

CASE: UW 169
WITNESS: GREG MILLER

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 400

Testimony in Support of the Stipulation

November 6, 2017

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INTRODUCTION

Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.

A. My name is Greg Miller. I am a Utility Analyst in the Telecommunications and Water Division of the Utility Program for the Public Utility Commission of Oregon (Commission). My business address is 201 High Street SE, Suite 100, Salem, Oregon 97301.

Q. ARE YOU THE SAME GREG MILLER WHO PREVIOUSLY SUBMITTED TESTIMONY IN THIS PROCEEDING?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to describe and support the stipulation agreed to by the Stipulating Parties in Docket No. UW 169, Sunriver Water LLC’s request for a general rate revision. My testimony is organized as follows:

Issue 1 ---- Resolved Revenue Requirement Issues	2
Issue 2 ---- Resolved Rate Issues.....	10
Table 1 ---- Stipulated Rental of Building Expense	5
Table 2 ---- Stipulated Net Plant.....	9
Table 3 ---- Stipulated Cost of Capital.....	9
Exhibit 401 ---- Revenue Requirement.....	Miller/1
Exhibit 401 ---- Adjustment Summary	Miller/2
Exhibit 401 ---- Cost of Capital	Miller/3
Exhibit 401 ---- Company Current and Proposed Rates.....	Miller/4
Exhibit 401 ---- Staff Proposed Average Bill Comparison	Miller/5
Exhibit 401 ---- Plant	Miller/6-15
Exhibit 401 ---- Golf Plant.....	Miller/16-24

1 **Q. DID YOU PREPARE EXHIBITS FOR THIS DOCKET?**

2 A. Yes. I prepared Exhibit Staff/401, consisting of 24 pages.

3 **Q. DID THE PARTIES REACH A SETTLEMENT IN DOCKET NO. UW 169?**

4 A. Yes. The Stipulation entered into by Sunriver Water LLC (Sunriver or
5 Company), Sunriver Owners Association (SROA), and Staff (Stipulating
6 Parties) settles all issues in this docket.

7 **Q. PLEASE SUMMARIZE THE STIPULATING PARTIES'**
8 **RECOMMENDATION IN THIS CASE.**

9 A. The Stipulating Parties recommend the Commission adopt in its entirety the
10 Stipulation agreed to in Docket No. UW 169. The Stipulation recommends a
11 revenue requirement of \$1,870,985, as compared to Sunriver's request of
12 \$2,144,337, resulting in an annual revenue increase of \$151,118 or 8.79
13 percent above the Company's 2015 Test Year revenues, with a 6.81 percent
14 rate of return on a rate base of \$3,800,113. The calculation of the Stipulating
15 Parties' revenue requirement is shown in Exhibit Staff/401. The Stipulating
16 Parties agree that the recommended rates are just and reasonable.

17 **ISSUE 1: RESOLVED REVENUE REQUIREMENT ISSUES**

18 **Q. PLEASE PROVIDE A BRIEF EXPLANATION OF ALL ADJUSTMENTS**
19 **AGREED TO BY THE STIPULATING PARTIES.**

20 A. Below is a brief explanation of the adjustments to the Revenue Requirement
21 agreed upon by the Stipulating Parties.

Salaries and Wages

Sunriver's test year wage expense as reported in its initial filing was \$545,124 and its proposed expense for the rate period is \$473,906. The parties agreed to a downward adjustment of \$13,399, bringing the total Salaries and Wages expense to \$460,507, based on the analysis contained in Staff's Opening Testimony. The \$13,399 adjustment is broken down as follows:

Reduce wage increase from 3% to 2.6%	\$ 2,133
Remove Capitalized Labor	<u>11,266</u>
Total	<u>\$13,399</u>

O&M Materials/Supplies

Sunriver's 2015 O&M Materials/Supplies expense as reported in its initial filing was \$11,063, and its proposed expense for the rate period is \$11,284.

Sunriver Testimony at 13. The Stipulating Parties agreed to a downward adjustment of \$1,882, bringing the total O&M Materials/Supplies expense for the rate period to \$9,402, based on the methodology included in Staff's Opening Testimony.

Repairs to Water Plant

Sunriver's 2015 Repairs to Water Plant expense as reported in its initial filing was \$18,564, and its proposed expense for the rate period is \$18,935.

Sunriver Testimony at 13. The Stipulating Parties agreed to a downward adjustment of \$7,177, bringing the total Repairs to Water Plant expense for the rate period to \$11,758, based on the analysis included in Staff's Opening Testimony.

Contract Services-Other

Sunriver's 2015 Contract Services-Other expense was \$33,506, and its proposed expense for the rate period is \$34,176. Sunriver Testimony at 13. The Stipulating Parties agreed to a downward adjustment of \$11,011, bringing the total Contract Services-Other expense to \$23,165 for the rate period, based on the analysis contained in Staff's Opening Testimony.

Contract Services-Legal

Sunriver's 2015 Contract Services-Legal expense was \$15,778, and its proposed expense for the rate period is \$16,094. Sunriver Testimony at 13. The Stipulating Parties agreed to a downward adjustment of \$14,464, bringing the total Contract Services-Legal expense to \$1,630 for the rate period, based on the analysis contained in Staff's Opening Testimony.

Contract Services-Testing

Sunriver's 2015 Contract Services-Testing expense was \$2,673, and its proposed expense for the rate period is \$3,700. Sunriver Testimony at 13. The Stipulating Parties agreed to a downward adjustment of \$222, bringing the total Contract Services-Testing expense to \$3,478 for the rate period, based on the analysis contained in Staff's Opening Testimony.

Small Tools

Sunriver's 2015 Small Tools expense was \$5,442 and its proposed expense for the rate period is \$5,551. Sunriver Testimony at 13. The Stipulating Parties agreed to a downward adjustment of \$3,105, bringing the total Small Tools

1 expense to \$2,446 for the rate period, based on the analysis contained in
2 Staff's Opening Testimony.

3 **Rental of Building/Real Property**

4 The Rental of Building/Real Property expense requested by the Company in its
5 application was \$45,964, which was the amount approved in UI 355, in 2015.

6 The amount approved in UI 355 was based on median market rates developed
7 by Staff for the various properties involved. The median market rates were
8 used to accommodate the variability present in the applicable market rates.

9 SROA asserts that the office and reservoir lease rates should be priced at "net
10 book value" and, therefore, considerably less than the amounts reflected in
11 Docket No. UI 355.

12 After discussions with all parties, a settlement was reached whereby the cost
13 per square foot (i.e., the applicable market rate) of all building and property
14 components was reduced by 33 percent. The final agreed upon amount for
15 Rental of Building/Real Property is \$30,766. Table 1 illustrates the amounts
16 agreed upon.

17 **Table 1 ---- Stipulated Rental of Building Expense**

Property Description	Sq. Ft.	UI 355 Market Rate (Cost/Sq ft)	UI 355 Approved	33% reduction to UI 355	
Office	1,305	\$0.54	\$704.70	0.361	\$472
Warehouse	2,760	\$0.575	\$1,587.00	0.385	\$1,062
Land (Office Site)	8,648	\$0.03	\$259.44	0.020	\$174
Land (Reservoir Site)	42,640	\$0.03	\$1,279.20	0.020	\$856
Total Monthly Rent			\$3,830.34		\$2,563
Total Annual Rent			\$45,964.08		\$30,766

Amortization of Rate Case

Sunriver's 2015 Amortization of Rate Case expense was \$2,471, and its proposed expense for the rate period is \$10,386, which represents a two year amortization cost. Sunriver Testimony at 13. The Stipulating Parties agreed to a downward adjustment of \$3,462, bringing the total Amortization of Rate Case expense to \$6,924 for the rate period, based on the analysis contained in Staff's Opening Testimony.

Training and Certification

Sunriver's 2015 Training and Certification expense was \$4,914 and its proposed expense for the rate period is \$5,012. Sunriver Testimony at 13. The Stipulating Parties agreed to a downward adjustment of \$1,924, bringing the total Training and Certification expense to \$3,088 for the rate period, based on the analysis contained in Staff's Opening Testimony.

Miscellaneous Expense

Sunriver's actual 2015 Miscellaneous Expense was \$5,716, and its proposed expense for the rate period is \$5,830. Sunriver Testimony at 13. The Stipulating Parties agreed to a downward adjustment of \$2,737, bringing the total Miscellaneous Expense to \$3,093 for the rate period, based on the analysis contained in Staff's Opening Testimony.

Two percent inflation expense

The Company requested a two percent increase for inflation on numerous expense items. The parties agreed to remove the overall proposed two percent

1 inflation expense increase because these amounts are not known and
2 measurable.

3 **Miscellaneous Revenues**

4 In its initial filing, Sunriver listed test year Miscellaneous Revenues of \$19,190,
5 with a proposed amount of zero. Sunriver Testimony at 13. The Stipulating
6 Parties agreed to add the \$19,190 of Miscellaneous Revenues back into the
7 Revenue Requirement, based on the analysis contained in Staff's Opening
8 Testimony.

9 **Depreciation Expense**

10 As referenced in Ms. Anderson's opening testimony, Staff Exhibit 200, and
11 agreed to by all parties, Sunriver's depreciation expense is summarized as
12 follows:

13	Depreciation Expense -- As Filed	\$234,437
14	Water/Environmental Plant Allocation	1,486
15	Test Year Adjustment	(7,132)
16	Remove Test Well	<u>(7,648)</u>
17	Depreciation Expense – As Adjusted	<u>\$221,143</u>

18 **Accumulated Depreciation**

19 Also as referenced in Ms. Anderson's opening testimony, Staff Exhibit 200, and
20 agreed to by all parties, Sunriver's accumulated depreciation is summarized as
21 follows:

22	Accumulated Depreciation -- As Filed	\$3,484,791
23	Water/Environmental Plant Allocation	(2,219)
24	Test Year Adjustment	(1,576)
25	Remove Test Well	<u>(7,648)</u>
26	Accumulated Depreciation – As Adjusted	<u>\$3,473,348</u>

Accumulated Deferred Income Tax

All parties stipulated to an Accumulated Deferred Income Tax (ADIT) reduction to rate base of \$844,357. The rationale for and calculation of the ADIT adjustment are contained in Staff Witness Anderson's Opening Testimony, Staff Exhibit 200. Table 3 below reflects the adjustment.

Water Rights/Mitigation Credits

For settlement purposes, all parties agreed to reduce rate base by an additional \$100,525 from what was presented in Staff's Opening Testimony. Table 3 below reflects these reductions in Utility Plant. The five components of rate base that were excluded are as follows:

Central Oregon Irrigation District (COID) groundwater rights	\$ 5,410
Fidelity water rights	\$ 37,979
Water rights carryover	\$ 7,655
Test Well - groundwater Appropriation Mitigation Credits	\$ 31,700
Test Well - test well design	<u>\$ 17,781</u>
Total	\$100,525

The Stipulating Parties agreed to remove the first three items in the chart above because they represented capitalized costs associated with potential water rights which, in fact, were never purchased by the Company.

As described in Staff's Opening Testimony, Staff removed test well-related rate base assets from UW 169, as they are not currently used and useful. After discussions with all parties, Staff realized the last two items (i.e., Test Well

1 items) in the table above were inadvertently not removed from rate base in
2 Staff's Opening Testimony.

3 SROA asserted that the Test Well was made necessary by Sunriver's
4 need to provide water to proposed future developments (Caldera Springs and
5 Pine Forest). As part of the settlement, the SROA has agreed to forgo the
6 issue of whether or not the Test Well represents excess pumping capacity in
7 future rate cases.

8 **TABLE 2 ---- STIPULATED NET PLANT**

	TEST YEAR	COMPANY PROPOSED	STIPULATED NET PLANT
UTILITY PLANT	\$7,872,247	\$8,286,854	\$7,987,738
ACCUMULATED DEPRECIATION	\$3,173,319	\$3,484,791	\$3,473,348
ADIT REDUCTION	-----	-----	\$844,357
NET PLANT	\$4,698,928	\$4,802,063	\$3,670,033

9 **Cost of Capital**

10 All parties in this docket stipulated to a 6.81 percent cost of capital, or allowed
11 rate of return. The derivation of the 6.81 percent cost of capital is shown in
12 Table 3.

13 **TABLE 3 ---- STIPULATED COST OF CAPITAL**

	Cost	Percentage	Weighted Cost
Debt	4.12%	50.0%	2.06%
Equity	9.50%	50.0%	4.75%
Total	N/A	100.0%	6.81%

The Stipulating Parties agree with the Company's proposed use of a
hypothetical capital structure comprised of 50 percent debt and 50 percent
equity. The Stipulating Parties also agree to use a 9.5 percent return on equity
(ROE) consistent with the Commission's two most recent ROE determinations

- 1 1. Average residential bills for 3/4"and 5/8" would increase from \$19.19 to
- 2 \$20.66, or 7.65 percent;
- 3 2. Average Multi-Family bills 3/4"and 5/8" would increase from \$16.71 to
- 4 \$17.99, or 7.65 percent;
- 5 3. Average commercial bills (1" meter) would increase from \$59.04 to
- 6 \$63.56, or 7.65 percent;
- 7 4. Average irrigation bills (2" meter) would increase from \$268.79 to \$287.69,
- 8 or 7.03 percent;
- 9 5. Flat-rate customer bills would increase from \$22.53 to \$24.25, or
- 10 7.63 percent; and
- 11 6. Golf course customer bills would change from a \$2,235.43 base rate and
- 12 a \$0.31 per 1000 gallons commodity rate to a \$3,611.73 base rate and a
- 13 \$0.36 per 1000 gallons commodity rate.

