully accrue assets whose age is greater than the current life. In other words, if an asset is older than its projected life, it should be fully accrued with zero net book value. Because Monarch stops depreciation in those instances and Ms. Graham's depreciation reserve calculation relied upon the current annual depreciation expense (which in these cases is zero) multiplied by the age of the asset, her calculation does not reflect depreciation reserve for those assets. For example, on line 35 of Attachment HG-3, there is an asset with a gross book value of $5,919 that is 46.5 years old (older than the projected life). Attachment HG-3 reflects zero depreciation reserve for this asset when it should be fully depreciated. Overall, in Attachment HG-3, Ms. Graham shows only approximately $5,300 in accumulated depreciation for more than $11.8 million in old plant assets. This further invalidates her calculations. Details of those assets are shown in Attachment DAW-4R.

Q. HOW DOES STAFF COMPUTE ACCUMULATED DEPRECIATION FOR MONARCH?

A. As mentioned above, in Attachment HG-3, Ms. Graham determines a theoretical accumulated depreciation reserve as follows:

Accumulated Depreciation = Age of Asset x Current Depreciation Expense

Contrary to the guidance given by learned treatises and the methodology used in multiple depreciation studies presented before the Commission, Ms. Graham does not true-up her theoretical depreciation reserve to reflect the actual per book accumulated depreciation on Monarch's books. In fact, the accumulated depreciation amounts vary considerably between Monarch's book numbers and Commission Staff's computation shown in Table 1 below. This creates an additional error in her calculations.

Table 1—Comparison of Monarch Per Book and Commission Staff Reserve

Asset Type	Company Per Book Depreciation[7] Reserve	Staff Reserve[8]
Water	58,161,014	49,353,400.84
Sewer	7,856,448	7,862,528.72
Shared	3,342,252	2,242,693.39
Total	69,359,714	59,458,662.95

Q. HAVE YOU CORRECTED THE ERRORS AND RECALCULATED STAFF'S REMAINING LIFE DEPRECIATION EXPENSE COMPUTATIONS?

---

[7] See Schedule II-B-3

[8] Graham Direct at 11:3–4.

A. Yes. After computing the theoretical reserve for each asset, I prorated accumulated depreciation to match the amounts shown in Schedule II-B-3. I then computed the remaining life accrual for each asset after correcting the flaws in Staff's formulas. Details of the corrections of Staff computations is shown in Attachment DAW-5R. Below is a summary of the corrected calculations:

MONARCH UTILITIES
SUMMARY OF CURRENT AND RECALCULATED REMAINING LIFE DEPRECIATION EXPENSE
AT DECEMBER 31, 2019

Asset Group	Plant at 12/31/2019 ($)	Expense at Current Rates ($)	Expense at Remaining Life Proposed Lives ($)	Difference ($)
Total Water	149,873,936	3,958,068	3,251,821	(706,247)
Total Sewer	23,083,792	613,240	532,308	(80,932)
Total Shared	7,963,825	731,891	548,759	(183,131)
Total Monarch	180,921,553	5,303,199	4,332,889	(970,310)

Q. PLEASE SUMMARIZE THE VARIOUS RECOMMENDATIONS FOR MONARCH'S DEPRECIATION ACCRUAL AMOUNTS.

A. The table below shows the various depreciation expense options.

MONARCH DEPRECIATION EXPENSE PROPOSALS

	Plant	Expense at Current Rates	Company Proposed[9]	Staff Recommended Current	Staff Next Case Recommended Remaining Life
Water	149,873,936	3,958,068	3,491,209	3,958,068	3,958,068
Sewer	23,083,792	613,240	546,177	613,240	613,240
Shared	7,963,825	731,891	576,770	731,891	731,891

[9] Corrected Company proposed in response to Staff RFI No. 7-4 as provided in Attachment DAW-6R. Proposed expense is based on a whole life rate using proposed lives.

Total Monarch	180,921,553	5,303,199	4,614,155	5,303,199	4,332,889

Based on the prior ruling from the Commission and the accounting process used by Monarch, Monarch's proposed depreciation is the most logical approach and is based on sound depreciation methodology. I recommend the Commission adopt my proposed rates and lives for Monarch.

IV. SUMMARY AND CONCLUSION

Q. DO YOU HAVE ANY CONCLUDING REMARKS?

A. Yes. The depreciation study and analysis performed under my supervision fully support setting depreciation rates for Monarch at the level I have indicated in my direct testimony. Monarch should continue to periodically review the lives assigned to its various property types. In this way, all customers are charged for their appropriate share of the capital expended for their benefit. The depreciation study of Monarch's depreciable property as of December 31, 2019 describes the analysis performed and the resulting lives that are now appropriate for its respective property. Monarch's depreciable lives should be set at my recommended amounts to recover Monarch's total investment in property over the estimated remaining life of the assets.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes.

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MONARCH'S RESPONSE TO
COMMISSION STAFF'S SEVENTH RFI

For Question Nos. Staff 7-3 and 7-5, please refer to Dane Watson's Depreciation Rate Study at Attachment DAW-2, page 11 of 349.

Staff 7-5 Please admit that, for an asset that has already been depreciated at the original service life, using the original cost instead of the net plant balance of an asset at the time the service life is changed may result in over-recovery of the annual depreciation expense (annual accrual) and return.

RESPONSE: Deny. Under the item-based depreciation system used by Monarch, the net book value is computed for each period and depreciation stops when an asset is fully depreciated even if the asset is still in service. Note Appendix B of Exhibit DAW-2 contains assets that are shown with no depreciation accrual amount that are still in service.

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Sponsored by: Dane A. Watson, Alliance Consulting Group

Public Utility

Depreciation Practices

August 1996

Compiled and Edited by

Staff Subcommittee on Depreciation of

The Finance and Technology Committee

of the

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In utility rate making, the sinking fund (compound interest) method can be applied with either a depreciated or undepreciated rate base. The depreciation expense used with the depreciated rate base is the total accrual of the annuity plus interest. This is sometimes termed the modified sinking fund method. The depreciation expense to be used with the undepreciated rate base is the annuity only. The two results will give the same total cost of service if the interest rate and the rate of return are the same. If an interest rate less than the rate of return is used, only the modified sinking fund method avoids an overallowance for return.

Equalizing return and depreciation under the sinking fund method ignores the many other utility costs which are seldom equal from year to year. Compared to the straight-line method, the sinking fund method produces lower early accruals and higher accruals in the later years. This difference increases with an increase in interest rate. Conversely, sinking fund advocates say that the straight-line method is a sinking fund solution with an interest rate of zero. The heavy accruals due to greater interest toward the end of a property's life can produce wide differences between the accumulated accruals and the cost being recovered if retirements occur only a year or two from the estimated time. In other words, the sinking fund method requires closer accuracy in service life and net salvage estimates.

The sinking fund and related interest methods were widely adopted at the time retirement and replacement accounting were being discontinued. At that time, they caused substantial increases in depreciation expenses for many companies. The sinking fund method is rarely used today due to the advance of tax depreciation, first on a straight-line basis and now with more "liberalized" methods; problems of annuity mathematics; and difficulties of proper accruals near the end of a property's life.

Summary

The straight-line method is almost universally used in the utility rate making process. The particular procedure used will vary depending upon the regulatory jurisdiction involved.

The accelerated methods identified above are not generally used for regulatory purposes. The Internal Revenue Service has permitted their use, and modifications of them, in computing tax depreciation, along with other specialized depreciation procedures for taxes. Interest methods, such as the sinking fund method, are no longer in general use.

Category Grouping Procedures

The group plan of depreciation accounting is particularly adaptable to utility property but raises many questions concerning the makeup of the group or category selected for analysis. Rather than one single group containing all utility plant, each group should contain homogeneous units of plant that are generally alike in character, used in the same manner throughout the plant, and operated under the same general conditions. However, even within the framework of this definition, it must be realized that there will be differences in the lives of the individual units.

Consider the case of poles. Some poles will be retired because of storms or other casualties, some because of public convenience or decay, some because of the substitution of underground for aerial facilities, and many more for a combination of the several causes of retirement. There will be a wide dispersion of retirements by age. What then is the proper grouping for a study of poles? Should it be all of the poles owned by the company analyzed en masse? This has not always proven satisfactory because there was a time when it was evident that the life characteristics of untreated poles differed materially from those of treated poles. Accordingly, during the time when untreated poles were substantial in number, it was appropriate to study poles in two separate categories: untreated and treated.

Regardless of which depreciation method is used, several alternatives are available for grouping individual plant units within a depreciation category. The most commonly used grouping procedures are as follows:

1. The Single Unit. Under this procedure each unit of property is depreciated separately. Because the procedure requires separate record-keeping for each unit, it is not practical for most types of property. Thus, it is not widely used by utilities.

2. The Broad Group. Under this procedure all units of plant within a particular depreciation category, usually a plant account or subaccount, are considered to be one group. The Broad Group is widely used and produces reasonably stable depreciation rates from year to year because of its averaging effects. It is a procedure that requires at least accounting records of annual additions and balances. Retirements by vintage are desirable.

3. The Vintage Group. Under this procedure each vintage or placement year within the depreciation category is considered to be a separate group. This combines, into one group, all of the poles placed in a single calendar year, or vintage. Even within each vintage group there will be dispersions of retirements by age, due to the many causes of retirements mentioned above. This requires that each vintage group be analyzed separately to determine its average life; all vintages are composited to produce the average service life for the plant class. Then the depreciation rate may be based on this estimated average service life of the units making up the group.

4. The Equal Life Group (ELG). Under this procedure the plant units are grouped according to their service lives, with the units from each vintage expected to experience the same service life being included in the same life group. This procedure permits accruing the full cost of the shorter-lived units to the depreciation reserve while they are in service. Thus the longer-lived units bear only their own costs. This is accomplished by dividing each vintage group (plant placed in a single year) into smaller groups, each of which is limited to units that are expected to have the same life. This distribution is based on life tables developed from the recorded experience, with respect to the mortality of utility plant. While it is not possible to identify the individual units of plant that will have a given life, it is possible to estimate statistically the number of units or dollars of plant in each equal life group, provided

mortality data were accumulated. The prediction of future retirement patterns is also necessary in application of the vintage group procedure. However, ELG is much more sensitive to these predictions. ELG may be expected to produce greater fluctuations in depreciation expense from year to year than the broad group procedure.

The Broad Group procedure does not require that an assumption be made concerning the shape of the appropriate survivor curve (see Chapter VI) in the grouping process. However, Vintage Group, as generally applied, and ELG require such a determination. ELG depends upon the survivor curve forecast to determine the subgroups. With the FCC's agreement, the ELG procedure has been widely adopted by telephone companies subject to FCC jurisdiction. Some of the state commissions, however, have disallowed its use for intrastate rate making on both practical and technical grounds. The Vintage Group and Equal Life Group procedures are discussed in more detail in Chapter XII.

Application Techniques

There are two techniques commonly used to determine the depreciation rate to be applied to a utility's plant depreciation categories: Whole Life and Remaining Life.

Whole Life

The Whole Life technique bases the depreciation rate on the estimated average service life of the plant category. Whole life depreciation results in the allocation of a gross plant base over the total life of the investment. However, to the extent that the estimated average service life assigned turns out to be incorrect, (and precision in these estimates cannot reasonably be expected), the Whole Life technique will result in a depreciation reserve imbalance. For example, such over-accrual or under-accrual may remain in the reserve indefinitely unless offset by later overages or underages in the opposite direction. However, when a depreciation reserve excess or deficiency is reasonably certain, the Whole Life technique may be modified to include an adjustment to the accrual rate designed to eliminate the reserve imbalance in the future. For example, a special amortization of the difference may be allowed.

Remaining Life

The Remaining Life technique seeks to recover the undepreciated original cost less future net salvage over its remaining life. With this technique, the gross plant less book depreciation reserve is used as the depreciable cost and the remaining life or future life expectancy is used in the denominator. The formula is:

$$D = \frac{B - U - C'}{E} \qquad (11)$$

where D is the depreciation expense or annual accrual
where B is the book cost of the Gross Plant
where U is the book depreciation reserve at start of the year
where C′is the Estimated Future Net Salvage in dollars
where E is the Estimated Average Remaining Life

The following formula is used to arrive at the depreciation rate in percent:

$$\text{depreciation rate } d = \frac{D}{B} \times 100 \qquad (12)$$

This rate may also be derived by dealing entirely in percentages as follows:

$$\text{depreciation rate } d = \frac{100 - u - c'}{E} \qquad (13)$$

where, in percent reserve, $u = \frac{U}{B} \times 100$ **(14)**

where, in percent future net salvage, $c' = \frac{C'}{B}$ **(15)**

A review of the depreciation reserve is appropriate at the commencement of use of the remaining life technique to ensure consistency with prior accounting and regulatory policies. The desirability of using the remaining life technique is that any necessary adjustments of depreciation reserves, because of changes to the estimates of life on net salvage, are accrued automatically over the remaining life of the property. Once commenced, adjustments to the depreciation reserve, outside of those inherent in the remaining life rate would require regulatory approval.

The Depreciation Model

The foregoing sections of this chapter discussed several depreciation Methods (e.g., Unit of Production, Straight-Line, Declining Balance), Procedures (e.g., Broad Group, Vintage Group, Equal Life Group) and Techniques (Whole Life and Remaining Life). A complete "depreciation model" is composed of a Method, a Procedure and a Technique, e.g., Straight-Line, Vintage Group, and the Remaining Life techniques. Subsequent chapters will also utilize this terminology.

Depreciation Systems

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Frank K. Wolf, Ph.D., P.E., is professor and past chair of the Department of Industrial Engineering at Western Michigan University where he teaches courses in operations research and statistics. He is vice president of Depreciation Programs, Inc., and has developed and presented specialized training programs and seminars in depreciation since 1971.

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equal to the area under the survivor curve and may be written (area under the survivor curve)/AL = original cost, or by rearranging this equation, AL = (the area under the survivor curve)/(original cost). The average life has been shown to equal the area under the survivor curve divided by the original cost (true whether the survivor curve is measured in dollars or units), so the original equality is true. We can conclude that this system will fully recover the initial investment regardless of the shape of the survivor curve.

This equation also shows that if the AL used in the accrual rate is not equal to the actual average life, the sum of the accruals will not equal the original cost. Suppose that the actual life was 8 years, but a life of 6 years was forecast and used in the depreciation rate. The total accruals would equal 8/6 or 133% of the original cost, and the accumulated provision for depreciation would show an overaccrual equal to 133% − 100% or 33% of the original cost at the time of the final retirement. Similarly, a forecast of a life of 10 years would result in total accruals of 8/10 or 80% of the original cost. At the time of the final retirement the accumulated provision for depreciation would show an underaccrual equal to 100% − 80% or 20% of the original cost.

Consider a property group having the survivor curve shown in Figure 5.1. This curve could result from the grouping of two units, one with a cost of $4000 and a 4-year life and the second with a cost of $6000 and an 8-year life. The average life (AL) is the area under the survivor curve divided by the original cost or the AL = [(4000 × 4) + (6000 × 8)]/10000 or 6.4 years. The straight line, average life annual accrual rate is 1/6.4 or 15.625%.

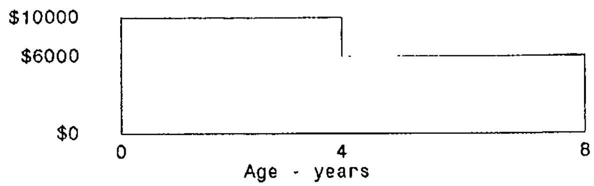

Figure 5.1. A survivor curve with an average life of 6.4 years.

NOTE: To simplify calculations in this section, age intervals will be 0–1, 1–2, 2–3, etc., installations will be assumed to occur at the start of the age interval, and retirements will be assumed to occur at the end of the age interval. The average plant in service during the age interval will then equal the balance at the start of the interval, so that applying the annual accrual rate to the plant in service at the start of the interval is equivalent to applying it to the average balance. In all tables in this section, the balance, accumulated provision for depreciation, and calculated accumulated depreciation are calculated at the beginning of the year. Note that the accumulated provision for depreciation is zero at the beginning of the initial year. Examples using the half-year convention will be shown later.

Table 5.5 (see end of chapter) shows the annual accruals and accumulated provision for depreciation that result from the SL-AL system. Column (b) shows beginning of year balances of $10,000 for the four years 1974 to 1977, and balances of $6000 for the next four years, 1978 to 1981. This follows the survivor curve shown in Figure 5.1. Column (c) shows a $4000 retirement at the end of 1977 and a $6000 retirement at the end of 1981. The annual accrual, column (e), is the product of the rate, column (d), and the plant balance at the start of the year, column (b). As described in the preceding note, retirements are assumed to take place at the end of the year, so that the plant balance at the start of the year is also the average balance during the year. The accumulated provision for depreciation, column (f), is zero at the start of the first year and is then increased by the annual accruals and reduced by the annual retirements. At the time of the final retirement, the accumulated provision for depreciation is zero, showing that the sum of the annual accruals and the annual retirements equals zero and that the property is fully depreciated.

Suppose that at the time of the initial installation of the property, the estimate of the average life was 7.4 years. If the rate 1/7.4 is used throughout the life of the property but the actual life is 6.4 years, then only (6.4/7.4)($10000) or $8649 will be depreciated and $10000 − $8649 or $1351 of invested capital will not be recovered. This is verified by the calculations shown in Table 5.6 (see end of chapter).

An Adjustment Problem—AL Procedure

Now suppose that in January 1977, because of events and activities occurring since 1974, the original forecast of 7.4 years average life is revised to 6.4 years. Table 5.7 (see end of chapter) shows the accumulated provision for depreciation at the start of 1977 is $4054. Unless some corrective action is taken, the annual accruals will not equal the $10,000 original cost, and at the time of the final retirement a total of $1351 will remain unrecovered. The SL-AL system of calculating the annual accruals must be augmented to include a method of adjustment to define a depreciation system that will adapt to the almost certain circumstance that forecasts are revised from time to time.

When there is a revision of the original forecast of service life, it becomes necessary to consider a method of augmenting the SL-AL system of calculating annual accruals. Either of two methods of adjustment, the amortization method (AM) or the remaining life method (RL), can be added to the system of calculating annual accruals to construct a depreciation system with a closed feedback loop.

Amortization Method of Adjustment (SL-AL-AM)

Use of the amortization method of adjustment does not result in the prescription of an adjustment, but places the responsibility of recommending the magnitude and timing of the adjustment in the hands of the depreciation professional. Control focuses on the calculated accumulated depreciation (CAD). The CAD is normally a reasonable and valid estimate of an adequate level of the accumulated provision for depreciation. The depreciation professional will examine the variation between the CAD and the accumulated provision for depreciation to determine if adjustments to the annual accrual are necessary.

DEVELOPMENT OF THE CALCULATED ACCUMULATED DEPRECIATION. Two approaches can be used to develop the calculated accumulated depreciation. One, a retrospective approach, is to reconstruct the past accruals and retirements to determine what the accumulated provision for depreciation would have been given the current estimate of the life characteristics. The other, a prospective approach, is to estimate the sum of the future additions to and subtractions from the accumulated provision for depreciation. The sum of these additions and subtractions also is an estimate of the accumulated provision for depreciation that would be desirable to have on the books.

The retrospective approach appears to be straightforward. In fact, Table 5.5 shows that if property had the service life characteristics shown in Figure 5.1, the accumulated provision for depreciation at the start of the fourth year would be \$4688. Comparison of this figure to the accumulated provision for depreciation of \$4054 shown in Table 5.7 shows that an adjustment of \$634 is necessary. In practice, however, the retrospective approach has a major shortcoming. The history of the account may go back many years and include accounting transactions, such as transfers, sales, acquisitions, and adjustments, which have been recorded in the accumulated provision for depreciation account. Use of the retrospective approach requires complete knowledge of these transactions as they must be considered for inclusion in the construction of the CAD. Because of the difficulties likely to be encountered in reconstructing the accumulated provision for depreciation, the retrospective approach is usually discarded in favor of the prospective approach.

The prospective approach to the CAD is based on estimates of the

future accruals and retirements. Estimates of future accruals and retirements can be made if the survivor characteristics of the property have been estimated. The following relationship states that the calculated accumulated depreciation plus all future accruals, less all future retirements, equals zero. If this relationship holds, the cost of the property will be fully allocated at the time of the final retirement.

CAD(i) + future accruals − future retirements = 0

or

CAD(i) = future retirements − future accruals

The future retirements equal the current balance of the plant in service, because all property currently in service must eventually be retired. The future accruals is the sum of the annual future accruals when the SL-AL system of calculating the annual accruals is used. Thus, CAD(i) = current balance − Σ (average balance during year j)(1/AL) = current balance − (1/AL)Σ (average balance during year j) summed for j from year i to year of final retirement, where CAD(i) = calculated accumulated depreciation at the start of year i.

The average balance during each year is determined by the survivor curve used to describe the life characteristics of the vintage. The sum of the average balances during the year, starting with the current year and continuing through all years until the year of the final retirement, is equal to the area under the survivor curve and to the right of the current age. This area represents the remaining service and is measured, in this case, in dollar-years. The remaining service divided by the plant in service is defined as the average remaining life (also called the expectancy). Dividing both sides of the equation above by the current balance yields the following definition and equation for the calculated accumulated depreciation ratio, which will be abbreviated as CADR[2]:

CAD(i)/current balance = current balance/current balance − (area under the survivor curve/current balance)/AL

CAD(i)/current balance = CADR(i) = 1 − RL(i)/AL, where CADR(i) = calculated accumulated depreciation ratio at age i and RL(i) = remaining life at age i

Tables of the Iowa survivor curves contain values of the calculated accumulated depreciation ratios.

Table 5.8 (see end of chapter) shows the calculation of the RL, the

CADR, and the CAD for the survivor curve shown in Figure 5.1. The 64,000 dollar-years of remaining service at age zero, column (d), is equal to the sum of the annual balances shown in column (c) and also equal to the area under the survivor curve. (Remember that the width of each interval is one year, so that the balance at the start of the year multiplied by the width of the interval, one year, is the area under the survivor curve attributable to that year.) The amount in column (d) represents the remaining service contained in the existing plant. Each year the amount in column (d) is reduced by the average plant balance during that year times the one-year period (i.e., the service provided during the year) to calculate the service, measured in dollar-years, remaining at the beginning of the next year. The remaining life, column (e), is the remaining service divided by the balance or column (d)/column (c). The CADR, column (f), is 1 − remaining life/average life. The CAD, column (g), equals the CADR multiplied by the plant in service. This calculation shows that the CADR is sensitive to both the average life *and* the shape of the survivor curve.

AN AMORTIZATION SOLUTION TO THE AL ADJUSTMENT PROBLEM. Now return to the problem raised in the scenario shown in Table 5.7. Table 5.8 shows that if the estimate of a 6.4-year average life is accurate, the current value of the accumulated provision for depreciation would be $4688 rather than the recorded $4054, and this results in an apparent deficit of $634. If the depreciation professional believes this variation is significant, then an adjustment to the accumulated provision for depreciation should be made.

The adjustment to the accumulated provision for depreciation can be made in several ways, ranging from a lump sum adjustment of $634 to amortizing the $634 over a period less than the remaining life, equal the remaining life, or longer than the remaining life. For example, suppose it is decided to amortize the $634 over two years; then the accumulated provision for depreciation would be credited an additional $317 in 1978 and 1979. In addition, the annual rate would be changed to 1/6.4 to reflect the revised forecast. Table 5.9 (see end of chapter) shows that these adjustments will result in a recovery of the $10,000 initial investment as reflected by the final zero balance of the accumulated provision for depreciation.

The CAD is not a precise measurement. It is based on a model that only approximates the complex chain of events that occur in an actual property group and depends upon forecasts of future life and salvage. Thus, it serves as a guide to, not a prescription for, adjustments to the accumulated provision for depreciation.

Remaining Life Method of Adjustment (SL-AL-RL)

In 1953 the California Public Utilities Commission issued *Determination of Straight-line Remaining Life Depreciation Accruals,* also called *Standard Practice U-4.* This document, which was revised in 1961, presents the steps required in determining the annual accrual when using the straight line method of allocation, the average life procedure, and the remaining life method of adjustment.

Though the term *remaining life* is often thought of as a basis for calculating the annual accrual, it is more appropriately considered a method of adjustment used with a system of calculating annual accruals. As discussed in the preceding paragraphs, a revision of the forecast of average life may lead to an adjustment to the accumulated provision for depreciation. When the remaining life method of adjustment is used, the variation between the CAD and the accumulated provision for depreciation is amortized over the remaining life of the plant in service. This adjustment is automatic in the sense that it is built into the remaining life calculations.

Table 5.5 shows the calculation of annual accruals using the SL-AL system applied to property described by the survivor curve of Figure 5.1. Remember that the annual accrual is the average balance during the year times the straight line rate 1/AL. Use of the remaining life method of adjustment requires different calculations even though the same annual accruals will result. Before calculating the accruals, the remaining life rates for the survivor curve used to estimate the life characteristics must be determined, and these calculations are shown in Table 5.10 (see end of chapter).

The remaining life calculations can be viewed in two ways. One is that the rate 1/RL is applied to the future accrual, which is the current plant in service less the accumulated provision for depreciation. The future accrual (i.e., the amount remaining to be accrued) is allocated over the remaining life of the vintage group using the straight line method. The procedure used to apply the straight line method assumes each unit in service has a remaining life equal to the average remaining life. Thus the AL procedure is used. Table 5.11 (see end of chapter) shows the remaining life calculations using the survivor curve in Figure 5.1. Column (d), the future accruals, is the balance less the accumulated provision for depreciation, column (b) − column (g). The remaining life rates, taken from Table 5.10, are shown in column (e). The annual accruals, the product of columns (d) and column (e), are in column (f). Note that the annual accruals resulting from the remaining life calculations are identical with those obtained by applying the rate 1/AL to the average plant in service and shown in Table 5.5.

A second way of viewing the remaining life calculation is to consider the annual accrual as the SL-AL accrual plus an adjustment to reduce the variation between the CAD and the accumulated provision for depreciation. The following calculations show that the amortization method, SL-AL-AM, and the remaining life method, SL-AL-RL, yield identical annual accruals when the variation between the CAD and the accumulated provision for depreciation is either (a) zero or (b) amortized over the remaining life.[3]

Let:[4]

B	=	plant balance
AL	=	average life
RL	=	remaining life
APD	=	the accumulated provision for depreciation
APDR	=	the ratio APD/B
CAD	=	the calculated accumulated depreciation
CADR	=	the ratio CAD/B
AARL	=	the annual accrual using the RL method of adjustment
AAAM	=	the annual accrual using the AM method of adjustment

The annual accrual will be calculated for both methods of adjustment, and the two annual accruals will then be compared. First, the annual accrual using the remaining life method of adjustment (the AARL) is the total amount remaining to be depreciated (i.e., the future accrual) divided by the remaining life or AARL = (B − APD)/RL = B[(1 − APDR)/RL].

Next, the annual accrual using the amortization method of adjustment (the AAAM) will be written as the sum of the straight line, average life accrual plus the annual adjustment of the variation between the CAD and the accumulated provision for depreciation. The following calculations assume the variation is amortized over the remaining life and make use of the fact that the CADR = 1 − RL/AL.

$$\begin{aligned}
\text{AAAM} &= \text{annual accrual} + \text{adjustment} \\
&= \text{annual accrual} + \text{variation/remaining life} \\
&= B/AL + (CAD - APD)/RL \\
&= B/AL + [B(CADR) - B(APDR)]/RL \\
&= B[1/AL + CADR/RL - APDR/RL] \\
&= B[1/AL + (1 - RL/AL)/RL - APDR/RL] \\
&= B[1/AL + 1/RL - 1/AL - APDR/RL] \\
\text{AAAM} &= B[(1 - APDR)/RL]
\end{aligned}$$

but this is the same as the annual accrual using the RL method of adjustment so AARL = B[(1 − APDR)/RL] = AAAM.

If the variation is zero, then the accumulated provision for depreciation (APDR) equals the CAD. Because the CAD equals 1 − RL/AL, the annual accruals using the remaining life method of adjustment can be written

$$\begin{aligned}
\text{AARL} &= B[(1 - APDR)/RL] \\
&= B[(1 - CADR)/RL]
\end{aligned}$$

$$\begin{aligned}
&= B[(1 - 1 + RL/AL)/RL] \\
&= B[1/AL] \\
&= \text{AAAM}
\end{aligned}$$

Thus, when the variation is zero, the remaining life accrual can be expressed as the balance divided by the AL.

EFFECTS OF USING AN IMPROPER REMAINING LIFE. Calculation of the remaining life requires knowledge of the survivor curve; survivor curves with the same average life but different shapes will have different remaining lives. This raises the question of the result of applying the remaining life method of adjustment when the average life is correct but the shape of the survivor curve used to calculate the remaining lives differs from the actual retirement pattern. To examine this question, suppose the survivor curve shown in Table 5.12 (see end of chapter) is used to estimate the life characteristics of the property to be depreciated. Though the average life of this curve is 6.4 years, the same as the survivor curve shown in Figure 5.1, its retirement pattern is significantly different from the pattern shown in Figure 5.1.

Note that, as shown during 1981 in Table 5.12, calculation of the remaining life can be puzzling. Confusion arises because the final retirement takes place not at the end of the year, but 1/3 of the way through the year. At the start of the year, the remaining life is 2000/6000 or 1/3 year. However, a remaining life of 1 is needed to obtain a final rate of 100%. An explanation is the choice of one-year intervals to calculate accruals. Suppose that accruals were calculated every 1/3 year, so that a unit of time is 1/3 year rather than 1 year. The average life would then be 6.4 × 3 or 19.2 units (i.e., 19.2 one/third years). These calculations would show the sum of the three 1/3-year accruals equal the annual accruals shown in Table 5.12. However, at the start of 1981, the remaining life is 1 unit, and the corresponding rate is 100%.

Table 5.13 (see end of chapter) shows the result of applying the accrual rates from Table 5.12 to property whose survivor curve is described in Figure 5.1. That is, we will use the correct average life but the incorrect remaining lives. Though the total accruals equal the $10,000 original cost, the annual accruals are not identical with those of Table 5.11. In this example, the maximum life of the survivor curve used to calculate the remaining life rates (7.33 years) is less than the maximum life of the property (8 years), so the final, 100% accrual rate of Table 5.12 assures the accruals will total $10,000.

Now suppose that the survivor curve used to describe the life characteristics of the property being depreciated still has an average life of 6.4 years but the maximum life is greater than 8 years, as shown in Table 5.14

(see end of chapter). When the accrual rates shown in Table 5.14 are applied to property whose life characteristics are shown in Figure 5.1, an under-accrual of $1875 results, because the final retirement was forecast to occur in 1983 but actually occurred in 1981. This emphasizes the fact that when using the remaining life method of adjustment, estimates of the shape of the survivor curve may need to be revised, even though estimates of the average life are unchanged. See Table 5.15 at the end of this chapter.

How does the remaining life adjustment behave when life estimates are revised? Again, the scenario shown in Table 5.7 can be used to observe the results of applying the remaining life method of adjustment. Let the initial forecast of service life be the survivor curve shown in Table 5.16 (see end of chapter); it has an average life of 7.4 years, the same life used to generate the accrual rate shown in Table 5.6.

The remaining life rates of Table 5.16 are used to calculate annual accruals and the accumulated provision for depreciation shown in Table 5.17 (see end of chapter). Because the actual average life is 6.4 years but the forecast life is 7.4 years, the total accruals are $1351 less than the required $10,000.

A REMAINING LIFE SOLUTION TO THE AL ADJUSTMENT PROBLEM. Table 5.7 presented a scenario where accrual rates based on a forecast life of 7.4 years were used for the years 1974, 1975, and 1976. Then in January 1977, the forecast was revised to an average life of 6.4 years. From our discussion of the amortization method of adjustment, we know that in 1977 the accumulated provision for depreciation is $634 less than it would be had the revised forecast been used during 1974, 1975, and 1976. Unless some adjustment is made, that difference will grow to $1351.

The remaining life method of adjustment shown in Table 5.18 (see end of chapter) will amortize the $634 in the following manner. At the start of 1977 the remaining life is 3.4 years, so the adjustment during that year is $634/3.4 or $186. This amount is the difference between the $1749 accrual shown in Table 5.18 and the $1563 accrual (i.e., the average life accrual $10000/6.4) shown in Table 5.5. It reduces the adjustment to $643 − $186 or $448 at the start of 1978. Then the remaining life is 4 years, so the adjustment during 1978 is $448/4 or $112, which is again the difference between the accruals for 1978 as shown in Tables 5.17 and 5.5. In this manner the adjustments for 1979, 1980, and 1981 can be shown to be $112, $112, and $112. Thus, the $1634 variation is amortized over the remaining life. The adjustments are "automatic"; that is, they result automatically when the remaining life calculations are used to determine the annual accruals.

Summary

When comparing the amortization and remaining life methods of adjustment, remember that the magnitude and timing of the annual accruals depend upon the method of allocation and the procedure for applying the method of allocation. The difference between the two methods of adjustment only becomes apparent when the forecast is revised. The remaining life method amortizes the variation between the CAD and the accumulated provision for depreciation over the remaining life and the adjustment is included in the annual accrual. The amortization method allows the variation to be amortized over any period, but requires that the annual amount to be amortized be calculated separately and then added to the calculated accrual. If the depreciation professional chooses to amortize the variation over the remaining life, the two methods result in equal annual accruals.

Neither method of adjustment will properly recover the depreciable base unless accurate forecasts are made. It could be argued that the remaining life method requires only an estimate of the remaining life, while the amortization method requires an estimate of the average life. Remember that at age zero the remaining life is also the average life, and that at any time, the average life can be partitioned into the realized life and the remaining life. The realized life can be obtained from historical records while the remaining life must be forecast. From that point of view, there is no difference between the difficulty of forecasting the remaining life and the average life, because the average life depends on the realized life (which is known) and the remaining life (which must be forecast).

Both methods of adjustment require a forecast of the survivor curve describing the property. The amortization method requires only the average life when calculating the annual accruals, but requires the shape of the survivor curve to calculate the CAD. The remaining life method requires the average life and the shape of the curve to calculate the remaining life and the annual accruals.

The Equal Life Group Procedure Applied to a Vintage Group

The next system of calculating the annual accrual uses the straight line method of allocation and applies the equal life group procedure to a vintage group (SL-ELG). Both the AM and RL methods of adjustment are combined with the ELG procedure.