14 **Q. ARE THE RESULTING RATES FAIR AND REASONABLE?**

15 A. Yes.

16 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

17 A. Yes.

Revenue Requirement

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Test Year	Company Adjustments	Company Proposed Totals	Staff Adjustments to Company Totals	Staff Proposed Totals	Allocation to Non Golf Course	Allocation to Golf Course
REVENUES							
Unmetered Water Sales	10,546	2,984	\$ 13,530	\$ (1,891)	\$ 11,639	\$ 11,639	\$ -
Residential Water Sales	1,054,284	282,629	\$ 1,336,913	\$ (182,999)	\$ 1,153,914	\$ 1,153,914	\$ -
Commercial Water Sales	162,200	44,271	\$ 206,471	\$ (31,639)	\$ 174,832	\$ 174,832	\$ -
Multiple Dwelling Units	52,742	14,469	\$ 67,211	\$ (10,436)	\$ 56,775	\$ 56,775	\$ -
Private Fire Protection	7,881	2,557	\$ 10,438	\$ (1,459)	\$ 8,979	\$ 8,979	\$ -
Irrigation	251,232	64,484	\$ 315,716	\$ (44,120)	\$ 271,596	\$ 271,596	\$ -
Golf Course	121,089	32,266	\$ 153,355	\$ (19,999)	\$ 133,356	\$ (0)	\$ 133,356
Miscellaneous Revenues	19,190	(19,190)	\$ -	\$ 19,190	\$ 19,190	\$ 19,190	\$ -
Cross Connection Control	40,353	-	\$ 40,353	\$ -	\$ 40,353	\$ 40,353	\$ -
Gains/Loss on Property Disposition	350	-	\$ 350	\$ -	\$ 350	\$ 350	\$ -
Total Revenue	\$ 1,719,867	\$ 424,470	\$ 2,144,337	\$ (273,352)	\$ 1,870,985	\$ 1,737,629	\$ 133,356

Calculated

Acct . OPERATING EXPENSES

601 Salaries and Wages - Employees	545,124	(71,218)	\$ 473,906	\$ (13,399)	\$ 460,507	3-factor	\$ 429,157	\$ 31,350
603 Salaries and Wages - Officers	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
604 Employee Pension & Benefits	123,600	12,273	\$ 135,873	\$ -	\$ 135,873	3-factor	\$ 126,623	\$ 9,250
610 Purchased Water	-	-	\$ -	\$ -	\$ -	meter	\$ -	\$ -
611 Telephone/Communications	7,701	154	\$ 7,855	\$ (154)	\$ 7,701	meter	\$ 7,699	\$ 2
615 Purchased Power	66,929	1,339	\$ 68,268	\$ (1,339)	\$ 66,929	direct	\$ 58,254	\$ 8,675
616 Fuel for Power Production	-	-	\$ -	\$ -	\$ -	direct	\$ -	\$ -
617 Other Utilities	135	3	\$ 138	\$ (3)	\$ 135	meter	\$ 135	\$ 0
618 Chemical / Treatment Expense	-	-	\$ -	\$ -	\$ -	meter	\$ -	\$ -
619 Office Supplies	2,203	44	\$ 2,247	\$ (44)	\$ 2,203	meter	\$ 2,202	\$ 1
619.1 Postage	22,800	456	\$ 23,256	\$ (456)	\$ 22,800	meter	\$ 22,794	\$ 6
620 O&M Materials/Supplies	11,063	221	\$ 11,284	\$ (1,882)	\$ 9,402	3-factor	\$ 8,762	\$ 640
621 Repairs to Water Plant	18,564	371	\$ 18,935	\$ (7,177)	\$ 11,758	3-factor	\$ 10,958	\$ 800
631 Contract Svcs - Engineering	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
632 Contract Svcs - Accounting	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
633 Contract Svcs - Legal	15,778	316	\$ 16,094	\$ (14,464)	\$ 1,630	3-factor	\$ 1,519	\$ 111
634 Contract Svcs - Management Fees	169,728	85,001	\$ 254,729	\$ -	\$ 254,729	3-factor	\$ 237,388	\$ 17,341
635 Contract Svcs - Testing	2,673	1,027	\$ 3,700	\$ (222)	\$ 3,478	direct	\$ 3,478	\$ -
636 Contract Svcs - Labor	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
637 Contract Svcs - Billing/Collection	8,658	173	\$ 8,831	\$ (173)	\$ 8,658	meter	\$ 8,656	\$ 2
638 Contract Svcs - Meter Reading	-	-	\$ -	\$ -	\$ -	meter	\$ -	\$ -
639 Contract Svcs - Other	33,506	670	\$ 34,176	\$ (11,011)	\$ 23,165	3-factor	\$ 21,588	\$ 1,577
641 Rental of Building/Real Property	3,048	42,916	\$ 45,964	\$ (15,198)	\$ 30,766	3-factor	\$ 28,672	\$ 2,094
642 Rental of Equipment	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
643 Small Tools	5,442	109	\$ 5,551	\$ (3,105)	\$ 2,446	3-factor	\$ 2,279	\$ 167
648 Computer/Electronic Expenses	14,269	285	\$ 14,554	\$ (285)	\$ 14,269	meter	\$ 14,265	\$ 4
650 Transportation	30,756	615	\$ 31,371	\$ (615)	\$ 30,756	meter	\$ 30,748	\$ 8
656 Vehicle Insurance	25,155	2,516	\$ 27,671	\$ -	\$ 27,671	meter	\$ 27,664	\$ 7
657 General Liability Insurance	-	-	\$ -	\$ -	\$ -	meter	\$ -	\$ -
658 Workers' Comp Insurance	14,556	(1,946)	\$ 12,610	\$ -	\$ 12,610	3-factor	\$ 11,752	\$ 858
659 Insurance - Other	-	-	\$ -	\$ -	\$ -	meter	\$ -	\$ -
666 Amortz. of Rate Case	2,471	7,915	\$ 10,386	\$ (3,462)	\$ 6,924	meter	\$ 6,922	\$ 2
667 Gross Revenue Fee (PUC)	5,160	1,273	\$ 6,433	\$ (820)	\$ 5,613	3-factor	\$ 5,231	\$ 382
670 Bad Debt Expense	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
671 Cross Connection Control Program	-	-	\$ -	\$ -	\$ -	meter	\$ -	\$ -
673 Training and Certification	4,914	98	\$ 5,012	\$ (1,924)	\$ 3,088	3-factor	\$ 2,878	\$ 210
674 Consumer Confidence Report	-	-	\$ -	\$ -	\$ -	meter	\$ -	\$ -
675 Miscellaneous Expense	5,716	114	\$ 5,830	\$ (2,737)	\$ 3,093	3-factor	\$ 2,882	\$ 211
OE1 Other Expense 1	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
OE2 Other Expense 2	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
OE3 Other Expense 3	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
OE4 Other Expense 4	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
OE5 Other Expense 5	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
TOTAL OPERATING EXPENSE	\$ 1,139,949	\$ 84,725	\$ 1,224,674	\$ (78,470)	\$ 1,146,204		\$ 1,072,505	\$ 73,699

OTHER REVENUE DEDUCTIONS

403 Depreciation Expense	165,715	68,722	\$ 234,437	\$ (13,294)	\$ 221,143	3-factor	\$ 196,825	\$ 24,318
406 Amort of Plant Acquisition Adjustment	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
407 Amortization Expense	-	-	\$ -	\$ -	\$ -	3-factor	\$ -	\$ -
408.11 Property Tax	55,731	29,969	\$ 85,700	\$ -	\$ 85,700	meter	\$ 85,677	\$ 23
408.12 Payroll Tax	50,657	1,520	\$ 52,177	\$ -	\$ 52,177	3-factor	\$ 48,625	\$ 3,552
408.13 Other	-	-	\$ -	\$ -	\$ -		\$ -	\$ -
409.10 Federal Income Tax	108,211	17,698	\$ 125,909	\$ (37,963)	\$ 87,946	Calculated	\$ 81,959	\$ 5,987
409.11 Oregon Income Tax	22,642	3,705	\$ 26,347	\$ (7,377)	\$ 18,970	Calculated	\$ 17,678	\$ 1,291
409.13 Extraordinary Items Income Tax	-	-	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL REVENUE DEDUCTIONS	\$ 1,542,905	\$ 206,339	\$ 1,749,244	\$ (137,104)	\$ 1,612,140		\$ 1,503,270	\$ 108,870
Net Operating Income	\$ 176,962	\$ 218,131	\$ 395,093	\$ (136,248)	\$ 258,845		\$ 234,359	\$ 24,486

UTILITY RATE BASE

101 Utility Plant in Service	7,872,247	414,607	\$ 8,286,854	\$ (299,116)	\$ 7,987,738		\$ 7,184,328	\$ 803,410
105 Construction Work in Progress	-	-	\$ -	\$ -	\$ -		\$ -	\$ -
108 - Accumulated Depreciation of Plant	3,173,319	311,472	\$ 3,484,791	\$ (11,443)	\$ 3,473,348		\$ 3,080,757	\$ 392,591
271 - Contributions in Aid of Construction	-	-	\$ -	\$ -	\$ -		\$ -	\$ -
272 + Accumulated Amortization of CIAC	-	-	\$ -	\$ -	\$ -		\$ -	\$ -
281 - Accumulated Deferred Income Tax	-	-	\$ -	\$ 844,357	\$ 844,357		\$ 786,876	\$ 57,481
- Excess Capacity	-	-	\$ -	\$ -	\$ -		\$ -	\$ -
= NET RATE BASE INVESTMENT	\$ 4,698,928	\$ 103,135	\$ 4,802,063	\$ (1,132,030)	\$ 3,670,033		\$ 3,316,695	\$ 353,338
Plus: (working capital)								
151 Materials and Supplies Inventory	34,563	-	\$ 34,563	\$ -	\$ 34,563		\$ 34,563	\$ -
Working Cash (Total Op Exp /12)	94,996	7,060	\$ 102,056	\$ (6,539)	\$ 95,517	Calculated	\$ 89,375	\$ 6,142
TOTAL RATE BASE	4,828,487	110,195	\$ 4,938,682	\$ (1,138,569)	\$ 3,800,113		\$ 3,440,633	\$ 359,480
Rate of Return	3.66%	0.00%	8.00%	0.00%	6.81%		6.81%	6.81%

Adjustment Summary

REVENUES

Unmetered Water Sales
Residential Water Sales
Commercial Water Sales
Multiple Dwelling Units
Private Fire Protection
Irrigation
Golf Course
Miscellaneous Revenues
Cross Connection Control
Gains/Loss on Property Disposition
Total Revenue

Company Proposed Totals	Staff Adjustments to Company Totals	Staff Proposed Totals	Explanation of Adjustment
\$ 13,530	\$ (1,891)	\$ 11,639	Revenue Sensitive Adjustment
\$ 1,336,913	\$ (182,999)	\$ 1,153,914	Revenue Sensitive Adjustment
\$ 206,471	\$ (31,639)	\$ 174,832	Revenue Sensitive Adjustment
\$ 67,211	\$ (10,436)	\$ 56,775	Revenue Sensitive Adjustment
\$ 10,438	\$ (1,459)	\$ 8,979	Revenue Sensitive Adjustment
\$ 315,716	\$ (44,120)	\$ 271,596	Revenue Sensitive Adjustment
\$ 153,355	\$ (19,999)	\$ 133,356	Revenue Sensitive Adjustment
\$ -	\$ 19,190	\$ 19,190	Added \$19,190 back in
\$ 40,353	\$ -	\$ 40,353	
\$ 350	\$ -	\$ 350	
\$ 2,144,337	\$ (273,352)	\$ 1,870,985	

OPERATING EXPENSES

601 Salaries and Wages - Employees
603 Salaries and Wages - Officers
604 Employee Pension & Benefits
610 Purchased Water
611 Telephone/Communications
615 Purchased Power
616 Fuel for Power Production
617 Other Utilities
618 Chemical / Treatment Expense
619 Office Supplies
619.1 Postage
620 O&M Materials/Supplies
621 Repairs to Water Plant
631 Contract Svcs - Engineering
632 Contract Svcs - Accounting
633 Contract Svcs - Legal
634 Contract Svcs - Management Fees
635 Contract Svcs - Testing
636 Contract Svcs - Labor
637 Contract Svcs - Billing/Collection
638 Contract Svcs - Meter Reading
639 Contract Svcs - Other
641 Rental of Building/Real Property
642 Rental of Equipment
643 Small Tools
648 Computer/Electronic Expenses
650 Transportation
656 Vehicle Insurance
657 General Liability Insurance
658 Workers' Comp Insurance
659 Insurance - Other
666 Amortz. of Rate Case
667 Gross Revenue Fee (PUC)
670 Bad Debt Expense
671 Cross Connection Control Program
673 Training and Certification
674 Consumer Confidence Report
675 Miscellaneous Expense
OE1 Other Expense 1
OE2 Other Expense 2
OE3 Other Expense 3
OE4 Other Expense 4
OE5 Other Expense 5
TOTAL OPERATING EXPENSE

\$ 473,906	\$ (13,399)	\$ 460,507	Adjusted to 2.6% based on BLS wage data/removed average capitalized labor \$11,266
\$ -	\$ -	\$ -	
\$ 135,873	\$ -	\$ 135,873	No Adjustment
\$ -	\$ -	\$ -	
\$ 7,855	\$ (154)	\$ 7,701	Removed 2% adjustment
\$ 68,268	\$ (1,339)	\$ 66,929	Removed 2% adjustment
\$ -	\$ -	\$ -	
\$ 138	\$ (3)	\$ 135	Removed 2% adjustment
\$ -	\$ -	\$ -	
\$ 2,247	\$ (44)	\$ 2,203	Removed 2% adjustment
\$ 23,256	\$ (456)	\$ 22,800	Removed 2% adjustment
\$ 11,284	\$ (1,882)	\$ 9,402	Four year average / 2013-2016
\$ 18,935	\$ (7,177)	\$ 11,758	Four year average / 2013-2016
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 16,094	\$ (14,464)	\$ 1,630	Excluded non-occurring / Removed 2%
\$ 254,729	\$ -	\$ 254,729	No Adjustment
\$ 3,700	\$ (222)	\$ 3,478	Adjusted to forward-looking 3 year average
\$ -	\$ -	\$ -	
\$ 8,831	\$ (173)	\$ 8,658	Removed 2% adjustment
\$ -	\$ -	\$ -	
\$ 34,176	\$ (11,011)	\$ 23,165	Four year average / 2013-2016
\$ 45,964	\$ (15,198)	\$ 30,766	Lowered cost/sq ft amounts
\$ -	\$ -	\$ -	
\$ 5,551	\$ (3,105)	\$ 2,446	Four year average / 2013-2016
\$ 14,554	\$ (285)	\$ 14,269	Removed 2% adjustment
\$ 31,371	\$ (615)	\$ 30,756	Removed 2% adjustment
\$ 27,671	\$ -	\$ 27,671	No Adjustment
\$ -	\$ -	\$ -	
\$ 12,610	\$ -	\$ 12,610	
\$ -	\$ -	\$ -	
\$ 10,386	\$ (3,462)	\$ 6,924	Three year amortization
\$ 6,433	\$ (820)	\$ 5,613	Revenue Sensitive Adjustment
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 5,012	\$ (1,924)	\$ 3,088	Amortize certificates/Removed 2%
\$ -	\$ -	\$ -	
\$ 5,830	\$ (2,737)	\$ 3,093	Amortize renewals & survey/Removed 2%
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 1,224,674	\$ (78,470)	\$ 1,146,204	

OTHER REVENUE DEDUCTIONS

403 Depreciation Expense
406 Amort of Plant Acquisition Adjustment
407 Amortization Expense
408.11 Property Tax
408.12 Payroll Tax
408.13 Other
409.10 Federal Income Tax
409.11 Oregon Income Tax
409.13 Extraordinary Items Income Tax
TOTAL REVENUE DEDUCTIONS
Net Operating Income

\$ 234,437	\$ (13,294)	\$ 221,143	Removed test well depr, Water/Environ plant alloc, Used 2016 depr instead of 2017
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 85,700	\$ -	\$ 85,700	
\$ 52,177	\$ -	\$ 52,177	
\$ -	\$ -	\$ -	
\$ 125,909	\$ (37,963)	\$ 87,946	
\$ 26,347	\$ (7,377)	\$ 18,970	
\$ -	\$ -	\$ -	
\$ 1,749,244	\$ (137,104)	\$ 1,612,140	
\$ 395,093	\$ (136,248)	\$ 258,845	

UTILITY RATE BASE

101 Utility Plant in Service
105 Construction Work in Progress
108 - Accumulated Depreciation of Plant
271 - Contributions in Aid of Construction
272 + Accumulated Amortization of CIAC
281 - Accumulated Deferred Income Tax - Excess Capacity
= NET RATE BASE INVESTMENT
Plus: (working capital)
151 Materials and Supplies Inventory
Working Cash (Total Op Exp /12)
TOTAL RATE BASE
Rate of Return

\$ 8,286,854	\$ (299,116)	\$ 7,987,738	
\$ -	\$ -	\$ -	
\$ 3,484,791	\$ (11,443)	\$ 3,473,348	Removed test well depr, Water/Environ plant alloc, Used 2016 depr instead of 2017
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ 844,357	\$ 844,357	Related to the Company's use of accelerated depreciation for tax purposes.
\$ -	\$ -	\$ -	
\$ 4,802,063	\$ (1,132,030)	\$ 3,670,033	
\$ 34,563	\$ -	\$ 34,563	
\$ 102,056	\$ (6,539)	\$ 95,517	
\$ 4,938,682	\$ (1,138,569)	\$ 3,800,113	
8.00%	0.00%	6.81%	

Cost of Capital

	Amount	Cap Struct	Cost	Wtd. Cost	
Hypothetical Debt	1,900,056	50.00%	4.12%	2.06%	
	-	0.00%	0.00%	0.00%	
	-	0.00%	0.00%	0.00%	
Total Debt	1,900,056	50.00%		2.06%	
Hypothetical Equity	1,900,056	50.00%	9.50%	4.75%	
	-	0.00%	0.00%	0.00%	
	-	0.00%	0.00%	0.00%	
Total Equity	1,900,056	50.00%		4.75%	Return on Equity (ROE)
Total Debt + Equity	3,800,113	100.00%		6.81%	Rate of Return (ROR)

Company Current and Proposed Rates

	Current Rates		Company Proposed Rates				Staff Proposed Rates			
	Current Base Rates	Current Commodity Rates	Company Proposed Base Rates	Increase from Current	Company Proposed Commodity Rates	Increase from Current	Staff Proposed Base Rates	Increase from Current	Staff Proposed Commodity Rates	Increase from Current
Residential, Commercial & Multi-Family										
3/4" & 5/8"	\$ 12.02	\$ 1.39	\$ 15.04	25.12%	\$ 1.74	25.18%	\$ 12.94	7.64%	\$ 1.50	7.66%
1"	\$ 30.05	\$ 1.39	\$ 37.60	25.12%	\$ 1.74	25.18%	\$ 32.35	7.64%	\$ 1.50	7.66%
1 1/2"	\$ 60.10	\$ 1.39	\$ 75.20	25.12%	\$ 1.74	25.18%	\$ 64.69	7.64%	\$ 1.50	7.66%
2"	\$ 96.17	\$ 1.39	\$ 120.32	25.11%	\$ 1.74	25.18%	\$ 103.51	7.63%	\$ 1.50	7.66%
3"	\$ 180.31	\$ 1.39	\$ 225.60	25.12%	\$ 1.74	25.18%	\$ 194.07	7.63%	\$ 1.50	7.66%
4"	\$ 300.52	\$ 1.39	\$ 376.00	25.12%	\$ 1.74	25.18%	\$ 323.46	7.63%	\$ 1.50	7.66%
6"	\$ 601.04	\$ 1.39	\$ 752.00	25.12%	\$ 1.74	25.18%	\$ 646.91	7.63%	\$ 1.50	7.66%
Irrigation										
3/4" & 5/8"	\$ 12.55	\$ 1.50	\$ 15.70	25.10%	\$ 1.88	25.33%	\$ 13.51	7.64%	\$ 1.60	6.67%
1"	\$ 31.37	\$ 1.50	\$ 39.26	25.15%	\$ 1.88	25.33%	\$ 33.77	7.65%	\$ 1.60	6.67%
1 1/2"	\$ 62.75	\$ 1.50	\$ 78.51	25.12%	\$ 1.88	25.33%	\$ 67.54	7.64%	\$ 1.60	6.67%
2"	\$ 100.40	\$ 1.50	\$ 125.62	25.12%	\$ 1.88	25.33%	\$ 108.07	7.64%	\$ 1.60	6.67%
3"	\$ 188.24	\$ 1.50	\$ 235.54	25.13%	\$ 1.88	25.33%	\$ 202.62	7.64%	\$ 1.60	6.67%
4"	None	None	\$ 392.56	N/A	\$ 1.88	N/A	\$ 337.71	N/A	\$ 1.60	N/A
6"	None	None	\$ 785.13	N/A	\$ 1.88	N/A	\$ 675.41	N/A	\$ 1.60	N/A
Golf Course										
3/4" & 5/8"	None	None	\$ 276.89	N/A	\$ 0.42	N/A	\$ 240.78	N/A	\$ 0.36	N/A
1"	None	None	\$ 692.23	N/A	\$ 0.42	N/A	\$ 601.96	N/A	\$ 0.36	N/A
1 1/2"	None	None	\$ 1,384.46	N/A	\$ 0.42	N/A	\$ 1,203.91	N/A	\$ 0.36	N/A
2"	None	None	\$ 2,215.13	N/A	\$ 0.42	N/A	\$ 1,926.26	N/A	\$ 0.36	N/A
3"	\$ 2,235.43	\$ 0.31	\$ 4,153.37	85.80%	\$ 0.42	35.48%	\$ 3,611.73	61.57%	\$ 0.36	17.51%
Unmetered										
Any Size	\$ 22.53	None	\$ 28.19	25.12%	None	N/A	\$ 24.25	7.63%	None	N/A
Private Fire										
2"	\$ 5.66	None	\$ 7.08	25.09%	None	N/A	\$ 6.09	7.59%	None	N/A
3"	\$ 10.60	None	\$ 13.27	25.19%	None	N/A	\$ 11.42	7.72%	None	N/A
4"	\$ 17.67	None	\$ 22.12	25.18%	None	N/A	\$ 19.03	7.70%	None	N/A
6"	\$ 35.35	None	\$ 44.24	25.15%	None	N/A	\$ 38.06	7.67%	None	N/A
8"	\$ 56.56	None	\$ 70.79	25.16%	None	N/A	\$ 60.90	7.67%	None	N/A

Staff Proposed Average Bill Comparison

	Customers	Avg. Monthly Consumption per Customer (1,000 Gal)	Current	Company Proposed		Staff Proposed	
			Average Monthly Bill at Current Rates	Average Monthly Bill at Company Proposed Rates	Increase from Current	Average Monthly Bill at Staff Proposed Rates	Increase from Current
Residential							
3/4" & 5/8"	3,737	5.16	\$ 19.19	\$ 24.02	25.15%	\$ 20.66	7.65%
1"	373	11.71	\$ 46.32	\$ 57.97	25.14%	\$ 49.86	7.65%
1 1/2"	2	72.70	\$ 161.15	\$ 201.69	25.16%	\$ 173.48	7.65%
Commercial							
3/4" & 5/8"	46	6.42	\$ 20.94	\$ 26.21	25.15%	\$ 22.54	7.65%
1"	38	20.86	\$ 59.04	\$ 73.89	25.15%	\$ 63.56	7.65%
1 1/2"	10	26.77	\$ 97.30	\$ 121.77	25.15%	\$ 104.74	7.65%
2"	24	84.85	\$ 214.11	\$ 267.95	25.15%	\$ 230.47	7.65%
3"	4	150.30	\$ 389.23	\$ 487.12	25.15%	\$ 418.99	7.65%
6"	3	205.30	\$ 886.41	\$ 1,109.23	25.14%	\$ 954.14	7.64%
Multi-Family							
3/4" & 5/8"	263	3.38	\$ 16.71	\$ 20.91	25.14%	\$ 17.99	7.65%
Irrigation							
3/4" & 5/8"	23	4.40	\$ 19.15	\$ 23.97	25.18%	\$ 20.55	7.30%
1"	17	22.82	\$ 65.60	\$ 82.16	25.25%	\$ 70.29	7.14%
1 1/2"	17	104.36	\$ 219.30	\$ 274.72	25.27%	\$ 234.53	6.95%
2"	49	112.26	\$ 268.79	\$ 336.67	25.25%	\$ 287.69	7.03%
3"	6	173.51	\$ 448.50	\$ 561.74	25.25%	\$ 480.25	7.08%
Golf Course							
3"	2	5,338.55	\$ 3,890.38	\$ 6,395.56	64.39%	\$ 5,556.50	42.83%
Unmetered							
Any Size	40	-	\$ 22.53	\$ 28.19	25.12%	\$ 24.25	7.63%
Private Fire							
2"	1	-	\$ 5.66	\$ 7.08	25.09%	\$ 6.09	7.59%
3"	3	-	\$ 10.60	\$ 13.27	25.19%	\$ 11.42	7.72%
4"	14	-	\$ 17.67	\$ 22.12	25.18%	\$ 19.03	7.70%
6"	10	-	\$ 35.35	\$ 44.24	25.15%	\$ 38.06	7.67%
8"	1	-	\$ 56.56	\$ 70.79	25.16%	\$ 60.90	7.67%

Invested Plant

Acct No.	Account Description	C	D	E	F	G	H	I	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	
		Date Acquired	Utility Plant Orig Cost	Less Golf Course Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 2010	2010	2011	2012	2013	2014	2015	Accumulated Deprec. Ending 2015	Remain Plant Beg. 2016	Deprec Expense for 2016
307	Wells and Springs																	
	Well - GC 111	Dec 1981	10,171	89.89%	1,028	9,143	25	366	Nov 2006	9,143	0	0	0	0	0	9,143	0	0
	#8 well ties	Jun 1984	1,784	89.89%	180	1,604	25	64	May 2009	1,604	0	0	0	0	0	1,604	0	0
	Airport/skpark well ties	Aug 1985	9,777	89.89%	989	8,788	25	352	Jul 2010	8,583	205	0	0	0	0	8,788	0	0
	Well #9 30/17 FPV IV	Dec 1988	19,467	89.89%	1,968	17,499	25	700	Nov 2013	14,757	700	700	700	642	0	17,499	0	0
	Well #2 Upgrade	Dec 1989	6,497	89.89%	657	5,840	25	234	Nov 2014	4,692	234	234	234	234	214	5,840	0	0
	Airport Well 89	Dec 1989	8,106	89.89%	820	7,286	25	291	Nov 2014	5,853	291	291	291	291	267	7,286	0	0
	Water Maines/Well Tie	Jun 1994	6,865	89.89%	694	6,171	25	247	May 2019	3,847	247	247	247	247	247	5,328	843	247
	New Well - Reservoir Site Well #14	Feb 2007	993,232	89.89%	100,423	892,809	25	35,712	Jan 2032	104,161	35,712	35,712	35,712	35,712	35,712	318,435	574,374	35,712
100% GC	CW Well Additions	Jan 1997	7,061	0.00%	7,061	0	35	0	Dec 2031	0	0	0	0	0	0	0	0	0
100% GC	Crosswater Well structures & equipment	Feb 1995	75,013	0.00%	75,013	0	25	0	Jan 2020	0	0	0	0	0	0	0	0	0
100% GC	Crosswater Well equipment	Feb 1995	105,325	0.00%	105,325	0	25	0	Feb 2020	0	0	0	0	0	0	0	0	0
	Well & Booster SCADA Automation	Jul 2015	28,035	89.89%	2,835	25,200	25	1,008	Jul 2040	0	0	0	0	0	504	504	24,696	1,008
	Well 15 test well design/pt of appropriation transfer	Aug 2016	17,781	89.89%	1,798	15,983	25	639	Jul 2041	0	0	0	0	0	0	0	15,983	266
						0	25	0		0	0	0	0	0	0	0	0	0
309	Supply Main					0	50	0		0	0	0	0	0	0	0	0	0
310	Power Generation Equipment																	
	#2 well aux power structure	Apr 1985	14,397	89.89%	1,456	12,941	35	370	Mar 2020	9,151	370	370	370	370	370	11,370	1,571	370
	#2 well aux power equip	Apr 1985	30,146	89.89%	3,048	27,098	30	903	Mar 2015	22,356	903	903	903	903	226	27,098	0	0
	Circle #9 Well Aux Power	Sep 1986	46,953	89.89%	4,747	42,206	30	1,407	Aug 2016	32,827	1,407	1,407	1,407	1,407	1,407	41,268	938	938
	Circle #9 Well Aux Power	Dec 1986	73,182	89.89%	7,399	65,783	35	1,880	Nov 2021	43,385	1,880	1,880	1,880	1,880	1,880	54,662	11,120	1,880
	Kubota Portable Generator	Oct 1988	1,349	89.89%	136	1,213	30	40	Sep 2018	859	40	40	40	40	40	1,101	111	40
	Booster #1 Generator	Oct 1988	22,571	89.89%	2,282	20,289	30	676	Sep 2018	14,371	676	676	676	676	676	18,429	1,860	676
	Fuel Tanks	Nov 1992	22,298	89.89%	2,254	20,044	30	668	Oct 2022	11,469	668	668	668	668	668	15,478	4,565	668
	Diesel Tank Cover	Oct 1995	1,003	89.89%	101	902	30	30	Sep 2025	428	30	30	30	30	30	609	293	30
	Bobcat Port Generator 5K watt	Jun 2003	1,800	89.89%	182	1,618	10	162	May 2013	1,065	162	162	162	67	0	1,618	0	0
	Kohler Generator (used)	Dec 2004	5,525	89.89%	559	4,966	10	497	Nov 2014	2,525	497	497	497	497	455	4,966	0	0
						0	30	0		0	0	0	0	0	0	0	0	0
311	Pumping Equipment																	
	Electric pumping equipment	Jun 1976	18,473	89.89%	1,868	16,605	20	830	May 1996	16,605	0	0	0	0	0	16,605	0	0
	Electric pumping equipment	Jun 1977	778	89.89%	79	699	20	35	May 1997	699	0	0	0	0	0	699	0	0
	Electric pumping equipment	Dec 1978	1,058	89.89%	107	951	20	48	Nov 1998	951	0	0	0	0	0	951	0	0
	Electric pumping equipment	Dec 1979	17,095	89.89%	1,728	15,367	20	768	Nov 1999	15,367	0	0	0	0	0	15,367	0	0
	High level booster station	Jul 1982	3,178	89.89%	321	2,857	20	143	Jun 2002	2,857	0	0	0	0	0	2,857	0	0
	2 EA GP pumps	Dec 1983	494	89.89%	50	444	20	22	Nov 2003	444	0	0	0	0	0	444	0	0
	High level booster station	Oct 1984	15,882	89.89%	1,606	14,276	20	714	Sep 2004	14,276	0	0	0	0	0	14,276	0	0
	High level booster #2 equi	Oct 1984	52,426	89.89%	5,301	47,125	20	2,356	Sep 2004	47,125	0	0	0	0	0	47,125	0	0