History of the Equal Life Group Procedure

Allocation using the equal life group procedure was discussed as early as March, 1928, during an ICC hearing (*Telephone Engineer and Management*, 1967, p. 55). Robley Winfrey studied it during the 1930s and in 1942

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation From Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
43	Sewer	354 Storage Barn 15 X 21		1973	35	30	$5,919.00	46.50	11.50	0.00	0.00	0.00	$0.00	$5,919.00	$197.30	5	$0.00
44	Sewer	354 Fencing Chain Link 6-ft		1983	25	30	$3,358.00	35.50	11.50	0.00	0.00	0.00	$0.00	$3,358.00	$111.93	5	$0.00
45	Sewer	354 Plant Piping* LS #4		1986	25	65	$4,182.00	33.50	-8.50	0.00	0.00	0.00	$0.00	$4,182.00	$64.34	40	$0.00
46	Sewer	354 Plant Piping LS #3		1986	25	65	$4,279.00	33.50	-8.50	0.00	0.00	0.00	$0.00	$4,229.00	$65.06	40	$0.00
47	Sewer	354 Plant Piping* LS #6		1986	25	65	$4,539.00	33.50	8.50	0.00	0.00	0.00	$0.00	$4,539.00	$69.83	40	$0.00
48	Sewer	354 Fencing Chain Link 6-ft		1986	25	30	$7,352.00	33.50	8.50	0.00	0.00	0.00	$0.00	$7,352.00	$78.49	5	$0.00
50	Sewer	354 Plant Piping* LS #5		1986	25	65	$5,081.00	33.50	8.50	0.00	0.00	0.00	$0.00	$5,081.00	$78.17	40	$0.00
51	Sewer	354 Plant Piping		1986	25	65	$5,473.00	33.50	8.50	0.00	0.00	0.00	$0.00	$5,473.00	$84.20	40	$0.00
52	Sewer	354 Plant Piping*		1986	25	65	$5,638.00	33.50	-8.50	0.00	0.00	0.00	$0.00	$5,638.00	$86.74	40	$0.00
53	Sewer	354 Electrical System		1986	25	30	$18,586.00	33.50	8.50	0.00	0.00	0.00	$0.00	$18,586.00	$619.53	5	$0.00
54	Sewer	354 Electrical System		1986	25	30	$18,586.00	33.50	8.50	0.00	0.00	0.00	$0.00	$18,586.00	$619.53	5	$0.00
55	Sewer	354 Electrical System		1986	25	30	$18,586.00	33.50	8.50	0.00	0.00	0.00	$0.00	$18,586.00	$619.53	5	$0.00
56	Sewer	354 Electrical System		1986	25	30	$18,586.00	33.50	-8.50	0.00	0.00	0.00	$0.00	$18,586.00	$619.53	5	$0.00
57	Sewer	354 Fencing Chain Link 6		1990	25	30	$8,420.00	29.50	-4.50	0.00	0.00	0.00	$0.00	$8,420.00	$280.67	5	$0.00
60	Sewer	354 Electrical 230 volt/3 phase		1991	25	30	$419.36	28.50	3.50	0.00	0.00	0.00	$0.00	$419.36	$13.98	5	$0.00
61	Sewer	354 Extended Aeration Plant Concrete 5000 gpd		1991	25	50	$1,582.45	28.50	3.50	0.00	0.00	0.00	$0.00	$1,582.45	$31.65	25	$0.00
62	Sewer	354 Electrical		1991	25	30	$1,978.03	28.50	3.50	0.00	0.00	0.00	$0.00	$1,978.03	$65.93	5	$0.00
66	Sewer	354 Extended Aeration Plant 230000 gpd		1991	25	50	$221,601.10	28.50	3.50	0.00	0.00	0.00	$0.00	$221,601.10	$4,432.02	25	$0.00
67	Sewer	354 Fencing 567		1992	25	30	$3,392.31	27.50	2.50	0.00	0.00	0.00	$0.00	$3,392.31	$113.08	5	$0.00
68	Sewer	354 Fencing Chain Link 6'		1992	25	30	$10,464.00	27.50	2.50	0.00	0.00	0.00	$0.00	$10,464.00	$348.80	5	$0.00
88	Sewer	354 Fencing Chain link 6 ft		2000	15	30	$8,680.00	19.50	4.50	0.00	0.00	0.00	$0.00	$8,680.00	$289.33	15	$0.00
246	Sewer	355	E401-Generator ECON 3500 Watt, Saw and Stand	2005	5	10	$7,123.84	14.50	9.50	0.00	0.00	0.00	$0.00	$7,123.84	$712.38	5	$0.00
565	Sewer	370 Lift station No 1 Concrete 2.5 hp		1991	25	50	$2,852.17	28.50	3.50	0.00	0.00	0.00	$0.00	$2,852.17	$57.04	25	$0.00
566	Sewer	370 Lift station No 3		1993	25	50	$20,605.00	26.50	1.50	0.00	0.00	0.00	$0.00	$20,605.00	$412.10	25	$0.00
584	Sewer	370	Installed tank cafed off for 6 water main break)	2005	5	15	$1,371.94	14.50	9.50	0.00	0.00	0.00	$0.00	$1,371.94	$91.46	10	$0.00
617	Sewer	371.1	Pump 3 hp	1973	25	25	$376.00	46.50	21.50	0.00	0.00	0.00	$0.00	$376.00	$15.04	0	$0.00
618	Sewer	371.1	Pump 3 hp	1973	25	25	$376.00	46.50	21.50	0.00	0.00	0.00	$0.00	$376.00	$15.04	0	$0.00
619	Sewer	371.1	Pump 3 hp	1973	25	25	$376.00	46.50	21.50	0.00	0.00	0.00	$0.00	$376.00	$15.04	0	$0.00
620	Sewer	371.1	Pump 3 hp	1973	25	25	$376.00	46.50	21.50	0.00	0.00	0.00	$0.00	$376.00	$15.04	0	$0.00
621	Sewer	371.1	Pump 3 hp	1973	25	25	$376.00	46.50	21.50	0.00	0.00	0.00	$0.00	$376.00	$15.04	0	$0.00
622	Sewer	371.1	Pump 7.5 hp	1973	25	25	$658.00	46.50	21.50	0.00	0.00	0.00	$0.00	$658.00	$26.32	0	$0.00
623	Sewer	371.1	Lift station No 4 Clubhouse	1973	25	25	$5,827.00	46.50	21.50	0.00	0.00	0.00	$0.00	$5,827.00	$233.08	0	$0.00
624	Sewer	371.1	Lift station No 5 Spangler	1973	25	25	$5,827.00	46.50	21.50	0.00	0.00	0.00	$0.00	$5,827.00	$233.08	0	$0.00
626	Sewer	371.1	Lift station No 9 Azalea	1973	25	25	$7,143.00	46.50	21.50	0	0.00	0.00	$0.00	$7,143.00	$285.72	0	$0.00
627	Sewer	371.1	Pump 3 hp	1975	25	25	$583.00	44.50	19.50	0	0.00	0.00	$0.00	$583.00	$23.32	0	$0.00
628	Sewer	371.1	Pump 3 hp	1975	25	25	$583.00	44.50	19.50	0	0.00	0.00	$0.00	$583.00	$23.32	0	$0.00
629	Sewer	371.1	Lift station No 8 Section D	1975	25	25	$9,032.00	44.50	19.50	0	0.00	0.00	$0.00	$9,032.00	$361.28	0	$0.00
630	Sewer	371.1	Lift station No 2 At Plant	1975	25	25	$9,178.00	44.50	19.50	0	0.00	0.00	$0.00	$9,178.00	$367.12	0	$0.00
631	Sewer	371.1	Lift station No 1 Irrigation Field	1975	25	25	$11,363.00	44.50	19.50	0	0.00	0.00	$0.00	$11,363.00	$454.52	0	$0.00
632	Sewer	371.1	Pump 3 hp	1977	25	25	$692.00	42.50	17.50	0	0.00	0.00	$0.00	$692.00	$27.68	0	$0.00
633	Sewer	371.1	Lift station No 7 Oak Forest	1977	25	25	$10,722.00	42.50	17.50	0	0.00	0.00	$0.00	$10,722.00	$428.88	0	$0.00
634	Sewer	371.1	Pump 2 hp	1978	25	25	$541.00	41.50	16.50	0	0.00	0.00	$0.00	$541.00	$21.64	0	$0.00
635	Sewer	371.1	Lift station No 3 Near Hewett	1978	25	25	$11,549.00	41.50	16.50	0	0.00	0.00	$0.00	$11,549.00	$461.96	0	$0.00
636	Sewer	371.1	Lift Station 2 5hp	1980	25	25	$18,277.00	39.50	14.50	0	0.00	0.00	$0.00	$18,277.00	$731.08	0	$0.00
637	Sewer	371.1	Lift Station Estimated Min. Size w/3hp pum	1982	25	25	$15,150.00	37.50	12.50	0	0.00	0.00	$0.00	$15,150.00	$606.00	0	$0.00
638	Sewer	371.1	Pump No 1 200 gpm 15 hp	1986	25	25	$2,402.00	33.50	9.50	0	0.00	0.00	$0.00	$2,402.00	$96.08	0	$0.00
639	Sewer	371.1	Pump No 1 400 gpm 15 hp	1986	25	25	$2,402.00	33.50	8.50	0	0.00	0.00	$0.00	$2,402.00	$96.08	0	$0.00
640	Sewer	371.1	Pump No 1 300 gpm 20 hp	1986	25	25	$2,883.00	33.50	8.50	0	0.00	0.00	$0.00	$2,883.00	$115.32	0	$0.00
641	Sewer	371.1	Pump No 1 450 gpm 30 hp	1986	25	25	$3,737.00	33.50	8.50	0	0.00	0.00	$0.00	$3,737.00	$149.48	0	$0.00
642	Sewer	371.1	Electrical	1986	25	25	$13,345.00	33.50	8.50	0	0.00	0.00	$0.00	$13,345.00	$533.84	0	$0.00
643	Sewer	371.1	Lift Station No 1 Smith & Loveless	1986	25	25	$21,882.00	33.50	-8.50	0	0.00	0.00	$0.00	$21,897.00	$875.48	0	$0.00
644	Sewer	371.1	Lift Station No 4 Smith & Loveless	1986	25	25	$21,887.00	33.50	8.50	0	0.00	0.00	$0.00	$21,887.00	$875.48	0	$0.00
645	Sewer	371.1	Lift Station No 3 Smith & Loveless	1986	25	25	$23,595.00	33.50	8.50	0	0.00	0.00	$0.00	$23,595.00	$943.80	0	$0.00
646	Sewer	371.1	Lift Station No 6 Smith & Loveless	1986	25	25	$23,595.00	33.50	8.50	0	0.00	0.00	$0.00	$23,595.00	$943.80	0	$0.00
647	Sewer	371.1	Pump 7.5 hp	1987	25	25	$1,967.00	32.50	7.50	0	0.00	0.00	$0.00	$1,967.00	$78.68	0	$0.00
648	Sewer	371.1	Lift station No 1 Treasure Isle	1987	25	25	$21,357.00	32.50	7.50	0	0.00	0.00	$0.00	$21,357.00	$854.28	0	$0.00
649	Sewer	371.1	Pump 1/2 hp	1991	25	25	$395.00	28.50	3.50	0	0.00	0.00	$0.00	$395.00	$15.80	0	$0.00
650	Sewer	371.1	Lift station	1991	25	25	$28,816.00	28.50	3.50	0	0.00	0.00	$0.00	$28,816.00	$1,152.64	0	$0.00
651	Sewer	371.1	Piping	1991	25	25	$70,241.00	28.50	3.50	0	0.00	0.00	$0.00	$70,241.00	$2,809.64	0	$0.00
668	Sewer	371.1 SEWER PUMPING EQUIPMENT		2001	15	10	$438.66	18.50	3.50	0.00	0.00	0.00	$0.00	$438.66	$43.87	5	$0.00
849	Sewer	371.2 PS1 MYERS PUMP INDISTRICT CHEROKEE SHORES		2004	15	25	$386.44	15.50	-0.50	0.00	0.00	0.00	$0.00	$386.44	$15.46	10	$0.00
850	Sewer	371.2 PS1 MYERS PUMP 145 WHITE FACE		2004	15	25	$387.49	15.50	-0.50	0.00	0.00	0.00	$0.00	$387.49	$15.50	10	$0.00
851	Sewer	371.2 REPLACED GRINDER PUMP PS1 MYERS PUMP 119 WATERFP		2004	15	25	$395.04	15.50	-0.50	0.00	0.00	0.00	$0.00	$395.04	$15.80	10	$0.00
852	Sewer	371.2 PS1 MYERS PUMP 111 CARSON RD		2004	15	25	$395.80	15.50	-0.50	0.00	0.00	0.00	$0.00	$395.80	$15.83	10	$0.00
853	Sewer	371.2 REPLACED GRINDER PUMP PS1 MYERS PUMP 108 HUNTOON		2004	15	25	$410.55	15.50	-0.50	0.00	0.00	0.00	$0.00	$410.55	$16.42	10	$0.00
854	Sewer	371.2 PS1 MYERS PUMP INDISTRICT CHEROKEE SHORES		2004	15	25	$411.08	15.50	-0.50	0.00	0.00	0.00	$0.00	$411.08	$16.44	10	$0.00
855	Sewer	371.2 PS1 MYERS PUMP 170 PECOS		2004	15	25	$413.21	15.50	-0.50	0.00	0.00	0.00	$0.00	$413.21	$16.53	10	$0.00
856	Sewer	371.2 REPLACED GRINDER PUMP PS1 MYERS PUMP 124 S CHERO		2004	15	25	$421.87	15.50	-0.50	0.00	0.00	0.00	$0.00	$421.87	$16.87	10	$0.00
857	Sewer	371.2 REPLACED GRINDER PUMP PS1 MYERS PUMP CHEROKEE SH		2004	15	25	$458.89	15.50	-0.50	0.00	0.00	0.00	$0.00	$458.89	$18.36	10	$0.00
858	Sewer	371.2 PS1 MYERS PUMP 145 LITTLE RIVER BEND		2004	15	25	$471.72	15.50	-0.50	0.00	0.00	0.00	$0.00	$471.72	$18.87	10	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Pfixed	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation changes
859	Sewer	321 2 PS1 MYERS PUMP 7904 DOUBLE BRIDGE RD		2006	15	25	$484.90	15.50	-0.50	0.00	0.00	0.00	$0.00	$484.90	$19.40	10	$0.00
2897	Sewer	380	Piping	1980	25	65	$50,309.00	39.50	14.50	0.00	0.00	0.00	$0.00	$50,309.00	$773.98	40	$0.00
2898	Sewer	380	Piping	1991	25	65	$20,072.00	29.50	3.50	0.00	0.00	0.00	$0.00	$20,072.00	$308.80	40	$0.00
2899	Sewer	380	Electrical 1/230v	1991	25	30	$19,163.62	28.50	3.50	0.00	0.00	0.00	$0.00	$19,163.62	$638.79	5	$0.00
2900	Sewer	380	Electrical 1/230v	1991	25	30	$20,353.00	28.50	3.50	0.00	0.00	0.00	$0.00	$20,353.00	$678.43	5	$0.00
2901	Sewer	380	Chemical pumps LMI Caustic 15 gpd	1993	15	5	$2,375.00	26.50	11.50	0.00	0.00	0.00	$0.00	$2,375.00	$475.00	-10	$0.00
2902	Sewer	380	Chemical pump Pulsatron C Plus	1995	15	5	$480.00	24.50	9.50	0.00	0.00	0.00	$0.00	$480.00	$96.00	-10	$0.00
2949	Sewer	380 500 GAL TANK Tower Terrace WWTP # (SJ)		2005	5	15	$1,216.74	14.50	9.50	0.00	0.00	0.00	$0.00	$1,216.74	$81.12	10	$0.00
2963	Sewer	380 REPLACE FILTER MEDIA		2006	5	15	$33,205.83	13.50	8.50	0.00	0.00	0.00	$0.00	$33,205.83	$2,213.72	10	$0.00
2964	Sewer	390 REPLACE FILTER MEDIA WTP		2006	5	15	$65,952.34	13.50	-8.50	0.00	0.00	0.00	$0.00	$65,952.34	$4,396.82	10	$0.00
3127	Sewer	390 CONSTRUCTION OF CONFERENCE ROOM 5251 PYRAMID BLV		2011	2	15	$3,648.14	8.50	-6.50	0.00	0.00	0.00	$0.00	$3,648.14	$243.21	13	$0.00
3131	Sewer	393 Air Compressor Gast 1/3 hp		1997	15	15	$570.00	22.50	7.50	0.00	0.00	0.00	$0.00	$570.00	$38.00	0	$0.00
3132	Sewer	391 Air Compressor & Tank 1/3 h.p		1999	15	15	$584.00	20.50	5.50	0.00	0.00	0.00	$0.00	$584.00	$38.93	0	$0.00
3133	Sewer	393 Air Compressor 2 hp		1999	15	15	$27,554.20	20.50	5.50	0.00	0.00	0.00	$0.00	$27,554.20	$1,836.95	0	$0.00
3134	Sewer	391 1267 2 pump gas air compressor and Honda generator		2004	5	15	$7,111.00	15.50	10.50	0.00	0.00	0.00	$0.00	$7,111.00	$140.73	10	$0.00
3148	Sewer	395 Ditch Witch w/Trencher R40		1979	15	15	$23,919.00	40.50	25.50	0.00	0.00	0.00	$0.00	$23,919.00	$1,594.60	0	$0.00
3149	Sewer	395 Ditch Witch w/Trencher Mod 2520		1979	15	15	$44,848.00	40.50	25.50	0.00	0.00	0.00	$0.00	$44,848.00	$2,989.87	0	$0.00
3150	Sewer	395 Miscellaneous equipment		1994	15	15	$1,015.00	25.50	10.50	0.00	0.00	0.00	$0.00	$1,015.00	$67.67	0	$0.00
3151	Sewer	395 Air Compressor 1 hp 20 g Tank		1997	15	15	$570.00	22.50	7.50	0.00	0.00	0.00	$0.00	$570.00	$38.00	0	$0.00
3152	Sewer	395 Air Compressor 1/2 hp 10g Tank		1997	15	15	$570.00	22.50	7.50	0.00	0.00	0.00	$0.00	$570.00	$38.00	0	$0.00
3153	Sewer	395 DITCH WITCH OF TX BEARING RACE FRONT AXLE PIVOT SH		2000	15	15	$4,132.01	19.50	-4.50	0.00	0.00	0.00	$0.00	$4,132.01	$275.47	0	$0.00
3155	Sewer	395 580H CASE BACKHOE		2003	15	15	$24,293.52	16.50	1.50	0.00	0.00	0.00	$0.00	$24,293.52	$1,619.57	0	$0.00
3156	Sewer	395 E373 87 Trailer 4 x 8 gray utility VIN1R184F50		2004	1	15	$100.00	15.50	14.50	0.00	0.00	0.00	$0.00	$100.00	$6.67	14	$0.00
3157	Sewer	395 E370-87 Backhoe Trailer MACL008447		2004	1	15	$200.00	15.50	14.50	0.00	0.00	0.00	$0.00	$200.00	$13.33	14	$0.00
3158	Sewer	395 E377 88 MC Flatbead Trailer W/ One VIN A304909		2004	1	15	$200.00	15.50	14.50	0.00	0.00	0.00	$0.00	$200.00	$13.33	14	$0.00
3159	Sewer	395 E268 Honda 3500 watt generator		2004	5	5	$1,226.00	15.50	10.50	0.00	0.00	0.00	$0.00	$1,226.00	$245.20	0	$0.00
3160	Sewer	395 E463 Mowing Deck		2006	3	15	$1,461.38	13.50	10.50	0.00	0.00	0.00	$0.00	$1,461.38	$97.43	12	$0.00
3162	Sewer	395 36483 20' Trailer		2008	3	15	$4,371.45	11.50	8.50	0.00	0.00	0.00	$0.00	$4,371.45	$291.43	12	$0.00
3164	Sewer	395 KAWASAKI MULE - CAP LEASE		2010	4	4	$12,351.36	9.50	5.50	0.00	0.00	0.00	$0.00	$12,351.36	$3,087.84	0	$0.00
3205	Shared	311 CIAC/Advance		2004	15	30	$43,638.45	15.50	-0.50	0.00	0.00	0.00	$0.00	$43,638.45	$1,454.62	15	$0.00
3206	Shared	311 CIAC/Advance		2004	15	30	$54,597.82	15.50	-0.50	0.00	0.00	0.00	$0.00	$54,597.82	$1,819.93	15	$0.00
3233	Shared	340	MS OFFICE SOFTWARE	2004	5	5	$290.11	15.50	10.50	0.00	0.00	0.00	$0.00	$290.11	$58.02	0	$0.00
3240	Shared	340	SOFTWARE / COMPUTER SETUP	2004	5	5	$2,208.30	15.50	10.50	0.00	0.00	0.00	$0.00	$2,208.30	$441.66	0	$0.00
3241	Shared	340	MITCHELL HUMPHREY ACCTNG SOFTWARE	2004	5	5	$3,000.00	15.50	10.50	0.00	0.00	0.00	$0.00	$3,000.00	$600.00	0	$0.00
3243	Shared	340	MITCHELL HUMPHREY ACCTNG SOFTWARE	2004	5	5	$10,500.00	15.50	10.50	0.00	0.00	0.00	$0.00	$10,500.00	$2,100.00	0	$0.00
3246	Shared	340	HP LASERJET 3015 PRINTER/FAX PFLUGERVILLE OFFICE	2005	5	5	$381.84	14.50	9.50	0.00	0.00	0.00	$0.00	$381.84	$76.37	0	$0.00
3248	Shared	340	HP DESKJET PRINTER MODEL 9300-	2005	5	5	$430.64	14.50	9.50	0.00	0.00	0.00	$0.00	$430.64	$86.13	0	$0.00
3250	Shared	340	MITCHELL HUMPHREY ACCOUNTING SOFTWARE AUSTIN OFFIC	2005	5	5	$750.00	14.50	9.50	0.00	0.00	0.00	$0.00	$750.00	$150.00	0	$0.00
3251	Shared	340	ECO SERVER (5) MS OFFICE (5) NORTON DALLAS OFFIC	2005	5	5	$3,859.11	14.50	9.50	0.00	0.00	0.00	$0.00	$3,859.11	$771.82	0	$0.00
3252	Shared	340	MITCHELL HUMPHREY SOFTWARE - NEW REPORTS	2005	5	5	$9,000.00	14.50	9.50	0.00	0.00	0.00	$0.00	$9,000.00	$1,800.00	0	$0.00
3253	Shared	340	MITCHELL HUMPHREY ACCOUNTING SOFTWARE AUSTIN OFFIC	2005	5	5	$21,000.00	14.50	9.50	0.00	0.00	0.00	$0.00	$21,000.00	$4,200.00	0	$0.00
3260	Shared	340	PRINTER FOR J TORRALVA PFLUGERVILLE OFFICE	2007	5	5	$405.93	12.50	7.50	0.00	0.00	0.00	$0.00	$405.93	$81.19	0	$0.00
3261	Shared	340	CAD SOFTWARE JOE TORRALVA PFLUGERVILLE OFFICE	2007	5	5	$5,197.59	12.50	7.50	0.00	0.00	0.00	$0.00	$5,197.59	$1,039.52	0	$0.00
3288	Shared	340	ASSET MANAGER SYSTEM PROJ WORK	2009	5 0	5	$97.41	10.50	10.50	0	0.00	0.00	$0.00	$97.41	$19.49	5	$0.00
3289	Shared	340	Infor Global Solutions Asset Mgr Software Implemen	2009	5 0	5	$340.99	10.50	10.50	0	0.00	0.00	$0.00	$340.99	$68.20	5	$0.00
3290	Shared	340	FA SOFTWARE IMPLEMENTATION-	2009	5 0	5	$581.98	10.50	10.50	0	0.00	0.00	$0.00	$581.98	$116.40	5	$0.00
3291	Shared	340	Infor Global Solutions Asset Mgr Software Implemen	2009	5 0	5	$730.69	10.50	10.50	0	0.00	0.00	$0.00	$730.69	$146.14	5	$0.00
3292	Shared	340	FA SOFTWARE IMPLEMENTATION-	2009	5 0	5	$1,266.53	10.50	10.50	0	0.00	0.00	$0.00	$1,266.53	$253.31	5	$0.00
3293	Shared	340	Asset Manager software licenses	2009	5 0	5	$8,654.59	10.50	10.50	0	0.00	0.00	$0.00	$8,654.59	$1,730.92	5	$0.00
3294	Shared	340	ArcEditor software and license for Joe Torralva	2010	5 0	5	$7,577.50	9.50	9.50	0	0.00	0.00	$0.00	$7,577.50	$1,515.50	5	$0.00
3295	Shared	340	H2O MAP WATER SUITE 9.5	2010	5 0	5	$9,562.50	9.50	9.50	0	0.00	0.00	$0.00	$9,562.50	$1,912.50	5	$0.00
3296	Shared	340	HANDHELD METER READER	2011	5	5	$3,600.00	8.50	3.50	0	0.00	0.00	$0.00	$3,600.00	$720.00	0	$0.00
3297	Shared	340	2 TOUGHBOOKS	2011	5 0	5	$5,544.35	8.50	8.50	0	0.00	0.00	$0.00	$5,544.35	$1,108.87	5	$0.00
3298	Shared	340	2 HANDHELD READERS	2011	5 0	5	$7,647.39	8.50	8.50	0	0.00	0.00	$0.00	$7,647.39	$1,529.48	5	$0.00
3299	Shared	340	Meter Reading Software	2011	5 0	5	$13,241.15	8.50	8.50	0	0.00	0.00	$0.00	$13,241.15	$2,648.23	5	$0.00
3300	Shared	340	7 TOUCHBOOK DRIVEBY READERS	2011	5 0	5	$22,304.87	8.50	8.50	0	0.00	0.00	$0.00	$22,304.87	$4,460.97	5	$0.00
3301	Shared	340	MT Rugged Handhelds	2011	5 0	5	$23,834.06	8.50	8.50	0	0.00	0.00	$0.00	$23,834.06	$4,766.81	5	$0.00
3302	Shared	340	6 AMR HANDHELD UNITS	2011	5 0	5	$46,765.15	8.50	-8.50	0	0.00	0.00	$0.00	$46,765.15	$9,353.03	5	$0.00
3303	Shared	340	60' TV - Monarch Call-Center	2012	5 0	5	$1,804.32	7.50	7.50	0	0.00	0.00	$0.00	$1,804.32	$360.85	5	$0.00
3305	Shared	340 Town COMR DS2OMKRTTWP		2014	5	5	$1,089.42	5.50	-0.50	0.00	0.00	0.00	$0.00	$1,089.42	$217.88	0	$0.00
3306	Shared	340 DMMP 3G Receiver and Power Supply		2014	5	5	$2,995.00	5.50	-0.50	0.00	0.00	0.00	$0.00	$2,995.00	$599.00	0	$0.00
3307	Shared	340 LAPTOP FOR METER READING		2014	5	5	$3,500.00	5.50	0.50	0.00	0.00	0.00	$0.00	$3,500.00	$700.00	0	$0.00
3308	Shared	340 LAPTOP FOR METER READING		2014	5	5	$3,500.00	5.50	-0.50	0.00	0.00	0.00	$0.00	$3,500.00	$700.00	0	$0.00
3309	Shared	340 Laptop for Meter Reading S1 Semi Rugged		2014	5	5	$3,950.00	5.50	-0.50	0.00	0.00	0.00	$0.00	$3,950.00	$790.00	0	$0.00
3310	Shared	340 HP Laserjet ENT M806DN Printer		2014	5	5	$4,611.45	5.50	0.50	0.00	0.00	0.00	$0.00	$4,611.45	$922.29	0	$0.00
3311	Shared	340 Letter Inserter Flex Tower OS21ORCRTWP		2014	5	5	$6,299.70	5.50	-0.50	0.00	0.00	0.00	$0.00	$6,299.70	$1,259.94	0	$0.00
3312	Shared	340 High Capacity Versatile Feeder OS2HVTFUPN		2014	5	5	$19,319.73	5.50	-0.50	0.00	0.00	0.00	$0.00	$19,319.73	$3,863.95	0	$0.00
3314	Shared	340	Letter Inserter Base and Tower OS200STIHCAPBOTRH	2014	5	5	$54,444.82	5.50	-0.50	0.00	0.00	0.00	$0.00	$54,444.82	$10,888.96	0	$0.00
3328	Shared	340	Adobe Acrobat Standard Licenses (Qty 6)	2015	3	5	$1,845.10	4.50	1.50	0.00	0.00	0.00	$0.00	$1,845.10	$369.02	2	$0.00
3330	Shared	340	Benbrook Office remodel	2015	1	20	$9,600.00	4.50	3.50	0.00	0.00	0.00	$0.00	$9,600.00	$480.00	19	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
3418	Shared	341	2011 Kawasaki 4010 ATV	2011	5	7	$17,338.34	8.50	3.50	0.00	0.00	0.00	$0.00	$17,338.34	$1,734.05	2	$0.00
3419	Shared	341	1FTBF2A57BEC82083	2011	3	10	$27,048.33	8.50	5.50	0.00	0.00	0.00	$0.00	$27,048.33	$2,704.83	7	$0.00
3420	Shared	341	2004 CASE 590M BACKHOE Serial 3R1365	2012	0	15	$1.00	7.50	7.50	0.00	0.00	0.00	$0.00	$1.00	$0.07	15	$0.00
3421	Shared	341	2006 KUBOTA L39 BACKHOE	2012	0	15	$1.00	7.50	7.50	0.00	0.00	0.00	$0.00	$1.00	$0.07	15	$0.00
3422	Shared	341	1FTNF1CF5CKE05446	2012	5	7	$26,272.16	7.50	2.50	0.00	0.00	0.00	$0.00	$26,272.16	$3,746.02	2	$0.00
3423	Shared	341	1FTFW1CF4CKE25197	2012	5	7	$30,376.29	7.50	2.50	0.00	0.00	0.00	$0.00	$30,376.29	$4,338.04	2	$0.00
3424	Shared	341	T-68 Paravan 5 x10' Drop Gate Trailer	2014	5	10	$1,097.00	5.50	-0.50	0.00	0.00	0.00	$0.00	$1,097.00	$109.70	5	$0.00
3425	Shared	341	16 ft Mfg CS Trailer	2014	5	15	$2,080.93	5.50	-0.50	0.00	0.00	0.00	$0.00	$2,080.93	$138.73	10	$0.00
3426	Shared	341	1FTMF1CF5EFB87005	2014	5	7	$22,424.91	5.50	-0.50	0.00	0.00	0.00	$0.00	$22,424.91	$3,203.56	2	$0.00
3427	Shared	341	1FTMF1CF5EFB86998	2014	5	7	$22,625.43	5.50	-0.50	0.00	0.00	0.00	$0.00	$22,625.43	$3,232.20	2	$0.00
3428	Shared	341	1FTMF1CF0EFB87007	2014	5	7	$23,123.35	5.50	0.50	0.00	0.00	0.00	$0.00	$23,123.35	$3,303.34	2	$0.00
3429	Shared	341	1FTMF1CF9EFB87006	2014	5	7	$23,145.76	5.50	-0.50	0.00	0.00	0.00	$0.00	$23,145.76	$3,306.54	2	$0.00
3430	Shared	341	1FTMF1CF7EFB87004	2014	5	7	$23,223.88	5.50	-0.50	0.00	0.00	0.00	$0.00	$23,223.88	$3,317.70	2	$0.00
3431	Shared	341	1FTMF1CF3EFB86997	2014	5	7	$23,482.74	5.50	-0.50	0.00	0.00	0.00	$0.00	$23,482.74	$3,354.68	2	$0.00
3432	Shared	341	1FTFX1CF0EFB87000	2014	5	7	$26,555.72	5.50	-0.50	0.00	0.00	0.00	$0.00	$26,555.72	$3,793.67	2	$0.00
3433	Shared	341	1FTFX1CF4EFB86995	2014	5	7	$27,184.90	5.50	-0.50	0.00	0.00	0.00	$0.00	$27,184.90	$3,883.56	2	$0.00
3434	Shared	341	1FMSY7B8XFGA35552 2015 Ford Explorer Unit 14020	2014	5	7	$27,687.13	5.50	-0.50	0.00	0.00	0.00	$0.00	$27,687.13	$3,955.30	2	$0.00
3435	Shared	341	1FD7X2A64EEA77700 F250 SD Unit 14019	2014	5	7	$33,268.35	5.50	-0.50	0.00	0.00	0.00	$0.00	$33,268.35	$4,752.62	2	$0.00
3436	Shared	341	1FD7X2A61EEA77699 F250 SD Unit 14017	2014	5	7	$33,921.94	5.50	-0.50	0.00	0.00	0.00	$0.00	$33,921.94	$4,845.99	2	$0.00
3437	Shared	341	1FD7X2A6XEEA77703	2014	5	7	$34,057.53	5.50	-0.50	0.00	0.00	0.00	$0.00	$34,057.53	$4,865.36	2	$0.00
3438	Shared	341	1FD7X2A67EEA77698 2015 Ford F 250 4x2 SD	2014	5	7	$34,529.47	5.50	-0.50	0.00	0.00	0.00	$0.00	$34,529.47	$4,932.78	2	$0.00
3458	Shared	341	1FTMF1CF7EFB86995	2015	3	10	$22,337.93	3.50	-0.50	0.00	0.00	0.00	$0.00	$22,337.93	$2,233.79	7	$0.00
3560	Shared	345	2004 KUBOTA L35 BACKHOE	2012	0	15	$1.00	7.50	7.50	0.00	0.00	0.00	$0.00	$1.00	$0.07	15	$0.00
3570	Shared	345	2004 KUBOTA L35 BACKHOE SERIAL 73925	2012	0	15	$1.00	7.50	7.50	0.00	0.00	0.00	$0.00	$1.00	$0.07	15	$0.00
3571	Shared	345	2004 KUBOTA L35 BACKHOE SERIAL 73990	2012	0	15	$1.00	7.50	7.50	0.00	0.00	0.00	$0.00	$1.00	$0.07	15	$0.00
3572	Shared	345	2004 KUBOTA L35 BACKHOE SERIAL 74071	2012	0	15	$1.00	7.50	7.50	0.00	0.00	0.00	$0.00	$1.00	$0.07	15	$0.00
3625	Shared	390	HOT WATER HEATER & MISC PLUMBING @ LIVINGSTON OFFI	2011	2	15	$2,677.40	8.50	6.50	0.00	0.00	0.00	$0.00	$2,677.40	$178.49	13	$0.00
3626	Shared	390	SECURITY SYSTEM @ TENBROOK OFFICE	2011	2	10	$2,442.69	8.50	-6.50	0.00	0.00	0.00	$0.00	$2,442.69	$245.27	8	$0.00
3632	Shared	395	CAP LEASE FOR KUBOTA BACKHOE	2010	4	4	$32,966.82	9.50	5.50	0.00	0.00	0.00	$0.00	$32,966.82	$8,241.71	0	$0.00
3635	Shared	395	2008 MWT 500 GAL Water Trailer (Used) #76278	2014	1	15	$4,500.00	5.50	-4.50	0.00	0.00	0.00	$0.00	$4,500.00	$300.00	14	$0.00
3810	Water	304	Fencing 6 x 100 Chainlink (M)	1954	20	30	$400.00	55.50	35.50	0		0.00	$0.00	$400.00	$13.33	10	$0.00
3811	Water	304	Structures Masonry 8 x 8 Block	1954	20	30	$500.00	55.50	35.50	0		0.00	$0.00	$500.00	$15.57	10	$0.00
3812	Water	304	Fencing Chain Link 120 LF	1968	35	30	$403.51	51.50	16.50	0		0.00	$0.00	$403.51	$13.45	5	$0.00
3813	Water	304	Building Pump House Wood	1968	50	30	$1,960.23	51.50	1.50	0		0.00	$0.00	$1,960.23	$65.34	20	$0.00
3814	Water	304	Fencing 200 ChainLink Mobile Lane	1969	50	30	$890.00	50.50	-0.50	0		0.00	$0.00	$890.00	$29.67	20	$0.00
3815	Water	304	Pump House	1970	30	30	$1,010.73	49.50	19.50	0		0.00	$0.00	$1,010.73	$33.57	0	$0.00
3816	Water	304	Fencing Chain Link 6	1970	35	30	$2,018.00	49.50	14.50	0		0.00	$0.00	$2,018.00	$67.27	5	$0.00
3817	Water	304	Building Wood 10' X 10'	1970	33	30	$2,463.00	49.50	16.50	0		0.00	$0.00	$2,463.00	$82.10	3	$0.00
3818	Water	304	Fencing Chain Link 6	1970	35	30	$3,303.00	49.50	14.50	0		0.00	$0.00	$3,303.00	$110.10	5	$0.00
3819	Water	304	Wood Building Wood 15 X 21	1970	33	30	$5,085.00	49.50	16.50	0		0.00	$0.00	$5,085.00	$169.50	3	$0.00
3820	Water	304	Building Wood 12' X 20'	1971	33	30	$1,253.00	48.50	15.50	0		0.00	$0.00	$1,253.00	$41.77	3	$0.00
3821	Water	304	Building Metal 12' X 10'2 Inch TECON Inch	1971	33	30	$2,289.00	48.50	15.50	0		0.00	$0.00	$2,289.00	$76.30	3	$0.00
3822	Water	304	Building Concrete Block 14' X 12'	1971	33	50	$2,977.00	48.50	15.50	0		0.00	$0.00	$2,977.00	$59.54	17	$0.00
3823	Water	304	Fencing Chain Link 6	1972	35	30	$360.00	47.50	12.50	0		0.00	$0.00	$360.00	$12.00	5	$0.00
3824	Water	304	Fencing Chain Link 6-ft	1972	35	30	$2,521.00	47.50	12.50	0		0.00	$0.00	$2,521.00	$84.03	5	$0.00
3825	Water	304	Building Metal 12 X 12	1972	33	30	$2,864.00	47.50	14.50	0		0.00	$0.00	$2,864.00	$95.47	3	$0.00
3826	Water	304	Fencing Chain Link 6	1972	35	30	$2,987.00	47.50	12.50	0		0.00	$0.00	$2,987.00	$99.57	5	$0.00
3827	Water	304	Fencing Chain Link 6-ft	1972	35	30	$4,236.00	47.50	12.50	0		0.00	$0.00	$4,236.00	$141.20	5	$0.00
3828	Water	304	10'X12' Rock Pump House	1973	30	30	$177.93	46.50	16.50	0		0.00	$0.00	$177.93	$5.93	0	$0.00
3829	Water	304	8 X8 8'X6 metal 3 X3 wood Bldgs	1973	30	30	$1,150.90	46.50	16.50	0		0.00	$0.00	$1,150.90	$38.36	0	$0.00
3830	Water	304	10'X12' Rock Pump House	1973	30	30	$1,152.00	46.50	16.50	0		0.00	$0.00	$1,152.00	$38.40	0	$0.00
3831	Water	304	10'X12' Rock Pump House	1973	30	30	$1,264.55	46.50	16.50	0		0.00	$0.00	$1,264.55	$42.15	0	$0.00
3832	Water	304	4 X4 wood 5'X5' CMU & 6 X6 metal Bldgs	1973	30	30	$1,779.87	46.50	16.50	0		0.00	$0.00	$1,779.87	$59.33	0	$0.00
3833	Water	304	4 X4 wood 5'X5' CMU & 6 X6 metal Bldgs	1973	30	30	$2,056.45	46.50	16.50	0		0.00	$0.00	$2,056.45	$68.55	0	$0.00
3834	Water	304	10'X12' Rock Pump House	1973	30	30	$2,137.00	46.50	16.50	0		0.00	$0.00	$2,137.00	$71.23	0	$0.00
3835	Water	304	Fencing Chain Link 5'	1973	35	30	$2,718.00	46.50	11.50	0		0.00	$0.00	$2,718.00	$90.60	5	$0.00
3836	Water	304	Building Wood 14' X 20'	1973	33	30	$5,486.00	46.50	13.50	0		0.00	$0.00	$5,486.00	$182.87	3	$0.00
3837	Water	304	Building Metal 24 x 24	1973	33	30	$10,508.00	46.50	3.50	0		0.00	$0.00	$10,508.00	$350.27	3	$0.00
3838	Water	304	Building Metal 30' X 25	1973	33	30	$11,655.00	46.50	13.50	0		0.00	$0.00	$11,655.00	$388.50	3	$0.00
3839	Water	304	Building Metal 60' X 40'	1973	33	30	$24,324.00	46.50	13.50	0		0.00	$0.00	$24,324.00	$810.80	3	$0.00
3840	Water	304	Fencing Chain Link 6	1974	35	30	$728.00	45.50	10.50	0		0.00	$0.00	$728.00	$24.27	5	$0.00
3842	Water	304	Fencing Chain Link 6	1974	35	30	$869.00	45.50	10.50	0.00	0.00	0.00	$0.00	$869.00	$28.97	5	$0.00
3843	Water	304	Fencing 6 Chain link 540'	1974	35	30	$2,973.00	45.50	10.50	0.00	0.00	0.00	$0.00	$2,973.00	$99.10	5	$0.00
3844	Water	304	Building Wood 3' X 5	1975	33	30	$465.00	44.50	11.50	0.00	0.00	0.00	$0.00	$465.00	$15.50	3	$0.00
3845	Water	304	Fencing Chain Link 6-ft	1975	35	30	$973.00	44.50	9.50	0.00	0.00	0.00	$0.00	$973.00	$32.43	5	$0.00
3846	Water	304	Fencing Chain Link 6	1975	35	30	$2,528.00	44.50	9.50	0.00	0.00	0.00	$0.00	$2,528.00	$84.27	5	$0.00
3847	Water	304	Building 2 Steel 8' X 12'	1975	33	30	$2,762.00	44.50	11.50	0.00	0.00	0.00	$0.00	$2,762.00	$92.07	3	$0.00
3848	Water	304	Building Wood 12' X 20'	1975	33	30	$6,267.00	44.50	11.50	0.00	0.00	0.00	$0.00	$6,267.00	$208.90	3	$0.00
3849	Water	304	Building Wood 14' X 18'	1975	33	30	$6,469.00	44.50	11.50	0.00	0.00	0.00	$0.00	$6,469.00	$215.63	3	$0.00
3850	Water	304	4 in. hX4 Bldg Gas Chlorine Injection	1976	30	15	$119.77	43.50	13.50	0.00	0.00	0.00	$0.00	$119.77	$7.98	15	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation Age*Proposed Exp	Accumulated Depreciation Age*Current Exp	Net Plant Plant-Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
3852	Water	304	Building Steel 14' X 20'	1976	33	30	$7,180.00	43.50	10.50	0.00	0.00	0.00	$0.00	$7,180.00	$239.33	3	$0.00
3853	Water	304	Fencing Chain Link 6	1977	35	30	$2,402.00	42.50	7.50	0.00	0.00	0.00	$0.00	$2,402.00	$80.07	-5	$0.00
3854	Water	304	Fencing Chain Link 6	1977	35	30	$3,363.00	42.50	7.50	0.00	0.00	0.00	$0.00	$3,363.00	$112.10	5	$0.00
3855	Water	304	Building Wood 16' X 20'	1977	33	30	$7,901.00	42.50	9.50	0.00	0.00	0.00	$0.00	$7,901.00	$263.37	3	$0.00
3856	Water	304	Building Wood 15' X 20'	1977	33	30	$8,455.00	42.50	9.50	0.00	0.00	0.00	$0.00	$8,455.00	$282.17	3	$0.00
3857	Water	304	Steel Building Metal 24' X 24'	1977	33	30	$14,595.00	42.50	9.50	0.00	0.00	0.00	$0.00	$14,595.00	$486.50	3	$0.00
3860	Water	304	Building Wood/Metal 8' X 8'	1978	33	30	$1,826.00	41.50	8.50	0.00	0.00	0.00	$0.00	$1,826.00	$60.87	3	$0.00
3861	Water	304	Building Wood/Metal 8' X 10'	1978	33	30	$2,989.00	41.50	-8.50	0.00	0.00	0.00	$0.00	$2,989.00	$99.63	3	$0.00
3862	Water	304	Building Wood 12.3 X 12.9 inch inch	1979	33	30	$4,976.00	41.50	8.50	0.00	0.00	0.00	$0.00	$4,976.00	$165.87	3	$0.00
3863	Water	304	Building Aluminum 8' X 50'	1978	33	30	$11,749.00	41.50	8.50	0.00	0.00	0.00	$0.00	$11,749.00	$391.63	3	$0.00
3864	Water	304	Building Aluminum 8' X 50'	1978	33	30	$11,749.00	41.50	8.50	0.00	0.00	0.00	$0.00	$11,749.00	$391.63	3	$0.00
3865	Water	304	Building Wood 16.5 X 24.5	1979	33	30	$11,868.00	41.50	-8.50	0.00	0.00	0.00	$0.00	$11,868.00	$395.60	3	$0.00
3866	Water	304	Building Wood/Metal 21' X 21'	1979	33	30	$12,947.00	41.50	8.50	0.00	0.00	0.00	$0.00	$12,947.00	$431.57	3	$0.00
3867	Water	304	Building Plastic 3' X 5'	1979	33	30	$370.00	40.50	7.50	0.00	0.00	0.00	$0.00	$370.00	$12.33	3	$0.00
3868	Water	304	Building Plastic 4' X 4'	1979	33	30	$523.00	40.50	7.50	0.00	0.00	0.00	$0.00	$523.00	$17.43	3	$0.00
3869	Water	304	Fencing Chain Link 6	1979	35	30	$1,484.00	40.50	5.50	0.00	0.00	0.00	$0.00	$1,484.00	$49.47	5	$0.00
3870	Water	304	Structures Masonry Masonry 10x12	1979	30	50	$2,500.00	40.50	10.50	0.00	0.00	0.00	$0.00	$2,500.00	$50.00	20	$0.00
3871	Water	304	Fencing 6	1979	35	30	$2,191.00	40.50	5.50	0.00	0.00	0.00	$0.00	$2,191.00	$73.03	5	$0.00
3872	Water	304	Fencing 6 Chain Link 399	1979	35	30	$2,757.00	40.50	5.50	0.00	0.00	0.00	$0.00	$2,757.00	$91.90	5	$0.00
3873	Water	304	Building Wood 12' X 20'	1979	33	30	$3,554.00	40.50	7.50	0.00	0.00	0.00	$0.00	$3,554.00	$118.47	3	$0.00
3874	Water	304	Metal Build W/ slab	1980	30	30	$519.18	39.50	9.50	0.00	0.00	0.00	$0.00	$519.18	$17.31	0	$0.00
3875	Water	304	Fencing Chain Link 6-ft	1980	35	30	$2,444.00	39.50	-4.50	0.00	0.00	0.00	$0.00	$2,444.00	$81.47	5	$0.00
3876	Water	304	Fencing Chain link 6-ft	1980	35	30	$2,486.00	39.50	-4.50	0.00	0.00	0.00	$0.00	$2,486.00	$82.87	5	$0.00
3877	Water	304	Block Pump House	1980	30	30	$2,595.91	39.50	9.50	0.00	0.00	0.00	$0.00	$2,595.91	$86.53	0	$0.00
3878	Water	304	Building Metal 6' X 8	1980	33	30	$2,963.00	39.50	-6.50	0.00	0.00	0.00	$0.00	$2,963.00	$98.77	3	$0.00
3879	Water	304	Structures Masonry 10 x 13 Masonry	1980	30	50	$5,070.00	39.50	9.50	0.00	0.00	0.00	$0.00	$5,070.00	$101.40	20	$0.00
3880	Water	304	16 X 12 Wood Frame Building Plant site	1980	15	30	$4,153.45	39.50	24.50	0.00	0.00	0.00	$0.00	$4,153.45	$138.45	15	$0.00
3881	Water	304	8 X12 CMU Pump Hous	1980	30	30	$6,230.18	39.50	9.50	0.00	0.00	0.00	$0.00	$6,230.18	$207.67	0	$0.00
3882	Water	304	Steel Building Metal 12' X 12'	1980	33	30	$6,419.00	39.50	-6.50	0.00	0.00	0.00	$0.00	$6,419.00	$213.97	3	$0.00
3883	Water	304	Building Wood 16' X 16	1980	33	30	$10,183.00	39.50	5.50	0.00	0.00	0.00	$0.00	$10,183.00	$339.43	3	$0.00
3884	Water	304	Building Concrete Block 24' X 15	1980	33	50	$13,579.00	39.50	5.50	0.00	0.00	0.00	$0.00	$13,579.00	$271.58	17	$0.00
3885	Water	304	Building Metal 22' X 28'	1980	33	30	$24,503.00	39.50	-6.50	0.00	0.00	0.00	$0.00	$24,503.00	$816.77	3	$0.00
3886	Water	304	Metal Building Metal 32' X 80'	1980	33	30	$45,648.00	39.50	6.50	0.00	0.00	0.00	$0.00	$45,648.00	$1,521.60	3	$0.00
3887	Water	304	Fencing 146	1981	35	30	$1,260.00	38.50	3.50	0.00	0.00	0.00	$0.00	$1,260.00	$42.00	5	$0.00
3888	Water	304	Fencing Chain Link 6-ft	1981	35	30	$2,814.00	38.50	3.50	0.00	0.00	0.00	$0.00	$2,814.00	$93.80	5	$0.00
3890	Water	304	Building Storage 9' X 14	1981	33	30	$6,087.00	38.50	5.50	0.00	0.00	0.00	$0.00	$6,087.00	$202.90	3	$0.00
3891	Water	304	Building Metal 12 X 12	1981	33	30	$6,850.00	38.50	5.50	0.00	0.00	0.00	$0.00	$6,850.00	$228.33	3	$0.00
3892	Water	304	Fencing Chain Link 6-ft	1982	35	30	$1,914.00	37.50	2.50	0.00	0.00	0.00	$0.00	$1,914.00	$63.80	5	$0.00
3893	Water	304	Fencing Chain link 6-ft	1982	35	30	$2,088.00	37.50	2.50	0.00	0.00	0.00	$0.00	$2,088.00	$69.60	5	$0.00
3894	Water	304	Fencing Chain Link 334	1982	35	30	$2,888.00	37.50	2.50	0.00	0.00	0.00	$0.00	$2,888.00	$96.27	5	$0.00
3895	Water	304	Fencing Chain Link 6	1982	35	30	$2,883.00	37.50	2.50	0.00	0.00	0.00	$0.00	$2,883.00	$96.27	5	$0.00
3896	Water	304	Building Concrete Block 10' X 6'	1982	33	50	$4,085.00	37.50	4.50	0.00	0.00	0.00	$0.00	$4,085.00	$81.70	17	$0.00
3897	Water	304	Building Well 1 Concrete Block 9' X 10	1982	33	30	$4,768.00	37.50	4.50	0.00	0.00	0.00	$0.00	$4,768.00	$158.93	3	$0.00
3898	Water	304	Building Metal 10' X 10'	1982	33	30	$6,811.00	37.50	-4.50	0.00	0.00	0.00	$0.00	$6,811.00	$227.03	3	$0.00
3899	Water	304	Fencing Chain Link 6	1982	35	30	$9,456.00	37.50	2.50	0.00	0.00	0.00	$0.00	$9,456.00	$315.20	5	$0.00
3900	Water	304	Building Wood 12' X 28	1982	33	30	$14,239.00	37.50	4.50	0.00	0.00	0.00	$0.00	$14,239.00	$474.63	3	$0.00
3901	Water	304	Building Steel 16' X 24	1982	33	30	$15,983.00	37.50	4.50	0.00	0.00	0.00	$0.00	$15,983.00	$532.77	3	$0.00
3902	Water	304	Building Metal 32' X 50'	1982	33	30	$39,957.00	37.50	4.50	0.00	0.00	0.00	$0.00	$39,957.00	$1,331.90	3	$0.00
3904	Water	304	Fencing Chain Link 6	1983	35	30	$1,560.00	36.50	2.50	0.00	0.00	0.00	$0.00	$1,560.00	$52.00	5	$0.00
3905	Water	304	Structures Masonry 8 x 12 Block	1983	30	50	$2,815.00	36.50	-5.50	0.00	0.00	0.00	$0.00	$2,815.00	$56.30	20	$0.00
3906	Water	304	Fencing Chain Link 6-ft	1983	35	30	$2,911.00	36.50	1.50	0.00	0.00	0.00	$0.00	$2,911.00	$97.03	5	$0.00
3907	Water	304	Fencing Chain Link 6-ft	1983	35	30	$3,223.00	36.50	1.50	0.00	0.00	0.00	$0.00	$3,223.00	$107.43	5	$0.00
3908	Water	304	Fencing Chain Link 6-ft	1983	35	30	$3,286.00	36.50	1.50	0.00	0.00	0.00	$0.00	$3,286.00	$109.53	5	$0.00
3909	Water	304	Fencing F Chain link 420	1983	35	30	$3,743.00	36.50	1.50	0.00	0.00	0.00	$0.00	$3,743.00	$124.77	5	$0.00
3910	Water	304	Building Concrete 9.2 X 10.6 Inch inch	1983	33	50	$5,175.00	36.50	3.50	0.00	0.00	0.00	$0.00	$5,175.00	$103.50	17	$0.00
3911	Water	304	Building Concrete 10' X 10'	1983	33	50	$5,261.00	36.50	3.50	0.00	0.00	0.00	$0.00	$5,261.00	$105.22	17	$0.00