Invested Plant

Acct No.	Account Description	Date Acquired	Utility Plant Orig Cost		Less Golf Course Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 2010	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
											2010	2011	2012	2013	2014	2015	Accumulated Deprec. Ending 2015	Remain Plant Beg. 2016	Deprec Expense for 2016
	Mink Lane Booster	Nov 1989	11,886	89.89%	1,202	10,684	20	534	Oct 2009	10,684	0	0	0	0	0	0	10,684	0	0
	Overflow system	Jun 1991	3,091	89.89%	313	2,778	20	139	May 2011	2,582	139	58	0	0	0	0	2,778	0	0
	Portable Water Pump	Apr 1992	370	89.89%	37	333	20	17	Mar 2012	295	17	17	4	0	0	0	333	0	0
	Pump	Jul 1995	1,324	89.89%	134	1,190	20	60	Jun 2015	863	60	60	60	60	60	30	1,190	0	0
	8 HP Pump	Sep 1998	1,215	89.89%	123	1,092	20	55	Aug 2018	619	55	55	55	55	55	55	947	146	55
	Pump Controllers	May 2002	4,703	89.89%	476	4,227	20	211	Apr 2022	1,621	211	211	211	211	211	211	2,889	1,339	211
	Water Booster PLC	Dec 2002	8,494	89.89%	859	7,635	20	382	Nov 2022	2,704	382	382	382	382	382	382	4,995	2,641	382
	Water Booster Station	Jun 2004	34,602	89.89%	3,499	31,103	20	1,555	May 2024	8,683	1,555	1,555	1,555	1,555	1,555	1,555	18,014	13,089	1,555
	Pump Wiring	Dec 2004	5,429	89.89%	549	4,880	20	244	Nov 2024	1,240	244	244	244	244	244	244	2,704	2,176	244
	Electric Pump Control WH&H	Jan 2005	6,744	89.89%	682	6,062	20	303	Dec 2024	1,516	303	303	303	303	303	303	3,334	2,728	303
	Well 14 Motor	Jun 2009	5,311	89.89%	537	4,774	20	239	May 2029	139	239	239	239	239	239	239	1,571	3,203	239
	Electric Pumping Equipment	Dec 2009	14,365	89.89%	1,452	12,913	20	646	Nov 2029	54	646	646	646	646	646	646	3,928	8,985	646
	Well 9 pump, pull, & replacement	Apr 2014	24,383	89.89%	2,465	21,918	20	1,096	Apr 2034	0	0	0	0	0	822	1,096	1,918	20,000	1,096
	Reservoir Building	Aug 2014	10,969	89.89%	1,109	9,860	20	493	Aug 2034	0	0	0	0	0	205	493	698	9,162	493
						0	20	0		0	0	0	0	0	0	0	0	0	0
320	Water Treatment Equipment					0	20	0		0	0	0	0	0	0	0	0	0	0
330	Distribution Reservoir and Standpipes																		
	Distribution Reservoir and Standpipes	Jun 1970	106,124	89.89%	10,730	95,394	50	1,908	May 2020	75,520	1,908	1,908	1,908	1,908	1,908	1,908	86,968	8,426	1,908
	Distribution Reservoir and Standpipes	Jul 1976	129,238	89.89%	13,067	116,171	50	2,323	Jun 2026	77,835	2,323	2,323	2,323	2,323	2,323	2,323	91,775	24,396	2,323
	Floats for water serivoir	Sep 1983	562	89.89%	57	505	50	10	Aug 2033	266	10	10	10	10	10	10	327	178	10
	Pressure Reducing Station	Dec 1988	3,742	89.89%	378	3,364	50	67	Nov 2038	1,418	67	67	67	67	67	67	1,822	1,542	67
	Paint 3 Reservoir Tanks	Aug 1996	6,150	89.89%	622	5,528	50	111	Jul 2046	1,483	111	111	111	111	111	111	2,147	3,381	111
	Water Reservoir Telemetry	Dec 1997	2,176	89.89%	220	1,956	50	39	Nov 2047	473	39	39	39	39	39	39	707	1,249	39
	Hydro Ranger	Sep 2007	2,737	89.89%	277	2,460	50	49	Aug 2057	115	49	49	49	49	49	49	410	2,050	49
	North Reservoir Planning	Aug 2014	31,717	89.89%	3,207	28,510	50	570	Jul 2064	0	0	0	0	0	238	570	808	27,702	570
	North Reservoir (CWIP 2,032,967) Actual 2015*	Jun 2015	2,171,141	89.89%	219,517	1,951,624	50	39,032	May 2065	0	0	0	0	0	0	22,769	22,769	1,928,855	39,032
	North Reservoir 2014	Jun 2014	72,385	89.89%	7,319	65,066	50	1,301	May 2064	0	0	0	0	0	759	1,301	2,060	63,006	1,301
						0	50	0		0	0	0	0	0	0	0	0	0	0
331	Transmission and Distribution Mains																		
	Airport/S	Oct 1984	655	89.89%	66	589	50	12	Sep 2034	297	12	12	12	12	12	12	368	221	12
	Airport/S Park Water Line	Dec 1986	10,772	89.89%	1,089	9,683	50	194	Nov 2036	4,470	194	194	194	194	194	194	5,632	4,051	194
	Pasture Water Line	Jul 1987	1,485	89.89%	150	1,335	50	27	Jun 2037	601	27	27	27	27	27	27	761	574	27
	Marina Quelah Tie	Dec 1989	16,464	89.89%	1,665	14,799	50	296	Nov 2039	5,944	296	296	296	296	296	296	7,720	7,079	296
	Busines Park Tie	Jan 1990	24,984	89.89%	2,526	22,458	50	449	Dec 2039	8,983	449	449	449	449	449	449	11,678	10,780	449
	6" Clay Valve	Apr 1991	2,643	89.89%	267	2,376	50	48	Mar 2041	891	48	48	48	48	48	48	1,176	1,200	48
	DEA Water Connection	Dec 1993	810	89.89%	82	728	50	15	Nov 2043	234	15	15	15	15	15	15	322	407	15
	ZAGT Water Connection	Dec 1993	12,705	89.89%	1,285	11,420	50	228	Nov 2043	3,674	228	228	228	228	228	228	5,044	6,376	228
	ZAGT Subdivision Water	Dec 1993	14,112	100.00%	0	14,112	50	282	Nov 2043	4,539	282	282	282	282	282	282	6,233	7,879	282
	ZAGT Water Distribution	Dec 1993	10,145	100.00%	0	10,145	50	203	Nov 2043	3,263	203	203	203	203	203	203	4,481	5,664	203
	ZAGT Subdivision Water	Dec 1993	8,469	100.00%	0	8,469	50	169	Nov 2043	2,724	169	169	169	169	169	169	3,740	4,729	169

Invested Plant

Acct No.	Account Description	C	D	E	F	G	H	I	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	
		Date Acquired	Utility Plant Orig Cost		Less Golf Course Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 2010	2010	2011	2012	2013	2014	2015	Accumulated Deprec. Ending 2015	Remain Plant Beg. 2016
	ZAGT Subdivision Water	Mar 1994	46,763	100.00%	0	46,763	50	935	Feb 2044	14,808	935	935	935	935	935	20,420	26,343	935
	ZAGT Subdivision Water	Apr 1994	4,447	100.00%	0	4,447	50	89	Mar 2044	1,401	89	89	89	89	89	1,934	2,513	89
	ZAGT Water Distribution	Apr 1994	147,551	100.00%	0	147,551	50	2,951	Mar 2044	46,479	2,951	2,951	2,951	2,951	2,951	64,185	83,366	2,951
	ZAGT Water Distribution	May 1994	65,037	100.00%	0	65,037	50	1,301	Apr 2044	20,378	1,301	1,301	1,301	1,301	1,301	28,183	36,854	1,301
	ZAGT Water Distribution	Mar 1994	8,550	100.00%	0	8,550	50	171	Feb 2044	2,708	171	171	171	171	171	3,734	4,817	171
	ZAGT Subdivision Water	Jul 1994	1,990	100.00%	0	1,990	50	40	Jun 2044	617	40	40	40	40	40	856	1,134	40
	ZAGT Water Connection Bus P	Aug 1994	26,129	89.89%	2,642	23,487	50	470	Jul 2044	7,242	470	470	470	470	470	10,060	13,427	470
	ZAGT Water Connection Bus P	Sep 1994	19,940	89.89%	2,016	17,924	50	358	Aug 2044	5,497	358	358	358	358	358	7,648	10,276	358
	Other Subdivision Water	Dec 1994	11,105	100.00%	0	11,105	50	222	Nov 2044	3,350	222	222	222	222	222	4,683	6,422	222
	ZAGT Water Connection	Feb 1995	2,495	89.89%	252	2,243	50	45	Jan 2045	669	45	45	45	45	45	938	1,305	45
	Water Distribution Phase III	Dec 1995	127,563	100.00%	0	127,563	50	2,551	Nov 2045	35,930	2,551	2,551	2,551	2,551	2,551	51,238	76,325	2,551
	Valve Delineators	May 1997	4,822	89.89%	488	4,334	50	87	Apr 2047	1,098	87	87	87	87	87	1,618	2,716	87
	Water Distribution Phase IV	Dec 1997	236	89.89%	24	212	50	4	Nov 2047	51	4	4	4	4	4	77	135	4
	Excavate/Install 12" Water Line	Oct 2003	6,694	89.89%	677	6,017	50	120	Sep 2053	752	120	120	120	120	120	1,474	4,543	120
	Install 12" Pipe	Aug 2004	11,000	89.89%	1,112	9,888	50	198	Jul 2054	1,071	198	198	198	198	198	2,258	7,630	198
	Eccentric Reducer & Parts	Dec 2004	1,848	89.89%	187	1,661	50	33	Nov 2054	169	33	33	33	33	33	368	1,293	33
	Valve Delineators	Sep 2007	2,032	89.89%	205	1,827	50	37	Aug 2057	85	37	37	37	37	37	304	1,522	37
	Water Pipe Relocation Roundabout	Feb 2008	22,752	89.89%	2,300	20,452	50	409	Jan 2058	784	409	409	409	409	409	3,238	17,213	409
	Valve Delineators	Dec 2009	6,808	89.89%	688	6,120	50	122	Nov 2059	10	122	122	122	122	122	745	5,375	122
	Pipe to Woodlands	Aug 2007	1,032	100.00%	0	1,032	50	21	Jul 2057	50	21	21	21	21	21	174	858	21
	Crosswater Valve Boxes	Oct 2011	3,602	100.00%	0	3,602	50	72	Sep 2061	0	0	18	72	72	72	306	3,296	72
						0	50	0		0	0	0	0	0	0	0	0	0
						0	30	0		0	0	0	0	0	0	0	0	0
334	Meters and Meter Installations																	
	1977 additions (meters)	Sep 1976	1,580	100.00%	0	1,580	20	79	Aug 1996	1,580	0	0	0	0	0	1,580	0	0
	Meter Installations	Dec 1976	62	100.00%	0	62	20	3	Nov 1996	62	0	0	0	0	0	62	0	0
	Meters	Jun 1977	217	100.00%	0	217	20	11	May 1997	217	0	0	0	0	0	217	0	0
	Meter Installations	Dec 1979	1,293	100.00%	0	1,293	20	65	Nov 1999	1,293	0	0	0	0	0	1,293	0	0
	Meters	Apr 1980	31,934	100.00%	0	31,934	20	1,597	Mar 2000	31,934	0	0	0	0	0	31,934	0	0
	Meters	Oct 1980	13,097	100.00%	0	13,097	20	655	Sep 2000	13,097	0	0	0	0	0	13,097	0	0
	Meter Installations	Oct 1980	7,939	100.00%	0	7,939	20	397	Sep 2000	7,939	0	0	0	0	0	7,939	0	0
	Meters	Aug 1981	5,151	100.00%	0	5,151	20	258	Jul 2001	5,151	0	0	0	0	0	5,151	0	0
	Meters	Aug 1981	12,939	100.00%	0	12,939	20	647	Jul 2001	12,939	0	0	0	0	0	12,939	0	0
	Meter Installations	Aug 1981	14,346	100.00%	0	14,346	20	717	Jul 2001	14,346	0	0	0	0	0	14,346	0	0
	Meter Installations	Aug 1981	28,921	100.00%	0	28,921	20	1,446	Jul 2001	28,921	0	0	0	0	0	28,921	0	0
	Meters	Jul 1982	7,857	100.00%	0	7,857	20	393	Jun 2002	7,857	0	0	0	0	0	7,857	0	0
	Meter Installations	Nov 1982	8,077	100.00%	0	8,077	20	404	Oct 2002	8,077	0	0	0	0	0	8,077	0	0
	1983 Meters	Jun 1983	5,378	100.00%	0	5,378	20	269	May 2003	5,378	0	0	0	0	0	5,378	0	0
	1983 Meter Installations	Jun 1983	6,488	100.00%	0	6,488	20	324	May 2003	6,488	0	0	0	0	0	6,488	0	0
	1984 Meters	Jun 1984	4,612	100.00%	0	4,612	20	231	May 2004	4,612	0	0	0	0	0	4,612	0	0
	1984 Meter Installations	Jul 1984	6,051	100.00%	0	6,051	20	303	Jun 2004	6,051	0	0	0	0	0	6,051	0	0
	1985 Meter	Jul 1985	5,130	100.00%	0	5,130	20	257	Jun 2005	5,130	0	0	0	0	0	5,130	0	0

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	1985 Meter Installations	Jun 1985	7,552	100.00%	0	7,552	20	378	May 2005	7,552	0	0	0	0	0	7,552	0	0
	Metering Equipment	Dec 1986	4,087	100.00%	0	4,087	20	204	Nov 2006	4,087	0	0	0	0	0	4,087	0	0
	1986 Meter Installations	Dec 1986	4,731	100.00%	0	4,731	20	237	Nov 2006	4,731	0	0	0	0	0	4,731	0	0
	1987 Meters	Dec 1987	5,100	100.00%	0	5,100	20	255	Nov 2007	5,100	0	0	0	0	0	5,100	0	0
	1987 Meter Installation	Dec 1987	7,352	100.00%	0	7,352	20	368	Nov 2007	7,352	0	0	0	0	0	7,352	0	0
	1988 Meters	Dec 1988	3,483	100.00%	0	3,483	20	174	Nov 2008	3,483	0	0	0	0	0	3,483	0	0
	1988 Meter Installation	Dec 1988	10,494	100.00%	0	10,494	20	525	Nov 2008	10,494	0	0	0	0	0	10,494	0	0
	1989 Meters	Jun 1989	6,908	100.00%	0	6,908	20	345	May 2009	6,908	0	0	0	0	0	6,908	0	0
	1989 Meter Installation	Jun 1989	17,169	100.00%	0	17,169	20	858	May 2009	17,169	0	0	0	0	0	17,169	0	0
	1990 Meters	Feb 1990	6,790	100.00%	0	6,790	20	340	Jan 2010	6,762	28	0	0	0	0	6,790	0	0
	1990 Meter Installation	Dec 1990	18,166	100.00%	0	18,166	20	908	Nov 2010	17,333	833	0	0	0	0	18,166	0	0
	8" Flow Meter	Mar 1991	3,520	100.00%	0	3,520	20	176	Feb 2011	3,315	176	29	0	0	0	3,520	0	0
	1991 Meters	Dec 1991	13,614	100.00%	0	13,614	20	681	Nov 2011	12,309	681	624	0	0	0	13,614	0	0
	1991 Meter Installation	Dec 1991	23,614	100.00%	0	23,614	20	1,181	Nov 2011	21,351	1,181	1,082	0	0	0	23,614	0	0
	1992 Meters	Dec 1992	5,001	100.00%	0	5,001	20	250	Nov 2012	4,272	250	250	229	0	0	5,001	0	0
	1992 Meter Installation	Dec 1992	15,008	100.00%	0	15,008	20	750	Nov 2012	12,819	750	750	688	0	0	15,008	0	0
	1993 Meters	Dec 1993	4,885	100.00%	0	4,885	20	244	Nov 2013	3,928	244	244	244	224	0	4,885	0	0
	1993 Meters Installation	Dec 1993	8,867	100.00%	0	8,867	20	443	Nov 2013	7,131	443	443	443	406	0	8,867	0	0
	1994 Meters	Dec 1994	12,475	100.00%	0	12,475	20	624	Nov 2014	9,408	624	624	624	624	572	12,475	0	0
	1994 Meters Installation	Dec 1994	6,132	100.00%	0	6,132	20	307	Nov 2014	4,625	307	307	307	307	281	6,132	0	0
	1996 Meters	Dec 1996	19,184	100.00%	0	19,184	20	959	Nov 2016	12,550	959	959	959	959	959	18,305	879	879
	1996 Meters Instalation	Dec 1996	8,953	100.00%	0	8,953	20	448	Nov 2016	5,857	448	448	448	448	448	8,543	410	410
	1997 Meters	Dec 1997	14,461	100.00%	0	14,461	20	723	Nov 2017	8,737	723	723	723	723	723	13,075	1,386	723
	1997 Meter Installation	Dec 1997	6,144	100.00%	0	6,144	20	307	Nov 2017	3,712	307	307	307	307	307	5,555	589	307
	1999 Meters	Dec 1999	22,654	100.00%	0	22,654	20	1,133	Nov 2019	11,421	1,133	1,133	1,133	1,133	1,133	18,218	4,436	1,133
	1999 Meter Installation	Dec 1999	9,608	100.00%	0	9,608	20	480	Nov 2019	4,844	480	480	480	480	480	7,726	1,882	480
	Meters	Dec 2000	11,561	100.00%	0	11,561	20	578	Nov 2020	5,251	578	578	578	578	578	8,719	2,842	578
	Water Meters	Jun 2001	6,040	100.00%	0	6,040	20	302	May 2021	2,592	302	302	302	302	302	4,404	1,636	302
	Meters	Oct 2002	7,102	100.00%	0	7,102	20	355	Sep 2022	2,574	355	355	355	355	355	4,705	2,397	355
	Meters	Dec 2002	11,561	100.00%	0	11,561	20	578	Nov 2022	4,095	578	578	578	578	578	7,563	3,998	578
	Meters	Oct 2003	6,046	100.00%	0	6,046	20	302	Sep 2023	1,889	302	302	302	302	302	3,703	2,343	302
	Meters	Dec 2004	5,947	100.00%	0	5,947	20	297	Nov 2024	1,512	297	297	297	297	297	3,296	2,651	297
	Flowmeter	Jun 2005	846	100.00%	0	846	20	42	May 2025	194	42	42	42	42	42	448	398	42
	Meters	Dec 2005	5,814	100.00%	0	5,814	20	291	Nov 2025	1,187	291	291	291	291	291	2,931	2,883	291
	Meter Installations	Jul 2006	3,216	100.00%	0	3,216	20	161	Jun 2026	563	161	161	161	161	161	1,528	1,688	161
	Meter Installations	Jul 2006	7,064	100.00%	0	7,064	20	353	Jun 2026	1,236	353	353	353	353	353	3,355	3,709	353
	Meters	May 2006	8,235	100.00%	0	8,235	20	412	Apr 2026	1,510	412	412	412	412	412	3,980	4,255	412
	Meters	Jul 2006	32,152	100.00%	0	32,152	20	1,608	Jun 2026	5,627	1,608	1,608	1,608	1,608	1,608	15,272	16,880	1,608
	Meters	Dec 2007	71,193	100.00%	0	71,193	20	3,560	Nov 2027	7,416	3,560	3,560	3,560	3,560	3,560	28,774	42,419	3,560
	Meters	Jul 2008	80,371	100.00%	0	80,371	20	4,019	Jun 2028	6,028	4,019	4,019	4,019	4,019	4,019	30,139	50,232	4,019
	Meter Installations	Sep 2009	47,422	100.00%	0	47,422	20	2,371	Aug 2029	790	2,371	2,371	2,371	2,371	2,371	15,017	32,405	2,371
	Meter Installation	Jul 2010	56,505	100.00%	0	56,505	20	2,825	Jun 2030	0	1,413	2,825	2,825	2,825	2,825	15,539	40,966	2,825
	Meters	Jul 2011	28,062	100.00%	0	28,062	20	1,403	Jun 2031	0	0	702	1,403	1,403	1,403	6,314	21,748	1,403
	Meter Installation	Jul 2011	4,867	100.00%	0	4,867	20	243	Jun 2031	0	0	122	243	243	243	1,095	3,772	243

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	Meter Installation	Oct 2012	2,518	100.00%	0	2,518	20	126	Sep 2032	0	0	0	31	126	126	126	409	2,109	126
	Meters	Oct 2012	18,348	100.00%	0	18,348	20	917	Sep 2032	0	0	0	229	917	917	917	2,982	15,366	917
	Meter Installation	Jun 2013	8,741	100.00%	0	8,741	20	437	May 2033	0	0	0	0	255	437	437	1,129	7,612	437
	Meters	Jun 2013	23,574	100.00%	0	23,574	20	1,179	May 2033	0	0	0	0	688	1,179	1,179	3,045	20,529	1,179
	Meter Installation	Jul 2014	9,891	100.00%	0	9,891	20	495	Jul 2034	0	0	0	0	0	247	495	742	9,149	495
	Meters	Jul 2014	24,041	100.00%	0	24,041	20	1,202	Jul 2034	0	0	0	0	0	601	1,202	1,803	22,238	1,202
	Meter Installation	Jun 2015	15,166	100.00%	0	15,166	20	758	Jun 2035	0	0	0	0	0	0	442	442	14,724	758
	Meters	Jun 2015	109,373	100.00%	0	109,373	20	5,469	Jun 2035	0	0	0	0	0	0	3,190	3,190	106,183	5,469
	Meters	Jul 2016	15,445	100.00%	0	15,445	20	772	Jun 2036	0	0	0	0	0	0	0	0	15,445	386
						0	20	0		0	0	0	0	0	0	0	0	0	0
335	Hydrants																		
	Fire Hydrant Flow Meter	Sep 1994	535	100.00%	0	535	35	15	Aug 2029	234	15	15	15	15	15	15	326	209	15
	Hydrant Pump & Extendable Retriever	Mar 2005	733	100.00%	0	733	40	18	Feb 2045	89	18	18	18	18	18	18	199	534	18
	Hydrants	Aug 2008	329	100.00%	0	329	40	8	Jul 2048	12	8	8	8	8	8	8	61	268	8
	Hydrants	Jul 2010	1,780	100.00%	0	1,780	40	45	Jun 2050	0	22	45	45	45	45	45	245	1,535	45
	Hydrants	Nov 2011	13,064	100.00%	0	13,064	40	327	Oct 2051	0	0	54	327	327	327	327	1,361	11,703	327
						0	40	0		0	0	0	0	0	0	0	0	0	0
336	Cross Connection Control (utility owned)																		
	Test guage for backflow	Apr 1983	759	100.00%	0	759	15	51	Mar 1998	759	0	0	0	0	0	0	759	0	0
	Backflow Testing Gauge	Dec 2010	775	100.00%	0	775	15	52	Nov 2025	0	4	52	52	52	52	52	263	512	52
						0	15	0		0	0	0	0	0	0	0	0	0	0
339	Other Plant																		
	Magnetic Locator Mac-51B	Jul 1996	1,725	89.89%	174	1,551	20	78	Jun 2016	1,047	78	78	78	78	78	78	1,512	39	39
	Reservoir Fence Resurfacing	Sep 2010	2,750	100.00%	0	2,750	30	92	Aug 2040	0	31	92	92	92	92	92	489	2,261	92
	Water Master Plan	Dec 2011	22,828	89.89%	2,308	20,520	20	1,026	Nov 2031	0	0	85	1,026	1,026	1,026	1,026	4,189	16,330	1,026
	Water Mgmnt and Conservation plan update	Jan 2013	24,308	89.89%	2,458	21,850	40	546	Dec 2052	0	0	0	0	546	546	546	1,639	20,212	546
						0	30	0		0	0	0	0	0	0	0	0	0	0
340	Office Furniture and Equipment																		
	File Cabinet	Feb 1986	131	100.00%	0	131	20	7	Jan 2006	131	0	0	0	0	0	0	131	0	0
	2 Desks, 5 Chairs	Feb 1989	1,334	100.00%	0	1,334	20	67	Jan 2009	1,334	0	0	0	0	0	0	1,334	0	0
	Copy Machine	Feb 1991	1,700	100.00%	0	1,700	20	85	Jan 2011	1,608	85	7	0	0	0	0	1,700	0	0
						0	20	0		0	0	0	0	0	0	0	0	0	0
341	Transportation Equipment																		
	1974 Ford	Jan 1974	1,500	100.00%	0	1,500	7	214	Dec 1980	1,500	0	0	0	0	0	0	1,500	0	0
	1979 Ford	Jan 1979	2,400	100.00%	0	2,400	7	343	Dec 1985	2,400	0	0	0	0	0	0	2,400	0	0
	1980 Toyota	Nov 1982	2,600	100.00%	0	2,600	7	371	Oct 1989	2,600	0	0	0	0	0	0	2,600	0	0
	1983 GMC	Jul 1985	7,527	100.00%	0	7,527	7	1,075	Jun 1992	7,527	0	0	0	0	0	0	7,527	0	0
	Ford Couri	Apr 1986	2,147	100.00%	0	2,147	7	307	Mar 1993	2,147	0	0	0	0	0	0	2,147	0	0
	1986 Jeep Pickup	Mar 1986	7,729	100.00%	0	7,729	7	1,104	Feb 1993	7,729	0	0	0	0	0	0	7,729	0	0