3912	Water	304	Generator Building Concrete 10' X 10'	1983	33	50	$5,261.00	36.50	3.50	0.00	0.00	0.00	$0.00	$5,261.00	$105.22	17	$0.00
3914	Water	304	Building Wood 10' X 15	1983	33	30	$7,543.00	36.50	3.50	0.00	0.00	0.00	$0.00	$7,543.00	$251.43	3	$0.00
3915	Water	304	Building No. 1 Wood 14' X 20'	1983	33	30	$12,564.00	36.50	3.50	0.00	0.00	0.00	$0.00	$12,564.00	$418.80	3	$0.00
3916	Water	304	Building Metal 15' X 25	1983	33	30	$15,957.00	36.50	3.50	0.00	0.00	0.00	$0.00	$15,957.00	$531.90	3	$0.00
3917	Water	304	Tractor Building Metal 24' X 28'	1983	33	30	$23,915.00	36.50	3.50	0.00	0.00	0.00	$0.00	$23,915.00	$797.17	3	$0.00
3918	Water	304	Fencing 6 x 100 Chainlink G	1984	20	30	$400.00	35.50	15.50	0.00	0.00	0.00	$0.00	$400.00	$13.33	10	$0.00
3919	Water	304	Building Concrete Block 12' X 20'	1984	33	50	$1,537.00	35.50	2.50	0.00	0.00	0.00	$0.00	$1,537.00	$30.74	17	$0.00
3920	Water	304	Building Concrete Block 12' X 20'	1984	33	50	$1,537.00	35.50	2.50	0.00	0.00	0.00	$0.00	$1,537.00	$30.74	17	$0.00
3921	Water	304	Fencing Chain Link 6-ft	1984	35	30	$1,241.00	35.50	-0.50	0.00	0.00	0.00	$0.00	$1,241.00	$41.37	5	$0.00
3922	Water	304	Building Concrete Block 4 x 6	1984	33	50	$1,889.00	35.50	2.50	0.00	0.00	0.00	$0.00	$1,889.00	$37.78	17	$0.00
3923	Water	304	Building Wood 4' x 4' 4 Inch,TECON Inch	1984	33	30	$1,363.00	35.50	2.50	0.00	0.00	0.00	$0.00	$1,363.00	$45.43	3	$0.00
3924	Water	304	Fencing Chain Link 6-ft	1984	35	30	$1,817.00	35.50	-0.50	0.00	0.00	0.00	$0.00	$1,817.00	$60.57	5	$0.00
3925	Water	304	Fencing Chain Link 6-ft	1984	35	30	$2,216.00	35.50	-0.50	0.00	0.00	0.00	$0.00	$2,216.00	$73.87	5	$0.00
3926	Water	304	Fencing Chain link 6-ft	1984	35	30	$2,659.00	35.50	-0.50	0.00	0.00	0.00	$0.00	$2,659.00	$88.63	5	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp. based on Proposed lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
3927	Water	304	Fencing Chain Link 6-ft	1984	35	30	$3,057.00	35.50	-0.50	0.00	0.00	0.00	$0.00	$3,057.00	$101.90	5	$0.00
3928	Water	304	Building Concrete Block 8' X 10'	1984	33	50	$4,408.00	35.50	2.50	0.00	0.00	0.00	$0.00	$4,408.00	$88.16	17	$0.00
3929	Water	304	Fencing Chain Link 6-ft	1984	35	30	$3,744.00	35.50	-0.50	0.00	0.00	0.00	$0.00	$3,744.00	$124.80	5	$0.00
3930	Water	304	Fencing Chain Link 6-ft	1984	35	30	$3,789.00	35.50	-0.50	0.00	0.00	0.00	$0.00	$3,789.00	$126.30	5	$0.00
3931	Water	304	Building 3 Steel 9' X 9'	1984	33	30	$4,144.00	35.50	2.50	0.00	0.00	0.00	$0.00	$4,144.00	$138.13	3	$0.00
3932	Water	304	Building Wood 8' x 7	1984	33	30	$4,917.00	35.50	2.50	0.00	0.00	0.00	$0.00	$4,917.00	$153.71	1	$0.00
3933	Water	304	Building Wood 10' X 10'	1984	33	30	$5,117.00	35.50	2.50	0.00	0.00	0.00	$0.00	$5,117.00	$170.57	3	$0.00
3934	Water	304	Building Wood 9' X 12.5	1984	33	30	$5,757.00	35.50	2.50	0.00	0.00	0.00	$0.00	$5,757.00	$191.90	3	$0.00
3935	Water	304	Building Concrete/Wood 13' X 15	1984	33	50	$9,363.00	35.50	2.50	0.00	0.00	0.00	$0.00	$9,363.00	$187.26	17	$0.00
3936	Water	304	Building Concrete/Wood 13' X 15	1984	33	50	$9,363.00	35.50	2.50	0.00	0.00	0.00	$0.00	$9,363.00	$187.26	17	$0.00
3938	Water	304	Building Concrete/Wood 13' X 15	1984	33	50	$9,363.00	35.50	2.50	0.00	0.00	0.00	$0.00	$9,363.00	$187.26	17	$0.00
3939	Water	304	Building Concrete/Wood 13' X 15	1984	33	50	$9,363.00	35.50	2.50	0.00	0.00	0.00	$0.00	$9,363.00	$187.26	17	$0.00
3940	Water	304	Building Concrete/Wood 13' X 15	1984	33	50	$9,363.00	35.50	2.50	0.00	0.00	0.00	$0.00	$9,363.00	$187.26	17	$0.00
3941	Water	304	Building Wood 12' X 15 - RETIRED	1984	33	30	$8,643.00	35.50	2.50	0.00	0.00	0.00	$0.00	$8,643.00	$288.10	3	$0.00
3942	Water	304	Building Concrete Block 12' X 24	1984	33	50	$13,829.00	35.50	2.50	0.00	0.00	0.00	$0.00	$13,829.00	$276.58	17	$0.00
3943	Water	304	Wood Building Wood 8 X 8	1985	33	30	$796.00	34.50	1.50	0.00	0.00	0.00	$0.00	$796.00	$26.53	1	$0.00
3948	Water	304	500' - 6' Chain Link Fence	1985	30	30	$1,757.03	34.50	4.50	0.00	0.00	0.00	$0.00	$1,757.03	$58.57	0	$0.00
3949	Water	304	Chlorine Building Wood 4' X 6	1985	33	30	$1,889.00	34.50	1.50	0.00	0.00	0.00	$0.00	$1,889.00	$62.97	1	$0.00
3950	Water	304	Chlorine Building Wood 4'2 X 6.2 inch inch	1985	33	30	$1,969.00	34.50	1.50	0.00	0.00	0.00	$0.00	$1,969.00	$65.63	1	$0.00
3954	Water	304	Building Wood 6' X 6	1985	33	30	$2,834.00	34.50	1.50	0.00	0.00	0.00	$0.00	$2,834.00	$94.47	1	$0.00
3957	Water	304	Building Wood 7.6 X 7.6 inch inch	1985	33	30	$3,985.00	34.50	1.50	0.00	0.00	0.00	$0.00	$3,985.00	$132.83	1	$0.00
3958	Water	304	Building Wood 7.3 X 8.2 inch inch	1985	33	30	$4,132.00	34.50	1.50	0.00	0.00	0.00	$0.00	$4,132.00	$137.73	1	$0.00
3959	Water	304	Building Metal 10' X 6	1985	33	30	$4,251.00	34.50	1.50	0.00	0.00	0.00	$0.00	$4,251.00	$141.70	3	$0.00
3960	Water	304	Building Wood 8' X 14	1985	33	30	$5,731.00	34.50	1.50	0.00	0.00	0.00	$0.00	$5,731.00	$191.03	3	$0.00
3961	Water	304	1,225' Chain Link Fence	1985	30	30	$5,739.64	34.50	-4.50	0.00	0.00	0.00	$0.00	$5,739.64	$191.32	0	$0.00
3966	Water	304 Fencing 160 Wood-pipe		1986	30	30	$500.00	33.50	1.50	0.00	0.00	0.00	$0.00	$500.00	$16.67	0	$0.00
3967	Water	304 Structures - Wood 8 x 20 Wood		1986	20	30	$500.00	33.50	13.50	0.00	0.00	0.00	$0.00	$500.00	$16.67	10	$0.00
3969	Water	304 Structures - Masonry Roof Replaced		1986	30	20	$665.00	33.50	3.50	0.00	0.00	0.00	$0.00	$665.00	$33.25	10	$0.00
3972	Water	304 Building Metal 5' X 5		1986	33	30	$1,968.00	33.50	-0.50	0.00	0.00	0.00	$0.00	$1,968.00	$65.60	3	$0.00
3975	Water	304 6 inch Chain Link Fence		1986	20	30	$3,280.00	33.50	13.50	0.00	0.00	0.00	$0.00	$3,280.00	$109.33	10	$0.00
3976	Water	304 Building Wood 8' X 8		1986	33	30	$3,526.00	33.50	-0.50	0.00	0.00	0.00	$0.00	$3,526.00	$117.53	3	$0.00
3978	Water	304 Building Concrete 10'6 X 9' inch		1986	33	50	$6,695.00	33.50	-0.50	0.00	0.00	0.00	$0.00	$6,695.00	$133.90	17	$0.00
3979	Water	304 Pump House		1986	20	30	$5,857.00	33.50	13.50	0.00	0.00	0.00	$0.00	$5,857.00	$195.23	10	$0.00
3980	Water	304 Chlorine Building Wood/Metal 10' X12		1986	33	30	$6,140.00	33.50	-0.50	0.00	0.00	0.00	$0.00	$6,140.00	$204.67	3	$0.00
3981	Water	304 1,000' - 6' Chain Link Fence		1986	30	30	$8,199.49	33.50	3.50	0.00	0.00	0.00	$0.00	$8,199.49	$273.32	0	$0.00
3983	Water	304 15' X25' Wood-Frame Pump Bldg		1986	30	30	$20,498.72	33.50	3.50	0.00	0.00	0.00	$0.00	$20,498.72	$683.29	0	$0.00
3984	Water	304 Building Wood/Metal 18' X 32		1986	33	30	$23,124.00	33.50	0.50	0.00	0.00	0.00	$0.00	$23,124.00	$770.80	3	$0.00
4008	Water	304 Evaporation Pond No. 1 2.5 Acre		1987	15	50	$620,366.00	32.50	17.50	0.00	0.00	0.00	$0.00	$620,366.00	$12,407.32	35	$0.00
4015	Water	304 Structures - Masonry Masonry		1988	30	50	$7,032.00	31.50	1.50	0.00	0.00	0.00	$0.00	$7,032.00	$140.64	20	$0.00
4018	Water	304 Structures - Wood 8 x 16 Wood		1989	20	30	$800.00	30.50	10.50	0.00	0.00	0.00	$0.00	$800.00	$26.67	10	$0.00
4020	Water	304 Chain Link Fence 400 feet @ Plant site		1990	20	30	$1,253.20	29.50	9.50	0.00	0.00	0.00	$0.00	$1,253.20	$41.77	10	$0.00
4043	Water	304	Structures - Wood 8 x 16 Wood	1991	20	30	$1,550.00	28.50	8.50	0.00	0.00	0.00	$0.00	$1,550.00	$51.67	10	$0.00
4063	Water	304	Electrical Single Phase 230V	1992	15	30	$17,387.00	27.50	12.50	0.00	0.00	0.00	$0.00	$17,387.00	$579.57	15	$0.00
4089	Water	304	Structures - Wood 8 x 12 Wood	1994	15	30	$400.00	25.50	10.50	0.00	0.00	0.00	$0.00	$400.00	$13.33	15	$0.00
4092	Wate	304	Structures - Masonry 8 x 12 (was Office)	1994	20	30	$2,000.00	25.50	5.50	0.00	0.00	0.00	$0.00	$2,000.00	$66.67	10	$0.00
4103	Water	304	Plant Fencing	1995	20	30	$1,680.00	24.50	4.50	0.00	0.00	0.00	$0.00	$1,680.00	$56.00	10	$0.00
4105	Water	304	Structures - Wood 12 x 12 Wood	1995	20	30	$2,000.00	24.50	4.50	0.00	0.00	0.00	$0.00	$2,000.00	$66.67	10	$0.00
4115	Water	304	Other Inventory - 150 amp Service (from	1997	20	30	$332.00	22.50	2.50	0.00	0.00	0.00	$0.00	$332.00	$11.07	10	$0.00
4117	Water	304	6' Chain Link Fence 700 feet @ Plant site	1997	20	30	$4,038.87	22.50	2.50	0.00	0.00	0.00	$0.00	$4,038.87	$134.63	10	$0.00
4130	Water	304	6' Chain Link Fence 700 feet @ Plant site	1997	20	30	$7,068.03	22.50	2.50	0.00	0.00	0.00	$0.00	$7,068.03	$235.60	10	$0.00
4140	Water	304	Electrical Aux. Gen. 3/480	1997	15	30	$8,053.00	22.50	7.50	0.00	0.00	0.00	$0.00	$8,053.00	$268.43	15	$0.00
4141	Water	304	Laboratory Fully Equipped	1997	15	20	$9,493.00	22.50	7.50	0.00	0.00	0.00	$0.00	$9,493.00	$474.65	5	$0.00
4143	Water	304	8' Wood Picket Fence 50 feet @ Plant site	1998	20	30	$434.27	21.50	1.50	0.00	0.00	0.00	$0.00	$434.27	$14.48	10	$0.00
4146	Water	304	6' X 8' Wood Frame Pump House Plant site	1998	15	30	$723.79	21.50	-6.50	0.00	0.00	0.00	$0.00	$723.79	$24.13	15	$0.00
4153	Water	304	6' Chain Link Fence 950 feet @ Plant site	1998	20	30	$8,251.15	21.50	1.50	0.00	0.00	0.00	$0.00	$8,251.15	$275.04	10	$0.00
4156	Water	304	Laboratory Computer	1998	15	20	$9,595.00	21.50	6.50	0.00	0.00	0.00	$0.00	$9,595.00	$479.75	5	$0.00
4165	Water	304	Other Alarm/Elect. Controls (Plant)	1999	20	30	$934.00	20.50	-0.50	0.00	0.00	0.00	$0.00	$934.00	$31.13	10	$0.00
4174	Water	304	Other Electrical 125 Amp Service	1999	20	30	$4,054.00	20.50	-0.50	0.00	0.00	0.00	$0.00	$4,054.00	$135.13	10	$0.00
4214	Water	304	Structures - Wood 31 x 31 Office	2000	15	30	$15,697.00	19.50	4.50	0.00	0.00	0.00	$0.00	$15,697.00	$523.23	15	$0.00
4240	Water	304	Evaporation Pond No. 7 3.8 Acre	2000	15	50	$505,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$505,000.00	$10,100.00	35	$0.00
4279	Wate	304	16' X 20' Wood Frame Pump House Plant site	2001	15	30	$6,649.62	18.50	3.50	0.00	0.00	0.00	$0.00	$6,649.62	$221.65	15	$0.00
4283	Water	304	POND SEAL, MIXING PW DS GATE VLV ETC	2001	15	15	$20,392.37	18.50	3.50	0.00	0.00	0.00	$0.00	$20,392.37	$1,359.49	0	$0.00
4311	Water	304	Fence at Chisolm Hills	2002	10	30	$3,620.50	17.50	7.50	0.00	0.00	0.00	$0.00	$3,620.50	$120.68	20	$0.00
4353	Water	304	MISC EQUIPMENT REPAIRS BOOM PIVOT CYL LEARNING	2003	15	30	$4,167.53	16.50	1.50	0.00	0.00	0.00	$0.00	$4,167.53	$138.92	15	$0.00
4402	Water	304 Other Electrical		2005	10	30	$710.46	14.50	4.50	0.00	0.00	0.00	$0.00	$710.46	$23.68	20	$0.00
4570	Water	304	Well House Heater	2009	10	10	$859.66	10.50	0.50	0.00	0.00	0.00	$0.00	$859.66	$85.97	0	$0.00
4921	Water	307 Wells 5 x 110 Well #2		1964	50	50	$3,680.00	55.50	5.50	0.00	0.00	0.00	$0.00	$3,680.00	$73.60	0	$0.00
4922	Water	307 Well No. 1 135 Deep 5 gpm 1 hp		1966	46	50	$3,211.00	53.50	7.50	0.00	0.00	0.00	$0.00	$3,211.00	$64.22	4	$0.00
4924	Water	307 465 Well with 6 inch casing		1969	30	50	$7,499.78	50.50	20.50	0.00	0.00	0.00	$0.00	$7,499.78	$150.00	20	$0.00
4925	Water	307 Wells Hope - 7x455 Steel w/ pump		1969	50	50	$8,720.00	50.50	0.50	0.00	0.00	0.00	$0.00	$8,720.00	$174.40	0	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
4926	Water	307 Well No. 1 Inf. Pump & 5 hp inch		1969	46	50	$15,306.07	50.50	4.50	0.00	0.00	0.00	$0.00	$15,306.07	$306.12	4	$0.00
4927	Water	307 606 Deep Well 4inch Casing		1969	30	50	$16,068.18	50.50	20.50	0.00	0.00	0.00	$0.00	$16,068.18	$321.36	20	$0.00
4929	Water	307 2 550 deep Well 6inch Casing		1970	30	50	$1.00	49.50	19.50	0.00	0.00	0.00	$0.00	$1.00	$0.07	20	$0.00
4930	Water	307 Well Pumps & Motors		1970	30	10	$1,259.00	49.50	19.50	0.00	0.00	0.00	$0.00	$1,259.00	$125.90	20	$0.00
4931	Water	307 Electrical 480 volt / 3 phase		1970	46	30	$4,182.00	49.50	3.50	0.00	0.00	0.00	$0.00	$4,182.00	$139.40	16	$0.00
4932	Wa r	307 500' Well with 6 inch Casing		1970	30	50	$12,039.55	49.50	19.50	0.00	0.00	0.00	$0.00	$12,039.55	$240.79	20	$0.00
4933	Water	307 Well No. 1 337 Deep 5 hp 6 inch TECON inch		1970	46	50	$13,234.42	49.50	3.50	0.00	0.00	0.00	$0.00	$13,234.42	$264.69	4	$0.00
4934	Water	307 Well No. 1 220' deep 6 inch,TECON inch		1970	46	50	$13,956.00	49.50	3.50	0.00	0.00	0.00	$0.00	$13,956.00	$279.12	4	$0.00
4935	Water	307 Well No. 1 684 Deep 5 hp 4 inch,TECON inch		1970	46	50	$14,124.58	49.50	3.50	0.00	0.00	0.00	$0.00	$14,124.58	$282.49	4	$0.00
4936	Water	307 Well No. 1 315 Deep 10gpm 7 inch TECON inch		1970	46	50	$14,777.00	49.50	3.50	0.00	0.00	0.00	$0.00	$14,777.00	$295.54	4	$0.00
4937	Water	307 Well No. 1 255 deep 8 inch,TECON inch		1970	46	50	$15,946.69	49.50	3.50	0.00	0.00	0.00	$0.00	$15,946.69	$318.93	4	$0.00
4938	Water	307 Well No. 3 1970 463 40 gpm 6 inch TECON inch		1970	46	50	$16,282.00	49.50	3.50	0.00	0.00	0.00	$0.00	$16,282.00	$325.64	4	$0.00
4939	Water	307 Well No. 1 530' Deep 14 10 hp inch		1970	46	50	$18,390.90	49.50	3.50	0.00	0.00	0.00	$0.00	$18,390.90	$367.82	4	$0.00
4940	Water	307 Well No. 2 686 Deep 9 5/8 280 gpm inch		1970	46	50	$18,608.00	49.50	3.50	0.00	0.00	0.00	$0.00	$18,608.00	$372.16	4	$0.00
4941	Water	307 Well No. 1 218 deep 6 inch,TECON inch		1970	46	50	$23,260.00	49.50	3.50	0.00	0.00	0.00	$0.00	$23,260.00	$465.20	4	$0.00
4943	Water	307 Well No. 1 4 534		1971	46	50	$8,875.15	48.50	2.50	0.00	0.00	0.00	$0.00	$8,875.15	$177.52	4	$0.00
4944	Water	307 Well No. 1 6 700 inch		1971	46	50	$17,138.60	48.50	2.50	0.00	0.00	0.00	$0.00	$17,138.60	$342.77	4	$0.00
4945	Wa er	307	Well No. 1 Franklin 1150'	1971	46	50	$17,287.00	48.50	2.50	0.00	0.00	0.00	$0.00	$17,287.00	$345.74	4	$0.00
4947	Water	307	600 Deep Well 4 inch Casing	1972	30	50	$5,632.00	47.50	17.50	0.00	0.00	0.00	$0.00	$5,632.00	$112.64	20	$0.00
4949	Water	307	600' Deep Well 4 inch Casing	1972	30	50	$13,376.26	47.50	17.50	0.00	0.00	0.00	$0.00	$13,376.26	$267.53	20	$0.00
4950	Wa er	307	488 Well with 8 inch Casing	1972	30	50	$13,485.00	47.50	17.50	0.00	0.00	0.00	$0.00	$13,485.00	$269.70	20	$0.00
4951	Water	307	Well No. 1 175 Deep 15 gpm 7 inch TECON inch	1972	46	50	$16,784.00	47.50	1.50	0.00	0.00	0.00	$0.00	$16,784.00	$335.68	4	$0.00
4952	Water	307	Well No. 1 A 30 gpm inch	1972	46	50	$18,493.00	47.50	1.50	0.00	0.00	0.00	$0.00	$18,493.00	$369.86	4	$0.00
4953	Water	307	Well No. 2 220' deep 6 inch TECON inch	1972	46	50	$18,497.00	47.50	1.50	0.00	0.00	0.00	$0.00	$18,497.00	$369.94	4	$0.00
4954	Wa er	307	Well No. 1 10HP 747 4 inch,TECON inch	1972	46	50	$21,135.00	47.50	1.50	0.00	0.00	0.00	$0.00	$21,135.00	$422.70	4	$0.00
4955	Wa er	307	Well 8 inch TECON inch	1972	46	50	$27,740.00	47.50	1.50	0.00	0.00	0.00	$0.00	$27,740.00	$554.80	4	$0.00
4956	Water	307	Well No. 4 220' deep 6 inch TECON inch	1973	46	50	$15,205.00	46.50	-0.50	0.00	0.00	0.00	$0.00	$15,205.00	$304.06	4	$0.00
4957	Water	307	Well No. 1 12 x 350 inch	1973	46	50	$22,973.00	46.50	-0.50	0.00	0.00	0.00	$0.00	$22,973.00	$459.46	4	$0.00
4958	Water	307	Well No. 1 600' deep 90 gpm 8-5/8 inch TECON inch	1973	46	50	$36,125.00	46.50	-0.50	0.00	0.00	0.00	$0.00	$36,125.00	$722.50	4	$0.00
4959	Water	307	9 Total Wells operational permits	1973	30	50	$90,000.00	46.50	16.50	0.00	0.00	0.00	$0.00	$90,000.00	$1,800.00	20	$0.00
4971	Water	307 525 Well 8 inch Casing		1976	30	50	$7,684.00	43.50	13.50	0.00	0.00	0.00	$0.00	$7,684.00	$153.68	20	$0.00
4972	Water	307 560' Well 6inch Casing		1976	30	50	$10,320.57	43.50	13.50	0.00	0.00	0.00	$0.00	$10,320.57	$206.41	20	$0.00
4973	Water	307 540' Well 4 inch Casing		1976	30	50	$16,293.00	43.50	13.50	0.00	0.00	0.00	$0.00	$16,293.00	$325.82	20	$0.00
4974	Water	307 525 Well 4inch Casing		1976	30	50	$17,264.35	43.50	13.50	0.00	0.00	0.00	$0.00	$17,264.35	$345.29	20	$0.00
4976	Wa er	307 3 Permit		1976	30	50	$20,000.00	43.50	13.50	0.00	0.00	0.00	$0.00	$20,000.00	$400.00	20	$0.00
4977	Water	307 4 total wells operational Permit		1976	30	50	$40,000.00	43.50	13.50	0.00	0.00	0.00	$0.00	$40,000.00	$800.00	20	$0.00
4978	Water	307 3 525 Deep Well 6inch Casing		1976	30	50	$73,080.37	43.50	13.50	0.00	0.00	0.00	$0.00	$73,080.37	$1,461.50	20	$0.00
4985	Water	307 433 Well with 8 inch Casing		1978	30	50	$26,278.06	41.50	11.50	0.00	0.00	0.00	$0.00	$26,278.06	$525.56	20	$0.00
4986	Wa er	307 Well#2 487' Well w/ 8 inch Casing		1978	30	50	$26,496.56	41.50	11.50	0.00	0.00	0.00	$0.00	$26,496.56	$529.93	20	$0.00
4987	Water	307 Well#1 535 Well w/ 8 inch Casing		1978	30	50	$28,770.17	41.50	11.50	0.00	0.00	0.00	$0.00	$28,770.17	$575.40	20	$0.00
5031	Water	307 3 520' 565' deep Well 6inch Casing		1984	30	50	$129,979.34	35.50	5.50	0.00	0.00	0.00	$0.00	$129,979.34	$2,599.59	20	$0.00
5048	Water	307 Wells 7 x 405 Well		1985	30	50	$13,700.00	34.50	4.50	0.00	0.00	0.00	$0.00	$13,700.00	$274.00	20	$0.00
5054	Watr	307 660' deep Well 6 inch Casing		1985	30	50	$52,954.55	34.50	-4.50	0.00	0.00	0.00	$0.00	$52,954.55	$1,059.09	20	$0.00
5180	Water	307	Other Well Probe	2000	15	30	$1,111.07	19.50	4.50	0.00	0.00	0.00	$0.00	$1,111.07	$37.04	15	$0.00
5357	Water	307 PHASE FOR WELL		2008	10	10	$463.01	11.50	1.50	0.00	0.00	0.00	$0.00	$463.01	$46.30	0	$0.00
5565	Wa er	310	Electrical 230 volt/3 phase	1968	50	30	$696.03	51.50	1.50	0.00	0.00	0.00	$0.00	$696.03	$23.20	20	$0.00
5566	Water	310	Electrical 230 volt / 3 phase	1970	15	30	$4,182.00	49.50	34.50	0.00	0.00	0.00	$0.00	$4,182.00	$139.40	15	$0.00
5567	Water	310	Electrical Single Phase 230V	1971	15	30	$4,370.00	48.50	33.50	0.00	0.00	0.00	$0.00	$4,370.00	$145.67	15	$0.00
5568	Water	310	Elect ical 230 volt / 3 phase	1972	15	30	$902.00	47.50	32.50	0.00	0.00	0.00	$0.00	$902.00	$30.07	15	$0.00
5570	Water	310	Electrical	1973	15	30	$4,699.00	46.50	31.50	0.00	0.00	0.00	$0.00	$4,699.00	$156.63	15	$0.00
5571	Water	310	Electrical 3/230v 3 Phase/230V	1973	15	30	$4,699.00	46.50	31.50	0.00	0.00	0.00	$0.00	$4,699.00	$156.63	15	$0.00
5572	Water	310	Electrical 230 volt / 3 phase	1973	15	30	$7,519.00	46.50	31.50	0.00	0.00	0.00	$0.00	$7,519.00	$250.63	15	$0.00
5573	Water	310	Electrical 230 v 3 phase	1974	15	30	$2,523.00	45.50	30.50	0.00	0.00	0.00	$0.00	$2,523.00	$84.10	15	$0.00
5574	Wa er	310	Electrical System 230 Volt/3 Phase	1975	15	30	$7,284.00	44.50	29.50	0.00	0.00	0.00	$0.00	$7,284.00	$242.80	15	$0.00
5575	Water	310	Electrical 230 volt / 3 phase	1976	15	30	$8,177.00	43.50	28.50	0.00	0.00	0.00	$0.00	$8,177.00	$272.57	15	$0.00
5577	Water	310	Electrical 230 volt/ 1 Phase	1977	15	30	$1,729.00	42.50	27.50	0.00	0.00	0.00	$0.00	$1,729.00	$57.63	15	$0.00
5578	Water	310	Electrical 230 volt / 3 phase	1977	15	30	$8,647.00	42.50	27.50	0.00	0.00	0.00	$0.00	$8,647.00	$288.23	15	$0.00
5579	Wa er	310	1 ectrical 230 volt/ 1 Phase	1977	15	30	$13,835.00	42.50	27.50	0.00	0.00	0.00	$0.00	$13,835.00	$461.17	15	$0.00
5580	Water	310	Electrical 3/240v	1980	15	30	$10,432.00	39.50	24.50	0.00	0.00	0.00	$0.00	$10,432.00	$347.73	15	$0.00
5581	Wa er	310	Electrical Single Phase 230V	1980	15	30	$10,432.00	39.50	24.50	0.00	0.00	0.00	$0.00	$10,432.00	$347.73	15	$0.00
5582	Water	310	Electrical Single Phase 230V	1981	15	30	$11,533.00	38.50	23.50	0.00	0.00	0.00	$0.00	$11,533.00	$383.77	15	$0.00
5583	Wa e	310	Electrical 3 Phase 230V	1981	15	30	$16,118.00	38.50	23.50	0.00	0.00	0.00	$0.00	$16,118.00	$537.27	15	$0.00
5584	Water	310	Electrical	1982	15	30	$7,331.00	37.50	22.50	0.00	0.00	0.00	$0.00	$7,331.00	$244.37	15	$0.00
5585	Water	310	Electrical System	1982	15	30	$11,519.01	37.50	22.50	0.00	0.00	0.00	$0.00	$11,519.01	$383.97	15	$0.00
5586	Water	310	Electrical Single Phase 230V	1982	15	30	$12,218.00	37.50	22.50	0.00	0.00	0.00	$0.00	$12,218.00	$407.27	15	$0.00
5587	Water	310	Electrical System 3 Phase 460V	1982	15	30	$12,218.00	37.50	22.50	0.00	0.00	0.00	$0.00	$12,218.00	$407.27	15	$0.00
5588	Water	310	Electrical	1983	15	30	$12,735.00	36.50	21.50	0.00	0.00	0.00	$0.00	$12,735.00	$424.50	15	$0.00
5589	Water	310	Electrical 230 volt / 3 phase	1984	15	30	$1,939.00	35.50	20.50	0.00	0.00	0.00	$0.00	$1,939.00	$64.63	15	$0.00
5590	Water	310	Electrical 230 volt/3 phase	1984	15	30	$1,939.00	35.50	20.50	0.00	0.00	0.00	$0.00	$1,939.00	$64.63	15	$0.00
5591	Water	310	Electrical	1984	15	30	$13,017.00	35.50	20.50	0.00	0.00	0.00	$0.00	$13,017.00	$433.90	15	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life current life)	Service Life does not change but depreciation expense changes
5592	Water	310	Electrical	1984	15	30	$13,017.00	35.50	20.50	0.00	0.00	0.00	$0.00	$13,017.00	$433.90	15	$0.00
5593	Water	310	Electrical	1984	15	30	$13,017.00	35.50	20.50	0.00	0.00	0.00	$0.00	$13,017.00	$433.90	15	$0.00
5594	Water	310	Electrical	1984	15	30	$13,017.00	35.50	20.50	0.00	0.00	0.00	$0.00	$13,017.00	$433.90	15	$0.00
5595	Water	310	Electrical 3 Phase 230V	1984	15	30	$13,017.00	35.50	20.50	0.00	0.00	0.00	$0.00	$13,017.00	$433.90	15	$0.00
5596	Water	310	Electrical Single Phase 230V	1984	15	30	$13,017.00	35.50	20.50	0.00	0.00	0.00	$0.00	$13,017.00	$433.90	15	$0.00
5597	Water	310	Electrical Single Phase 230V	1984	15	30	$13,017.00	35.50	20.50	0.00	0.00	0.00	$0.00	$13,017.00	$433.90	15	$0.00
5598	Water	310	Electrical	1984	15	30	$15,976.18	35.50	20.50	0.00	0.00	0.00	$0.00	$15,976.18	$532.54	15	$0.00
5599	Water	310	Electrical	1985	15	30	$564.00	34.50	19.50	0.00	0.00	0.00	$0.00	$564.00	$18.80	15	$0.00
5600	Water	310	Electrical 230 volt / 3 phase	1985	15	30	$2,650.00	34.50	19.50	0.00	0.00	0.00	$0.00	$2,650.00	$88.33	15	$0.00
5601	Water	310	Electrical	1985	15	30	$13,252.00	34.50	19.50	0.00	0.00	0.00	$0.00	$13,252.00	$441.73	15	$0.00
5602	Water	310	Electrical 230V	1985	15	30	$13,252.00	34.50	19.50	0.00	0.00	0.00	$0.00	$13,252.00	$441.73	15	$0.00
5603	Water	310	Electrical Single Phase 230V	1985	15	30	$13,252.00	34.50	19.50	0.00	0.00	0.00	$0.00	$13,252.00	$441.73	15	$0.00
5604	Water	310	Electrical System	1985	15	30	$13,252.00	34.50	19.50	0.00	0.00	0.00	$0.00	$13,252.00	$441.73	15	$0.00
5605	Water	310	Electrical System	1986	15	30	$2,669.00	33.50	18.50	0.00	0.00	0.00	$0.00	$2,669.00	$88.97	15	$0.00
5607	Water	310	Electrical System	1986	15	30	$10,677.00	33.50	18.50	0.00	0.00	0.00	$0.00	$10,677.00	$355.90	15	$0.00
5608	Water	310	Electrical Single Phase 230V	1986	15	30	$13,346.00	33.50	18.50	0.00	0.00	0.00	$0.00	$13,346.00	$444.87	15	$0.00
5610	Water	310 Electrical		1987	15	30	$8,430.00	32.50	17.50	0.00	0.00	0.00	$0.00	$8,430.00	$281.00	15	$0.00
5611	Water	310 Electrical System		1987	15	30	$10,943.40	32.50	17.50	0.00	0.00	0.00	$0.00	$10,943.40	$364.78	15	$0.00
5612	Water	310 Electrical 3 Phase 230V		1987	15	30	$14,051.00	32.50	17.50	0.00	0.00	0.00	$0.00	$14,051.00	$468.37	15	$0.00
5613	Water	310 Electrical Single Phase 230V		1987	15	30	$14,051.00	32.50	17.50	0.00	0.00	0.00	$0.00	$14,051.00	$468.37	15	$0.00
5614	Water	310 Electrical System		1987	15	30	$14,051.00	32.50	17.50	0.00	0.00	0.00	$0.00	$14,051.00	$468.37	15	$0.00
5615	Water	310 Electrical System		1987	15	30	$14,051.00	32.50	17.50	0.00	0.00	0.00	$0.00	$14,051.00	$468.37	15	$0.00
5616	Water	310 Electrical System		1987	15	30	$14,051.00	32.50	17.50	0.00	0.00	0.00	$0.00	$14,051.00	$468.37	15	$0.00
5618	Water	310	Electrical System	1987	15	30	$14,051.00	32.50	17.50	0.00	0.00	0.00	$0.00	$14,051.00	$468.37	15	$0.00
5619	Water	310	Electrical System	1987	15	30	$14,051.00	32.50	17.50	0.00	0.00	0.00	$0.00	$14,051.00	$468.37	15	$0.00
5620	Water	310	Electrical Single Phase 230V	1988	15	30	$14,239.00	31.50	16.50	0.00	0.00	0.00	$0.00	$14,239.00	$474.63	15	$0.00
5621	Water	310	Electrical Single Phase 230V	1988	15	30	$14,239.00	31.50	16.50	0.00	0.00	0.00	$0.00	$14,239.00	$474.63	15	$0.00
5622	Water	310	Electrical System	1988	15	30	$14,239.00	31.50	15.50	0.00	0.00	0.00	$0.00	$14,239.00	$474.63	15	$0.00
5623	Water	310	Electrical 230 volt / 3 phase	1989	15	30	$3,158.00	30.50	15.50	0.00	0.00	0.00	$0.00	$3,158.00	$105.27	15	$0.00
5624	Water	310	Electrical Single Phase 230V	1989	15	30	$15,789.00	30.50	15.50	0.00	0.00	0.00	$0.00	$15,789.00	$526.30	15	$0.00
5625	Water	310	Electrical System	1989	15	30	$15,789.00	30.50	15.50	0.00	0.00	0.00	$0.00	$15,789.00	$526.30	15	$0.00
5626	Water	310	Electrical System	1989	15	30	$15,789.00	30.50	15.50	0.00	0.00	0.00	$0.00	$15,789.00	$526.30	15	$0.00
5627	Water	310	Electrical	1990	15	30	$16,400.00	29.50	14.50	0.00	0.00	0.00	$0.00	$16,400.00	$546.67	15	$0.00
5628	Water	310	Electrical	1990	15	30	$16,400.00	29.50	14.50	0.00	0.00	0.00	$0.00	$16,400.00	$546.67	15	$0.00
5629	Water	310	Electrical	1990	15	30	$16,400.00	29.50	14.50	0.00	0.00	0.00	$0.00	$16,400.00	$546.67	15	$0.00
5630	Water	310	Electrical System	1990	15	30	$16,400.00	29.50	14.50	0.00	0.00	0.00	$0.00	$16,400.00	$546.67	15	$0.00
5631	Water	310	Electrical System	1990	15	30	$16,400.00	29.50	14.50	0.00	0.00	0.00	$0.00	$16,400.00	$546.67	15	$0.00
5632	Water	310	Electrical System	1990	15	30	$16,400.00	29.50	14.50	0.00	0.00	0.00	$0.00	$16,400.00	$546.67	15	$0.00
5633	Water	310	Electrical 230 volt / 3 phase	1991	15	30	$3,289.00	28.50	13.50	0.00	0.00	0.00	$0.00	$3,289.00	$109.63	15	$0.00
5634	Water	310	Electrical 230 volt / 1 phase	1991	15	30	$6,579.00	28.50	13.50	0.00	0.00	0.00	$0.00	$6,579.00	$219.30	15	$0.00
5635	Water	310	Electrical 230 volt/ 3 Phase	1991	15	30	$26,316.00	28.50	13.50	0.00	0.00	0.00	$0.00	$26,316.00	$877.20	15	$0.00
5636	Water	310	Electrical 230/440/3 phase	1991	15	30	$26,316.00	28.50	13.50	0.00	0.00	0.00	$0.00	$26,316.00	$877.20	15	$0.00
5637	Water	310	Electrical 230 volt / 1 phase	1992	15	30	$3,477.00	27.50	12.50	0.00	0.00	0.00	$0.00	$3,477.00	$115.90	15	$0.00
5638	Water	310	Electrical	1992	15	30	$17,387.00	27.50	12.50	0.00	0.00	0.00	$0.00	$17,387.00	$579.57	15	$0.00
5639	Water	310	Electrical	1992	15	30	$17,387.00	27.50	12.50	0.00	0.00	0.00	$0.00	$17,387.00	$579.57	15	$0.00
5640	Water	310	Electrical System	1992	15	30	$17,387.00	27.50	12.50	0.00	0.00	0.00	$0.00	$17,387.00	$579.57	15	$0.00
5641	Water	310	Electrical Aux. Generator 3/440	1993	15	30	$5,684.00	26.50	11.50	0.00	0.00	0.00	$0.00	$5,684.00	$189.47	15	$0.00
5642	Water	310	Electrical Aux. Generator 3/440 Mobile	1993	15	30	$6,395.00	26.50	11.50	0.00	0.00	0.00	$0.00	$6,395.00	$213.17	15	$0.00
5643	Water	310	Electrical 3 Phase 230V	1993	15	30	$10,658.00	26.50	11.50	0.00	0.00	0.00	$0.00	$10,658.00	$355.27	15	$0.00
5644	Water	310	Electrical System	1993	15	30	$17,763.00	26.50	11.50	0.00	0.00	0.00	$0.00	$17,763.00	$592.10	15	$0.00
5645	Water	310	Electrical System	1993	15	30	$17,763.00	25.50	11.50	0.00	0.00	0.00	$0.00	$17,763.00	$592.10	15	$0.00
5648	Water	310	Electrical System 230 Volt/3 Phase	1994	15	30	$8,796.00	25.50	10.50	0.00	0.00	0.00	$0.00	$8,796.00	$293.20	15	$0.00
5650	Water	310	Electrical Single Phase 230V	1994	15	30	$20,019.00	25.50	10.50	0.00	0.00	0.00	$0.00	$20,019.00	$667.30	15	$0.00
5651	Water	310	Electrical Single Phase 230V	1994	15	30	$20,019.00	25.50	10.50	0.00	0.00	0.00	$0.00	$20,019.00	$667.30	15	$0.00
5653	Water	310	Electrical	1995	15	30	$20,536.00	24.50	9.50	0.00	0.00	0.00	$0.00	$20,536.00	$684.53	15	$0.00
5654	Water	310	Electrical 3 Phase 230/460V	1995	15	30	$20,536.00	24.50	9.50	0.00	0.00	0.00	$0.00	$20,536.00	$684.53	15	$0.00
5655	Water	310	Electrical 3Phase 230V	1995	15	30	$20,536.00	24.50	9.50	0.00	0.00	0.00	$0.00	$20,536.00	$684.53	15	$0.00
5656	Water	310	Electrical Single Phase	1995	15	30	$20,536.00	24.50	9.50	0.00	0.00	0.00	$0.00	$20,536.00	$684.53	15	$0.00
5657	Water	310	Electrical Single Phase 230V	1995	15	30	$20,536.00	24.50	9.50	0.00	0.00	0.00	$0.00	$20,536.00	$684.53	15	$0.00
5658	Water	310	Electrical 230 volt / 3 phase	1996	15	30	$4,192.00	23.50	8.50	0.00	0.00	0.00	$0.00	$4,192.00	$139.73	15	$0.00
5659	Water	310	Electrical 230 volt/ 3 Phase	1996	15	30	$4,192.00	23.50	-8.50	0.00	0.00	0.00	$0.00	$4,192.00	$139.73	15	$0.00
5660	Water	310	Electrical 230 volt/ 3 Phase	1996	15	30	$4,192.00	23.50	8.50	0.00	0.00	0.00	$0.00	$4,192.00	$139.73	15	$0.00
5661	Water	310	Electrical	1996	15	30	$20,959.00	23.50	8.50	0.00	0.00	0.00	$0.00	$20,959.00	$698.63	15	$0.00
5662	Water	310	Electrical 3 Phase 230/450V	1996	15	30	$20,959.00	23.50	8.50	0.00	0.00	0.00	$0.00	$20,959.00	$698.63	15	$0.00
5663	Water	310	Electrical 3 Phase 230V	1996	15	30	$20,959.00	23.50	8.50	0.00	0.00	0.00	$0.00	$20,959.00	$698.63	15	$0.00
5664	Water	310	Electrical 3Phase 230v	1996	15	30	$20,959.00	23.50	8.50	0.00	0.00	0.00	$0.00	$20,959.00	$698.63	15	$0.00
5666	Water	310	Electrical Single Phase 230V	1996	15	30	$20,959.00	23.50	8.50	0.00	0.00	0.00	$0.00	$20,959.00	$698.63	15	$0.00
5667	Water	310	Electrical Single Phase 230V	1996	15	30	$20,959.00	23.50	8.50	0.00	0.00	0.00	$0.00	$20,959.00	$698.63	15	$0.00
5668	Water	310	Electrical Single Phase 230V	1996	15	30	$20,959.00	23.50	-8.50	0.00	0.00	0.00	$0.00	$20,959.00	$698.63	15	$0.00
5669	Water	310	Electrical 230 volt / 3 phase	1996	15	30	$29,342.00	23.50	-8.50	0.00	0.00	0.00	$0.00	$29,342.00	$978.07	15	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service life does not change but depreciation expense changes
5670	Water	310	Electrical 230volt / 3 phase	1996	15	30	$33,534.00	23.50	8.50	0.00	0.00	0.00	$0.00	$33,534.00	$1,117.80	15	$0.00
5671	Water	310	Electrical 240 volt / 3 phase	1997	15	30	$17,895.00	22.50	7.50	0.00	0.00	0.00	$0.00	$17,895.00	$596.50	15	$0.00
5672	Water	310	Electrical 230 volt / 3 phase	1997	15	30	$22,368.00	22.50	7.50	0.00	0.00	0.00	$0.00	$22,368.00	$745.60	15	$0.00
5673	Water	310	Electrical System	1997	15	30	$22,368.00	22.50	7.50	0.00	0.00	0.00	$0.00	$22,368.00	$745.60	15	$0.00
5674	Water	310	Electrical 3 Locations: 1 1-Ph, 2 3-Ph, 230 v	1997	15	30	$26,842.00	22.50	7.50	0.00	0.00	0.00	$0.00	$26,842.00	$894.73	15	$0.00
5675	Water	310	Electrical 230 volt / 3 phase	1997	15	30	$35,789.00	22.50	7.50	0.00	0.00	0.00	$0.00	$35,789.00	$1,192.97	15	$0.00
5676	Water	310	Electrical 230 volt / 3 phase	1998	15	30	$4,568.00	21.50	6.50	0.00	0.00	0.00	$0.00	$4,568.00	$152.27	15	$0.00
5678	Water	310	Electrical	1998	15	30	$22,838.00	21.50	6.50	0.00	0.00	0.00	$0.00	$22,838.00	$761.27	15	$0.00
5679	Water	310	Electrical Single Phase 230V	1998	15	30	$22,838.00	21.50	6.50	0.00	0.00	0.00	$0.00	$22,838.00	$761.27	15	$0.00
5680	Water	310	Electrical	1998	15	30	$24,815.00	21.50	6.50	0.00	0.00	0.00	$0.00	$24,815.00	$827.17	15	$0.00
5681	Water	310	Electrical OTS 230/480Volt 3 phase	1998	15	30	$91,353.00	21.50	6.50	0.00	0.00	0.00	$0.00	$91,353.00	$3,045.10	15	$0.00
5683	Water	310 Electrical		1999	15	30	$4,690.00	20.50	5.50	0.00	0.00	0.00	$0.00	$4,690.00	$156.33	15	$0.00
5684	Water	310 Electrical 3 Phase 480V		1999	15	30	$22,352.35	20.50	5.50	0.00	0.00	0.00	$0.00	$22,352.35	$745.08	15	$0.00
5685	Water	310 Electrical		1999	15	30	$23,449.00	20.50	5.50	0.00	0.00	0.00	$0.00	$23,449.00	$781.63	15	$0.00
5686	Water	310 Electrical		1999	15	30	$23,449.00	20.50	5.50	0.00	0.00	0.00	$0.00	$23,449.00	$781.63	15	$0.00
5687	Water	310 Electrical		1999	15	30	$23,449.00	20.50	5.50	0.00	0.00	0.00	$0.00	$23,449.00	$781.63	15	$0.00
5688	Water	310 Electrical 3 Phase 230/460V		1999	15	30	$23,449.00	20.50	5.50	0.00	0.00	0.00	$0.00	$23,449.00	$781.63	15	$0.00
5689	Water	310 Electrical 3 Phase 230V		1999	15	30	$23,449.00	20.50	5.50	0.00	0.00	0.00	$0.00	$23,449.00	$781.63	15	$0.00
5690	Water	310 Electrical Single Phase 230V		1999	15	30	$23,449.00	20.50	5.50	0.00	0.00	0.00	$0.00	$23,449.00	$781.63	15	$0.00
5691	Water	310 Electrical Single Phase 230V		1999	15	30	$23,449.00	20.50	5.50	0.00	0.00	0.00	$0.00	$23,449.00	$781.63	15	$0.00
5692	Water	310 Electrical System		1999	15	30	$23,449.00	20.50	5.50	0.00	0.00	0.00	$0.00	$23,449.00	$781.63	15	$0.00
5693	Water	310 Electrical System		1999	15	30	$24,815.00	20.50	5.50	0.00	0.00	0.00	$0.00	$24,815.00	$827.17	15	$0.00
5694	Water	310 BOLLIER PLUMBING SERVICE PARTS		2000	15	30	$31.46	19.50	4.50	0.00	0.00	0.00	$0.00	$31.45	$1.05	15	$0.00
5695	Water	310 BOLLIER PLUMBING SERVICE 1 COUPLING PLUNGER		2000	15	30	$65.31	19.50	4.50	0.00	0.00	0.00	$0.00	$65.31	$2.18	15	$0.00
5696	Water	310 3/4 SET SCREW COUP3/4 SET SCREW 1M1 CONNECTOR		2000	15	30	$187.63	19.50	4.50	0.00	0.00	0.00	$0.00	$187.63	$6.25	15	$0.00
5697	Water	310 A+ WATER WORKS, SET ELEC METER & DISCONNECT FOR W		2000	15	30	$291.15	19.50	4.50	0.00	0.00	0.00	$0.00	$291.15	$9.71	15	$0.00
5698	Water	310 CHG OUT BAD STARTER REWIRE BOOSTER & TC 170		2000	15	10	$421.15	19.50	4.50	0.00	0.00	0.00	$0.00	$421.15	$42.12	5	$0.00
5699	Water	310 Pump Station Rewiring & Low Level Lockout on B. Tv		2000	15	30	$1,377.32	19.50	4.50	0.00	0.00	0.00	$0.00	$1,377.32	$45.91	15	$0.00
5700	Water	310 REWIRED PUMP STATION		2000	15	30	$1,992.11	19.50	4.50	0.00	0.00	0.00	$0.00	$1,992.11	$66.40	15	$0.00
5701	Water	310 Electrical 230 volt/ 3 Phase		2000	15	30	$5,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$5,000.00	$166.67	15	$0.00
5702	Water	310 Electrical 230 volt/ 3 Phase		2000	15	30	$5,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$5,000.00	$166.67	15	$0.00
5703	Water	310 Electrical 230 volt/ 3 Phase		2000	15	30	$5,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$5,000.00	$166.67	15	$0.00
5704	Water	310 Electrical 230 volt/ 3 Phase		2000	15	30	$5,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$5,000.00	$166.67	15	$0.00
5705	Water	310 Electrical 230 volt/ 3 Phase		2000	15	30	$5,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$5,000.00	$166.67	15	$0.00
5706	Water	310 Electrical 3 Phase/230V		2000	15	30	$5,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$5,000.00	$166.67	15	$0.00
5707	Water	310 Electrical		2000	15	30	$10,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$10,000.00	$333.33	15	$0.00
5708	Water	310 Electrical Single Phase 230V		2000	15	30	$15,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$15,000.00	$500.00	15	$0.00
5709	Water	310 Electrical		2000	15	30	$25,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5710	Water	310 Electrical		2000	15	30	$25,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5711	Water	310 Electrical		2000	15	30	$25,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5712	Water	310 Electrical		2000	15	30	$25,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5714	Water	310	Electrical	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5715	Water	310	Electrical 3 Phase 230/460V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5716	Water	310	Electrical 3 Phase 230V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5717	Water	310	Electrical 3 Phase 240/480V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5718	Water	310	Electrical 3 Phase/210V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5719	Water	310	Electrical 440 volt / 3 phase	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5720	Water	310	Electrical Single Phas 230V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5721	Water	310	Electrical Single Phase 230V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5722	Water	310	Electrical Single Phase 230V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5723	Water	310	Electrical Single Phase 230V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5724	Water	310	Electrical single phase 230V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5725	Water	310	Electrical Single Phase 230V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5726	Water	310	Electrical Single Phase 230V	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5727	Water	310	Electrical System	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5728	Water	310	Electrical System	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5729	Water	310	Electrical System	2000	15	30	$25,000.00	19.50	4.50	0	0	0.00	$0.00	$25,000.00	$833.33	15	$0.00
5730	Water	310	Electrical Systems	2000	15	30	$49,000.00	19.50	4.50	0	0	0.00	$0.00	$49,000.00	$1,633.33	15	$0.00
5731	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$39.72	18.50	3.50	0	0	0.00	$0.00	$39.72	$1.32	15	$0.00
5732	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$59.23	18.50	3.50	0	0	0.00	$0.00	$59.23	$1.97	15	$0.00
5733	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$63.00	18.50	3.50	0	0	0.00	$0.00	$63.00	$2.10	15	$0.00
5734	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$91.27	18.50	3.50	0	0	0.00	$0.00	$91.27	$3.04	15	$0.00
5735	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$119.43	18.50	3.50	0	0	0.00	$0.00	$119.43	$3.98	15	$0.00
5736	Water	310	BUILD 100 AMP 480V 30 SERVICE POLE	2001	15	30	$125.00	18.50	3.50	0	0	0.00	$0.00	$125.00	$4.17	15	$0.00
5737	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$127.21	18.50	3.50	0	0	0.00	$0.00	$127.21	$4.24	15	$0.00
5738	Water	310	WATER ELECTRIC & CONTROLS	2001	15	30	$167.30	18.50	3.50	0	0	0.00	$0.00	$167.30	$5.58	15	$0.00
5739	Water	310	200 AMP 600V DISCONNECT	2001	15	30	$177.53	18.50	3.50	0	0	0.00	$0.00	$177.53	$5.92	15	$0.00
5740	Water	310	WATER ELEC. RIGHT	2001	15	30	$202.97	18.50	3.50	0	0	0.00	$0.00	$202.97	$6.77	15	$0.00
5741	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$283.74	18.50	3.50	0	0	0.00	$0.00	$283.74	$9.46	15	$0.00
5742	Water	310	1/2 GSB TRAY CABLE Inch	2001	15	30	$357.88	18.50	3.50	0	0	0.00	$0.00	$357.88	$11.76	15	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
5743	Water	310	FRANKLIN STANDARD CONTROLLER	2001	15	30	$395.17	18.50	3.50	0	0	0.00	$0.00	$395.17	$13.17	15	$0.00
5744	Water	310	3PH PLUG W RELAY 12*10*6 ENCLOSURE	2001	15	30	$412.66	18.50	3.50	0	0	0.00	$0.00	$412.66	$13.76	15	$0.00
5745	Water	310	FIX BOOSTER SWITCH AND SWITCH ON AC AND LABOR	2001	15	30	$412.75	18.50	3.50	0	0	0.00	$0.00	$412.75	$13.76	15	$0.00
5746	Water	310	WATER ELECTRIC	2001	15	30	$470.14	18.50	3.50	0	0	0.00	$0.00	$470.14	$15.67	15	$0.00
5747	Water	310	INSTALLED 5 HP FRANKLIN PUMP	2001	15	30	$504.13	18.50	3.50	0	0	0.00	$0.00	$504.13	$16.80	15	$0.00
5748	Water	310	ELECTRICAL CONTROLS	2001	15	30	$520.81	18.50	3.50	0	0	0.00	$0.00	$520.81	$17.36	15	$0.00
5749	Water	310	ADD STARTER TO WELL # 2 AND LABOR	2001	15	30	$650.75	18.50	3.50	0	0	0.00	$0.00	$650.75	$21.69	15	$0.00
5750	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$728.57	18.50	3.50	0	0	0.00	$0.00	$728.57	$24.29	15	$0.00
5751	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$760.50	18.50	3.50	0	0	0.00	$0.00	$760.50	$25.35	15	$0.00
5752	Water	310	WTR ELETRICAL CONTROLS	2001	15	30	$825.86	18.50	3.50	0	0	0.00	$0.00	$825.86	$27.53	15	$0.00
5753	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$914.55	18.50	3.50	0	0	0.00	$0.00	$914.55	$30.49	15	$0.00
5754	Water	310	FEYED HOA, RELAY H353PB	2001	15	30	$1,031.09	18.50	3.50	0	0	0.00	$0.00	$1,031.09	$34.37	15	$0.00
5755	Water	310	65FT TELESMAST 11A GROUND BASE	2001	15	30	$1,095.75	18.50	3.50	0	0	0.00	$0.00	$1,095.75	$36.53	15	$0.00
5756	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$1,205.83	18.50	3.50	0	0	0.00	$0.00	$1,205.83	$40.19	15	$0.00
5757	Water	310	LABOR AND MATERIAL FOR REWIRING TO MAKE SHUT DOWN	2001	15	30	$1,390.00	18.50	3.50	0	0	0.00	$0.00	$1,390.00	$46.33	15	$0.00
5758	Water	310	CHANGE OUT BAD CONTROL TRANSFORMER	2001	15	30	$1,425.00	18.50	3.50	0	0	0.00	$0.00	$1,425.00	$47.50	15	$0.00
5759	Water	3 0	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$1,464.42	18.50	3.50	0	0	0.00	$0.00	$1,464.42	$48.81	15	$0.00
5760	Water	310	RUN NEW POWER CONTROL TO WELL, 400' DITCH	2001	15	30	$1,528.00	18.50	3.50	0	0	0.00	$0.00	$1,528.00	$50.93	15	$0.00
5762	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$1,684.22	18.50	3.50	0	0.00	0.00	$0.00	$1,684.22	$56.14	15	$0.00
5763	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$2,328.22	18.50	3.50	0	0.00	0.00	$0.00	$2,328.22	$77.61	15	$0.00
5764	Water	310	GRANBURY HARDWARE/ ALARM AND CONTROL	2001	15	10	$1,477.61	18.50	3.50	0	0.00	0.00	$0.00	$1,477.61	$147.76	5	$0.00
5765	Water	310	WATER ELECTRIC & ELECTRIC CONTROLS	2001	15	30	$2,407.80	18.50	3.50	0	0.00	0.00	$0.00	$2,407.80	$80.26	15	$0.00
5766	Water	310	ELECTRICAL WORKS AT OAK TRAIL SHORES	2001	15	30	$2,535.50	18.50	3.50	0	0.00	0.00	$0.00	$2,535.50	$84.52	15	$0.00
5767	Water	310	40HP 480 VOLT 3 PHASE PUMPING PANEL	2001	15	30	$3,100.00	18.50	3.50	0	0.00	0.00	$0.00	$3,100.00	$103.33	15	$0.00
5768	Water	310	CHANGE SYSTEM FROM SCATA TO HOA	2001	15	10	$2,173.80	18.50	3.50	0	0.00	0.00	$0.00	$2,173.80	$217.38	5	$0.00
5769	Water	310	Electrical System	2001	15	30	$5,848.50	18.50	3.50	0	0.00	0.00	$0.00	$5,848.50	$194.95	15	$0.00
5770	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$5,990.00	18.50	3.50	0	0.00	0.00	$0.00	$5,990.00	$199.67	15	$0.00
5771	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$12,319.64	18.50	3.50	0	0.00	0.00	$0.00	$12,319.64	$410.65	15	$0.00
5772	Water	310	WATER ELECTRICAL & ELECTRICAL CONTROLS	2001	15	30	$17,401.82	18.50	3.50	0	0.00	0.00	$0.00	$17,401.82	$580.06	15	$0.00
5774	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$40.16	17.50	2.50	0.00	0.00	0.00	$0.00	$40.16	$1.34	15	$0.00
5775	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$50.47	17.50	2.50	0.00	0.00	0.00	$0.00	$50.47	$1.68	15	$0.00
5776	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$90.00	17.50	2.50	0.00	0.00	0.00	$0.00	$90.00	$3.00	15	$0.00
5777	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$127.59	17.50	2.50	0.00	0.00	0.00	$0.00	$127.59	$4.25	15	$0.00
5778	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$295.68	17.50	2.50	0.00	0.00	0.00	$0.00	$295.68	$9.86	15	$0.00
5779	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$302.95	17.50	2.50	0.00	0.00	0.00	$0.00	$302.95	$10.10	15	$0.00
5780	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$574.78	17.50	2.50	0.00	0.00	0.00	$0.00	$574.78	$19.16	15	$0.00
5781	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		002	15	30	$703.07	17.50	2.50	0.00	0.00	0.00	$0.00	$703.07	$23.43	15	$0.00
5782	Water	310 WATER ELECTRICAL AND ELECTRICAL CONTROLS		2002	15	30	$2,526.41	17.50	2.50	0.00	0.00	0.00	$0.00	$2,526.41	$84.21	15	$0.00
5783	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$2,611.83	17.50	2.50	0.00	0.00	0.00	$0.00	$2,611.83	$87.06	15	$0.00
5784	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$2,984.00	17.50	2.50	0.00	0.00	0.00	$0.00	$2,984.00	$99.47	15	$0.00
5785	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$3,418.07	17.50	2.50	0.00	0.00	0.00	$0.00	$3,418.07	$113.93	15	$0.00
5786	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$6,830.00	17.50	2.50	0.00	0.00	0.00	$0.00	$6,830.00	$227.67	15	$0.00
5787	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$7,463.86	17.50	2.50	0.00	0.00	0.00	$0.00	$7,463.86	$248.80	15	$0.00
5788	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	5	30	$12,311.20	17.50	2.50	0.00	0.00	0.00	$0.00	$12,311.20	$410.37	15	$0.00
5789	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2002	15	30	$24,078.80	17.50	2.50	0.00	0.00	0.00	$0.00	$24,078.80	$802.63	15	$0.00
5790	Water	310 WATER ELECTRICALS & ELECTRICAL CONTROLS		2003	15	30	$44.92	16.50	1.50	0.00	0.00	0.00	$0.00	$44.92	$1.50	15	$0.00
5791	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2003	15	30	$121.05	16.50	1.50	0.00	0.00	0.00	$0.00	$121.05	$4.04	15	$0.00
5792	Water	310 ELECTRICAL WORK ON BOOSTER PUMPS		2003	15	30	$852.47	16.50	1.50	0.00	0.00	0.00	$0.00	$852.47	$28.42	15	$0.00
5793	Water	310 WTR ELECTRICAL & ELECTRICAL CONTROLS		2003	15	30	$1,762.31	16.50	1.50	0.00	0.00	0.00	$0.00	$1,762.31	$58.74	15	$0.00
5794	Water	310 ELECTRICAL SYSTEMS		2003	15	30	$2,152.11	16.50	1.50	0.00	0.00	0.00	$0.00	$2,152.11	$71.74	15	$0.00
5795	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2003	15	30	$2,334.09	16.50	1.50	0.00	0.00	0.00	$0.00	$2,334.09	$77.80	15	$0.00
5796	Water	3 0 INSTALLED ELECTRICAL LINE		2003	15	30	$2,470.42	16.50	1.50	0.00	0.00	0.00	$0.00	$2,470.42	$82.35	15	$0.00
5797	Water	310 WTR ELECTRICAL & ELECTRICAL CONTROLS		2003	15	30	$2,639.99	16.50	1.50	0.00	0.00	0.00	$0.00	$2,639.99	$88.00	15	$0.00
5798	Water	310 REWIRE PUMP HOUSE/INSTALL STARTER		2003	15	30	$3,140.15	15.50	1.50	0.00	0.00	0.00	$0.00	$3,140.15	$104.67	15	$0.00
5799	Water	310 UNDERGROUND CABLE INSTALLATION		2003	15	30	$3,200.99	16.50	1.50	0.00	0.00	0.00	$0.00	$3,200.99	$106.70	15	$0.00
5800	Water	310 WATER ELECTRICAL WIRED PUMPS TO STARTERS		2003	15	30	$3,927.39	16.50	1.50	0.00	0.00	0.00	$0.00	$3,927.39	$130.91	15	$0.00
5801	Water	310 ELECTRICAL EXTENSION		2003	15	30	$4,163.67	16.50	1.50	0.00	0.00	0.00	$0.00	$4,163.67	$138.79	15	$0.00
5803	Water	310 REPAIR PROBES IN GROUND STORAGE TANK		2003	15	30	$6,660.58	16.50	1.50	0.00	0.00	0.00	$0.00	$6,660.58	$222.02	15	$0.00
5804	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2003	15	30	$7,220.73	16.50	1.50	0.00	0.00	0.00	$0.00	$7,220.73	$240.69	15	$0.00
5805	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2003	15	30	$10,723.33	16.50	1.50	0.00	0.00	0.00	$0.00	$10,723.33	$357.44	15	$0.00
5806	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2003	15	30	$11,461.53	16.50	1.50	0.00	0.00	0.00	$0.00	$11,461.53	$382.05	15	$0.00
5807	Water	310 WATER ELECTRICAL & ELECTRICAL CONTROLS		2003	15	30	$15,167.17	16.50	1.50	0.00	0.00	0.00	$0.00	$15,167.17	$505.57	15	$0.00
5810	Water	310	ELECTRICAL SYSTEM ENCLOSURE LEVEL RELAY ETC	2004	15	30	$712.81	15.50	-0.50	0	0.00	0.00	$0.00	$712.81	$23.76	15	$0.00
5811	Water	310	ELECTRICAL SYSTEM HOFFMAN ENCLOSURE	2004	15	30	$825.95	15.50	-0.50	0	0.00	0.00	$0.00	$825.95	$27.53	15	$0.00
5812	Water	310	WATER ELECTRICAL	2004	15	30	$1,289.05	15.50	-0.50	0	0.00	0.00	$0.00	$1,289.05	$42.97	15	$0.00
5813	Water	310	COMBINATION STARTER-ELECTRICAL SYSTEM	2004	15	30	$1,451.10	15.50	-0.50	0	0.00	0.00	$0.00	$1,451.10	$48.37	15	$0.00
5814	Water	310	ELECTRICAL SYSTEM	2004	15	30	$1,955.82	15.50	-0.50	0	0.00	0.00	$0.00	$1,955.82	$65.19	15	$0.00
5815	Water	310	ELECTRICAL SYSTEM	2004	15	30	$2,015.64	15.50	-0.50	0	0.00	0.00	$0.00	$2,015.64	$67.19	15	$0.00
5816	Water	310	PHASE CONVERTOR AND ELECTRICAL SUPPLIES	2004	15	30	$2,643.68	15.50	-0.50	0	0.00	0.00	$0.00	$2,643.68	$88.12	15	$0.00
5817	Water	310	WATER ELECTRICAL SYSTEM	2004	15	30	$2,930.23	15.50	-0.50	0	0.00	0.00	$0.00	$2,930.23	$97.67	15	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant - Plant Accumulated Depreciation from Current Exp	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but Depreciation expense changes
5818	Water	310	ELECTRICAL SYS EM-CONDUIT PVC PRESSURE SWITCH	2004	5	30	$6,575.95	15.50	-0.50	0	0.00	0.00	$0.00	$6,575.95	$219.20	15	$0.00
5819	Water	310	Round PT with Ground/Welded Steel Installation	2004	15	30	$12,250.33	15.50	-0.50	0	0.00	0.00	$0.00	$12,250.33	$408.34	15	$0.00
6007	Water	310	Electrical Controls 30435 Olympus Plant 1	2007	10	30	$2,002.28	12.50	2.50	0.00	0.00	0.00	$0.00	$2,002.28	$66.74	20	$0.00
6012	Water	311	Auto controls Plant site	2007	10	10	$2,456.38	12.50	2.50	0.00	0.00	0.00	$0.00	$2,456.38	$245.64	0	$0.00
6048	Water	310	REPLACE PHASE MONITOR DERBY WAY #? (P)	2008	10	10	$694.22	11.50	1.50	0.00	0.00	0.00	$0.00	$694.23	$69.42	0	$0.00
6056	Water	310	ELECTRICAL RIVER BEND DR P1 (P1)	2008	10	30	$2,256.38	11.50	1.50	0.00	0.00	0.00	$0.00	$2,256.18	$ 5.71	20	$0.00
6086	Water	310	Power Generation Equipment CAC	2008	10	10	$93,032.57	11.50	1.50	0.00	0.00	0.00	$0.00	$93,032.57	$9,303.26	0	$0.00
6253	Water	311	Well No 1 180' Deep 30 gpm 5 inch ECON inch	1959	15	30	$7,511.00	60.50	45.50	0.00	0.00	0.00	$0.00	$7,511.00	$250.37	15	$0.00
6255	Water	311	Well Pump 1 10 hp	1970	15	10	$2,008.00	49.50	34.50	0.00	0.00	0.00	$0.00	$2,008.00	$200.80	5	$0.00
6256	Water	311	Booster pump No 1 1 hp	1971	15	30	$140.00	48.50	33.50	0.00	0.00	0.00	$0.00	$140.00	$4.67	15	$0.00
6257	Water	311	Booster pump No 2 1.5 hp	1971	15	10	$175.00	48.50	33.50	0.00	0.00	0.00	$0.00	$175.00	$17.50	5	$0.00
6258	Water	311	Well Pump 3	1973	15	10	$940.00	45.50	31.50	0.00	0.00	0.00	$0.00	$940.00	$94.00	5	$0.00
6259	Water	311	Booster pump No 1 Berkley 15 hp	1974	15	30	$454.00	45.50	30.50	0.00	0.00	0.00	$0.00	$454.00	$15.13	15	$0.00
6260	Water	311	Booster pump No 1 Berkley 15 hp	1977	15	30	$1,556.00	42.50	27.50	0.00	0.00	0.00	$0.00	$1,556.00	$51.87	15	$0.00
6261	Water	311	Well Pump No 1 5 hp	1979	15	10	$3,468.00	40.50	25.50	0.00	0.00	0.00	$0.00	$3,468.00	$346.80	5	$0.00
6262	Water	311	Well No 2 190' Deep 16 gpm 5 inch TECON inch	1979	15	30	$20,808.00	40.50	25.50	0.00	0.00	0.00	$0.00	$20,808.00	$693.60	5	$0.00
6263	Water	311	Booster pump No 1 Berkley 7.5 hp	1984	15	10	$286.00	35.50	20.50	0.00	0.00	0.00	$0.00	$286.00	$28.60	5	$0.00
6264	Water	311	Booster pump No 2 5 hp	1984	15	10	$1,552.00	35.50	20.50	0.00	0.00	0.00	$0.00	$1,552.00	$155.20	5	$0.00
6265	Water	311	Booster pump No 2 5 hp	1984	15	10	$1,562.00	35.50	20.50	0.00	0.00	0.00	$0.00	$1,562.00	$156.20	5	$0.00
6266	Water	311	Booster pump No 3 10 hp	1984	15	10	$1,927.00	35.50	20.50	0.00	0.00	0.00	$0.00	$1,927.00	$192.70	5	$0.00
6267	Water	311	Booster pump No 4 10 hp	1984	15	10	$1,927.00	35.50	20.50	0.00	0.00	0.00	$0.00	$1,927.00	$192.70	5	$0.00
6268	Water	311	Well Pumps ex Shp Well Pipe Galvanized	1985	10	10	$600.00	34.50	24.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	0	$0.00
6269	Water	311	Booster pump No 2 5 hp	1985	15	10	$1,590.00	34.50	19.50	0.00	0.00	0.00	$0.00	$1,590.00	$159.00	5	$0.00
6270	Water	311	Other Electric Equipment Meter Loop	1986	30	20	$1,000.00	33.50	3.50	0.00	0.00	0.00	$0.00	$1,000.00	$50.00	10	$0.00
6271	Water	311	Booster pump No 2 Marlow 5 hp	1987	15	10	$1,686.00	32.50	17.50	0.00	0.00	0.00	$0.00	$1,686.00	$168.60	5	$0.00
6272	Water	311	Booster pump No 2 110 gpm 7.5 hp	1987	15	10	$1,967.00	32.50	17.50	0.00	0.00	0.00	$0.00	$1,967.00	$196.70	5	$0.00
6273	Water	311	Well Pump 10 hp	1987	15	10	$6,744.00	32.50	17.50	0.00	0.00	0.00	$0.00	$6,744.00	$674.40	5	$0.00
6274	Water	311	Booster pump No 1 Marlow 5 hp	1988	15	10	$1,709.00	31.50	16.50	0.00	0.00	0.00	$0.00	$1,709.00	$170.90	5	$0.00
6275	Water	311	Booster pump No 2 Marlow 5 hp	1988	15	10	$1,709.00	31.50	16.50	0.00	0.00	0.00	$0.00	$1,709.00	$170.90	5	$0.00
6276	Water	311	Pump & Motor Piping	1988	30	10	$2,110.18	31.50	1.50	0.00	0.00	0.00	$0.00	$2,110.18	$211.0?	20	$0.00
6277	Water	311	Well Pump 7.5 hp	1988	15	10	$5,980.00	31.50	16.50	0.00	0.00	0.00	$0.00	$5,980.00	$598.00	5	$0.00
6278	Water	311	Well Pump 7.5 hp	1988	15	10	$5,980.00	31.50	16.50	0.00	0.00	0.00	$0.00	$5,980.00	$598.00	5	$0.00
6279	Water	311	Well Pump 10 hp	1988	15	10	$6,835.00	31.50	16.50	0.00	0.00	0.00	$0.00	$6,835.00	$683.50	5	$0.00
6280	Water	311	Booster pump No 1 3HP	1989	15	10	$1,263.00	30.50	15.50	0.00	0.00	0.00	$0.00	$1,263.00	$126.30	5	$0.00
6281	Water	311	Booster pump No 2 3HP	1989	15	10	$1,263.00	30.50	15.50	0.00	0.00	0.00	$0.00	$1,263.00	$126.30	5	$0.00
6282	Water	311	Booster pump No 3 3HP	1989	15	10	$1,263.00	30.50	15.50	0.00	0.00	0.00	$0.00	$1,263.00	$126.30	5	$0.00
6283	Water	311	Booster pump No 1 Berkley 7.5 hp	989	15	10	$2,211.00	30.50	15.50	0.00	0.00	0.00	$0.00	$2,211.00	$221.10	5	$0.00
6284	Water	311	Booster pump No 2 10 hp	1989	15	10	$2,337.00	30.50	15.50	0.00	0.00	0.00	$0.00	$2,337.00	$233.70	5	$0.00
6285	Water	311	Well Pump 1 10 HP	1989	15	10	$7,579.00	30.50	15.50	0.00	0.00	0.00	$0.00	$7,579.00	$757.90	5	$0.00
6286	Water	311	Well Pump 7.5 hp	990	15	10	$5,888.00	29.50	14.50	0.00	0.00	0.00	$0.00	$5,888.00	$588.80	5	$0.00
6287	Water	311	Well Pump 7.5 hp	1990	15	10	$5,888.00	29.50	14.50	0.00	0.00	0.00	$0.00	$5,888.00	$588.80	5	$0.00
6288	Water	311	Booster pump No 2 Berkley 10 hp	1991	15	10	$2,434.00	28.50	13.50	0.00	0.00	0.00	$0.00	$2,434.00	$243.40	5	$0.00
6290	Water	311	Booster pump No 1 5 hp	1992	15	30	$2,086.00	27.50	12.50	0.00	0.00	0.00	$0.00	$2,086.00	$69.53	15	$0.00
6291	Water	311	Booster pump No 4 Berkley Gas 8 hp	1992	15	10	$2,434.00	27.50	12.50	0.00	0.00	0.00	$0.00	$2,434.00	$243.40	5	$0.00
6292	Water	311	Booster pump No 3 Gas Powered 8 hp	1993	15	10	$2,137.00	26.50	11.50	0.00	0.00	0.00	$0.00	$2,137.00	$213.70	5	$0.00
6293	Water	311	Booster pump No 2 Berkley 10 hp	1993	15	10	$2,629.00	26.50	11.50	0.00	0.00	0.00	$0.00	$2,629.00	$262.90	5	$0.00
6294	Water	311	Booster pump No 2 Berkley 20 hp	1993	15	10	$3,837.00	26.50	11.50	0.00	0.00	0.00	$0.00	$3,837.00	$383.70	5	$0.00
6295	Water	311	Booster pump No 2 1 hp	1994	15	10	$541.00	25.50	10.50	0.00	0.00	0.00	$0.00	$541.00	$54.10	5	$0.00
6296	Water	311	Well Pumps ex Shp Electric Control & Cab	1994	20	10	$1,000.00	25.50	5.50	0.00	0.00	0.00	$0.00	$1,000.00	$100.00	10	$0.00
6297	Water	311	Booster pump No 1 Berkley 10 hp	1994	15	30	$1,301.00	25.50	10.50	0.00	0.00	0.00	$0.00	$1,301.00	$43.37	15	$0.00
6298	Water	311	Booster pump No 2 5 hp	1994	15	10	$2,402.00	25.50	10.50	0.00	0.00	0.00	$0.00	$2,402.00	$240.20	5	$0.00
6299	Water	311	Booster pump No 2 Berkley 15	1994	15	10	$3,603.00	25.50	10.50	0.00	0.00	0.00	$0.00	$3,603.00	$360.30	5	$0.00
6301	Water	311	Booster pump No 2 5 hp	1995	15	10	$2,464.00	24.50	9.50	0.00	0.00	0.00	$0.00	$2,464.00	$246.40	5	$0.00
6302	Water	311	Booster pump No 3 5 hp	1995	15	10	$2,464.00	4.50	9.50	0.00	0.00	0.00	$0.00	$2,464.00	$246.40	5	$0.00
6303	Water	311	3 Hp Booster Pumps & Motors Plant site	1995	5	10	$2,499.19	24.50	19.50	0.00	0.00	0.00	$0.00	$2,499.19	$249.92	5	$0.00
6304	Water	311	5 Hp Booster Pumps & Motors Plant site	1995	5	10	$2,999.03	24.50	19.50	0.00	0.00	0.00	$0.00	$2,999.03	$299.90	5	$0.00
6305	Water	311	Well Pump Franklin 20 hp	1995	15	30	$16,225.00	24.50	9.50	0.00	0.00	0.00	$0.00	$16,225.00	$540.83	15	$0.00
6306	Water	311	Booster Pumps ex Shp 3 hp F&W	1995	10	10	$500.00	23.50	13.50	0.00	0.00	0.00	$0.00	$500.00	$50.00	0	$0.00
6307	Water	311	Booster Pumps ex Shp Hiline 2 hp F&W	1996	10	10	$1,020.00	23.50	13.50	0.00	0.00	0.00	$0.00	$1,020.00	$102.00	0	$0.00
6308	Water	311	Booster Pump No 1 Berkley 5 hp	1996	15	10	$2,515.00	23.50	8.50	0.00	0.00	0.00	$0.00	$2,515.00	$251.50	5	$0.00
6309	Water	311	Backwash Pump Berkley 20 hp	1996	15	30	$4,527.00	23.50	8.50	0.00	0.00	0.00	$0.00	$4,527.00	$150.90	15	$0.00
6310	Water	311	Well Pump 2 5	1996	15	10	$5,030.00	23.50	8.50	0.00	0.00	0.00	$0.00	$5,030.00	$503.00	5	$0.00
6311	Water	311	Well Pump 1 3 HP	996	15	10	$6,707.00	23.50	8.50	0.00	0.00	0.00	$0.00	$6,707.00	$670.70	5	$0.00
6312	Water	311	Booster pump No 2 Meyers 7.5 hp	1997	15	10	$492.00	22.50	7.50	0.00	0.00	0.00	$0.00	$492.00	$49.20	5	$0.00
6313	Water	311	Booster pump No 3 Gas Powered 8 hp	1997	15	10	$2,684.00	22.50	7.50	0.00	0.00	0.00	$0.00	$2,684.00	$268.40	5	$0.00
6314	Water	311	Booster pump No 4 15 hp	1997	15	10	$4,026.00	22.50	7.50	0.00	0.00	0.00	$0.00	$4,026.00	$402.60	5	$0.00
6315	Water	311	Booster pump No 5 15 hp	1997	15	10	$4,026.00	22.50	7.50	0.00	0.00	0.00	$0.00	$4,026.00	$402.60	5	$0.00
6316	Water	311	Booster pump No 2 Berkley 20 hp	1997	15	10	$4,832.00	22.50	7.50	0.00	0.00	0.00	$0.00	$4,832.00	$483.20	-5	$0.00
6317	Water	311	Well Pump No 3 7.5 hp	199	15	10	$9,395.00	22.50	7.50	0.00	0.00	0.00	$0.00	$9,395.00	$939.50	5	$0.00
6318	Water	311	Well Pump 15 hp	1997	15	30	$13,471.00	22.50	7.50	0.00	0.00	0.00	$0.00	$13,421.00	$447.37	15	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant Accumulated Deprecia. on Current Expense	Annual Depreciation Exp. based on Proposed Lives using net plant balance	Change in life difference (proposed life current life)	Service Life does not change but depreciation expense changes
6319	Water	311	Booster Pumps <= 5hp 2 hp F&W	1998	10	10	$1,593.00	21.50	11.50	0.00	0.00	0.00	$0.00	$1,593.00	$159.30	0	$0.00
6320	Water	311	Booster pump No 1 115 gpm 7.5 hp	1998	15	30	$3,197.00	21.50	6.50	0.00	0.00	0.00	$0.00	$3,197.00	$106.57	15	$0.00
6321	Water	311	Booster Pump No 1 7.5 hp	1998	15	10	$3,197.00	21.50	6.50	0.00	0.00	0.00	$0.00	$3,197.00	$319.70	5	$0.00
6322	Water	311	Booster Pump No 2 7.5 hp	1998	15	10	$3,197.00	21.50	-6.50	0.00	0.00	0.00	$0.00	$3,197.00	$319.70	5	$0.00
6323	Water	311	Transfer pump No 1 Berkley 7 1/2 hp	1998	15	10	$3,197.00	21.50	6.50	0.00	0.00	0.00	$0.00	$3,197.00	$319.70	5	$0.00
6324	Water	311	Booster pump No 1 Berkley 25	1998	15	30	$5,481.00	21.50	6.50	0.00	0.00	0.00	$0.00	$5,481.00	$182.70	15	$0.00
6325	Water	311	Well Pump 2 5HP	1998	15	30	$5,481.00	21.50	6.50	0.00	0.00	0.00	$0.00	$5,481.00	$182.70	15	$0.00
6326	Water	311	Booster pump No 1 Berkley 15	1998	15	10	$4,111.00	21.50	-6.50	0.00	0.00	0.00	$0.00	$4,111.00	$411.10	5	$0.00
6327	Water	311	Well Pump 50 gpm 5 hp	1998	15	10	$5,481.00	21.50	6.50	0.00	0.00	0.00	$0.00	$5,481.00	$548.10	5	$0.00
6328	Water	311	Well Pump 1 1/2 hp	1998	15	10	$7,308.00	21.50	6.50	0.00	0.00	0.00	$0.00	$7,308.00	$730.80	5	$0.00
6329	Water	311	Well Pump 85 gpm 30 hp	1998	15	30	$29,690.00	21.50	6.50	0.00	0.00	0.00	$0.00	$29,690.00	$989.67	15	$0.00
6330	Water	311	Well Pumps <= 5hp elect. Controls	1999	20	10	$676.00	20.50	-0.50	0.00	0.00	0.00	$0.00	$676.00	$67.60	10	$0.00
6331	Water	311	Booster Pumps <= 5hp 5 hp Jacuzzi	1999	10	10	$1,547.00	20.50	10.50	0.00	0.00	0.00	$0.00	$1,547.00	$154.70	0	$0.00
6332	Water	311	Booster pump No 2 Berkley 3 hp	1999	15	10	$1,876.00	20.50	5.50	0.00	0.00	0.00	$0.00	$1,876.00	$187.60	5	$0.00
6333	Water	311	Well Pumps <= 5hp 5hp F&W 16 stage	1999	10	10	$2,654.86	20.50	10.50	0.00	0.00	0.00	$0.00	$2,654.86	$265.49	0	$0.00
6334	Water	311	Booster pump No 1 Berkley 15 hp	1999	15	30	$4,221.00	20.50	5.50	0.00	0.00	0.00	$0.00	$4,221.00	$140.70	15	$0.00
6335	Water	311	Booster pump No 1 Berkley 15 hp	1999	15	30	$4,221.00	20.50	5.50	0.00	0.00	0.00	$0.00	$4,221.00	$140.70	15	$0.00
6336	Water	311	Booster pump No 1 Berkley 15 Hp	1999	15	30	$4,221.00	20.50	5.50	0.00	0.00	0.00	$0.00	$4,221.00	$140.70	15	$0.00
6338	Water	311	Well Pumps <= 5hp Pump Controls	1999	20	10	$3,000.00	20.50	0.50	0.00	0.00	0.00	$0.00	$3,000.00	$300.00	10	$0.00
6339	Water	311	Booster pump No 2 Berkley 7 1/2 hp	1999	15	10	$3,283.00	20.50	5.50	0.00	0.00	0.00	$0.00	$3,283.00	$328.30	5	$0.00
6340	Water	311	Booster pump No 3 7.5 hp	1999	15	10	$3,283.00	20.50	5.50	0.00	0.00	0.00	$0.00	$3,283.00	$328.30	5	$0.00
6341	Water	311	Booster pump No 3 7.5 hp	1999	15	10	$3,283.00	20.50	5.50	0.00	0.00	0.00	$0.00	$3,283.00	$328.30	5	$0.00
6342	Water	311	Transfer pump No 2 Berkley 7 1/2 hp	1999	15	10	$3,283.00	20.50	5.50	0.00	0.00	0.00	$0.00	$3,283.00	$328.30	5	$0.00
6343	Water	311	Booster pump No 2 Berkley 10 hp	1999	15	10	$3,470.00	20.50	5.50	0.00	0.00	0.00	$0.00	$3,470.00	$347.00	5	$0.00
6344	Water	311	Booster Pumps <= 5hp 2hp F&W (2)	1999	10	10	$4,223.00	20.50	10.50	0.00	0.00	0.00	$0.00	$4,223.00	$422.30	0	$0.00
6345	Water	311	Booster pump No 2 Berkley 25	1999	15	10	$5,628.00	20.50	5.50	0.00	0.00	0.00	$0.00	$5,628.00	$562.80	5	$0.00
6347	Water	311	Well Pump 2 40 HP	1999	15	30	$35,174.00	20.50	5.50	0.00	0.00	0.00	$0.00	$35,174.00	$1,172.47	15	$0.00
6348	Water	311	Well No. 2 6 450' deep inch	1999	15	30	$63,782.00	20.50	5.50	0.00	0.00	0.00	$0.00	$63,782.00	$2,126.07	15	$0.00
6349	Water	311	Chemical pump 3/4HP 1ph	2000	5	10	$295.00	19.50	14.50	0.00	0.00	0.00	$0.00	$295.00	$29.50	5	$0.00
6351	Water	311	PREFERRED PUMP 82 1/27 PLS 15 HP 3PH	2000	15	30	$1,308.51	19.50	4.50	0.00	0.00	0.00	$0.00	$1,308.51	$43.62	15	$0.00
6352	Water	311	Booster pump No 2 1.5 hp	2000	15	10	$1,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$1,000.00	$100.00	5	$0.00
6353	Water	311	Booster pump No 2 Berkley 1.5HP	2000	15	10	$1,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$1,000.00	$100.00	5	$0.00
6354	Water	311	Booster pump No 1 2.5 hp	2000	15	30	$2,000.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$2,000.00	$66.67	15	$0.00
6355	Water	311	Booster pump No 1 Berkley 5 hp	2000	15	30	$3,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$3,000.00	$100.00	15	$0.00
6356	Water	311	Booster pump No 2 2.5 hp	2000	15	10	$2,000.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$2,000.00	$200.00	5	$0.00
6357	Water	311	Booster pump No 3 3 hp	2000	15	10	$2,000.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$2,000.00	$200.00	5	$0.00
6358	Water	311	Transfer pump No 4 Berkley 3 hp	2000	15	10	$2,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$2,000.00	$200.00	5	$0.00
6359	Water	311	Booster pump 7.5 Hp	2000	15	30	$3,500.00	19.50	4.50	0.00	0.00	0.00	$0.00	$3,500.00	$116.67	15	$0.00
6360	Water	311	Booster pump No 1 Berkley 10 hp	2000	15	30	$3,700.00	19.50	4.50	0.00	0.00	0.00	$0.00	$3,700.00	$123.33	15	$0.00
6361	Water	311	Booster pump No 1 Berkley 15 hp	2000	15	30	$4,500.00	19.50	4.50	0.00	0.00	0.00	$0.00	$4,500.00	$150.00	15	$0.00
6362	Water	311	Booster Pump 2.5 hp	2000	15	10	$3,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$3,000.00	$300.00	5	$0.00
6363	Water	311	Booster pump No 2 Berkley 5 hp	2000	15	10	$3,000.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$3,000.00	$300.00	5	$0.00
6364	Water	311	Booster pump No 2 Marlow 5 hp	2000	15	10	$3,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$3,000.00	$300.00	5	$0.00
6365	Water	311	Booster pump No 3 Berkley Gas (Emer Bkup) 8 hp	2000	15	10	$3,000.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$3,000.00	$300.00	5	$0.00
6366	Water	311	Transfer pump No 3 Berkley 5 hp	2000	15	10	$3,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$3,000.00	$300.00	5	$0.00
6367	Water	311	Transfer pump No 2 Berkley 5 hp	2000	15	10	$3,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$3,000.00	$300.00	5	$0.00
6368	Water	311	WTP MAINT. BONITA VISTA PUMP STATION OV HILL INST	2000	15	10	$3,139.39	19.50	4.50	0.00	0.00	0.00	$0.00	$3,139.39	$313.94	5	$0.00
6369	Water	311	Booster Pump No 2 Berkley 20 hp	2000	15	30	$5,400.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$5,400.00	$180.00	15	$0.00
6370	Water	311	Booster pump No 2 Berkley 10 hp	2000	15	10	$3,700.00	19.50	4.50	0.00	0.00	0.00	$0.00	$3,700.00	$370.00	5	$0.00
6371	Water	311	Booster pump No 2 Berkley 10 hp	2000	15	10	$3,700.00	19.50	4.50	0.00	0.00	0.00	$0.00	$3,700.00	$370.00	5	$0.00
6372	Water	311	Booster pump No 3 25 hp	2000	15	30	$6,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$6,000.00	$200.00	15	$0.00
6373	Water	311	Booster pump No 3 Berkley 25	2000	15	30	$6,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$6,000.00	$200.00	15	$0.00
6374	Water	311	HOLLY WATER WELLS INC SERV CALL SPLICE KIT 5HP OF	2000	15	10	$4,009.95	19.50	4.50	0.00	0.00	0.00	$0.00	$4,009.95	$401.00	5	$0.00
6375	Water	311	Backwash pump Berkley 10 hp	2000	15	10	$4,500.00	9.50	-4.50	0.00	0.00	0.00	$0.00	$4,500.00	$450.00	5	$0.00
6376	Water	311	Booster pump No 2 15 hp	2000	15	10	$4,500.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$4,500.00	$450.00	5	$0.00
6377	Water	311	Booster pump No 3 Berkley 10 hp 200 gpm	2000	15	10	$4,500.00	19.50	4.50	0.00	0.00	0.00	$0.00	$4,500.00	$450.00	5	$0.00
6378	Water	311	Booster pump No 3 Berkley 15 Hp	2000	15	10	$4,500.00	19.50	4.50	0.00	0.00	0.00	$0.00	$4,500.00	$450.00	5	$0.00
6379	Water	311	Spare Pump 30 hp	2000	15	30	$7,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$7,000.00	$233.33	15	$0.00
6380	Water	311	Well Pump 2.5 HP	2000	15	10	$5,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$5,000.00	$500.00	5	$0.00
6381	Water	311	Well Pump No 6cc 3 hp	2000	15	10	$5,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$5,000.00	$500.00	5	$0.00
6382	Water	311	Well Pump 7.5 hp 70 gpm	2000	15	30	$9,000.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$9,000.00	$300.00	15	$0.00
6383	Water	311	Well Pump 1 5HP	2000	15	10	$6,000.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$6,000.00	$600.00	5	$0.00
6384	Water	311	Well Pump No 7h 5 hp	2000	15	10	$6,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$6,000.00	$600.00	5	$0.00
6386	Water	311	Repair Well Pump	2000	15	30	$9,884.18	19.50	4.50	0.00	0.00	0.00	$0.00	$9,884.18	$329.47	15	$0.00
6387	Water	311	Well Pump No 4cc 7.5 hp	2000	15	10	$7,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$7,000.00	$700.00	5	$0.00
6388	Water	311	Well Pump 100 gpm 15 hp	2000	15	30	$15,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$15,000.00	$500.00	15	$0.00
6389	Water	311	Well Pump 15 hp	2000	15	30	$15,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$15,000.00	$500.00	15	$0.00
6390	Water	311	Well Pump 15 hp	2000	15	30	$15,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$15,000.00	$500.00	15	$0.00
6391	Water	311	Well Pump2 15 HP	2000	15	30	$15,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$15,000.00	$500.00	15	$0.00
6392	Water	311	2 GALV TEE INSTALLATION OF PUMP & MURPHY SWITCH	2000	15	10	$10,081.18	19.50	4.50	0.00	0.00	0.00	$0.00	$10,081.18	$1,008.12	5	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed lives using net plant balance	Change in life (proposed life - current life)	Service Life does not change but depreciation expense changes
6394	Water	311	Well Pump 200 gpm 20 hp	2000	15	30	$15,750.00	19.50	4.50	0.00	0.00	0.00	$0.00	$15,750.00	$525.00	15	$0.00
6395	Water	311	Well Pump 1 10HP	2000	15	10	$12,000.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$12,000.00	$1,200.00	5	$0.00
6396	Water	311	Well Pump 2 10 hp	2000	15	10	$12,000.00	19.50	4.50	0.00	0.00	0.00	$0.00	$12,000.00	$1,200.00	5	$0.00
6397	Water	311	Well Pump 2 40HP	2000	15	30	$40,000.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$40,000.00	$1,333.33	15	$0.00
6398	Water	311	REWIND SHAFT SLEEVE BEARINGS AND MACHINE WORK	2001	15	10	$301.07	18.50	3.50	0.00	0.00	0.00	$0.00	$301.07	$30.11	5	$0.00
6399	Water	311	22 GPD 100 PSI PUMP	2001	15	10	$325.55	18.50	3.50	0.00	0.00	0.00	$0.00	$325.55	$32.56	5	$0.00
6400	Water	311	PW450 PW4 0/100 PSI 7 DAY	2001	15	10	$450.00	18.50	3.50	0.00	0.00	0.00	$0.00	$450.00	$45.00	5	$0.00
6401	Water	311	BOOSTER PUMPS 5HP OR LESS	2001	15	10	$492.75	18.50	3.50	0.00	0.00	0.00	$0.00	$492.75	$49.28	5	$0.00
6402	Water	311	RECONDITION PUMP MOTOR	2001	15	10	$504.84	18.50	3.50	0.00	0.00	0.00	$0.00	$504.84	$50.48	5	$0.00
6403	Water	311	BOOSTER PUMPS 5HP OR LESS	2001	15	10	$1,028.05	18.50	3.50	0.00	0.00	0.00	$0.00	$1,028.05	$102.81	5	$0.00
6404	Water	311	Pump 81 12PLS 7 1/2HP	2001	15	10	$1,271.02	18.50	3.50	0.00	0.00	0.00	$0.00	$1,271.02	$127.10	5	$0.00
6405	Water	311	INSTALL IMPELLER SEAL AND GASKET A ID REASSEMBLE	2001	15	10	$1,364.43	18.50	3.50	0.00	0.00	0.00	$0.00	$1,364.43	$136.44	5	$0.00
6406	Water	311	FURNACE 7 1/2 STAPLER	2001	15	10	$1,425.22	18.50	3.50	0.00	0.00	0.00	$0.00	$1,425.22	$142.52	5	$0.00
6407	Water	311	81 41/2TPMS 7 1/2 HP 3P CHECK VALVE	2001	15	15	$1,583.19	18.50	3.50	0.00	0.00	0.00	$0.00	$1,583.19	$105.55	0	$0.00
6408	Water	311	147' OF 3 BLACK PIPE inch	2001	15	30	$2,918.55	18.50	3.50	0.00	0.00	0.00	$0.00	$2,918.55	$97.29	15	$0.00
6409	Water	311	15 HP GRUNDFOS 6 PUMP END AND LABOR TO INSTALL nc	2001	15	30	$3,509.00	18.50	3.50	0.00	0.00	0.00	$0.00	$3,509.00	$116.97	15	$0.00
6410	Water	311	WELL PUMPS-ABOVE 5HP	2001	15	30	$6,656.89	18.50	3.50	0.00	0.00	0.00	$0.00	$6,656.89	$221.90	15	$0.00
6411	Water	311	GRUNDFOS PUMP/ FRANKLIN MOTOR	2001	15	30	$7,553.75	18.50	3.50	0.00	0.00	0.00	$0.00	$7,553.75	$251.79	15	$0.00
6413	Water	311	Well Pumps > 5hp Reworked Pump & Cable	2001	10	10	$7,209.46	18.50	-8.50	0.00	0.00	0.00	$0.00	$7,209.46	$720.95	0	$0.00