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	1984 Dodge Pickup	Mar 1986	4,029	100.00%	0	4,029	7	576	Feb 1993	4,029	0	0	0	0	0	4,029	0	0	
	1988 Dodge Truck	Apr 1988	6,780	100.00%	0	6,780	7	969	Mar 1995	6,780	0	0	0	0	0	6,780	0	0	
	Jeep Pickup	Mar 1990	11,835	100.00%	0	11,835	7	1,691	Feb 1997	11,835	0	0	0	0	0	11,835	0	0	
	1983 GMC Dump Truck	Jun 1990	15,806	100.00%	0	15,806	7	2,258	May 1997	15,806	0	0	0	0	0	15,806	0	0	
	Fertilizer Spreader	May 1990	236	100.00%	0	236	7	34	Apr 1997	236	0	0	0	0	0	236	0	0	
	1990 Ford Ranger	Jun 1990	14,740	100.00%	0	14,740	7	2,106	May 1997	14,740	0	0	0	0	0	14,740	0	0	
	Snow Plow	Oct 1995	5,200	100.00%	0	5,200	7	743	Sep 2002	5,200	0	0	0	0	0	5,200	0	0	
	New Engine - Ford Ranger	Feb 1997	3,643	100.00%	0	3,643	7	520	Jan 2004	3,643	0	0	0	0	0	3,643	0	0	
	Truck Qua Cab	May 1998	23,497	100.00%	0	23,497	7	3,357	Apr 2005	23,497	0	0	0	0	0	23,497	0	0	
	1999 Ford Ranger	Jun 1999	20,243	100.00%	0	20,243	7	2,892	May 2006	20,243	0	0	0	0	0	20,243	0	0	
	1994 Ford F150	Jul 1999	8,119	100.00%	0	8,119	7	1,160	Jun 2006	8,119	0	0	0	0	0	8,119	0	0	
	Snow Plow	Dec 2002	12,465	89.89%	1,260	11,205	7	1,601	Nov 2009	11,205	0	0	0	0	0	11,205	0	0	
	2003 Dodge Dakota (white)	Apr 2003	21,426	89.89%	2,166	19,260	7	2,751	Mar 2010	18,572	688	0	0	0	0	19,260	0	0	
	2003 Dodge 1500 SLT (white)	May 2003	25,719	89.89%	2,600	23,119	7	3,303	Apr 2010	22,018	1,101	0	0	0	0	23,119	0	0	
	2004 Ddakota 4X4	Mar 2004	22,463	89.89%	2,271	20,192	7	2,885	Feb 2011	16,827	2,885	481	0	0	0	20,192	0	0	
	2005 Dodge Truck	Apr 2005	21,402	89.89%	2,164	19,238	7	2,748	Mar 2012	13,054	2,748	2,748	687	0	0	19,238	0	0	
	Dodge Truck w/Canopy	May 2005	24,877	89.89%	2,515	22,362	7	3,195	Apr 2012	14,908	3,195	3,195	1,065	0	0	22,362	0	0	
	International Dump Truck	Jun 2005	36,909	89.89%	3,732	33,177	7	4,740	May 2012	21,723	4,740	4,740	1,975	0	0	33,177	0	0	
	2006 Dodge Dakota 4WD replaces 99 Ford Ranger	Mar 2006	22,831	89.89%	2,308	20,523	7	2,932	Feb 2013	11,239	2,932	2,932	2,932	489	0	20,523	0	0	
	Pipe Rack for Truck	Mar 2006	2,100	89.89%	212	1,888	7	270	Feb 2013	1,034	270	270	270	45	0	1,888	0	0	
	Truck Qua Cab 2007 (correct cost here but not golf)	May 2007	24,431	89.89%	2,470	21,961	7	3,137	Apr 2014	8,366	3,137	3,137	3,137	3,137	1,046	21,961	0	0	
	Dodge Dakota Truck 2008 (correct cost, but not golf)	Jun 2008	10,418	89.89%	1,053	9,365	7	1,338	May 2015	2,118	1,338	1,338	1,338	1,338	1,338	557	9,365	0	0
	BOBCAT (mistake last rate case = 0)	Mar 2006	22,840	89.89%	2,309	20,531	7	2,933	Feb 2013	11,243	2,933	2,933	2,933	489	0	20,531	0	0	
	2013 Kawasaki Utility Vehicle 75%	Jun 2013	12,584	89.89%	1,272	11,312	7	1,616	May 2020	0	0	0	0	943	1,616	1,616	4,175	7,137	1,616
	2014 Kawasaki Utility Vehicle 75%	Jun 2013	12,584	89.89%	1,272	11,312	7	1,616	May 2020	0	0	0	0	943	1,616	1,616	4,175	7,137	1,616
	2014 Toyota Tacoma	Apr 2014	35,713	89.89%	3,611	32,102	7	4,586	Apr 2021	0	0	0	0	0	3,440	4,586	8,026	24,077	4,586
						0	7	0		0	0	0	0	0	0	0	0	0	0
343	Tools, Shop, and Garage Equipment																		
	Tools, Shop	Dec 1976	11	89.89%	1	10	15	1	Nov 1991	10	0	0	0	0	0	10	0	0	
	Tools, Shop	Jan 1976	371	89.89%	38	333	15	22	Dec 1990	333	0	0	0	0	0	333	0	0	
	Tools, Shop	Jan 1978	1,400	89.89%	142	1,258	15	84	Dec 1992	1,258	0	0	0	0	0	1,258	0	0	
	Tools, Shop	Jan 1980	559	89.89%	57	502	15	33	Dec 1994	502	0	0	0	0	0	502	0	0	
	Wheeler Pipe Cutter	Jul 1986	1,331	89.89%	135	1,196	15	80	Jun 2001	1,196	0	0	0	0	0	1,196	0	0	
	Lockers	Feb 1988	564	89.89%	57	507	15	34	Jan 2003	507	0	0	0	0	0	507	0	0	
	Cable Locator	Jun 1990	1,550	89.89%	157	1,393	15	93	May 2005	1,393	0	0	0	0	0	1,393	0	0	
	JD Backhoe	Dec 1991	36,250	89.89%	3,665	32,585	15	2,172	Nov 2006	32,585	0	0	0	0	0	32,585	0	0	
	Tools - Double Shot Wrenches	Nov 2005	795	89.89%	80	715	15	48	Oct 2020	199	48	48	48	48	48	484	230	48	
	High Pressure Washer	Oct 2005	4,475	89.89%	452	4,023	15	268	Sep 2020	1,140	268	268	268	268	268	2,749	1,274	268	
	Backhoe	Apr 2006	61,740	89.89%	6,242	55,498	15	3,700	Mar 2021	13,874	3,700	3,700	3,700	3,700	3,700	36,073	19,424	3,700	
	Skid Steer	Apr 2006	22,840	89.89%	2,309	20,531	15	1,369	Mar 2021	5,133	1,369	1,369	1,369	1,369	1,369	13,345	7,186	1,369	
	Case Skidsteerer equipment	Apr 2007	7,590	89.89%	767	6,823	15	455	Mar 2022	1,251	455	455	455	455	455	3,980	2,843	455	
	Pipe Rack	May 2006	1,050	89.89%	106	944	15	63	Apr 2021	231	63	63	63	63	63	608	336	63	
	Snowblower	Dec 2006	3,866	89.89%	391	3,475	15	232	Nov 2021	714	232	232	232	232	232	2,104	1,371	232	

Invested Plant

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		Date Acquired	Utility Plant Orig Cost		Less Golf Course Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 2010	2010	2011	2012	2013	2014	2015	Accumulated Deprec. Ending 2015	Remain Plant Beg. 2016	Deprec Expense for 2016
	Gas Detector	Feb 2012	1,915	89.89%	194	1,721	15	115	Jan 2027	0	0	0	105	115	115	115	449	1,272	115
	Backflow Testing Guages	Feb 2012	2,123	89.89%	215	1,908	15	127	Jan 2027	0	0	0	117	127	127	127	498	1,410	127
	Storage Racks	Jun 2013	412	89.89%	42	370	15	25	May 2028	0	0	0	0	14	25	25	64	307	25
	Industrial SCBA (Resp Hazmat Cylinders	Feb 2014	4,585	89.89%	464	4,121	15	275	Feb 2029	0	0	0	0	0	252	275	527	3,595	275
	2014 Caterpillar 304E Mini Excavator	Apr 2014	51,800	89.89%	5,237	46,563	15	3,104	Apr 2029	0	0	0	0	0	2,328	3,104	5,432	41,130	3,104
	Gas Detector	May 2014	760	89.89%	77	683	15	46	May 2029	0	0	0	0	0	30	46	76	607	46
	Vacuum Evacuation Equip	Oct 2014	48,230	89.89%	4,876	43,354	15	2,890	Oct 2029	0	0	0	0	0	723	2,890	3,613	39,741	2,890
						0	15	0		0	0	0	0	0	0	0	0	0	0
344	Laboratory Equipment					0	15	0		0	0	0	0	0	0	0	0	0	0
345	Power Operated Equipment																		
	Cut Off Saw	Nov 1985	727	100.00%	0	727	10	73	Oct 1995	727	0	0	0	0	0	0	727	0	0
	Jackhammer	Jan 1991	1,685	100.00%	0	1,685	10	169	Dec 2000	1,685	0	0	0	0	0	0	1,685	0	0
	Drill Press	May 1998	850	89.89%	86	764	10	76	Apr 2008	764	0	0	0	0	0	0	764	0	0
						0	10	0		0	0	0	0	0	0	0	0	0	0
346	Communication Equipment																		
	Telecommunication	Jan 1976	30	89.89%	3	27	10	3	Dec 1985	27	0	0	0	0	0	0	27	0	0
	Communication Equipment	Jan 1980	500	89.89%	51	449	10	45	Dec 1989	449	0	0	0	0	0	0	449	0	0
	Moxy Radio Base Sta	Apr 1985	1,362	89.89%	138	1,224	10	122	Mar 1995	1,224	0	0	0	0	0	0	1,224	0	0
	2 ea Moxy Radio Mobile Radios	Apr 1985	1,438	89.89%	145	1,293	10	129	Mar 1995	1,293	0	0	0	0	0	0	1,293	0	0
	Phoenix Radio	Apr 1988	695	89.89%	70	625	10	62	Mar 1998	625	0	0	0	0	0	0	625	0	0
	Mobile Radio	May 1989	750	89.89%	76	674	10	67	Apr 1999	674	0	0	0	0	0	0	674	0	0
	Mobile Radio	Jul 1989	750	89.89%	76	674	10	67	Jun 1999	674	0	0	0	0	0	0	674	0	0
	2 Handheld Radios	Aug 1990	1,198	89.89%	121	1,077	10	108	Jul 2000	1,077	0	0	0	0	0	0	1,077	0	0
	Telemetry Equip	Dec 1990	5,072	89.89%	513	4,559	10	456	Nov 2000	4,559	0	0	0	0	0	0	4,559	0	0
	2 2-Way Radios	Feb 1992	1,286	89.89%	130	1,156	10	116	Jan 2002	1,156	0	0	0	0	0	0	1,156	0	0
	Cellular Phone	Dec 1993	450	89.89%	45	405	10	40	Nov 2003	405	0	0	0	0	0	0	405	0	0
	Mobile Radios	Jul 1994	1,148	89.89%	116	1,032	10	103	Jun 2004	1,032	0	0	0	0	0	0	1,032	0	0
	Woodland Fiber Optics Labor & MRLS (didn't alloc)	Jun 2004	75,988	89.89%	7,683	68,305	10	6,831	May 2014	38,137	6,831	6,831	6,831	6,831	2,846	0	68,305	0	0
	Woodland Fiber Optic Switches & Ports (didn't alloc)	Sep 2004	14,751	89.89%	1,491	13,260	10	1,326	Aug 2014	7,072	1,326	1,326	1,326	1,326	884	0	13,260	0	0
	Computer Server Switch to Fiber Optic	May 2006	988	89.89%	100	888	10	89	Apr 2016	326	89	89	89	89	89	89	859	30	30
	GIS Mapping	Nov 2010	20,557	89.89%	2,078	18,479	10	1,848	Oct 2020	0	308	1,848	1,848	1,848	1,848	1,848	9,547	8,931	1,848
	GIS Mapping 75%	Mar 2012	7,538	89.89%	762	6,776	10	678	Feb 2022	0	0	0	565	678	678	678	2,597	4,178	678
	GIS Hardware/Software 75%	Nov 2012	7,622	89.89%	771	6,851	10	685	Oct 2022	0	0	0	114	685	685	685	2,170	4,682	685
	GIS Communication Software	Dec 2014	1,138	89.89%	115	1,023	10	102	Dec 2024	0	0	0	0	0	9	102	111	912	102
	GIS Communication Software & Hardware	Oct 2015	1,617	89.89%	163	1,454	10	145	Oct 2025	0	0	0	0	0	0	36	36	1,417	145
						0	10	0		0	0	0	0	0	0	0	0	0	0
347	Electronic/Computer Equipment																		
	Atmospheric Monitor	Mar 1990	2,410	100.00%	0	2,410	5	482	Feb 1995	2,410	0	0	0	0	0	0	2,410	0	0
	Panasonic Printer	Jul 1990	425	100.00%	0	425	5	85	Jun 1995	425	0	0	0	0	0	0	425	0	0