6414	Water	311	3 ROLLS OF 2 PIPE/ 1 PHASE CABLE inch	2001	15	10	$7,702.75	18.50	3.50	0.00	0.00	0.00	$0.00	$7,702.75	$770.28	5	$0.00
6415	Water	311	WELL PUMPS ABOVE 5 HP	2001	15	30	$21,608.00	18.50	3.50	0.00	0.00	0.00	$0.00	$21,608.00	$720.27	15	$0.00
6416	Water	311	Electrical level Indicators and Controls Plant II	2001	10	10	$21,846.18	18.50	8.50	0.00	0.00	0.00	$0.00	$21,846.18	$2,184.62	0	$0.00
6421	Water	311 WELL PUMPS ABOVE 5 HP		2002	15	30	$86.54	17.50	2.50	0.00	0.00	0.00	$0.00	$86.54	$2.88	15	$0.00
6422	Water	311 WELL PUMPS 5HP OR LESS		2002	15	10	$88.80	17.50	2.50	0.00	0.00	0.00	$0.00	$88.80	$8.88	5	$0.00
6424	Water	311 BOOSTER PUMPS ABOVE 5 HP		2002	15	30	$1,044.10	17.50	2.50	0.00	0.00	0.00	$0.00	$1,044.10	$34.80	15	$0.00
6425	Water	311 BOOSTER PUMPS ABOVE 5 HP		2002	15	30	$1,981.78	17.50	2.50	0.00	0.00	0.00	$0.00	$1,981.78	$66.06	15	$0.00
6426	Water	311 Well Pump Grunfos		2002	15	10	$1,431.26	17.50	2.50	0.00	0.00	0.00	$0.00	$1,431.26	$143.13	5	$0.00
6427	Water	311 BOOSTER PUMPS ABOVE 5HP		2002	15	10	$1,525.74	17.50	2.50	0.00	0.00	0.00	$0.00	$1,525.74	$152.57	5	$0.00
6428	Water	311 Booster Pumps <= 5hp V P 5 hp Berkley C		2002	10	10	$1,647.57	17.50	7.50	0.00	0.00	0.00	$0.00	$1,647.57	$164.76	0	$0.00
6429	Water	311 WELL PUMPS ABOVE 5 HP		2002	15	30	$2,860.03	17.50	2.50	0.00	0.00	0.00	$0.00	$2,860.03	$95.33	15	$0.00
6430	Water	311 WELL PUMPS 5 HP OR LESS		2002	15	10	$2,089.75	17.50	2.50	0.00	0.00	0.00	$0.00	$2,089.75	$208.98	5	$0.00
6431	Water	311 WELL PUMPS 5 HP OR LESS		2002	15	10	$2,374.32	17.50	2.50	0.00	0.00	0.00	$0.00	$2,374.32	$237.43	5	$0.00
6432	Water	311 BOOSTER PUMPS ABOVE 5 HP		2002	15	30	$5,247.70	17.50	2.50	0.00	0.00	0.00	$0.00	$5,247.70	$174.76	15	$0.00
6434	Water	311 WELL PUMPS 5HP OR LESS		2002	15	10	$3,754.10	17.50	2.50	0.00	0.00	0.00	$0.00	$3,754.10	$375.41	5	$0.00
6435	Water	311 WELL PUMPS ABOVE 5 HP		2002	15	30	$6,887.87	17.50	2.50	0.00	0.00	0.00	$0.00	$6,887.87	$229.60	15	$0.00
6445	Water	311 BOOSTER PUMP 5HP KOYO RADIAL BALL DBL SHIELD		2003	15	30	$506.62	16.50	1.50	0.00	0.00	0.00	$0.00	$506.62	$16.89	15	$0.00
6446	Water	311 BALDOR 5HP PUMP		2003	15	10	$324.89	16.50	1.50	0.00	0.00	0.00	$0.00	$324.89	$32.49	5	$0.00
6448	Water	311 BALDOR BOOSTER PUMP 5HP		2003	15	10	$495.85	16.50	1.50	0.00	0.00	0.00	$0.00	$495.85	$49.59	5	$0.00
6449	Water	311 NEW 20HP PUMP		2003	15	30	$1,325.45	16.50	1.50	0.00	0.00	0.00	$0.00	$1,325.45	$44.18	15	$0.00
6450	Water	311 WELL PUMP 20HP		2003	15	30	$1,325.45	16.50	1.50	0.00	0.00	0.00	$0.00	$1,325.45	$44.18	15	$0.00
6451	Water	311 PARTS FOR WELL PUMP		2003	15	10	$786.67	16.50	1.50	0.00	0.00	0.00	$0.00	$786.67	$78.67	5	$0.00
6452	Water	311 NEW SUB TURBI PUMP 5HP		2003	15	10	$805.97	16.50	1.50	0.00	0.00	0.00	$0.00	$805.97	$80.60	5	$0.00
6453	Water	311 NEW BOOSTER PUMP		2003	15	10	$830.88	16.50	1.50	0.00	0.00	0.00	$0.00	$830.88	$83.09	5	$0.00
6454	Water	311 BOOSTER PUMPS 5 HP OR LESS		2003	15	10	$847.17	16.50	1.50	0.00	0.00	0.00	$0.00	$847.17	$84.72	5	$0.00
6455	Water	311 BOOSTER PUMPS ABOVE 5HP		2003	15	30	$1,643.19	16.50	1.50	0.00	0.00	0.00	$0.00	$1,643.19	$54.77	15	$0.00
6456	Water	311 WELL PUMPS 5 HP OR LESS		2003	15	10	$978.67	16.50	1.50	0.00	0.00	0.00	$0.00	$978.67	$97.87	5	$0.00
6457	Water	311 NEW PUMP 5HP		2003	15	10	$1,013.55	16.50	1.50	0.00	0.00	0.00	$0.00	$1,013.55	$101.36	5	$0.00
6458	Water	311 BOOSTER PUMP 5HP		2003	15	30	$1,883.74	16.50	1.50	0.00	0.00	0.00	$0.00	$1,883.74	$62.79	15	$0.00
6459	Water	311 WELL PUMPS ABOVE 5 HP		2003	15	30	$1,918.94	16.50	1.50	0.00	0.00	0.00	$0.00	$1,918.94	$63.96	15	$0.00
6460	Water	311 MYERS CENTRIFUGAL PUMP 5HP		2003	15	10	$1,076.85	16.50	1.50	0.00	0.00	0.00	$0.00	$1,076.85	$107.69	5	$0.00
6461	Water	311 BOOSTER PUMP ABOVE 5 HP		2003	15	30	$2,004.42	16.50	1.50	0.00	0.00	0.00	$0.00	$2,004.42	$66.81	15	$0.00
6462	Water	311 NEW BOOSTER PUMP 7.5		2003	15	10	$1,123.29	16.50	1.50	0.00	0.00	0.00	$0.00	$1,123.29	$112.33	5	$0.00
6463	Water	311 BOOSTER PUMPS ABOVE 5 HP		2003	15	10	$1,127.63	16.50	1.50	0.00	0.00	0.00	$0.00	$1,127.63	$112.76	5	$0.00
6464	Water	311 NEW BOOSTER PUMP 7.5HP		2003	15	10	$1,150.32	16.50	1.50	0.00	0.00	0.00	$0.00	$1,150.32	$115.03	5	$0.00
6465	Water	311 BOOSTER PUMPS ABOVE 5 HP		2003	15	30	$2,273.08	16.50	1.50	0.00	0.00	0.00	$0.00	$2,273.08	$75.77	15	$0.00
6466	Water	311 BOOSTER PUMPS 5 HP OR LESS		2003	15	10	$1,285.08	16.50	1.50	0.00	0.00	0.00	$0.00	$1,285.08	$128.51	5	$0.00
6467	Water	311 3HP 230VOLT 3PHASE 30GPM PUMP		2003	15	30	$2,465.50	16.50	1.50	0.00	0.00	0.00	$0.00	$2,465.50	$82.18	15	$0.00
6468	Water	311 BOOSTER PUMPS ABOVE 5HP		2003	15	30	$2,598.54	16.50	1.50	0.00	0.00	0.00	$0.00	$2,598.54	$86.62	15	$0.00
6469	Water	311 WELL PUMPS ABOVE 5HP		2003	15	30	$2,791.94	16.50	1.50	0.00	0.00	0.00	$0.00	$2,791.94	$93.06	15	$0.00
6470	Water	311 REPAIRED PUMP PADDLING		2003	15	10	$1,587.48	16.50	1.50	0.00	0.00	0.00	$0.00	$1,587.48	$158.75	5	$0.00
6471	Water	311 BOOSTER PUMPS 5 HP OR LESS		2003	15	10	$1,931.74	16.50	1.50	0.00	0.00	0.00	$0.00	$1,931.74	$193.17	5	$0.00
6472	Water	311 NEW MONARC PUMP 20HP		2003	15	30	$3,535.00	16.50	1.50	0.00	0.00	0.00	$0.00	$3,535.00	$117.83	15	$0.00
6473	Water	311 WELL PUMPS ABOVE 5 HP		2001	15	30	$3,639.75	16.50	1.50	0.00	0.00	0.00	$0.00	$3,639.75	$121.33	15	$0.00
6474	Water	311 NEW GOULDS BOOSTER PUMP 5HP		2003	15	10	$2,189.90	16.50	1.50	0.00	0.00	0.00	$0.00	$2,189.90	$218.99	5	$0.00
6476	Water	311 NEW BOOSTER PUMP 5HP		2001	15	10	$2,810.00	16.50	1.50	0.00	0.00	0.00	$0.00	$2,810.00	$281.00	5	$0.00
6477	Water	311 WELL PUMP 5HP		2003	15	10	$3,052.30	16.50	1.50	0.00	0.00	0.00	$0.00	$3,052.30	$305.23	5	$0.00
6478	Water	311 NEW BOOSTER PUMP 20HP		2003	15	10	$3,158.28	16.50	1.50	0.00	0.00	0.00	$0.00	$3,158.28	$315.83	5	$0.00
6479	Water	311 BOOSTER PUMPS ABOVE 5HP		2001	15	10	$3,272.91	16.50	1.50	0.00	0.00	0.00	$0.00	$3,272.91	$327.29	5	$0.00
6480	Water	311 WELL PUMP 2HP		2001	15	10	$3,304.87	16.50	1.50	0.00	0.00	0.00	$0.00	$3,304.87	$330.49	5	$0.00
6482	Water	311	WELL PUMP 5HP	2003	15	10	$4,671.85	16.50	1.50	0	0.00	0.00	$0.00	$4,671.85	$467.19	-5	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service life does not change but depreciation expense changes
6483	Water	311	FRANKLIN/SAND FIGHTER PUMP 50HP	2003	15	30	$9,093.75	16.50	1.50	0	0.00	0.00	$0.00	$9,093.75	$303.13	15	$0.00
6484	Water	311	WELL PUMPS ABOVE 5 HP	2003	15	30	$14,758.74	16.50	1.50	0	0.00	0.00	$0.00	$14,758.74	$491.96	15	$0.00
6485	Water	311	FRANKLIN WELL PUMP	2003	15	30	$15,288.38	16.50	1.50	0	0.00	0.00	$0.00	$15,288.38	$509.61	15	$0.00
6486	Water	311	FRANKLIN 40HP PUMP	2003	15	30	$20,042.67	16.50	1.50	0	0.00	0.00	$0.00	$20,042.67	$668.09	15	$0.00
6492	Water	311 25HP BOOSTER PUMP TANGLEWOOD BPS #1 (P1)		2004	15	30	$851.30	15.50	-0.50	0.00	0.00	0.00	$0.00	$851.30	$28.38	15	$0.00
6493	Water	311 REPLACED METERING PUMP-CHEROKEE SHORES SURFACE WAT		2004	15	10	$450.60	15.50	0.50	0.00	0.00	0.00	$0.00	$450.60	$45.06	5	$0.00
6494	Water	311 BOOSTER PUMP DECKER HILLS WW #1 (S 1)		2004	15	10	$485.63	15.50	-0.50	0.00	0.00	0.00	$0.00	$485.63	$48.56	5	$0.00
6495	Water	311 BOOSTER PUMP 5HP		2004	15	30	$978.67	15.50	-0.50	0.00	0.00	0.00	$0.00	$978.67	$32.62	15	$0.00
6496	Water	311 WEG 5HP BOOSTER PUMP		2004	15	10	$515.20	15.50	-0.50	0.00	0.00	0.00	$0.00	$515.20	$51.52	5	$0.00
6497	Water	311 PUMPING EQUIPMENT PHASE MONITOR CA LENDER LAKE W		2004	15	10	$578.06	15.50	-0.50	0.00	0.00	0.00	$0.00	$578.06	$57.81	5	$0.00
6498	Water	311 15 HP PUMP & MOTOR-OAK TRAIL SHORES SURFACE WATER		2004	15	30	$1,203.32	15.50	-0.50	0.00	0.00	0.00	$0.00	$1,203.32	$40.11	15	$0.00
6499	Water	311 BOOSTER PUMP 20HP		2004	15	30	$1,230.12	15.50	-0.50	0.00	0.00	0.00	$0.00	$1,230.12	$41.00	15	$0.00
6500	Water	311 CAPITAL REPAIR TO BOOSTER PUMP-CAMELOT FOREST WELL		2004	15	10	$805.15	15.50	-0.50	0.00	0.00	0.00	$0.00	$805.15	$80.52	5	$0.00
6501	Water	311 NEW SEWER PUMP-LOT 18G NORTHERN POINT		2004	15	10	$978.06	15.50	-0.50	0.00	0.00	0.00	$0.00	$978.06	$97.81	5	$0.00
6502	Water	311 INSTALLED NEW CHLORINATOR PUMP HV OF MEDINA WELL #		2004	15	0	$1,123.43	15.50	-0.50	0.00	0.00	0.00	$0.00	$1,123.43	$112.34	5	$0.00
6503	Water	311 Booster Pumps <= 5hp Milne 3 hp F&W		2004	10	10	$1,123.64	15.50	5.50	0.00	0.00	0.00	$0.00	$1,123.64	$112.36	0	$0.00
6504	Water	311 BOOSTER PUMP 2 1/2 HP		2004	15	30	$2,300.63	15.50	-0.50	0.00	0.00	0.00	$0.00	$2,300.63	$76.69	15	$0.00
6505	Water	311 REPLACED PUMP MOTOR LAKE MEDINA SHORES BPS #1 (P1)		2004	15	10	$1,278.12	15.50	-0.50	0.00	0.00	0.00	$0.00	$1,278.12	$127.81	5	$0.00
6506	Water	311 FRANKLIN 5HP WELL PUMP		2004	15	30	$2,636.34	5.50	-0.50	0.00	0.00	0.00	$0.00	$2,636.34	$87.88	15	$0.00
6507	Water	311 PULLED PUMP AND REPLACED WITH WARRANTY PUMP TANGLE		2004	15	10	$1,650.00	15.50	-0.50	0.00	0.00	0.00	$0.00	$1,650.00	$165.00	5	$0.00
6508	Water	311 WELL PUMP 20HP AND RIG TIME FOR INSTALLATION		2004	15	30	$3,815.94	15.50	-0.50	0.00	0.00	0.00	$0.00	$3,815.94	$127.20	15	$0.00
6510	Water	311 WELL PUMP 20HP AND RIG TIME (INSTALLATION)		2004	15	30	$4,362.08	15.50	-0.50	0.00	0.00	0.00	$0.00	$4,362.08	$145.40	15	$0.00
6511	Water	311 PUMPING EQUIPMENT CHART RECORDER BEACHWOOD ESTAT		2004	15	10	$2,363.26	15.50	-0.50	0.00	0.00	0.00	$0.00	$2,363.26	$236.33	5	$0.00
6512	Water	311 NEW LIFT PUMP DECKER HILLS LIFT STN 1 (L1)		2004	15	30	$5,020.87	15.50	-0.50	0.00	0.00	0.00	$0.00	$5,020.87	$167.36	15	$0.00
6513	Water	311 GRUNDFOS PUMP 25HP		2004	15	30	$5,279.70	15.50	-0.50	0.00	0.00	0.00	$0.00	$5,279.70	$175.99	15	$0.00
6514	Water	311 Booster Pumps <= 5hp 2 hp F&W C101 (2)		2004	10	10	$2,866.19	15.50	5.50	0.00	0.00	0.00	$0.00	$2,866.19	$286.62	0	$0.00
6515	Water	311 15 hp WELL PUMP		2004	15	30	$5,709.70	15.50	-0.50	0.00	0.00	0.00	$0.00	$5,709.70	$190.32	15	$0.00
6516	Water	311 Well Pumps > 5hp 10hp 460v4 Pump Motor		2004	10	10	$3,005.00	15.50	5.50	0.00	0.00	0.00	$0.00	$3,005.00	$300.50	0	$0.00
6517	Water	311 Well Pump & 5 hp Motor Plant site		2004	5	10	$3,711.47	15.50	0.50	0.00	0.00	0.00	$0.00	$3,711.47	$371.15	5	$0.00
6518	Water	311 WELL PUMP 7.5HP AND PUMP END		2004	15	10	$4,332.71	15.50	-0.50	0.00	0.00	0.00	$0.00	$4,332.71	$433.27	5	$0.00
6519	Water	311 WELL PUMP MOTOR REPLACED 7 1/2 HP		2004	15	10	$5,324.25	15.50	-0.50	0.00	0.00	0.00	$0.00	$5,324.25	$532.43	5	$0.00
6520	Water	311 BOOSTER PUMP 30HP HITACHI MOTOR		2004	15	30	$11,350.82	15.50	-0.50	0.00	0.00	0.00	$0.00	$11,350.82	$378.36	15	$0.00
6521	Water	311 GRUNDFOS PUMP 40HP		2004	15	30	$11,601.30	15.50	-0.50	0.00	0.00	0.00	$0.00	$11,601.30	$386.71	15	$0.00
6572	Water	311 1/2 Hp Booster Pumps & Motors Plant site		2005	5	10	$1,707.59	14.50	9.50	0.00	0.00	0.00	$0.00	$1,707.59	$170.76	5	$0.00
[illegible]	Wa..	311 [illegible]		[illegible]	10	[illegible]	[illegible]	4.50	-4.50	[illegible]	[illegible]	1782.43	$5,342.46	$1,655.58	$55.32	20	$0.00
6606	Water	311	Well Pumps <= 5hp 5 hp Aero	2005	10	10	$4,407.29	14.50	4.50	0.00	0.00	0.00	$0.00	$4,407.29	$440.73	0	$0.00
6614	Water	1	Pump & Motor Plant site	2005	10	10	$7,083.10	14.50	-4.50	0.00	0.00	0.00	$0.00	$7,083.10	$708.31	0	$0.00
6641	Water	311	Replace Sump Pump	2006	5	10	$373.75	13.50	3.50	0.00	0.00	0.00	$0.00	$373.75	$37.38	5	$0.00
6647	Water	311	Booster Pumps <= 5hp 2 hp HA	2006	10	10	$887.89	13.50	3.50	0.00	0.00	0.00	$0.00	$887.89	$88.79	0	$0.00
6648	Water	311	Booster Pumps <= 5hp Pentair 3hp F&W	2006	10	10	$887.89	13.50	3.50	0.00	0.00	0.00	$0.00	$887.89	$88.79	0	$0.00
6656	Water	311	Booster Pumps <= 5hp 2hp Fw pump	2006	10	10	$1,242.78	13.50	3.50	0.00	0.00	0.00	$0.00	$1,242.78	$124.28	0	$0.00
6659	Water	311	Booster Pumps <= 5hp 2 hp F&W	2006	10	10	$1,389.00	13.50	3.50	0.00	0.00	0.00	$0.00	$1,389.00	$138.90	0	$0.00
6668	Water	311	1 Hp Booster Pumps & Motors Plant site	2006	5	10	$2,153.47	13.50	-8.50	0.00	0.00	0.00	$0.00	$2,153.47	$215.35	5	$0.00
6683	Water	311	Well Pumps <= 5hp 5 hp 15acmb sub pump	2006	10	10	$3,959.00	13.50	3.50	0.00	0.00	0.00	$0.00	$3,959.00	$395.90	0	$0.00
6700	Water	311	Replace Pump Motor # 354041	2006	5	10	$21,906.15	13.50	-8.50	0.00	0.00	0.00	$0.00	$21,906.15	$2,190.62	5	$0.00
6716	Water	311 Booster pump Plant site		2007	10	10	$700.00	12.50	2.50	0.00	0.00	0.00	$0.00	$700.00	$70.00	0	$0.00
6724	Water	311	Pump & Motor Plant site	2007	10	10	$444.16	12.50	2.50	0.00	0.00	0.00	$0.00	$444.16	$44.42	0	$0.00
6738	Water	311	Booster Pumps <= 5hp 3 hp Jacuzzi rework	2007	10	10	$7,697.62	12.50	2.50	0.00	0.00	0.00	$0.00	$7,697.62	$769.76	0	$0.00
6743	Water	311	Well Pumps <= 5hp 5 hp	2007	10	10	$3,490.71	12.50	2.50	0.00	0.00	0.00	$0.00	$3,490.71	$349.07	0	$0.00
6754	Water	311	Well Pumps <= 5hp 5 hp Well # 1	2007	10	10	$7,530.61	12.50	2.50	0.00	0.00	0.00	$0.00	$7,530.61	$753.06	0	$0.00
6770	Water	311	BOOSTER PUMP	2008	10	30	$776.34	11.50	1.50	0.00	0.00	0.00	$0.00	$776.34	$25.88	20	$0.00
6784	Water	311	Booster Pumps <= 5hp 3 hp Jacuzzi (from	2008	10	10	$685.01	11.50	1.50	0.00	0.00	0.00	$0.00	$685.01	$68.50	0	$0.00
6788	Water	311	Pump Station Electrical Work	2008	10	10	$784.67	11.50	1.50	0.00	0.00	0.00	$0.00	$784.67	$78.47	0	$0.00
6794	Water	311	Booster Pumps <= 5hp 2hp Century	2008	10	10	$915.80	11.50	1.50	0.00	0.00	0.00	$0.00	$915.80	$91.58	0	$0.00
6797	Water	311	Booster Pumps <= 5hp 3 hp Franklin	2008	10	10	$1,126.88	11.50	1.50	0.00	0.00	0.00	$0.00	$1,126.88	$112.69	0	$0.00
6802	Water	311	NEW BOOSTER PUMP	2008	10	10	$1,322.63	11.50	1.50	0.00	0.00	0.00	$0.00	$1,322.63	$132.26	0	$0.00
6815	Water	311	REPLACE PRESSURE PUMP 30	2008	10	10	$1,823.41	11.50	1.50	0.00	0.00	0.00	$0.00	$1,823.41	$182.34	0	$0.00
6822	Water	311	Well Pumps > 5hp 400 Sch 80 Pipe	2008	10	10	$1,998.59	11.50	1.50	0.00	0.00	0.00	$0.00	$1,998.59	$199.86	0	$0.00
6823	Water	311	Well Pumps <= 5hp 340 Schedule 80 Pipe	2008	10	10	$2,076.38	11.50	1.50	0.00	0.00	0.00	$0.00	$2,076.38	$207.64	0	$0.00
6824	Water	311	REPLACE BOOSTER PUMP	2008	10	10	$2,077.46	11.50	1.50	0.00	0.00	0.00	$0.00	$2,077.46	$207.75	0	$0.00
6846	Water	311	BOOSTER PUMP CHAPARRAL D	2008	10	10	$3,204.73	11.50	1.50	0.00	0.00	0.00	$0.00	$3,204.73	$320.47	0	$0.00
6852	Water	311	REPLACE PRESSURE PUMP OI	2008	10	10	$3,470.31	11.50	1.50	0.00	0.00	0.00	$0.00	$3,470.31	$347.03	0	$0.00
6879	Water	311	Well Pumps > 5hp 7.5 hp 3-phase	2008	10	10	$9,232.02	11.50	1.50	0.00	0.00	0.00	$0.00	$9,232.02	$923.20	0	$0.00
6881	Water	311	REPLACE WELL MOTOR	2008	10	10	$9,715.59	11.50	1.50	0.00	0.00	0.00	$0.00	$9,715.59	$971.56	0	$0.00
6886	Water	311	NEW WELL PUMP DERBY WAY	2008	10	10	$13,605.13	1.50	1.50	0.00	0.00	0.00	$0.00	$13,605.13	$1,360.51	0	$0.00
6888	Water	311	REPLACE BOOSTER PUMPS	2008	10	10	$19,365.57	11.50	1.50	0.00	0.00	0.00	$0.00	$19,365.57	$1,936.56	0	$0.00
6889	Water	311	REPLACE WELL PUMP FLIGHTLINE DR W2 (W2)	2008	10	10	$20,891.70	11.50	1.50	0.00	0.00	0.00	$0.00	$20,891.70	$2,089.17	0	$0.00
6891	Water	311	Pumping Equipmen	2008	5	10	$140,593.01	11.50	-6.50	0.00	0.00	0.00	$0.00	$140,593.01	$14,059.30	5	$0.00
6912	Water	311 Electrical Control Panel Work		2009	10	10	$460.24	10.50	-0.50	0.00	0.00	0.00	$0.00	$460.24	$46.02	0	$0.00
6916	Water	311	Other Elect Pump Saver	2009	10	10	$711.20	10.50	0.50	0.00	0.00	0.00	$0.00	$711.20	$71.12	0	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp. based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
6925	Water	311	Well Pump #1	2009	7	10	$1,085.29	10.50	3.50	0.00	0.00	0.00	$0.00	$1,085.29	$109.53	3	$0.00
6928	Water	311	Capitalized Booster Pump Repair	2009	10	10	$1,191.34	10.50	-0.50	0.00	0.00	0.00	$0.00	$1,191.34	$119.13	0	$0.00
6948	Water	311	Well Pump #2	2009	7	10	$2,033.38	10.50	8.50	0.00	0.00	0.00	$0.00	$2,033.38	$203.34	8	$0.00
6962	Water	311	Well Pumps < 5hp S46 Galvanized Pipe MI	2009	10	10	$3,176.92	10.50	-0.50	0.00	0.00	0.00	$0.00	$3,176.92	$317.69	0	$0.00
6969	Water	311	Well Pumps <= 5hp 5hp Schafer	2009	10	10	$4,208.89	10.50	-0.50	0.00	0.00	0.00	$0.00	$4,208.89	$420.89	0	$0.00
6975	Water	311	Well Pumps > 5hp 7.5 hp, Well #2	2009	10	10	$4,992.24	10.50	-0.50	0.00	0.00	0.00	$0.00	$4,992.24	$499.22	0	$0.00
6977	Water	311	Well Pumps <= 5hp 5 hp Reworked	2009	5	10	$5,389.67	10.50	5.50	0.00	0.00	0.00	$0.00	$5,389.67	$538.97	5	$0.00
6982	Water	311	New Booster Pump	2009	10	10	$6,000.38	10.50	-0.50	0.00	0.00	0.00	$0.00	$6,000.38	$600.04	0	$0.00
6993	Water	311	Electrical Control Panel Work	2009	10	10	$9,909.05	10.50	-0.50	0.00	0.00	0.00	$0.00	$9,909.05	$990.91	0	$0.00
6994	Water	311	Well Pump #3	2009	7	10	$9,414.02	10.50	3.50	0.00	0.00	0.00	$0.00	$9,414.02	$941.40	3	$0.00
7210	Water	311	Booster Pump #3	2012	1	10	$119.45	7.50	6.50	0.00	0.00	0.00	$0.00	$119.45	$11.95	9	$0.00
7335	Water	311.1 25550-26 Grundfos pump		2013	5	10	$2,768.18	6.50	1.50	0.00	0.00	0.00	$0.00	$2,768.18	$276.82	5	$0.00
7336	Water	311 Honeywell 10' Chart Recorder		2013	5	10	$2,826.64	6.50	1.50	0.00	0.00	0.00	$0.00	$2,826.64	$282.66	5	$0.00
7337	Water	311 5hp 230v 1 phase Franklin Motor		2013	5	10	$2,999.18	6.50	1.50	0.00	0.00	0.00	$0.00	$2,999.18	$299.92	5	$0.00
7339	Water	311 448 Pat cable		2013	5	10	$3,137.98	6.50	1.50	0.00	0.00	0.00	$0.00	$3,137.98	$313.80	5	$0.00
7418	Water	311 3HP Jacuzzi Centrifugal Booster pump		2014	5	10	$1,570.93	5.50	-0.50	0.00	0.00	0.00	$0.00	$1,570.93	$157.09	5	$0.00
7433	Water	311 3HP Sta-Rite Booster pump w/suction header		2014	5	10	$2,163.35	5.50	-0.50	0.00	0.00	0.00	$0.00	$2,163.35	$216.34	5	$0.00
7486	Water	311	7.5HP 230Well#3 45PM PUMP&MOTOR	2014	0	10	$10,348.75	5.50	5.50	0.00	0.00	0.00	$0.00	$10,348.75	$1,034.88	10	$0.00
8281	Water	320	Holding tank 15,000 gal Concrete 15x29 x depth	1973	15	15	$2,552.00	46.50	31.50	0.00	0.00	0.00	$0.00	$2,552.00	$170.13	0	$0.00
8282	Water	320	Chlorination System Gas Injector	1976	20	15	$359.15	41.50	23.50	0.00	0.00	0.00	$0.00	$359.15	$23.94	5	$0.00
8283	Water	320	Pressure Filter No. 1 Steel 100 gpm	1977	15	30	$7,869.00	42.50	27.50	0.00	0.00	0.00	$0.00	$7,869.00	$262.30	15	$0.00
8284	Water	320	Holding tank Concrete 15' X 50' X 8'	1978	15	50	$10,386.00	41.50	26.50	0.00	0.00	0.00	$0.00	$10,386.00	$207.72	35	$0.00
8285	Water	320	Chemical pumps Lmi phos 21 gph	1979	15	5	$1,451.00	40.50	25.50	0.00	0.00	0.00	$0.00	$1,451.00	$290.20	10	$0.00
8286	Water	320	Pressure Filter No. 1 Steel 100 gpm	1980	15	30	$9,651.87	39.50	24.50	0.00	0.00	0.00	$0.00	$9,651.87	$321.73	15	$0.00
8287	Water	320	Holding tank 15' X 50' X 8'	1980	15	15	$9,746.00	39.50	24.50	0.00	0.00	0.00	$0.00	$9,746.00	$649.73	0	$0.00
8288	Water	320	Chemical pumps LMI 1.6 gph	1982	15	5	$1,891.00	37.50	22.50	0.00	0.00	0.00	$0.00	$1,891.00	$378.20	10	$0.00
8289	Water	320	Holding tank Concrete 15' X 50' X 5' 12	1982	15	50	$15,534.00	37.50	22.50	0.00	0.00	0.00	$0.00	$15,534.00	$310.68	35	$0.00
8290	Water	320	Holding tank Concrete 26000 Gal	1983	15	50	$25,105.00	36.50	21.50	0.00	0.00	0.00	$0.00	$25,105.00	$502.10	35	$0.00
8291	Water	320	Filter Steel 750 gpm	1983	15	15	$70,365.00	36.50	21.50	0.00	0.00	0.00	$0.00	$70,365.00	$4,691.00	0	$0.00
8292	Water	320	Clarifier No. 1 Steel 750 gpm	1983	15	30	$101,638.00	35.50	21.50	0.00	0.00	0.00	$0.00	$101,638.00	$3,387.93	15	$0.00
8293	Water	320	Chlorination System Gas Injector	1984	20	15	$479.52	35.50	15.50	0.00	0.00	0.00	$0.00	$479.52	$31.97	5	$0.00
8294	Water	320	Chlorinators-Liquid LMI HypoChlor	1984	15	15	$508.00	35.50	20.50	0.00	0.00	0.00	$0.00	$508.00	$33.87	0	$0.00
8295	Water	320	Chlorinators-Liquid LMI HypoChlor	1984	15	15	$508.00	35.50	20.50	0.00	0.00	0.00	$0.00	$508.00	$33.87	0	$0.00
8296	Water	320	Chemical pumps Lmi Cl2 21 gph	1984	15	5	$2,030.00	35.50	20.50	0.00	0.00	0.00	$0.00	$2,030.00	$406.00	10	$0.00
8297	Water	320	Chemical pumps Lmi phos 21 gph	1984	15	5	$2,030.00	35.50	20.50	0.00	0.00	0.00	$0.00	$2,030.00	$406.00	10	$0.00
8298	Water	320	Chlorinators-Liquid LMI HypoChlor	1985	15	15	$515.00	34.50	19.50	0.00	0.00	0.00	$0.00	$515.00	$34.33	0	$0.00
8299	Water	320	Chlorinators-Liquid LMI HypoChlor	1985	15	15	$515.00	34.50	19.50	0.00	0.00	0.00	$0.00	$515.00	$34.33	0	$0.00
8300	Water	320	Chemical pumps-Cl2 ChemTech 30 gpd	1985	15	5	$2,060.00	34.50	19.50	0.00	0.00	0.00	$0.00	$2,060.00	$412.00	10	$0.00
8301	Water	320	Chemical pumps-Cl2 ChemTech 30 gpd	1985	15	5	$2,060.00	34.50	19.50	0.00	0.00	0.00	$0.00	$2,060.00	$412.00	10	$0.00
8302	Water	320	Cl2 Booster Pump 3/4 h.p.	1986	15	10	$446.00	33.50	18.50	0.00	0.00	0.00	$0.00	$446.00	$44.60	5	$0.00
8303	Water	320	Chemical pumps-Cl2	1986	15	5	$2,082.00	33.50	18.50	0.00	0.00	0.00	$0.00	$2,082.00	$416.40	10	$0.00
8304	Water	320	Chemical pumps Cl2 LMI 2.0 gph	1986	15	5	$2,082.00	33.50	18.50	0.00	0.00	0.00	$0.00	$2,082.00	$416.40	10	$0.00
8306	Water	320	Well # 1 @ Plant 1, Sand Filter & Appurtenances	1986	20	15	$2,350.33	33.50	13.50	0.00	0.00	0.00	$0.00	$2,350.33	$156.69	5	$0.00
8307	Water	320	Well # 1 @ Plant 1 Sand Filter & Appurtenances	1986	20	15	$9,250.98	33.50	13.50	0.00	0.00	0.00	$0.00	$9,250.98	$616.73	5	$0.00
8308	Water	320	Clarifier No. 1 Bolted Steel 350 GPM	1986	15	30	$51,298.00	33.50	18.50	0.00	0.00	0.00	$0.00	$51,299.00	$1,709.93	15	$0.00
8309	Water	320	Chemical pumps-Cl2 Chem Tech	1987	15	5	$8,473.00	32.50	17.50	0.00	0.00	0.00	$0.00	$8,473.00	$1,694.60	10	$0.00
8310	Water	320	Pressure Filter No. 2 Steel 100 gpm	1988	15	30	$13,046.17	31.50	16.50	0.00	0.00	0.00	$0.00	$13,046.17	$434.87	15	$0.00
8311	Water	320	Chemical pumps LMI 15 gpd	1989	15	5	$2,250.00	30.50	15.50	0.00	0.00	0.00	$0.00	$2,250.00	$450.00	10	$0.00
8312	Water	320	Chlorinators-Liquid LMI HypoChlor	1990	15	15	$574.00	29.50	14.50	0.00	0.00	0.00	$0.00	$574.00	$38.27	0	$0.00
8313	Water	320	3 Gas Chlorine Injection	1990	20	15	$711.73	29.50	9.50	0.00	0.00	0.00	$0.00	$711.73	$47.58	5	$0.00
8314	Water	320	Chemical pumps-Cl2 ChemTech 30 gpd	1990	15	5	$2,294.00	29.50	14.50	0.00	0.00	0.00	$0.00	$2,294.00	$458.80	10	$0.00
8315	Water	320	Pressure Filter No. 1 Steel 100 gpm	1991	15	30	$13,702.46	28.50	13.50	0.00	0.00	0.00	$0.00	$13,702.46	$456.92	15	$0.00
8316	Water	320	Pressure Filter No. 2 Steel 100 gpm	1992	15	30	$15,031.00	27.50	12.50	0.00	0.00	0.00	$0.00	$15,031.00	$501.03	15	$0.00
8317	Water	320	Chemical pumps Precision 22 gpd	1993	15	5	$2,375.00	26.50	11.50	0.00	0.00	0.00	$0.00	$2,375.00	$475.00	10	$0.00
8319	Water	320	Chemical pumps Chem Tech	1993	15	5	$4,750.00	26.50	11.50	0.00	0.00	0.00	$0.00	$4,750.00	$950.00	10	$0.00
8320	Water	320	Chemical pumps Chem Tech 15 gpd	1995	15	5	$2,404.00	24.50	9.50	0.00	0.00	0.00	$0.00	$2,404.00	$480.80	10	$0.00
8322	Water	320	Chemical Pumps LMI 2 LMI	1996	15	5	$4,970.00	23.50	8.50	0.00	0.00	0.00	$0.00	$4,970.00	$994.00	10	$0.00
8324	Water	320	Scales Detecto	1997	15	15	$422.00	22.50	7.50	0.00	0.00	0.00	$0.00	$422.00	$28.13	0	$0.00
8325	Water	320	Gas Chlorine Injection Plant site	1997	10	15	$497.06	22.50	12.50	0.00	0.00	0.00	$0.00	$497.06	$33.14	5	$0.00
8326	Water	320	Chlorinators Superior	1997	15	15	$846.00	22.50	7.50	0.00	0.00	0.00	$0.00	$846.00	$56.40	0	$0.00
8329	Water	320 Gas Chlorine Injection w/ controls Plant site		1998	10	15	$272.98	21.50	11.50	0.00	0.00	0.00	$0.00	$272.98	$18.20	5	$0.00
8331	Water	320 Gravity Filter Steel 700 GPM		1998	15	15	$71,291.24	21.50	6.50	0.00	0.00	0.00	$0.00	$71,291.24	$4,752.75	0	$0.00
8332	Water	320 Chemical pumps Cl2 LMI 30 gpd		1999	15	5	$2,712.00	20.50	5.50	0.00	0.00	0.00	$0.00	$2,712.00	$542.40	10	$0.00
8333	Water	320 Chemical pumps Chem Tech 30 gpd		1999	15	5	$2,779.00	20.50	5.50	0.00	0.00	0.00	$0.00	$2,779.00	$555.80	10	$0.00
8334	Water	320 Chemical pumps Caustic Soda		1999	15	5	$5,424.00	20.50	5.50	0.00	0.00	0.00	$0.00	$5,424.00	$1,084.80	10	$0.00
8335	Water	320 Pressure Filter No. 4 Steel 100 gpm		1999	15	30	$16,305.64	20.50	5.50	0.00	0.00	0.00	$0.00	$16,305.64	$543.52	15	$0.00
8336	Water	320 Clarifier No. 2 Bolted Steel 350 GPM		1999	15	30	$68,832.00	20.50	5.50	0.00	0.00	0.00	$0.00	$68,832.00	[illegible]	15	$0.00
8337	Water	320 BRUTON AUTO SUPPLY PRI WIRE 782402 782510		2000	15	10	$45.00	19.50	4.50	0.00	0.00	0.00	$0.00	$45.00	$4.50	5	$0.00
8338	Water	320 HUGHES DOM WELD FTE DOM WELD SR 90 DOM WELD CON RF		2000	15	15	$972.20	19.50	4.50	0.00	0.00	0.00	$0.00	$972.20	$64.81	0	$0.00
8339	Water	320 Chemical pumps Chem Tech		2000	15	5	$2,800.00	19.50	4.50	0.00	0.00	0.00	$0.00	$2,800.00	$560.00	10	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service life does not change but depreciation expense changes
8340	Water	320 Chemical pumps Chem Tech 30 gpd		2000	15	5	$2,800.00	19.50	4.50	0.00	0.00	0.00	$0.00	$2,800.00	$560.00	10	$0.00
8341	Water	320 Chemical pumps LMI 30 gpd		2000	15	5	$2,800.00	19.50	4.50	0.00	0.00	0.00	$0.00	$2,800.00	$560.00	10	$0.00
8342	Water	320 Chemical pump 1 - Chem Tech 30 gpd		2000	15	5	$2,800.00	19.50	4.50	0.00	0.00	0.00	$0.00	$2,800.00	$560.00	10	$0.00
8343	Water	320 Chemical pumps LMI 70gpd caustic		2000	15	5	$5,600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$5,600.00	$1,120.00	10	$0.00
8344	Water	320 Clarifier No. 2 Welded Steel 157 gpm		2000	15	30	$49,050.00	19.50	4.50	0.00	0.00	0.00	$0.00	$49,050.00	$1,635.00	15	$0.00
8345	Water	320 DIGWAVES		2001	15	15	$14.15	18.50	3.50	0.00	0.00	0.00	$0.00	$14.15	$0.94	0	$0.00
8346	Water	320 WTP TREATMENT EQUIP		2001	15	15	$47.50	18.50	3.50	0.00	0.00	0.00	$0.00	$47.50	$3.17	0	$0.00
8347	Water	320 OTHER CHEMICAL FEEDING EQUIPMENT		2001	15	15	$71.25	18.50	3.50	0.00	0.00	0.00	$0.00	$71.25	$4.75	0	$0.00
8348	Water	320 40' 3/4 PVC TO HOOK UP CHLORINATOR inch		2001	15	15	$206.25	18.50	3.50	0.00	0.00	0.00	$0.00	$206.25	$13.75	0	$0.00
8350	Water	320 WATER TREATMENT		2001	15	15	$285.75	18.50	3.50	0.00	0.00	0.00	$0.00	$285.75	$19.05	0	$0.00
8351	Water	320 1 C 900 DAILY DETECTO SCALE WHITE # 437 inch		2001	15	10	$304.86	18.50	3.50	0.00	0.00	0.00	$0.00	$304.86	$30.49	5	$0.00
8352	Water	320 SPECIAL AIR FREIGHT REQUESTED		2001	15	15	$372.80	18.50	3.50	0.00	0.00	0.00	$0.00	$372.80	$24.85	0	$0.00
8355	Water	320	125 GPD 150 PSI PULSATRON SERIES A PLUS PUMP	2001	15	10	$576.83	18.50	3.50	0.00	0.00	0.00	$0.00	$576.83	$57.68	5	$0.00
8357	Water	320	REPAIR LAKE RETURN LINE	2001	15	15	$600.00	18.50	3.50	0.00	0.00	0.00	$0.00	$600.00	$40.00	0	$0.00
8358	Water	320	CHEMICAL FEED PUMP	2001	15	5	$793.57	18.50	3.50	0.00	0.00	0.00	$0.00	$793.57	$158.71	10	$0.00
8359	Water	320	WATER CHEMICAL TREATMENT EQUIPMENT	2001	15	15	$863.55	18.50	3.50	0.00	0.00	0.00	$0.00	$863.55	$57.57	0	$0.00
8360	Water	320	WATER CHEMICAL TREATMENT EQUIPMENT	2001	15	15	$933.40	18.50	3.50	0.00	0.00	0.00	$0.00	$933.40	$62.23	0	$0.00
8361	Water	320	NAPCO BULK BATCH #250401 NEW SETUP TANK #483	2001	15	15	$1,152.28	18.50	3.50	0.00	0.00	0.00	$0.00	$1,152.28	$76.82	0	$0.00
8362	Water	320	REPLACED SHAFT BEARING/MECHANICAL SEAL RETEST OIL	2001	15	15	$1,321.33	18.50	3.50	0.00	0.00	0.00	$0.00	$1,321.33	$88.09	0	$0.00
8363	Water	320	WATER CHEMICAL TREATMENT EQUIPMENT	2001	15	15	$1,506.06	18.50	3.50	0.00	0.00	0.00	$0.00	$1,506.06	$100.40	0	$0.00
8364	Water	320	4153-C SERIES 4000 CHLORINATOR SYSTEM 4 PPD	2001	15	15	$1,516.91	18.50	3.50	0.00	0.00	0.00	$0.00	$1,516.91	$101.13	0	$0.00
8365	Water	320	SPECIAL ORDER ITEMS/MERCURY FLOATS	2001	15	15	$2,689.53	18.50	3.50	0.00	0.00	0.00	$0.00	$2,690.53	$179.37	0	$0.00
8366	Water	320	Engineering Services	2001	15	15	$4,030.12	18.50	3.50	0.00	0.00	0.00	$0.00	$4,030.12	$268.67	0	$0.00
8367	Water	320	WATER CHEMICAL TREATMENT EQUIPMENT	2002	15	15	$58.63	17.50	2.50	0.00	0.00	0.00	$0.00	$58.63	$3.91	0	$0.00
8368	Water	320	WATER CHEMICAL TREATMENT EQUIPMENT	2002	15	15	$97.43	17.50	2.50	0.00	0.00	0.00	$0.00	$97.43	$6.50	0	$0.00
8369	Water	320	Other 30 gal Plastic Tank (2)	2002	10	15	$100.00	17.50	7.50	0.00	0.00	0.00	$0.00	$100.00	$6.67	5	$0.00
8370	Water	320	WATER CHEMICAL TREATMENT EQUIP	2002	15	15	$269.09	17.50	2.50	0.00	0.00	0.00	$0.00	$269.09	$17.94	0	$0.00
8371	Water	320	WATER CHEMICAL TREATMENT EQUIPMENT	2002	15	15	$535.07	17.50	2.50	0.00	0.00	0.00	$0.00	$535.07	$35.67	0	$0.00
8373	Water	320	WATER CHEMICAL TREATMENT EQUIPMENT	2002	15	15	$3,239.52	17.50	2.50	0.00	0.00	0.00	$0.00	$3,239.52	$215.97	0	$0.00
8374	Water	320	WATER TREATMENT CHEMICAL EQUIP	2002	15	15	$6,466.63	17.50	2.50	0.00	0.00	0.00	$0.00	$6,466.63	$431.11	0	$0.00
8375	Water	320	WATER CHEMICAL TREATMENT EQUIP	2003	15	15	$471.44	16.50	1.50	0.00	0.00	0.00	$0.00	$471.44	$31.43	0	$0.00
8376	Water	320	BLOWER 2 5HP	2003	15	10	$529.39	16.50	1.50	0.00	0.00	0.00	$0.00	$529.39	$52.94	5	$0.00
8378	Water	320	FLANGED STATIC MIXER	2003	15	15	$1,133.01	16.50	1.50	0.00	0.00	0.00	$0.00	$1,133.01	$75.53	0	$0.00
8380	Water	320	CHLORINE FEED PUMP 24 GAL	2003	15	10	$1,190.75	16.50	1.50	0.00	0.00	0.00	$0.00	$1,190.75	$119.08	5	$0.00
8382	Water	320	WATER CHEMICAL TREATMENT EQUIPMENT	2003	15	15	$1,947.10	16.50	1.50	0.00	0.00	0.00	$0.00	$1,947.10	$129.81	0	$0.00
8383	Water	320	FIELD ENGINEERINGSERVICES	2003	15	15	$2,035.53	16.50	1.50	0.00	0.00	0.00	$0.00	$2,035.53	$135.70	0	$0.00
8384	Water	320	FIELD ENGINEERING SERVICE	2003	15	15	$4,620.04	16.50	1.50	0.00	0.00	0.00	$0.00	$4,620.04	$308.00	0	$0.00
8385	Water	320	WTR CHEMICAL TREATMENT EQUIP	2003	15	15	$5,326.45	16.50	1.50	0.00	0.00	0.00	$0.00	$5,326.45	$355.10	0	$0.00
8386	Water	320	GAS CHLORINATOR EQUIP & SCALES	2003	15	15	$9,234.35	16.50	1.50	0.00	0.00	0.00	$0.00	$9,234.35	$615.62	0	$0.00
8388	Water	320	SEWER MAIN INDISTRICT HOL VILL OF LAKE	2004	15	15	$293.00	15.50	-0.50	0.00	0.00	0.00	$0.00	$293.00	$19.53	0	$0.00
8389	Water	320	CHEMICAL FEEDING EQUIP - PH METER BEACHWOOD ESTATE	2004	15	5	$353.30	15.50	0.50	0.00	0.00	0.00	$0.00	$353.30	$70.66	10	$0.00
8390	Water	320	REPLACED METERING PUMP-BEACHWOOD ESTATES SURFACE W	2004	15	10	$410.54	15.50	-0.50	0.00	0.00	0.00	$0.00	$410.54	$41.05	-5	$0.00
8391	Water	320	REPAIR VACUUM REGULATOR SERIES 4000	2004	15	15	$609.00	15.50	-0.50	0.00	0.00	0.00	$0.00	$609.00	$40.60	0	$0.00
8392	Water	320	150 PSI PUMP CHLORINE POCKET COLORIMETER	2004	15	10	$773.95	15.50	-0.50	0.00	0.00	0.00	$0.00	$773.95	$77.40	5	$0.00
8393	Water	320	LIQUID CHLORINATOR LAKE MEDINA SHORES WATER PLANT	2004	15	15	$875.18	15.50	-0.50	0.00	0.00	0.00	$0.00	$875.18	$58.35	0	$0.00
8394	Water	320	Chlorination System - Gas Supplies and Shed	2004	15	15	$888.61	15.50	0.50	0.00	0.00	0.00	$0.00	$888.61	$59.24	0	$0.00
8395	Water	320	PVC PIPING AND VALVES AND CL2 WTR METER	2004	15	20	$1,442.84	15.50	-0.50	0.00	0.00	0.00	$0.00	$1,442.84	$72.14	5	$0.00
8396	Water	320	FLOW CONTROL VALVES	2004	15	20	$2,839.84	15.50	0.50	0.00	0.00	0.00	$0.00	$2,839.84	$141.99	5	$0.00
8397	Water	320	SWITCH FROM GAS TO LIQUID CHLORINE-COMANCHE COVE W	2004	15	15	$3,200.00	15.50	-0.50	0.00	0.00	0.00	$0.00	$3,200.00	$213.33	0	$0.00
8569	Water	320 50 Gallon Barrel Plant site		2006	10	15	$50.22	13.50	3.50	0.00	0.00	0.00	$0.00	$50.22	$3.35	5	$0.00
8570	Water	320 50 Gallon Holding Tank Plant site		2006	10	15	$100.44	13.50	3.50	0.00	0.00	0.00	$0.00	$100.44	$6.70	5	$0.00
8572	Water	320 50 Gallon Holding Tank Plant site		2006	10	15	$200.87	13.50	3.50	0.00	0.00	0.00	$0.00	$200.87	$13.39	5	$0.00
8575	Water	320 Stener Injector Pumps Plant site		2006	10	10	$341.48	13.50	3.50	0.00	0.00	0.00	$0.00	$341.48	$34.15	0	$0.00
8579	Water	320 Stener Injector Pumps Plant site		2006	10	10	$351.53	13.50	3.50	0.00	0.00	0.00	$0.00	$351.53	$35.15	0	$0.00
8580	Water	320 Stenner Chlorine Injector Plant site		2006	10	10	$351.53	13.50	3.50	0.00	0.00	0.00	$0.00	$351.53	$35.15	0	$0.00
8597	Water	320	Chlorinators Stenner	2006	5	15	$739.62	13.50	8.50	0.00	0.00	0.00	$0.00	$739.62	$49.31	10	$0.00
8618	Water	320	Chlorine System Installation SO# 395465	2006	10	15	$2,161.78	13.50	3.50	0.00	0.00	0.00	$0.00	$2,161.78	$144.12	5	$0.00
8649	Water	320	Chlorinators 5 gpd Stenner	2007	5	15	$713.37	12.50	7.50	0.00	0.00	0.00	$0.00	$713.37	$47.56	10	$0.00
8659	Water	320	Stenner Chlorine Injector Pump Plant site	2007	10	10	$803.80	12.50	2.50	0.00	0.00	0.00	$0.00	$803.80	$80.38	0	$0.00
8671	Water	320	Stenner Chlorine Injector Pump Plant site	2007	10	10	$1,083.49	12.50	2.50	0.00	0.00	0.00	$0.00	$1,083.49	$108.35	0	$0.00
8673	Water	320	Chlorinators 5 gpd Stenner	2007	5	15	$1,382.35	12.50	7.50	0.00	0.00	0.00	$0.00	$1,382.35	$92.16	10	$0.00
8680	Water	320	Chlorine Analyzer	2007	10	15	$2,388.40	12.50	7.50	0.00	0.00	0.00	$0.00	$2,388.40	$159.23	5	$0.00
8685	Water	320	REPLACE TURBIDITY MONITORING COMPUTER-CNES SURFACE	2007	5	15	$5,390.00	12.50	7.50	0.00	0.00	0.00	$0.00	$5,390.00	$359.33	10	$0.00
8701	Water	320 Chlorinators 5 gpd Stenner (2)		2008	5	15	$778.40	11.50	6.50	0.00	0.00	0.00	$0.00	$778.40	$51.89	10	$0.00
8702	Water	320 Chlorinators Stenner 5 gpd		2008	5	15	$848.74	11.50	-6.50	0.00	0.00	0.00	$0.00	$848.74	$56.58	10	$0.00
8703	Water	320 Chlorinators 5 gpd Stenner		2008	5	15	$848.94	11.50	6.50	0.00	0.00	0.00	$0.00	$848.94	$56.60	10	$0.00
8704	Water	320 Chlorinators 5 gpd Stenner		2008	5	15	$848.94	11.50	-6.50	0.00	0.00	0.00	$0.00	$848.94	$56.60	10	$0.00
8707	Water	320 REPLACE BLEACH PUMP 13607 SALT GRASS TRAIL		2008	10	10	$935.43	11.50	1.50	0.00	0.00	0.00	$0.00	$935.43	$93.54	0	$0.00
8715	Water	320 INSTALL CL2 PUMP DERBY WAY-P1 (P1)		2008	10	15	$2,000.50	11.50	1.50	0.00	0.00	0.00	$0.00	$2,000.50	$133.37	5	$0.00
8716	Water	320 INSTALL CL2 PUMP WINDMILL RANCH RD P1 (P1)		2008	10	15	$2,000.50	11.50	1.50	0.00	0.00	0.00	$0.00	$2,000.50	$133.37	5	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
8724	Water	320 Chlorination System		2008	10	15	$3,033.66	11.50	1.50	0.00	0.00	0.00	$0.00	$3,033.66	$202.24	5	$0.00
8725	Water	320 Chlorination Systems		2008	10	15	$3,713.82	11.50	1.50	0.00	0.00	0.00	$0.00	$3,713.82	$247.59	5	$0.00
8730	Water	320 Chlorination System		2008	10	15	$4,417.18	11.50	1.50	0.00	0.00	0.00	$0.00	$4,417.18	$294.48	5	$0.00
8732	Water	320 Chlorination System		2008	10	15	$4,585.53	11.50	1.50	0.00	0.00	0.00	$0.00	$4,585.53	[illegible]	5	$0.00
8733	Water	320 Chlorination Systems		2008	10	15	$4,763.25	11.50	1.50	0.00	0.00	0.00	$0.00	$4,763.25	$317.55	5	$0.00
8744	Water	320	Water Treatment Plant Equipment	2008	10	15	$402,294.99	11.50	1.50	0.00	0.00	0.00	$0.00	$402,294.99	$26,819.67	5	$0.00
8748	Water	320	Chlorine Pump Well's 1&2	2009	10	15	$185.78	10.50	-0.50	0.00	0.00	0.00	$0.00	$185.78	$12.45	5	$0.00
8752	Water	320	Chemical Pumping Equipment SO# 645059	2009	10	15	$1,432.00	10.50	-0.50	0.00	0.00	0.00	$0.00	$1,432.00	$95.47	5	$0.00
8753	Water	320	Chemical Pump SO# 645071	2009	10	10	$1,140.80	10.50	-0.50	0.00	0.00	0.00	$0.00	$1,140.80	$114.09	0	$0.00
8755	Water	320	Chemical Equipment SO #622573	2009	10	15	$2,560.68	10.50	-0.50	0.00	0.00	0.00	$0.00	$2,560.68	$170.71	5	$0.00
8759	Water	320	RIM ROCK FILTER PROJ TRAINING COSTS	2009	10	15	$12,405.20	10.50	-0.50	0.00	0.00	0.00	$0.00	$12,405.20	$827.01	5	$0.00
8761	Water	320	Inspect Water Treatment Plant Electrical Work	2009	10	15	$24,482.21	10.50	-0.50	0.00	0.00	0.00	$0.00	$24,482.21	$1,632.81	5	$0.00
8764	Water	320	Rim Rock Filter Installation	2009	10	15	$50,367.08	9.50	0.50	0.00	0.00	0.00	$0.00	$50,367.08	$3,357.81	5	$0.00
8775	Water	320	Chlorinators 5 gpd Stenner	2011	5	15	$841.00	8.50	3.50	0.00	0.00	0.00	$0.00	$841.00	$56.07	10	$0.00
8779	Water	320	Chlorinators 5 gpd Stenner	2011	5	15	$841.10	8.50	3.50	0.00	0.00	0.00	$0.00	$841.10	$56.07	10	$0.00
8780	Water	320	Chlorinators Stenner 5 gpd	2011	5	15	$841.10	8.50	3.50	0.00	0.00	0.00	$0.00	$841.10	$56.07	10	$0.00
8781	Water	320	Chlorinators Stenner	2011	5	15	$841.11	8.50	3.50	0.00	0.00	0.00	$0.00	$841.11	$56.07	10	$0.00
8782	Water	320	Chlorinators 5 gpd Stenner	2011	5	15	$1,048.58	8.50	3.50	0.00	0.00	0.00	$0.00	$1,048.58	$69.91	10	$0.00
8797	Water	320	Chlorinators 5 gpd Stenner	2012	5	15	$841.10	7.50	2.50	0.00	0.00	0.00	$0.00	$841.10	$56.07	10	$0.00
8798	Water	320	Chlorinators 5 gpd Stenner	201	5	15	$876.82	7.50	2.50	0.00	0.00	0.00	$0.00	$876.82	$58.45	10	$0.00
8799	Water	320	Chlorinators 5 gpd Stenner	2012	5	15	$876.82	7.50	2.50	0.00	0.00	0.00	$0.00	$876.82	$58.45	10	$0.00
8800	Water	320	Chlorinators 5 gpd Stenner	2012	5	15	$876.83	7.50	2.50	0.00	0.00	0.00	$0.00	$876.83	$58.46	10	$0.00
8801	Water	320	Chlorinators 5 gpd Stenner	2012	5	15	$876.83	7.50	2.50	0.00	0.00	0.00	$0.00	$876.83	$58.46	10	$0.00
8802	Water	320	Chlorinators 5 gpd Stenner	2012	5	15	$876.83	7.50	2.50	0.00	0.00	0.00	$0.00	$876.83	$58.46	10	$0.00
8828	Water	320 Chlorinators Stenner		2013	5	15	$871.40	6.50	1.50	0.00	0.00	0.00	$0.00	$871.40	$58.09	10	$0.00
8829	Water	320 Chlorinators Stenner 5 gpd		2013	5	15	$871.40	6.50	1.50	0.00	0.00	0.00	$0.00	$871.40	$58.09	10	$0.00
8830	Water	320 Chlorinators 5 gpd Stenner		2013	5	15	$872.34	6.50	1.50	0.00	0.00	0.00	$0.00	$872.34	$58.16	10	$0.00
8831	Water	320 Chlorinators Stenner 5 gpd		2013	5	15	$872.34	6.50	1.50	0.00	0.00	0.00	$0.00	$872.34	$58.15	10	$0.00
8832	Water	320 Chlorinators 5 gpd Stenner		2013	5	15	$943.41	6.50	1.50	0.00	0.00	0.00	$0.00	$943.41	$62.89	10	$0.00
8834	Water	320	Chlorinators Stenner	2013	5	15	$943.41	6.50	1.50	0.00	0.00	0.00	$0.00	$943.41	$62.89	10	$0.00
8835	Water	320	Chlorinators Stenner 5 gpd	2013	5	15	$943.41	6.50	1.50	0.00	0.00	0.00	$0.00	$943.41	$62.89	10	$0.00
8836	Water	320	Chlorinators Stenner	2013	5	15	$959.04	6.50	1.50	0.00	0.00	0.00	$0.00	$959.04	$63.94	10	$0.00
8853	Water	320 Chlorinators Stenner H/L		2014	5	15	$980.84	5.50	-0.50	0.00	0.00	0.00	$0.00	$980.84	$65.39	10	$0.00
9001	Water	330	Storage Tanks 4,250 gal Concrete (Mark	964	50	50	$1,204.46	55.50	5.50	0.00	0.00	0.00	$0.00	$1,204.46	$24.09	0	$0.00
9002	Water	330	Pressure Tank No 1 Steel 5000	1968	50	30	$1,650.94	51.50	1.50	0.00	0.00	0.00	$0.00	$1,650.94	$55.03	20	$0.00
9003	Water	330	Storage Tank 1 Bolted Steel 43,900	1968	50	50	$5,283.02	51.50	1.50	0.00	0.00	0.00	$0.00	$5,283.02	$105.66	0	$0.00
9004	Water	330	Storage Tanks 10,000 gal Hope Lane	1969	50	50	$,800.00	50.50	-0.50	0.00	0.00	0.00	$0.00	$2,800.00	$56.00	0	$0.00
9005	Water	330	Storage Tank 1 Bolted Steel 22000 gal	1969	50	50	$5,889.00	50.50	-0.50	0.00	0.00	0.00	$0.00	$5,889.00	$117.78	0	$0.00
9018	Water	330 Pressure Filter No 1 Steel 200 gpm		1973	15	30	$4,565.00	46.50	31.50	0.00	0.00	0.00	$0.00	$4,565.00	$152.17	15	$0.00
9088	Water	330	Pressure Tanks 3620 gal	1985	30	30	$3,137.00	34.50	4.50	0.00	0.00	0.00	$0.00	$3,137.00	$104.57	0	$0.00
9101	Water	330	Pressure Tanks 315 gal Galvanized	1986	30	30	$400.00	33.50	3.50	0.00	0.00	0.00	$0.00	$400.00	$13.33	0	$0.00
9125	Water	330	Pressure Tanks 900 gal Steel (M)	1988	30	30	$2,991.00	31.50	1.50	0.00	0.00	0.00	$0.00	$2,991.00	$99.70	0	$0.00
9155	Water	330 Pressure Filter No 2 Steel 100 gpm		1991	15	30	$14,199.00	28.50	13.50	0.00	0.00	0.00	$0.00	$14,199.00	$473.30	15	$0.00
9195	Water	330 Ground Storage Tank Fencing		1995	20	30	$1,536.00	24.50	-4.50	0.00	0.00	0.00	$0.00	$1,536.00	$51.20	10	$0.00
9202	Water	330 200 gallon Holding Tank		1996	20	30	$402.00	23.50	3.50	0.00	0.00	0.00	$0.00	$402.00	$13.40	10	$0.00
9229	Water	330	Holding tank 15' X 50' X F	1998	15	50	$18,848.00	21.50	-6.50	0.00	0.00	0.00	$0.00	$18,848.00	$376.96	35	$0.00
9239	Water	330 Pressure Tanks 40 gal bladder		1999	10	30	$200.00	20.50	10.50	0.00	0.00	0.00	$0.00	$200.00	$6.67	20	$0.00
9260	Water	330 Other Elect Tank Float Controls		2000	10	30	$1,878.87	19.50	9.50	0.00	0.00	0.00	$0.00	$1,878.87	$62.63	20	$0.00
9261	Water	330 CRANE RENTAL INSTALL RING AROUND STORAGE TANK		2000	15	30	$2,877.80	19.50	-4.50	0.00	0.00	0.00	$0.00	$2,877.80	$95.93	15	$0.00
9329	Water	330	Pressure Tanks 120 gal bladder	2002	10	30	$632.85	17.50	7.50	0.00	0.00	0.00	$0.00	$632.85	$21.10	20	$0.00
9859	Water	331 Distribution System 3 Valves 6 Ea		1968	20	15	$537.31	51.50	31.50	0.00	0.00	0.00	$0.00	$537.31	$35.82	5	$0.00
9860	Water	331 Distribution System 2 x 2900		1968	50	85	$2,207.00	51.50	1.50	0.00	0.00	0.00	$0.00	$2,207.00	$25.96	35	$0.00
9867	Water	331 Distribution System 4 x 570 Looke		1969	50	85	$17,860.00	50.50	-0.50	0.00	0.00	0.00	$0.00	$17,860.00	$210.12	35	$0.00
9888	Water	331 Distribution System Flush Valves 20 Ea		1971	10	15	$708.96	48.50	28.50	0.00	0.00	0.00	$0.00	$708.96	$13.91	5	$0.00
9890	Water	331 Distribution System 2	Valves 22 Ea	1971	20	85	$1,313.43	48.50	28.50	0.00	0.00	0.00	$0.00	$1,313.43	$15.45	65	$0.00
9891	Water	331 Distribution System 3	Valves 9 Ea	1971	20	15	$805.97	48.50	28.50	0.00	0.00	0.00	$0.00	$805.97	$53.73	-5	$0.00
10123	Water	331 Distribution System Flush Valves 10 Ea		1985	20	15	$792.54	34.50	14.50	0.00	0.00	0.00	$0.00	$792.54	$19.50	5	$0.00
10127	Water	331 Distribution System 3 Valves 11 Ea		1985	20	15	$1,379.10	34.50	14.50	0.00	0.00	0.00	$0.00	$1,379.10	$91.94	-5	$0.00
12644	Water	333	45 Services	1986	20	65	$4,198.78	33.50	13.50	0.00	0.00	0.00	$0.00	$4,198.78	$64.60	45	$0.00
13652	Water	334	3 inch Flow Meter	1984	20	20	$626.61	35.50	15.50	0.00	0.00	0.00	$0.00	$626.61	$31.33	0	$0.00
13653	Water	334	4 inch Flow Meter	1984	20	20	$835.43	35.50	15.50	0.00	0.00	0.00	$0.00	$835.43	$41.77	0	$0.00
13654	Water	334	4 2 PVC Distribution Sys Valves	1986	20	15	$228.44	33.50	13.50	0.00	0.00	0.00	$0.00	$228.44	$15.23	5	$0.00
13655	Water	334	2 Distribution System Flush Valves	1986	20	15	$376.12	33.50	13.50	0.00	0.00	0.00	$0.00	$376.12	$25.07	5	$0.00
13657	Water	334	4 2 inch Flow Meter	1990	20	20	$1,010.35	29.50	9.50	0.00	0.00	0.00	$0.00	$1,010.35	$50.52	0	$0.00
13658	Water	334	3 3 inch Flow Meter	1990	20	20	$1,859.27	29.50	9.50	0.00	0.00	0.00	$0.00	$1,859.27	$92.96	0	$0.00
13659	Water	334	4 1 inch 2 inch Flow Meter	1990	20	20	$1,923.39	29.50	-9.50	0.00	0.00	0.00	$0.00	$1,923.39	$96.17	0	$0.00
13660	Water	334	1 inch Flow Meter Plant site	1995	20	20	$241.94	24.50	-4.50	0.00	0.00	0.00	$0.00	$241.94	$12.10	0	$0.00
13661	Water	334	3 1 inch Flow Meter	1995	20	20	$725.81	24.50	-4.50	0.00	0.00	0.00	$0.00	$725.81	$36.29	0	$0.00
13662	Water	334	2 3 inch Flow Meter	1995	20	20	$2,338.71	24.50	-4.50	0.00	0.00	0.00	$0.00	$2,338.71	$116.94	0	$0.00
13663	Water	334	1 1/2 inch Flow Meter	1997	20	20	$595.77	22.50	2.50	0.00	0.00	0.00	$0.00	$595.77	$29.79	0	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation Age*Proposed Exp	Accum'd Depreciation x Age*Current Exp	Net Plant = Plant - Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
13664	Water	334	1 1/2 inch Flow Meter	1997	20	20	$595.77	22.50	2.50	0.00	0.00	0.00	$0.00	$595.77	$29.79	0	$0.00
13665	Water	334	1 1/2 inch Flow Meter Plant site	1998	20	20	$1,191.53	21.50	1.50	0.00	0.00	0.00	$0.00	$1,191.53	$59.58	0	$0.00
13669	Water	334	DICKINSON,CHRT 4.0/100 24H #C010 inch	2000	15	20	$538.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$538.00	$26.90	5	$0.00
13672	Water	334	Meters and Services 2 Well Master Meter	2001	3	20	$397.45	18.50	15.50	0.00	0.00	0.00	$0.00	$397.45	$19.87	17	$0.00
13675	Water	334	10 Meter Resetters	2001	5	20	$594.49	18.50	13.50	0.00	0.00	0.00	$0.00	$594.49	$29.72	15	$0.00
13679	Water	334	Brass Meter Fittings	2002	5	20	$104.81	17.50	12.50	0.00	0.00	0.00	$0.00	$104.81	$5.24	15	$0.00
13685	Water	334	Meters and Services 3/4 Meters (8)	2003	10	20	$514.08	16.50	6.50	0.00	0.00	0.00	$0.00	$514.08	$25.70	10	$0.00
13686	Water	334	METER REPAIR	2003	15	20	$800.80	16.50	1.50	0.00	0.00	0.00	$0.00	$800.80	$40.04	5	$0.00
13688	Water	334	Meters and Services 3/4 Meters (3)	2004	10	20	$124.74	15.50	5.50	0.00	0.00	0.00	$0.00	$124.74	$6.24	10	$0.00
13690	Water	334	Meters and Services 3/4 Meters (4)	2004	10	20	$165.00	15.50	5.50	0.00	0.00	0.00	$0.00	$165.00	$8.25	10	$0.00
13695	Water	334	Meters and Services 3/4 Meters (6)	2004	10	20	$334.74	15.50	5.50	0.00	0.00	0.00	$0.00	$334.74	$16.74	10	$0.00
13696	Water	334	Meters and Services 2 Rendly	2004	10	20	$349.59	15.50	5.50	0.00	0.00	0.00	$0.00	$349.59	$17.48	10	$0.00
13697	Water	334	Meters and Services 3/4 Meters (9)	2004	10	20	$373.68	15.50	5.50	0.00	0.00	0.00	$0.00	$373.68	$18.68	10	$0.00
13700	Water	334 Meters and Services 3/4 Meters (3)		2005	10	20	$100.83	14.50	4.50	0.00	0.00	0.00	$0.00	$100.83	$5.04	10	$0.00
13707	Water	334 Meters and Services 3/4 Meters (10)		2005	10	20	$336.13	14.50	4.50	0.00	0.00	0.00	$0.00	$336.13	$16.81	10	$0.00
13731	Water	334	Meters and Services Meter Boxes (15)	2005	10	20	$1,220.50	14.50	-4.50	0.00	0.00	0.00	$0.00	$1,220.50	$61.03	10	$0.00
13741	Water	334 Meters and Services 3/4 Meter (2)		2006	10	20	$67.48	13.50	3.50	0.00	0.00	0.00	$0.00	$67.48	$3.37	10	$0.00
13746	Water	334 Meters and Services 1 1/2 Meter		2006	5	20	$289.29	13.50	8.50	0.00	0.00	0.00	$0.00	$289.29	$14.46	15	$0.00
13747	Water	334 Meters and Services 1 1/2 Meter		2006	10	20	$289.29	13.50	3.50	0.00	0.00	0.00	$0.00	$289.29	$14.46	10	$0.00
13790	Water	334 Meters and Services 2 Well Master (Neptu		2007	5	20	$247.71	12.50	7.50	0.00	0.00	0.00	$0.00	$247.71	$12.39	15	$0.00
13791	Water	334 Meters and Services 1 1/2 Meter		2007	5	20	$313.20	12.50	7.50	0.00	0.00	0.00	$0.00	$313.20	$15.66	15	$0.00
13827	Water	334 Meters and Services 3 Well #2		2008	5	20	$100.00	11.50	6.50	0.00	0.00	0.00	$0.00	$100.00	$5.00	15	$0.00
13830	Water	334 Meters and Services 3/4 Meters (5)		2008	10	20	$172.95	11.50	1.50	0.00	0.00	0.00	$0.00	$172.95	$8.65	10	$0.00
13832	Water	334 Meters and Services 1 1/2 Neptune		2008	5	20	$304.00	11.50	6.50	0.00	0.00	0.00	$0.00	$304.00	$15.20	15	$0.00
13834	Water	334 Meters and Services 1 1/2 Neptune		2008	5	20	$357.04	11.50	6.50	0.00	0.00	0.00	$0.00	$357.04	$17.85	15	$0.00
13835	Water	334 Meters and Services 2 Master Kline Wel		2008	5	20	$421.20	11.50	6.50	0.00	0.00	0.00	$0.00	$421.20	$21.06	15	$0.00
13860	Water	334 Meters and Services Meters & Boxes (27)		2008	10	20	$1,097.47	11.50	1.50	0.00	0.00	0.00	$0.00	$1,097.47	$54.62	10	$0.00
13878	Water	334 Meters and Services 3/4 Meter (5)		2009	10	20	$200.00	10.50	-0.50	0.00	0.00	0.00	$0.00	$200.00	$10.00	10	$0.00
13879	Water	334 Meters and Services 1 1/2 Well Meter		2009	5	20	$286.78	10.50	5.50	0.00	0.00	0.00	$0.00	$286.78	$14.34	15	$0.00
13880	Water	334 Meters and Services 2 Master Meter		2009	3	20	$383.95	10.50	7.50	0.00	0.00	0.00	$0.00	$383.95	$19.20	17	$0.00
13881	Water	334 Meters and Services 2 Neptune		2009	5	20	$405.53	10.50	5.50	0.00	0.00	0.00	$0.00	$405.53	$20.28	15	$0.00
13882	Water	334 Meters and Services 2 Neptune well 2		2009	5	20	$406.00	10.50	5.50	0.00	0.00	0.00	$0.00	$406.00	$20.30	15	$0.00
13884	Water	334 Meters and Services 3/4 Meters (6)		2009	10	20	$564.94	10.50	-0.50	0.00	0.00	0.00	$0.00	$564.94	$28.25	10	$0.00
13892	Water	334 Well Meter Change Out		2009	10	20	$917.50	10.50	0.50	0.00	0.00	0.00	$0.00	$917.50	$45.88	10	$0.00
13908	Water	334 Meters and Services 2 Well Master Meter		2010	5	20	$381.32	9.50	4.50	0.00	0.00	0.00	$0.00	$381.32	$19.07	15	$0.00
14093	Water	334	Meters and Services 2 Well Master	2011	5	20	$366.80	8.50	3.50	0.00	0.00	0.00	$0.00	$366.80	$18.34	15	$0.00
14269	Water	334	Meters and Services 1 1/2 Well Meter	2012	3	20	$341.28	7.50	4.50	0.00	0.00	0.00	$0.00	$341.28	$17.06	17	$0.00
14270	Water	334	Meters and Services 2 Master	2012	3	20	$403.84	7.50	4.50	0.00	0.00	0.00	$0.00	$403.84	$20.19	17	$0.00
14271	Water	334	Meters and Services 2 Master Well #3	2012	5	20	$476.03	7.50	2.50	0.00	0.00	0.00	$0.00	$476.03	$23.80	15	$0.00
14315	Water	334 Meters and Services 2 Badger Ultrasonic		2014	5	20	$743.69	5.50	-0.50	0.00	0.00	0.00	$0.00	$743.69	$37.18	15	$0.00
14554	Water	335	Fire Hydrants	1960	50	65	$1,574.00	59.50	9.50	0.00	0.00	0.00	$0.00	$1,574.00	$24.22	15	$0.00
14555	Water	335	Fire Hydrants	1964	50	65	$172.00	55.50	5.50	0.00	0.00	0.00	$0.00	$172.00	$2.65	15	$0.00
14556	Water	335	Fire Hydrants	1965	50	65	$497.00	54.50	4.50	0.00	0.00	0.00	$0.00	$497.00	$7.65	15	$0.00
14557	Water	335	Fire Hydrants	1966	50	65	$174.00	53.50	3.50	0.00	0.00	0.00	$0.00	$174.00	$2.68	15	$0.00
14558	Water	335	Fire Hydrants	1966	50	65	$320.00	53.50	3.50	0.00	0.00	0.00	$0.00	$320.00	$4.92	15	$0.00
14598	Water	335	Other Fire Hydrant Meter	1999	10	20	$580.00	20.50	10.50	0.00	0.00	0.00	$0.00	$580.00	$29.00	10	$0.00
14659	Water	340	Furniture & fixtures	1973	15	20	$1,959.00	46.50	31.50	0.00	0.00	0.00	$0.00	$1,950.00	$97.50	5	$0.00
14660	Water	340	Furniture & fixtures	1975	15	20	$206.00	44.50	29.50	0.00	0.00	0.00	$0.00	$206.00	$10.30	5	$0.00
14661	Water	340	Furniture & fixtures	1976	15	20	$470.00	43.50	28.50	0.00	0.00	0.00	$0.00	$470.00	$23.50	5	$0.00
14662	Water	340	Furniture & fixtures	1978	15	20	$314.00	41.50	26.50	0.00	0.00	0.00	$0.00	$314.00	$15.70	5	$0.00
14663	Water	340	Furniture & fixtures	1979	15	20	$146.00	40.50	25.50	0.00	0.00	0.00	$0.00	$146.00	$7.30	5	$0.00
14664	Water	340	Furniture & fixtures	1984	15	20	$14,553.00	35.50	20.50	0.00	0.00	0.00	$0.00	$14,553.00	$727.65	5	$0.00
14665	Water	340	Furniture & fixtures	1987	15	20	$5,267.00	32.50	17.50	0.00	0.00	0.00	$0.00	$5,267.00	$263.35	5	$0.00
14666	Water	340	Furniture & fixtures	1989	15	20	$220.00	30.50	15.50	0.00	0.00	0.00	$0.00	$220.00	$11.00	5	$0.00
14667	Water	340	Furniture & fixtures	1990	15	20	$151.00	29.50	14.50	0.00	0.00	0.00	$0.00	$151.00	$7.55	5	$0.00
14668	Water	340	Furniture & fixtures	1990	15	20	$2,566.00	29.50	14.50	0.00	0.00	0.00	$0.00	$2,566.00	$128.10	5	$0.00
14669	Water	340	Furniture & fixtures	1991	15	20	$237.00	28.50	13.50	0.00	0.00	0.00	$0.00	$237.00	$11.85	5	$0.00
14670	Water	340	Furniture & fixtures	1991	15	20	$407.00	28.50	13.50	0.00	0.00	0.00	$0.00	$407.00	$20.35	5	$0.00
14671	Water	340	Computers & software	1992	5	5	$6,058.00	27.50	22.50	0.00	0.00	0.00	$0.00	$6,058.00	$1,211.60	0	$0.00
14672	Water	340	Furniture & fixtures	1992	15	20	$6,188.00	27.50	12.50	0.00	0.00	0.00	$0.00	$6,188.00	$309.40	5	$0.00
14673	Water	340	Furniture & fixtures	1993	15	20	$2,938.00	26.50	11.50	0.00	0.00	0.00	$0.00	$2,938.00	$146.90	5	$0.00
14674	Water	340	Furniture & fixtures	1994	15	20	$796.00	25.50	10.50	0.00	0.00	0.00	$0.00	$796.00	$39.80	5	$0.00
14675	Water	340	Furniture & fixtures	1994	15	20	$2,133.00	25.50	10.50	0.00	0.00	0.00	$0.00	$2,133.00	$106.65	5	$0.00
14676	Water	340	Furniture & fixtures	1994	15	20	$2,518.00	25.50	10.50	0.00	0.00	0.00	$0.00	$2,518.00	$125.90	5	$0.00
14677	Water	340	Computers & software	1994	5	5	$7,843.98	25.50	20.50	0.00	0.00	0.00	$0.00	$7,843.98	$1,568.80	0	$0.00
14678	Water	340	Computers & software	1995	5	5	$543.00	24.50	19.50	0.00	0.00	0.00	$0.00	$543.00	$108.60	0	$0.00
14679	Water	340	Computers & software	1995	5	5	$59,099.00	24.50	19.50	0.00	0.00	0.00	$0.00	$59,099.00	$11,819.80	0	$0.00
14680	Water	340	Computers & software	1996	5	5	$308.00	23.50	18.50	0.00	0.00	0.00	$0.00	$308.00	$61.60	0	$0.00
14681	Water	340	Computers & software	1996	5	5	$735.00	23.50	18.50	0.00	0.00	0.00	$0.00	$735.00	$147.00	0	$0.00
14682	Water	340	Furniture & Fixtures	1996	15	20	$1,778.00	23.50	8.50	0.00	0.00	0.00	$0.00	$1,778.00	$88.90	5	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant - Plant Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
14683	Water	340	Computers & software	1997	5	5	$97.00	22.50	17.50	0.00	0.00	0.00	$0.00	$97.00	$19.40	0	$0.00
14684	Water	340	Computers & software	1997	5	5	$4,633.00	22.50	17.50	0.00	0.00	0.00	$0.00	$4,633.00	$926.60	0	$0.00
14685	Water	340	Computers & software	1997	5	5	$7,654.00	22.50	17.50	0.00	0.00	0.00	$0.00	$7,654.00	$1,530.80	0	$0.00
14686	Water	340	Computers & software	1998	5	5	$64.00	21.50	16.50	0.00	0.00	0.00	$0.00	$64.00	$12.80	0	$0.00
14687	Water	340	Computers & software	1998	5	5	$217.00	21.50	16.50	0.00	0.00	0.00	$0.00	$217.00	$43.40	0	$0.00
14688	Water	340	Computers & software	1998	5	5	$73,275.00	21.50	16.50	0.00	0.00	0.00	$0.00	$73,275.00	$14,655.00	0	$0.00
14690	Water	340	Computers & software	1999	5	5	$307.00	20.50	15.50	0.00	0.00	0.00	$0.00	$307.00	$61.40	0	$0.00
14691	Water	340	Computers & software	1999	5	5	$2,100.00	20.50	15.50	0.00	0.00	0.00	$0.00	$2,100.00	$420.00	0	$0.00
14692	Water	340	Computers & software	1999	5	5	$47,691.00	20.50	15.50	0.00	0.00	0.00	$0.00	$47,691.00	$9,538.20	0	$0.00
14693	Water	340	Furniture & fixtures	2000	15	20	$258.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$258.00	$12.90	5	$0.00
14694	Water	340	AIR CONDITIONER MODEL 7B00608300A AIR HANDLER	2000	15	20	$4,382.26	19.50	-4.50	0.00	0.00	0.00	$0.00	$4,382.26	$219.11	5	$0.00
14696	Water	340	Dell Computer	2002	10	5	$2,001.00	17.50	7.50	0.00	0.00	0.00	$0.00	$2,001.00	$400.20	5	$0.00
14708	Water	340 1499-Diamond Water Office/Storage		2006	10	20	$9,859.78	13.50	3.50	0.00	0.00	0.00	$0.00	$9,859.78	$492.99	10	$0.00
14709	Water	340 Office Equipment DAP Meter Readers		2006	5	5	$8,010.00	13.50	-8.50	0.00	0.00	0.00	$0.00	$8,010.00	$1,602.00	0	$0.00
14711	Water	340 Office Equipment Charger Base		2007	5	5	$425.00	2.50	7.50	0.00	0.00	0.00	$0.00	$425.00	$85.00	0	$0.00
14716	Water	340 Office Equipment Dell Inspiron 560		2010	5	5	$1,339.60	9.50	-4.50	0.00	0.00	0.00	$0.00	$1,339.60	$267.92	0	$0.00
14717	Water	340 SLCSPS PROCESSOR communications		2010	5	5	$8,693.40	9.50	-4.50	0.00	0.00	0.00	$0.00	$8,693.40	$1,738.68	0	$0.00
14720	Water	340 CONSTRUCTION OF CONFERENCE ROOM 5251 PYRAMID BLV		2011	2	50	$9,712.90	8.50	-6.50	0.00	0.00	0.00	$0.00	$9,712.90	$194.26	48	$0.00
14721	Water	340 AD Installation		2011	2	10	$4,131.91	8.50	-6.50	0.00	0.00	0.00	$0.00	$4,131.91	$413.19	8	$0.00
14723	Water	340 Other A/C Unit		2012	5	5	$643.00	7.50	2.50	0.00	0.00	0.00	$0.00	$643.00	$128.60	0	$0.00
14724	Water	340 Office Equipment Dell Laptop + Printer		2012	5	5	$718.05	7.50	2.50	0.00	0.00	0.00	$0.00	$718.05	$143.61	0	$0.00
14725	Water	340 RVS Upgrade/Payefx		2012	5	5	$1,066.82	7.50	2.50	0.00	0.00	0.00	$0.00	$1,066.82	$213.36	0	$0.00
14726	Water	340 RVS Upgrade/Payefx		2012	5	5	$1,066.82	7.50	2.50	0.00	0.00	0.00	$0.00	$1,066.82	$213.35	0	$0.00
14727	Water	340 Office Equipment Jayhawk Software		2012	5	5	$2,756.75	7.50	2.50	0.00	0.00	0.00	$0.00	$2,756.75	$551.35	0	$0.00
14760	Water	341	Trailer Dual Axel 16'	1980	15	15	$17,145.00	39.50	24.50	0.00	0.00	0.00	$0.00	$17,145.00	$1,143.00	0	$0.00
14761	Water	341	Bush-hog Massey Ferguson	1980	15	15	$41,149.00	39.50	24.50	0.00	0.00	0.00	$0.00	$41,149.00	$2,743.27	0	$0.00
14762	Water	341	Backhoe Massey-Fergus MF 32	1989	15	15	$48,243.00	30.50	15.50	0.00	0.00	0.00	$0.00	$48,243.00	$3,216.20	0	$0.00
14763	Water	341	Other Heavy Equip Welder Lincoln 2?0V	2007	10	10	$1,332.72	17.50	7.50	0.00	0.00	0.00	$0.00	$1,332.72	$133.27	0	$0.00
14764	Water	341	2002 Ford F250	2007	5	7	$33,287.54	17.50	12.50	0.00	0.00	0.00	$0.00	$33,287.54	$4,755.35	2	$0.00
14766	Water	341 F358-02 Lawn Mower Trailer vin T005340		2004	1	10	$50.00	15.50	14.50	0.00	0.00	0.00	$0.00	$50.00	$5.00	9	$0.00
14767	Water	341 F364-92 Trailer Homemade 8 x 16 utility		2004	1	10	$100.00	15.50	14.50	0.00	0.00	0.00	$0.00	$100.00	$10.00	9	$0.00
14768	Water	341 F377 '98 Lowboy 2 axle gooseneck trailer T4324650		2004	1	10	$200.00	15.50	14.50	0.00	0.00	0.00	$0.00	$200.00	$20.00	9	$0.00
14769	Water	341 E383 580 Loader Tractor (9009174) serial 89546		2004	2	10	$9,000.00	15.50	13.50	0.00	0.00	0.00	$0.00	$9,000.00	$900.00	8	$0.00
14770	Water	341 F340-04 Chev 1 ton Pickup vin# 281398		2004	4	10	$10,000.00	15.50	11.50	0.00	0.00	0.00	$0.00	$10,000.00	$1,000.00	6	$0.00
14772	Water	341 2011 Ford Ranger		2011	5	7	$33,214.40	8.50	3.50	0.00	0.00	0.00	$0.00	$33,214.40	$4,744.91	2	$0.00
14773	Water	341 2011 Ford Ranger		2012	5	7	$5,399.50	7.50	2.50	0.00	0.00	0.00	$0.00	$5,399.50	$771.36	2	$0.00
14777	Water	343 Air Compressor Gast 1/3 hp		1974	15	10	$86.00	46.50	31.50	0.00	0.00	0.00	$0.00	$86.00	$8.60	5	$0.00
14778	Water	343 Air Compressor Gast 36894		1974	15	10	$239.00	45.50	30.50	0.00	0.00	0.00	$0.00	$239.00	$23.90	5	$0.00
14779	Water	343 Shop tools		1977	15	10	$251.00	42.50	27.50	0.00	0.00	0.00	$0.00	$251.00	$25.10	5	$0.00
14780	Water	343 Shop tools		1978	15	10	$179.00	41.50	26.50	0.00	0.00	0.00	$0.00	$179.00	$17.90	5	$0.00
14781	Water	343 Shop tools		1982	15	10	$155.00	37.50	22.50	0.00	0.00	0.00	$0.00	$155.00	$15.50	5	$0.00
14782	Water	343 Air Compressor 1/3 hp		1983	15	10	$464.00	36.50	21.50	0.00	0.00	0.00	$0.00	$464.00	$46.40	5	$0.00
14783	Water	343 Air Compressor Gast 1/3 hp		1984	15	10	$472.00	35.50	20.50	0.00	0.00	0.00	$0.00	$472.00	$47.20	5	$0.00
14784	Water	343 Air compressor USA 1 hp		1984	15	10	$472.00	35.50	20.50	0.00	0.00	0.00	$0.00	$472.00	$47.20	5	$0.00
14786	Water	343	Shop tools	1985	15	10	$1,837.00	34.50	19.50	0	0.00	0.00	$0.00	$1,837.00	$183.70	5	$0.00
14787	Water	343	Air Compressor & 13 g Tank	1987	15	10	$470.00	32.50	17.50	0	0.00	0.00	$0.00	$470.00	$47.00	5	$0.00
14788	Water	343	Air Compressor Wag 1 hp	1990	15	10	$480.00	29.50	14.50	0	0.00	0.00	$0.00	$480.00	$48.00	5	$0.00
14789	Water	343	Miscellaneous equipment	1990	15	10	$900.00	29.50	14.50	0	0.00	0.00	$0.00	$900.00	$90.00	5	$0.00
14790	Water	343	Air Compressor 2 hp	1992	15	10	$476.00	27.50	12.50	0	0.00	0.00	$0.00	$476.00	$47.60	5	$0.00
14791	Water	343	Air Compressor 2 hp	1992	15	10	$476.00	27.50	12.50	0	0.00	0.00	$0.00	$476.00	$47.60	5	$0.00
14792	Water	343	Air Compressor Gast 1/3 hp	1994	15	10	$216.00	25.50	10.50	0	0.00	0.00	$0.00	$216.00	$21.60	5	$0.00
14793	Water	343	Air Compressor	1994	15	10	$517.00	25.50	10.50	0	0.00	0.00	$0.00	$517.00	$51.70	5	$0.00
14794	Water	343	Air Compressor Gast 1/3 hp	1995	15	10	$541.00	24.50	9.50	0	0.00	0.00	$0.00	$541.00	$54.10	5	$0.00
14795	Water	343	Air compressor Gast 1/3 hp	1995	15	10	$541.00	24.50	9.50	0	0.00	0.00	$0.00	$541.00	$54.10	5	$0.00
14796	Water	343	Air Compressor	1996	15	10	$555.00	23.50	8.50	0	0.00	0.00	$0.00	$555.00	$55.50	5	$0.00
14797	Water	343	Air Compressors Quincy 1 30 hp	1996	15	10	$170,338.00	23.50	-8.50	0	0.00	0.00	$0.00	$170,338.00	$17,033.80	5	$0.00
14798	Water	343	Air Compressors Quincy 2 30 hp	1996	15	10	$148,304.00	23.50	-8.50	0	0.00	0.00	$0.00	$148,304.00	$14,830.40	5	$0.00
14799	Water	343	Air Compressor Gast 1/3 hp	1997	15	10	$85.00	22.50	7.50	0	0.00	0.00	$0.00	$85.00	$8.50	5	$0.00
14800	Water	343	Air Compressor Plant	1997	15	10	$248.53	22.50	7.50	0	0.00	0.00	$0.00	$248.53	$24.85	5	$0.00
14801	Water	343	Air Compressor Marathon 1 hp	1997	15	10	$570.00	22.50	7.50	0	0.00	0.00	$0.00	$570.00	$57.00	5	$0.00
14802	Water	343	Air compressors Quincy 30 hp 2	1997	15	10	$31,392.00	22.50	7.50	0	0.00	0.00	$0.00	$31,392.00	$3,139.20	5	$0.00
14803	Water	343	Air Compressor 1/2 hp	1998	15	10	$576.00	21.50	-6.50	0	0.00	0.00	$0.00	$576.00	$57.60	5	$0.00
14804	Water	343	Air Compressor 1/3 hp	1998	15	10	$576.00	21.50	-6.50	0	0.00	0.00	$0.00	$576.00	$57.60	5	$0.00
14805	Water	343	Air Compressor 1/3 hp	1998	15	10	$576.00	21.50	-6.50	0	0.00	0.00	$0.00	$576.00	$57.60	5	$0.00
14806	Water	343	Air Compressor 1/3 hp	1998	15	10	$576.00	21.50	-6.50	0	0.00	0.00	$0.00	$576.00	$57.60	5	$0.00
14807	Water	343	Air Compressor Campbell 1 hp 15 g tank	1998	15	10	$576.00	21.50	-6.50	0	0.00	0.00	$0.00	$576.00	$57.60	5	$0.00
14808	Water	343	Air Compressor Gast 0.333333333333333	1998	15	10	$576.00	21.50	-6.50	0	0.00	0.00	$0.00	$576.00	$57.60	5	$0.00
14809	Water	343	Air Compressor Gast 1/3 hp	1998	15	10	$576.00	21.50	-6.50	0	0.00	0.00	$0.00	$576.00	$57.60	5	$0.00
14810	Water	343	Air Compressor Gast	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14811	Water	343	Air Compressor 1/3 HP	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age Current Exp	Net Plant - Plant Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in Life difference (proposed life - current life)	Service Life does not change but depreciation expense changes
14812	Water	343	Air Compressor 1/3 HP	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14813	Water	343	Air Compressor 1/3 HP	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14814	Water	343	Air Compressor 1/3 HP	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14815	Water	343	Air Compressor 20gal tank 2HP	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14816	Water	343	Air Compressor Gast 0.333333333333333	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14817	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14818	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14819	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14820	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14821	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14822	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14823	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14824	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14825	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	-5	$0.00
14826	Water	343	Air Compressor Gast 1/3 hp	1999	15	10	$584.00	20.50	5.50	0	0.00	0.00	$0.00	$584.00	$58.40	5	$0.00
14827	Water	343	Air Comp & Tank 5 hp	1999	15	10	$973.00	20.50	5.50	0	0.00	0.00	$0.00	$973.00	$97.30	5	$0.00
14829	Water	343 6 1/3 HP AIR COMPRESSSOR COALESCING FILTER		2000	15	10	$455.63	19.50	-4.50	0.00	0.00	0.00	$0.00	$455.63	$45.56	5	$0.00
14830	Water	343 GRAINGER 1/3 HP COMPRESSOR		2000	15	10	$485.66	19.50	-4.50	0.00	0.00	0.00	$0.00	$485.66	$48.57	5	$0.00
14831	Water	343 Air Compressor		2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14832	Water	343 Air Compressor .25 hp		2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14834	Water	343	Air Compressor .5 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	-5	$0.00
14835	Water	343	Air Compressor .75 hp	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14836	Water	343	Air Compressor 1/3	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14837	Water	343	Air Compressor 1/3 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	-5	$0.00
14838	Water	343	Air Compressor 1/3 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14839	Water	343	Air Compressor 1/3 hp	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14840	Water	343	Air Compressor 2 hp	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	-5	$0.00
14841	Water	343	Air Compressor 2 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14842	Water	343	Air Compressor Baldor 1 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14843	Water	343	Air Compressor Dayton 1/3 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14844	Water	343	Air compressor Gast 1/3 hp	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14845	Water	343	Air compressor Gast 1/3 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14846	Water	343	Air Compressor Gast 1/3 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14847	Water	343	Air Compressor Gast 1/3 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14848	Water	343	Air Compressor Gast 1/3 hp	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14849	Water	343	Air Compressor Gast 1/3 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14850	Water	343	Air Compressor Gast 1/3 hp	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14851	Water	343	Air Compressor Gast 1/3 hp	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14852	Water	343	Air Compressor Gast 1/3 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14853	Water	343	Air Compressor Sears 5 hp/20g tank	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14854	Water	343	Air Compressor Speedaire .5 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14855	Water	343	Air Compressor Speedaire 2 hp	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14856	Water	343	Air Compressor Whitewater 1/6 hp	2000	15	10	$600.00	19.50	-4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14857	Water	343	Gast 0.333333333333333	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14858	Water	343	Gast 0.333333333333333	2000	15	10	$600.00	19.50	4.50	0.00	0.00	0.00	$0.00	$600.00	$60.00	5	$0.00
14860	Water	343	1/3 HP AIR COMPRESSOR	2001	15	10	$480.01	18.50	3.50	0.00	0.00	0.00	$0.00	$480.01	$48.00	5	$0.00
14861	Water	343	1/3 HP AIR COMPRESSOR	2001	15	10	$480.01	18.50	3.50	0.00	0.00	0.00	$0.00	$480.01	$48.00	5	$0.00
14862	Water	343	1/3 HP AIR COMPRESSOR	2001	15	10	$480.02	18.50	3.50	0.00	0.00	0.00	$0.00	$480.02	$48.00	5	$0.00
14863	Water	343	1/3 HP AIR COMPRESSOR	2001	15	10	$518.65	18.50	3.50	0.00	0.00	0.00	$0.00	$518.65	$51.87	5	$0.00
14864	Water	343	1/3 HP AIR COMPRESSOR	2001	15	10	$1,037.32	18.50	3.50	0.00	0.00	0.00	$0.00	$1,037.32	$103.73	5	$0.00
14865	Water	343	CALE POPE GUARD CUP BASKET	2001	15	10	$2,860.58	18.50	3.50	0.00	0.00	0.00	$0.00	$2,860.58	$286.06	5	$0.00
14866	Water	343	2 ft Red Diamond Pa	2002	4	10	$599.68	17.50	13.50	0.00	0.00	0.00	$0.00	$599.68	$59.97	6	$0.00
14867	Water	343	2 Plant Pro 1 Dewatering Pump	2002	4	10	$467.51	17.50	13.50	0.00	0.00	0.00	$0.00	$467.51	$46.75	6	$0.00
14868	Water	343	Homelite HCP420 Pump	2002	4	10	$539.89	17.50	13.50	0.00	0.00	0.00	$0.00	$539.89	$53.99	6	$0.00
14869	Water	343	2 2 1/2 HP Compressors	2002	4	10	$539.96	17.50	13.50	0.00	0.00	0.00	$0.00	$539.96	$54.00	6	$0.00
14870	Water	343	WATER SHOP TOOLS	2002	15	10	$576.56	17.50	2.50	0.00	0.00	0.00	$0.00	$576.56	$57.66	5	$0.00
14871	Water	343	Homelite Saw	2002	5	10	$911.53	17.50	12.50	0.00	0.00	0.00	$0.00	$911.53	$91.15	5	$0.00
14872	Water	343	2 5000 10 HP Generators	2002	5	20	$1,339.96	17.50	12.50	0.00	0.00	0.00	$0.00	$1,339.96	$67.00	15	$0.00
14873	Water	343	WATER SHOP TOOLS	2002	15	10	$1,456.79	17.50	2.50	0.00	0.00	0.00	$0.00	$1,456.79	$145.68	5	$0.00
14874	Water	343	WATER SHOP TOOLS	2003	15	10	$500.00	16.50	1.50	0.00	0.00	0.00	$0.00	$500.00	$50.00	5	$0.00
14875	Water	343	AIR COMPRESSOR AND FILTER	2003	15	10	$529.10	16.50	1.50	0.00	0.00	0.00	$0.00	$529.10	$52.91	5	$0.00
14876	Water	343	Pressure Tanks 3hp Air Compressor	2003	10	10	$3,165.77	16.50	6.50	0.00	0.00	0.00	$0.00	$3,165.77	$316.58	0	$0.00
14877	Water	343	MINI EXCAVATOR	2003	15	10	$7,228.61	16.50	1.50	0.00	0.00	0.00	$0.00	$7,228.61	$722.86	5	$0.00
14878	Water	343	AIR COMPRESSOR/PVC PIPE/ELECTRICAL SUPPLIES	2003	15	10	$7,637.02	16.50	1.50	0.00	0.00	0.00	$0.00	$7,637.02	$763.70	5	$0.00
14884	Water	343	AIR COMPRESSOR AND WARRANTY	2004	15	10	$543.90	15.50	-0.50	0.00	0.00	0.00	$0.00	$543.90	$54.39	5	$0.00
14885	Water	343	RECIPROCATING 5HP COMPRESSOR	2004	15	10	$3,957.62	15.50	-0.50	0.00	0.00	0.00	$0.00	$3,957.62	$395.76	5	$0.00
14904	Water	343	E500-Husqvarna Riding Lawn Mower	2006	3	10	$1,623.74	13.50	10.50	0.00	0.00	0.00	$0.00	$1,623.74	$162.37	7	$0.00
14909	Water	343	E493 Wacker Parker Vibroplates	2007	7	10	$1,942.92	12.50	5.50	0.00	0.00	0.00	$0.00	$1,942.92	$194.29	3	$0.00
14910	Water	343	E492-Husqvarna Concrete Saw	2007	7	10	$2,808.00	12.50	5.50	0.00	0.00	0.00	$0.00	$2,808.00	$280.80	3	$0.00
14918	Water	343 Pressure Tanks 3hp Air Compressor		2011	5	10	$1,185.86	8.50	3.50	0.00	0.00	0.00	$0.00	$1,185.86	$118.59	5	$0.00