Invested Plant

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	Personal Computer	Jul 1990	1,140	100.00%	0	1,140	5	228	Jun 1995	1,140	0	0	0	0	0	1,140	0	0
	Fujitsu DL 5800 Printer	Jun 1992	1,385	100.00%	0	1,385	5	277	May 1997	1,385	0	0	0	0	0	1,385	0	0
	Computer Hardware	Aug 1994	24,789	100.00%	0	24,789	5	4,958	Jul 1999	24,789	0	0	0	0	0	24,789	0	0
	Pentium PC	Jul 1996	1,165	100.00%	0	1,165	5	233	Jun 2001	1,165	0	0	0	0	0	1,165	0	0
	File Server - Pentium 120	Jul 1996	1,800	100.00%	0	1,800	5	360	Jun 2001	1,800	0	0	0	0	0	1,800	0	0
	Genicom Line Printer	Aug 1996	5,500	100.00%	0	5,500	5	1,100	Jul 2001	5,500	0	0	0	0	0	5,500	0	0
	Fax Machine - Sharp	Oct 1996	849	100.00%	0	849	5	170	Sep 2001	849	0	0	0	0	0	849	0	0
	Softwear Upgrade	Nov 1997	7,450	89.89%	753	6,697	5	1,339	Oct 2002	6,697	0	0	0	0	0	6,697	0	0
	Custom Billing Software	Jan 1998	1,500	100.00%	0	1,500	5	300	Dec 2002	1,500	0	0	0	0	0	1,500	0	0
	Meter Reading Unit-Hand Held	Jun 1998	2,425	89.89%	245	2,180	5	436	May 2003	2,180	0	0	0	0	0	2,180	0	0
	Tape Drive (EXABYTE)	Jul 1998	1,776	89.89%	180	1,596	5	319	Jun 2003	1,596	0	0	0	0	0	1,596	0	0
	Computer Routers	Dec 1998	2,237	89.89%	226	2,011	5	402	Nov 2003	2,011	0	0	0	0	0	2,011	0	0
	3 Computer/1 Server	Apr 1999	4,655	89.89%	471	4,184	5	837	Mar 2004	4,184	0	0	0	0	0	4,184	0	0
	Computer	Jan 2001	4,332	89.89%	438	3,894	5	779	Dec 2005	3,894	0	0	0	0	0	3,894	0	0
	Telemetry Fiber & Conduit	Nov 2001	78,751	89.89%	7,962	70,789	5	14,158	Oct 2006	70,789	0	0	0	0	0	70,789	0	0
	Software Telemetry	Nov 2001	4,657	89.89%	471	4,186	5	837	Oct 2006	4,186	0	0	0	0	0	4,186	0	0
	Dell Server	Dec 2001	3,818	89.89%	386	3,432	5	686	Dec 2006	3,432	0	0	0	0	0	3,432	0	0
	Computer Software Tel	Jan 2002	9,999	89.89%	1,011	8,988	5	1,798	Dec 2006	8,988	0	0	0	0	0	8,988	0	0
	PCS, Servers, Computer	Mar 2002	3,645	89.89%	369	3,276	5	655	Feb 2007	3,276	0	0	0	0	0	3,276	0	0
	Atmospheric Monitor	Sep 2002	1,867	89.89%	189	1,678	5	336	Aug 2007	1,678	0	0	0	0	0	1,678	0	0
	Utility Star Platinum Softwear	Nov 2002	13,709	89.89%	1,386	12,323	5	2,465	Oct 2007	12,323	0	0	0	0	0	12,323	0	0
	Computer Software Billing	Nov 2002	3,387	89.89%	342	3,045	5	609	Oct 2007	3,045	0	0	0	0	0	3,045	0	0
	Laptop	Dec 2002	606	89.89%	61	545	5	109	Nov 2007	545	0	0	0	0	0	545	0	0
	HP Laserject Printer	Aug 2004	2,986	89.89%	302	2,684	5	537	Jul 2009	2,684	0	0	0	0	0	2,684	0	0
	Dell Precision 470 Desktop	Nov 2004	1,837	89.89%	186	1,651	5	330	Oct 2009	1,651	0	0	0	0	0	1,651	0	0
	Billing Software (UW 160 = \$9697)	Dec 2005	9,697	89.89%	980	8,717	5	1,743	Nov 2010	7,119	1,598	0	0	0	0	8,717	0	0
	Computer Equipment	Mar 2006	1,338	89.89%	135	1,203	5	241	Feb 2011	922	241	40	0	0	0	1,203	0	0
	Computer	Sep 2006	1,129	89.89%	114	1,015	5	203	Aug 2011	677	203	135	0	0	0	1,015	0	0
	Fiber for Computer	Oct 2006	580	89.89%	59	521	5	104	Sep 2011	339	104	78	0	0	0	521	0	0
	CUSI Software (UW 160 \$7932)	Nov 2006	7,932	89.89%	802	7,130	5	1,426	Oct 2011	4,516	1,426	1,188	0	0	0	7,130	0	0
	Fiber to Well 2	Dec 2006	11,281	89.89%	1,141	10,140	5	2,028	Nov 2011	6,253	2,028	1,859	0	0	0	10,140	0	0
	Billing system software (UW 160 \$4725)	Jan 2007	4,725	89.89%	478	4,247	5	849	Dec 2011	2,548	849	849	0	0	0	4,247	0	0
	Computer Equipment (UW 160 \$957)	Feb 2007	957	89.89%	97	860	5	172	Jan 2012	502	860	172	172	14	0	860	0	0
	Video Camera	Feb 2007	1,363	89.89%	138	1,225	5	245	Jan 2012	715	245	245	20	0	0	1,225	0	0
	Fiber to Well 2	Sep 2007	11,587	89.89%	1,172	10,415	5	2,083	Aug 2012	4,861	2,083	2,083	1,389	0	0	10,415	0	0
	Software telemetry	Nov 2007	852	89.89%	86	766	5	153	Oct 2012	332	153	153	128	0	0	766	0	0
	Computer Equipment (UW 160 \$5222)	Jan 2008	5,222	89.89%	528	4,694	5	939	Dec 2012	1,878	939	939	939	0	0	4,694	0	0
	Hand Held Meter Reading	Jul 2008	4,820	89.89%	487	4,333	5	867	Jun 2013	1,300	867	867	867	433	0	4,333	0	0
	UPS Battery (UW 160 \$3026)	Jul 2008	3,026	89.89%	306	2,720	5	544	Jun 2013	816	544	544	544	272	0	2,720	0	0
	Zetron/Scada/Wonderware Upgrade	Oct 2008	40,519	89.89%	4,097	36,422	5	7,284	Sep 2013	9,106	7,284	7,284	7,284	5,463	0	36,422	0	0
	Well 12 Telemetry	Oct 2008	5,471	89.89%	553	4,918	5	984	Sep 2013	1,229	984	984	984	738	0	4,918	0	0
	Computer Equipment (UW 160 \$8327)	Dec 2008	8,327	89.89%	842	7,485	5	1,497	Nov 2013	1,622	1,497	1,497	1,497	1,372	0	7,485	0	0
	Zetron/Scada/Wonderware Upgrade	Jun 2009	40,251	89.89%	4,070	36,181	5	7,236	May 2014	4,221	7,236	7,236	7,236	7,236	3,015	36,181	0	0
	Computer Equipment (UW 160 = \$4438)	Sep 2009	4,438	89.89%	449	3,989	5	798	Aug 2014	266	798	798	798	798	532	3,989	0	0

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	CUSI payment processor 75%	Apr 2011	8,141	89.89%	823	7,318	5	1,464	Mar 2016	0	0	1,098	1,464	1,464	1,464	1,464	6,952	366	366
	Software Telemetry 75%	Nov 2013	4,313	89.89%	436	3,877	5	775	Oct 2018	0	0	0	129	775	775	1,680	2,197	775	
	Computer Equipment 75%	Nov 2013	3,555	89.89%	359	3,196	5	639	Oct 2018	0	0	0	0	107	639	639	1,385	1,811	639
	Software Telemetry	Feb 2014	3,500	89.89%	354	3,146	5	629	Feb 2019	0	0	0	0	577	629	1,206	1,940	629	
	PLC Monitoring System	Jul 2014	12,165	89.89%	1,230	10,935	5	2,187	Jul 2019	0	0	0	0	1,094	2,187	3,281	7,655	2,187	
	ESRI Small Util Term Enterprise License	Sep 2014	11,550	89.89%	1,168	10,382	5	2,076	Sep 2019	0	0	0	0	692	2,076	2,769	7,614	2,076	
	Computer Equipment	Dec 2014	1,241	89.89%	125	1,116	5	223	Dec 2019	0	0	0	0	19	223	242	874	223	
	Billing System Server	Dec 2014	3,590	89.89%	363	3,227	5	645	Dec 2019	0	0	0	0	54	645	699	2,528	645	
	Software Telemetry	Dec 2015	7,368	89.89%	745	6,623	5	1,325	Dec 2020	0	0	0	0	0	110	110	6,513	1,325	
	ESRI Small Utility Software	Aug 2016	10,000	89.89%	1,011	8,989	5	1,798	Jul 2021	0	0	0	0	0	0	0	8,989	683	
	Computer Equipment	Feb 2016	2,858	89.89%	289	2,569	5	514	Jan 2021	0	0	0	0	0	0	0	2,569	430	
					0	5	0	0	0	0	0	0	0	0	0	0	0	0	0
348	Miscellaneous Equipment																		
	911 Alarm System	Aug 1985	4,017	89.89%	406	3,611	10	361	Jul 1995	3,611	0	0	0	0	0	3,611	0	0	
	As Built Mapping	Dec 1985	3,495	100.00%	0	3,495	10	350	Nov 1995	3,495	0	0	0	0	0	3,495	0	0	
	Blue Print	Dec 1989	849	100.00%	0	849	10	85	Nov 1999	849	0	0	0	0	0	849	0	0	
	Transit Level Tripod	Jul 1992	1,224	100.00%	0	1,224	10	122	Jun 2002	1,224	0	0	0	0	1,224	0	0		
	4 Bravo PA	Mar 1989	1,028	100.00%	0	1,028	10	103	Feb 1999	1,028	0	0	0	0	1,028	0	0		
	Water Cooler	Dec 1993	600	100.00%	0	600	10	60	Nov 2003	600	0	0	0	0	600	0	0		
	Siemens Hydrorangers (2)	Dec 2002	3,233	100.00%	0	3,233	10	323	Nov 2012	2,290	323	323	296	0	0	3,233	0	0	
	Schonstedt Locator	Feb 2003	1,708	89.89%	173	1,535	10	154	Jan 2013	1,062	154	154	154	13	0	1,535	0	0	
	Schonstedt Locator	Feb 2003	704	89.89%	71	633	10	63	Jan 2013	438	63	63	63	5	0	633	0	0	
	GSI Mapping (UW 160 \$27,478) but correct on golf	Dec 2009	27,478	89.89%	2,778	24,700	10	2,470	Nov 2019	206	2,470	2,470	2,470	2,470	2,470	15,026	9,674	2,470	
	GSI Mapping (UW 160 \$27,832) but correct on golf	Dec 2008	27,832	89.89%	2,814	25,018	10	2,502	Nov 2018	2,710	2,502	2,502	2,502	2,502	2,502	17,721	7,297	2,502	
	Missing (Used January 1, 2004 as acquired date)	Dec 2010	22,948	89.89%	2,320	20,628	10	2,063	Nov 2020	0	172	2,063	2,063	2,063	2,063	10,486	10,142	2,063	
	Control lines fault locator	Oct 2011	1,893	89.89%	191	1,702	10	170	Sep 2021	0	0	43	170	170	170	723	978	170	
	GIS Mapping 75%	Nov 2013	5,741	89.89%	580	5,161	10	516	Oct 2023	0	0	0	0	86	516	1,118	4,042	516	
	Valve exercise machine 100%	May 2013	2,790	89.89%	282	2,508	10	251	Apr 2023	0	0	0	0	167	251	669	1,839	251	
	Wire Feed welder 100%	Apr 2013	3,792	89.89%	383	3,409	10	341	Mar 2023	0	0	0	0	256	341	937	2,471	341	
	GIS Mapping	Aug 2015	10,500	89.89%	1,062	9,438	10	944	Aug 2025	0	0	0	0	0	393	393	9,045	944	
	GIS Trimble	Feb 2016	14,739	89.89%	1,490	13,249	10	1,325	Jan 2026	0	0	0	0	0	0	0	13,249	1,214	
					0	10	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	10	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTALS		8,088,263		803,410	7,284,853		0		1,914,772	170,434	169,884	161,131	150,945	145,316	171,450	2,883,932	4,400,920	196,824

Original Plant In Service Cost	8,088,263
Less: Excess Capacity-Golf Course	803,410
Less: Water Rights	100,525
"Used & Useful" Plant	7,184,328
Less Accum Depreciation	3,080,757
NET PLANT - STANDARD	4,103,571

221,143

2016 Depreciation Expense	196,824
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Invested Plant-Golf

Acct No.	Account Description	Date Acquired	Utility Plant Orig Cost		Less Excess Capacity Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 2010											Accumulated Deprec. Ending 2015	Remain Plant Beg. 2016	Deprec Expense for 2016
											2010	2011	2012	2013	2014	2015							
	Well #9 30/17 FPV IV	Dec 1988	19,467	10.11%	17,499	1,968	25	79	Nov 2013	1,660	79	79	79	72	0	0	1,968	0	0				
	Well #2 Upgrade	Dec 1989	6,497	10.11%	5,840	657	25	26	Nov 2014	528	26	26	26	26	24	0	657	0	0				
	Airport Well 89	Dec 1989	8,106	10.11%	7,286	820	25	33	Nov 2014	658	33	33	33	33	30	0	820	0	0				
	Water Maines/WWell Tie	Jun 1994	6,865	10.11%	6,171	694	25	28	May 2019	433	28	28	28	28	28	28	599	95	28				
	New Well - Reservoir Site Well #14	Feb 2007	993,232	10.11%	892,809	100,423	25	4,017	Jan 2032	11,716	4,017	4,017	4,017	4,017	4,017	4,017	35,817	64,605	4,017				
100% GC	CW Well Additions	Jan 1997	7,061	100.00%	0	7,061	35	202	Dec 2031	2,623	202	202	202	202	202	202	3,833	3,228	202				
100% GC	Crosswater Well structures & equipment	Feb 1995	75,013	100.00%	0	75,013	25	3,001	Jan 2020	44,758	3,001	3,001	3,001	3,001	3,001	3,001	62,761	12,252	3,001				
100% GC	Crosswater Well equipment	Feb 1995	105,325	100.00%	0	105,325	25	4,213	Feb 2020	62,844	4,213	4,213	4,213	4,213	4,213	4,213	88,122	17,203	4,213				
	Well & Booster SCADA Automation	Jul 2015	28,035	10.11%	25,200	2,835	25	113	Jul 2040	0	0	0	0	0	0	57	57	2,778	113				
	Well 15 test well design/pt of appropriation transfer	Aug 2016	17,781	10.11%	15,983	1,798	25	72	Jul 2041	0	0	0	0	0	0	0	0	1,798	30				
	Test Well Construction	Jan 2017	0	10.11%	0	0	25	0	Dec 2041	0	0	0	0	0	0	0	0	0	0				
308	Infiltration Galleries and Tunnels																						
309	Supply Main																						
	12" Water Tie	Dec 1987	7,143	10.11%	6,421	722	50	14	Nov 2037	319	14	14	14	14	14	14	406	317	14				
310	Power Generation Equipment																						
	#2 well aux power structure	Apr 1985	14,397	10.11%	12,941	1,456	35	42	Mar 2020	1,029	42	42	42	42	42	42	1,279	177	42				
	#2 well aux power equip	Apr 1985	30,146	10.11%	27,098	3,048	30	102	Mar 2015	2,515	102	102	102	102	102	25	3,048	0	0				
	Circle #9 Well Aux Power	Sep 1986	46,953	10.11%	42,206	4,747	30	158	Aug 2016	3,692	158	158	158	158	158	158	4,642	105	105				
	Circle #9 Well Aux Power	Dec 1986	73,182	10.11%	65,783	7,399	35	211	Nov 2021	4,880	211	211	211	211	211	211	6,148	1,251	211				
	Kubota Portable Generator	Oct 1988	1,349	10.11%	1,213	136	30	5	Sep 2018	97	5	5	5	5	5	5	124	13	5				
	Booster #1 Generator	Oct 1988	22,571	10.11%	20,289	2,282	30	76	Sep 2018	1,616	76	76	76	76	76	76	2,073	209	76				
	Fuel Tanks	Nov 1992	22,298	10.11%	20,044	2,254	30	75	Oct 2022	1,290	75	75	75	75	75	75	1,741	514	75				
	Diesel Tank Cover	Oct 1995	1,003	10.11%	902	101	30	3	Sep 2025	48	3	3	3	3	3	3	68	33	3				
	Bobcat Port Generator 5K watt	Jun 2003	1,800	10.11%	1,618	182	10	18	May 2013	120	18	18	18	8	0	0	182	0	0				
	Kohler Generator (used)	Dec 2004	5,525	10.11%	4,966	559	10	56	Nov 2014	284	56	56	56	56	51	0	559	0	0				
	Hi Level Booster #2	Nov 2011	84,711	10.11%	76,146	8,565	30	285	Oct 2041	0	0	48	285	285	285	285	1,190	7,375	285				
311	Pumping Equipment																						
	Electric pumping equipment	Jun 1976	18,473	10.11%	16,605	1,868	20	93	May 1996	1,868	0	0	0	0	0	0	1,868	0	0				
	Electric pumping equipment	Jun 1977	778	10.11%	699	79	20	4	May 1997	79	0	0	0	0	0	0	79	0	0				
	Electric pumping equipment	Dec 1978	1,058	10.11%	951	107	20	5	Nov 1998	107	0	0	0	0	0	0	107	0	0				
	Electric pumping equipment	Dec 1979	17,095	10.11%	15,367	1,728	20	86	Nov 1999	1,728	0	0	0	0	0	0	1,728	0	0				
	High level booster station	Jul 1982	3,178	10.11%	2,857	321	20	16	Jun 2002	321	0	0	0	0	0	0	321	0	0				
	2 EA GP pumps	Dec 1983	494	10.11%	444	50	20	2	Nov 2003	50	0	0	0	0	0	0	50	0	0				
	High level booster station	Oct 1984	15,882	10.11%	14,276	1,606	20	80	Sep 2004	1,606	0	0	0	0	0	0	1,606	0	0				
	High level booster #2 equi	Oct 1984	52,426	10.11%	47,125	5,301	20	265	Sep 2004	5,301	0	0	0	0	0	0	5,301	0	0				
	Mink Lane Booster	Nov 1989	11,886	10.11%	10,684	1,202	20	60	Oct 2009	1,202	0	0	0	0	0	0	1,202	0	0				
	Overflow system	Jun 1991	3,091	10.11%	2,778	313	20	16	May 2011	290	16	7	0	0	0	0	313	0	0				
	Portable Water Pump	Apr 1992	370	10.11%	333	37	20	2	Mar 2012	33	2	2	0	0	0	0	37	0	0				
	Pump	Jul 1995	1,324	10.11%	1,190	134	20	7	Jun 2015	97	7	7	7	7	7	3	134	0	0				
	8 HP Pump	Sep 1998	1,215	10.11%	1,092	123	20	6	Aug 2018	70	6	6	6	6	6	6	106	16	6				
	Pump Controllers	May 2002	4,703	10.11%	4,227	476	20	24	Apr 2022	182	24	24	24	24	24	24	325	151	24				
	Water Booster PLC	Dec 2002	8,494	10.11%	7,635	859	20	43	Nov 2022	304	43	43	43	43	43	43	562	297	43				
	Water Booster Station	Jun 2004	34,602	10.11%	31,103	3,499	20	175	May 2024	977	175	175	175	175	175	175	2,026	1,472	175				
	Pump Wiring	Dec 2004	5,429	10.11%	4,880	549	20	27	Nov 2024	140	27	27	27	27	27	27	304	245	27				
	Electric Pump Control WH&H	Jan 2005	6,744	10.11%	6,062	682	20	34	Dec 2024	170	34	34	34	34	34	34	375	307	34				
	Well 14 Motor	Jun 2009	5,311	10.11%	4,774	537	20	27	May 2029	16	27	27	27	27	27	27	177	360	27				