Asset No	Type	Asset Class	Asset Description	Vintage Yr	Current life	Proposed Life	Plant	Age	Remaining Life Current Life	Current Exp	Proposed Expense	Accumulated Depreciation = Age*Proposed Exp	Accumulated Depreciation = Age*Current Exp	Net Plant = Plant Accumulated Depreciation from Current Expense	Annual Depreciation Exp based on Proposed Lives using net plant balance	Change in life (proposed life - current life)	Service Life does not change but depreciation expense changes
14921	Water	343 Air Compressor Pressure Tanks		2012	5	10	$1,396.95	7.50	2.50	0.00	0.00	0.00	$0.00	$1,396.95	$139.70	5	$0.00
14966	Water	344 Laboratory equipment		990	15	15	$907.00	29.50	4.50	0.00	0.00	0.00	$0.00	$907.00	$60.47	0	$0.00
14967	Water	344 Laboratory equipment		1993	15	15	$5,135.00	26.50	1.50	0.00	0.00	0.00	$0.00	$5,135.00	$341.00	0	$0.00
14968	Water	344 Laboratory Equipment CL17 / 1720C		1993	15	15	$15,685.75	26.50	11.50	0.00	0.00	0.00	$0.00	$15,685.76	$1,045.72	0	$0.00
14969	Water	344 Laboratory equipment		1994	15	15	$358.00	25.50	10.50	0.00	0.00	0.00	$0.00	$358.00	$23.87	0	$0.00
14970	Water	344 Laboratory equipment		1994	15	15	$1,897.00	25.50	10.50	0.00	0.00	0.00	$0.00	$1,897.00	$126.13	0	$0.00
14971	Water	344 Laboratory Equipment CL17 / 1720C		1994	15	15	$17,210.00	25.50	10.50	0.00	0.00	0.00	$0.00	$17,210.00	$1,146.67	0	$0.00
14972	Water	344 Laboratory Complete		1995	15	15	$9,020.00	24.50	9.50	0.00	0.00	0.00	$0.00	$9,020.00	$601.33	0	$0.00
14973	Water	344 Laboratory equipment		1998	15	15	$9,595.00	21.50	6.50	0.00	0.00	0.00	$0.00	$9,595.00	$639.67	0	$0.00
14974	Water	344 Laboratory Equipment CL17 / 1720C Hach Turb		1998	15	15	$9,595.00	21.50	6.50	0.00	0.00	0.00	$0.00	$9,595.00	$639.67	0	$0.00
14975	Water	344 Laboratory Equipment Hach CL17/1720C		1998	15	15	$19,189.00	21.50	6.50	0.00	0.00	0.00	$0.00	$19,189.00	$1,279.27	0	$0.00
14976	Water	344 Laboratory equipment		2000	15	15	$83.47	19.50	-4.50	0.00	0.00	0.00	$0.00	$83.47	$5.56	0	$0.00
14979	Water	344	Laboratory equipment	2000	15	15	$1,512.00	19.50	4.50	0.00	0.00	0.00	$0.00	$1,512.00	$100.80	0	$0.00
14980	Water	344	Lab Equipment	2000	15	15	$2,904.00	19.50	4.50	0.00	0.00	0.00	$0.00	$2,904.00	$193.60	0	$0.00
14981	Water	344	WATER LABORATORY EQUIPMENT	2001	15	15	$365.34	18.50	3.50	0.00	0.00	0.00	$0.00	$365.34	$24.36	0	$0.00
14982	Water	344	LABORATORY	2001	15	15	$737.54	18.50	3.50	0.00	0.00	0.00	$0.00	$737.54	$49.17	0	$0.00
14983	Water	344	WATER LABORATORY EQUIPMENT	2002	15	15	$2,891.36	17.50	2.50	0.00	0.00	0.00	$0.00	$2,891.36	$192.76	0	$0.00
14984	Water	344	ULTRAMETER SP	2003	15	15	$741.05	16.50	1.50	0.00	0.00	0.00	$0.00	$741.05	$49.40	0	$0.00
14985	Water	344	2100P PORTABLE TURBIDIMETER	2003	15	20	$915.32	16.50	1.50	0.00	0.00	0.00	$0.00	$915.32	$45.80	5	$0.00
14986	Water	344	MILLENNIUM 4 GAS DETECTOR AND REGULATOR	2004	15	15	$2,159.47	15.50	-0.50	0.00	0.00	0.00	$0.00	$2,159.47	$144.63	0	$0.00
15002	Water	345 Box Scraper		1980	15	15	$13,716.00	39.50	24.50	0.00	0.00	0.00	$0.00	$13,716.00	$914.40	0	$0.00
15003	Water	345 Ditch Witch Trencher		1989	15	15	$28,142.00	30.50	15.50	0.00	0.00	0.00	$0.00	$28,142.00	$1,876.13	0	$0.00
15004	Water	345 Air Compressor		1995	15	15	$1,272.00	24.50	9.50	0.00	0.00	0.00	$0.00	$1,272.00	$84.80	0	$0.00
15005	Water	345 Other John Deere Fork		2004	10	15	$700.00	15.50	5.50	0.00	0.00	0.00	$0.00	$700.00	$46.67	5	$0.00
15006	Water	345 REPAIRED TRENCHER		2004	15	15	$2,379.32	15.50	-0.50	0.00	0.00	0.00	$0.00	$2,379.32	$158.62	0	$0.00
15007	Water	345 2007 KUBOTA L39 BACKHOE SERIAL 53533		2012	0	15	$1.00	7.50	7.50	0.00	0.00	0.00	$0.00	$1.00	$0.07	15	$0.00
15010	Water	346 SITECOM MONITORING SYSTEM		2001	15	20	$2,278.86	18.50	1.50	0.00	0.00	0.00	$0.00	$2,278.86	$113.93	5	$0.00
15011	Water	346 RITRON RADIO AND LABOR		2003	15	20	$6,910.00	16.50	1.50	0.00	0.00	0.00	$0.00	$6,910.00	$345.50	5	$0.00
15029	Water	346	Auto Dialer	2008	10	10	$980.44	11.50	1.50	0.00	0.00	0.00	$0.00	$980.44	$98.04	0	$0.00
15030	Water	346	Auto Dialer	2008	10	10	$1,254.69	11.50	1.50	0.00	0.00	0.00	$0.00	$1,254.69	$125.47	0	$0.00
15031	Water	346	AUTO DIALER RIVER BEND OR P1 (P1)	008	10	10	$2,542.60	11.50	1.50	0.00	0.00	0.00	$0.00	$2,542.60	$254.26	0	$0.00
15034	Water	346	Auto Dialer	2008	10	10	$4,923.09	11.50	1.50	0.00	0.00	0.00	$0.00	$4,923.09	$492.31	0	$0.00
15035	Water	346	Auto Dialer	2008	10	10	$4,960.88	11.50	1.50	0.00	0.00	0.00	$0.00	$4,960.88	$496.09	0	$0.00
15036	Water	346	AUTO DIALER	2008	10	10	$5,140.12	11.50	1.50	0.00	0.00	0.00	$0.00	$5,140.12	$514.01	0	$0.00
15037	Water	346	AUTO DIALER (P1)	2008	10	10	$5,846.65	11.50	1.50	0.00	0.00	0.00	$0.00	$5,846.65	$584.67	0	$0.00
15038	Water	346	Auto Dialer	2008	10	10	$5,849.14	11.50	1.50	0.00	0.00	0.00	$0.00	$5,849.14	$584.91	0	$0.00
15039	Water	346	Auto Dialer	2008	10	10	$5,852.27	11.50	1.50	0.00	0.00	0.00	$0.00	$5,852.27	$585.23	0	$0.00
15040	Water	346	AUTO DIALER (P1)	2008	10	10	$5,894.15	11.50	1.50	0.00	0.00	0.00	$0.00	$5,894.15	$589.42	0	$0.00
15041	Water	346	AUTO DIALER	2008	10	10	$5,926.50	11.50	1.50	0.00	0.00	0.00	$0.00	$5,926.50	$592.65	0	$0.00
15042	Water	346	AUTO DIALER	2008	10	10	$5,947.26	11.50	1.50	0.00	0.00	0.00	$0.00	$5,947.26	$594.73	0	$0.00
15043	Water	346	Auto Dialer	2008	10	10	$5,985.07	11.50	1.50	0.00	0.00	0.00	$0.00	$5,985.07	$598.51	0	$0.00
15044	Water	346	Auto Dialer	2008	10	10	$6,090.55	11.50	1.50	0.00	0.00	0.00	$0.00	$6,090.55	$609.06	0	$0.00
15045	Water	346	Auto Dialer	2008	10	10	$6,786.58	11.50	1.50	0.00	0.00	0.00	$0.00	$6,786.58	$678.66	0	$0.00
15047	Water	346	Auto Dialer	2008	10	10	$7,411.84	11.50	1.50	0.00	0.00	0.00	$0.00	$7,411.84	$741.18	0	$0.00
15052	Water	346	Telemetry	2009	10	20	$9,317.99	10.50	-0.50	0.00	0.00	0.00	$0.00	$9,317.99	$465.90	10	$0.00
15056	Water	346	SCADA Communication	2012	5	20	$2,403.00	7.50	2.50	0.00	0.00	0.00	$0.00	$2,403.00	$120.15	15	$0.00
15136	Water	347	Miscellaneous equipment	1986	15	15	$1,252.00	33.50	18.50	0.00	0.00	0.00	$0.00	$1,252.00	$83.47	0	$0.00
15137	Water	347	DOOR UNIT FROM RV PARTS	2001	15	15	$537.93	18.50	3.50	0.00	0.00	0.00	$0.00	$537.93	$35.86	0	$0.00
15138	Water	347	CYLINDER ... FITS ANY SIZE AND MEETS OSHA REQS	2001	15	15	$613.77	8.50	1.50	0.00	0.00	0.00	$0.00	$613.77	$40.92	0	$0.00
15139	Water	347	LABOR TO CHECK AND INSPECT BOARD AND OPTICS	2001	15	15	$959.87	18.50	1.50	0.00	0.00	0.00	$0.00	$959.87	$63.99	0	$0.00
	Total						$11,846,356.39	$33,353.00	-$10,407.00	$368.79	$122.93	$1,782.49	$5,347.46	$11,841,008.94			

Attachment DAW-5R is VOLUMINOUS and being provided in native file-format on CD.

SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944

MONARCH'S RESPONSE TO
COMMISSION STAFF'S SEVENTH RFI

For Question Nos. Staff 7-3 and 7-5, please refer to Dane Watson's Depreciation Rate Study at Attachment DAW-2, page 11 of 349.

Staff 7-4 It is stated that the annual accrual amounts for each asset were computed and validated to ensure no item was over-accrued in the annual computation. Please explain how over-accrual was prevented in the computation of the new annual accrual amount and provide an example of the computation and validation.

RESPONSE: The calculations specifically set the accrual to zero for any asset that was fully accrued at December 31, 2019. In reviewing the validation calculations for responding to this question, it was determined that the process did not recognize some assets that became overaccrued during 2020. Columns were added to the detailed tab of the calculation spreadsheet (being provided as ***voluminous*** Attachment Staff 7-4) to explicitly show the validation and correct the accrual as necessary. An additional column was added to compare net book value for each asset at the end of the accounting period with the plant amount. In the detail tab, Column X provides the ending reserve at the end of 2020, by computing Column N - Column T. The Net book value at the end of 2020 is computed by adding Column M and Column X. Column T was modified to ensure no asset was overaccrued. The revision reduces Monarch's requested depreciation expense by roughly $33,000. See the blue highlighted cells provided in Column W that show values that changed from Monarch's filing.

Prepared by: Dane A. Watson, Alliance Consulting Group
Sponsored by: Dane A. Watson, Alliance Consulting Group

Attachment Staff 7-4 is VOLUMINOUS and being provided in native file-format on CD.