Invested Plant-Golf

Acct No.	Account Description	Date Acquired	Utility Plant Orig Cost		Less Excess Capacity Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 2010											Accumulated Deprec. Ending 2015	Remain Plant Beg. 2016	Deprec Expense for 2016
											AJ	AK	AL	AM	AN	AO	AP	AQ	AR				
	Electric Pumping Equipment	Dec 2009	14,365	10.11%	12,913	1,452	20	73	Nov 2029	6	73	73	73	73	73	73	73	442	1,011	73			
	Well 9 pump, pull, & replacement	Apr 2014	24,383	10.11%	21,918	2,465	20	123	Apr 2034	0	0	0	0	0	92	123	216	2,250	123				
	Reservoir Building	Aug 2014	10,969	10.11%	9,860	1,109	20	55	Aug 2034	0	0	0	0	0	23	55	79	1,030	55				
	Well Motor Rebuild	Jul 2015	5,709	10.11%	5,132	577	20	29	Jul 2035	0	0	0	0	0	0	14	14	563	29				
320	Water Treatment Equipment																						
	Chlorinator	Jan 2005	7,010	0.00%	7,010	0	20	0	Dec 2024	0	0	0	0	0	0	0	0	0	0	0			
330	Distribution Reservoir and Standpipes																						
	Distribution Reservoir and Standpipes	Jun 1970	106,124	10.11%	95,394	10,730	50	215	May 2020	8,494	215	215	215	215	215	215	215	9,782	948	215			
	Distribution Reservoir and Standpipes	Jul 1976	129,238	10.11%	116,171	13,067	50	261	Jun 2026	8,755	261	261	261	261	261	261	261	10,323	2,744	261			
	Floats for water servoir	Sep 1983	562	10.11%	505	57	50	1	Aug 2033	30	1	1	1	1	1	1	1	37	20	1			
	Pressure Reducing Station	Dec 1988	3,742	10.11%	3,364	378	50	8	Nov 2038	160	8	8	8	8	8	8	8	205	173	8			
	Paint 3 Reservoir Tanks	Aug 1996	6,150	10.11%	5,528	622	50	12	Jul 2046	167	12	12	12	12	12	12	12	241	380	12			
	Water Reservoir Telemetry	Dec 1997	2,176	10.11%	1,956	220	50	4	Nov 2047	53	4	4	4	4	4	4	4	80	140	4			
	Hydro Ranger	Sep 2007	2,737	10.11%	2,460	277	50	6	Aug 2057	13	6	6	6	6	6	6	6	46	231	6			
	North Reservoir Planning	Aug 2014	31,717	10.11%	28,510	3,207	50	64	Jul 2064	0	0	0	0	0	27	64	91	3,116	64				
	North Reservoir (CWIP 2,032,967) Actual 2015*	Jun 2015	2,171,141	10.11%	1,951,624	219,517	50	4,390	May 2065	0	0	0	0	0	0	0	2,561	2,561	216,956	4,390			
	North Reservoir 2014	Jun 2014	72,385	10.11%	65,066	7,319	50	146	May 2064	0	0	0	0	0	85	146	232	7,087	146				
	2015 Carry Over: North Reservoir	Aug 2016	14,528	10.11%	13,059	1,469	50	29	Jul 2066	0	0	0	0	0	0	0	0	0	1,469	12			
331	Transmission and Distribution Mains																						
	Airport/S	Oct 1984	655	10.11%	589	66	50	1	Sep 2034	33	1	1	1	1	1	1	1	41	25	1			
	Airport/S Park Water Line	Dec 1986	10,772	10.11%	9,683	1,089	50	22	Nov 2036	503	22	22	22	22	22	22	22	634	456	22			
	Pasture Water Line	Jul 1987	1,485	10.11%	1,335	150	50	3	Jun 2037	68	3	3	3	3	3	3	3	86	65	3			
	Marina Quelah Tie	Dec 1989	16,464	10.11%	14,799	1,665	50	33	Nov 2039	669	33	33	33	33	33	33	33	868	796	33			
	Busines Park Tie	Jan 1990	24,984	10.11%	22,458	2,526	50	51	Dec 2039	1,010	51	51	51	51	51	51	51	1,314	1,213	51			
	6" Clay Valve	Apr 1991	2,643	10.11%	2,376	267	50	5	Mar 2041	100	5	5	5	5	5	5	5	132	135	5			
	DEA Water Connection	Dec 1993	810	10.11%	728	82	50	2	Nov 2043	26	2	2	2	2	2	2	2	36	46	2			
	ZAGT Water Connection	Dec 1993	12,705	10.11%	11,420	1,285	50	26	Nov 2043	413	26	26	26	26	26	26	26	567	717	26			
	ZAGT Subdivision Water	Dec 1993	14,112	0.00%	14,112	0	50	0	Nov 2043	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Water Distribution	Dec 1993	10,145	0.00%	10,145	0	50	0	Nov 2043	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Subdivision Water	Dec 1993	8,469	0.00%	8,469	0	50	0	Nov 2043	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Subdivision Water	Mar 1994	46,763	0.00%	46,763	0	50	0	Feb 2044	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Subdivision Water	Apr 1994	4,447	0.00%	4,447	0	50	0	Mar 2044	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Water Distribution	Apr 1994	147,551	0.00%	147,551	0	50	0	Mar 2044	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Water Distribution	May 1994	65,037	0.00%	65,037	0	50	0	Apr 2044	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Water Distribution	Mar 1994	8,550	0.00%	8,550	0	50	0	Feb 2044	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Subdivision Water	Jul 1994	1,990	0.00%	1,990	0	50	0	Jun 2044	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Water Connection Bus P	Aug 1994	26,129	10.11%	23,487	2,642	50	53	Jul 2044	815	53	53	53	53	53	53	53	1,132	1,510	53			
	ZAGT Water Connection Bus P	Sep 1994	19,940	10.11%	17,924	2,016	50	40	Aug 2044	618	40	40	40	40	40	40	40	860	1,156	40			
	Other Subdivision Water	Dec 1994	11,105	0.00%	11,105	0	50	0	Nov 2044	0	0	0	0	0	0	0	0	0	0	0			
	ZAGT Water Connection	Feb 1995	2,495	10.11%	2,243	252	50	5	Jan 2045	75	5	5	5	5	5	5	5	106	147	5			
	Water Distribution Phase III	Dec 1995	127,563	0.00%	127,563	0	50	0	Nov 2045	0	0	0	0	0	0	0	0	0	0	0			
	Valve Delineators	May 1997	4,822	10.11%	4,334	488	50	10	Apr 2047	124	10	10	10	10	10	10	10	182	306	10			
	Water Distribution Phase IV	Dec 1997	236	10.11%	212	24	50	0	Nov 2047	6	0	0	0	0	0	0	0	9	15	0			
	Excavate/Install 12" Water Line	Oct 2003	6,694	10.11%	6,017	677	50	14	Sep 2053	85	14	14	14	14	14	14	14	166	511	14			
	Install 12" Pipe	Aug 2004	11,000	10.11%	9,888	1,112	50	22	Jul 2054	120	22	22	22	22	22	22	22	254	858	22			
	Eccentric Reducer & Parts	Dec 2004	1,848	10.11%	1,661	187	50	4	Nov 2054	19	4	4	4	4	4	4	4	41	145	4			
	Valve Delineators	Sep 2007	2,032	10.11%	1,827	205	50	4	Aug 2057	10	4	4	4	4	4	4	4	34	171	4			
	Water Pipe Relocation Roundabout	Feb 2008	22,752	10.11%	20,452	2,300	50	46	Jan 2058	88	46	46	46	46	46	46	46	364	1,936	46			

Invested Plant-Golf

Acct No.	Account Description	C	D	E	F	G	H	I	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	
		Date Acquired	Utility Plant Orig Cost	Less Excess Capacity Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 2010	2010	2011	2012	2013	2014	2015	Accumulated Deprec. Ending 2015	Remain Plant Beg. 2016	Deprec Expense for 2016
	1999 Meter Installation	Dec 1999	9,608	0.00%	9,608	0	20	0	Nov 2019	0	0	0	0	0	0	0	0	
	Meters	Dec 2000	11,561	0.00%	11,561	0	20	0	Nov 2020	0	0	0	0	0	0	0	0	
	Water Meters	Jun 2001	6,040	0.00%	6,040	0	20	0	May 2021	0	0	0	0	0	0	0	0	
	Meters	Oct 2002	7,102	0.00%	7,102	0	20	0	Sep 2022	0	0	0	0	0	0	0	0	
	Meters	Dec 2002	11,561	0.00%	11,561	0	20	0	Nov 2022	0	0	0	0	0	0	0	0	
	Meters	Oct 2003	6,046	0.00%	6,046	0	20	0	Sep 2023	0	0	0	0	0	0	0	0	
	Meters	Dec 2004	5,947	0.00%	5,947	0	20	0	Nov 2024	0	0	0	0	0	0	0	0	
	Flowmeter	Jun 2005	846	0.00%	846	0	20	0	May 2025	0	0	0	0	0	0	0	0	
	Meters	Dec 2005	5,814	0.00%	5,814	0	20	0	Nov 2025	0	0	0	0	0	0	0	0	
	Meter Installations	Jul 2006	3,216	0.00%	3,216	0	20	0	Jun 2026	0	0	0	0	0	0	0	0	
	Meter Installations	Jul 2006	7,064	0.00%	7,064	0	20	0	Jun 2026	0	0	0	0	0	0	0	0	
	Meters	May 2006	8,235	0.00%	8,235	0	20	0	Apr 2026	0	0	0	0	0	0	0	0	
	Meters	Jul 2006	32,152	0.00%	32,152	0	20	0	Jun 2026	0	0	0	0	0	0	0	0	
	Meters	Dec 2007	71,193	0.00%	71,193	0	20	0	Nov 2027	0	0	0	0	0	0	0	0	
	Meters	Jul 2008	80,371	0.00%	80,371	0	20	0	Jun 2028	0	0	0	0	0	0	0	0	
	Meter Installations	Sep 2009	47,422	0.00%	47,422	0	20	0	Aug 2029	0	0	0	0	0	0	0	0	
	Meter Installation	Jul 2010	56,505	0.00%	56,505	0	20	0	Jun 2030	0	0	0	0	0	0	0	0	
	Meters	Jul 2011	28,062	0.00%	28,062	0	20	0	Jun 2031	0	0	0	0	0	0	0	0	
	Meter Installation	Jul 2011	4,867	0.00%	4,867	0	20	0	Jun 2031	0	0	0	0	0	0	0	0	
	Meter Installation	Oct 2012	2,518	0.00%	2,518	0	20	0	Sep 2032	0	0	0	0	0	0	0	0	
	Meters	Oct 2012	18,348	0.00%	18,348	0	20	0	Sep 2032	0	0	0	0	0	0	0	0	
	Meter Installation	Jun 2013	8,741	0.00%	8,741	0	20	0	May 2033	0	0	0	0	0	0	0	0	
	Meters	Jun 2013	23,574	0.00%	23,574	0	20	0	May 2033	0	0	0	0	0	0	0	0	
	Meter Installation	Jul 2014	9,891	0.00%	9,891	0	20	0	Jul 2034	0	0	0	0	0	0	0	0	
	Meters	Jul 2014	24,041	0.00%	24,041	0	20	0	Jul 2034	0	0	0	0	0	0	0	0	
	Meter Installation	Jun 2015	15,166	0.00%	15,166	0	20	0	Jun 2035	0	0	0	0	0	0	0	0	
	Meters	Jun 2015	109,373	0.00%	109,373	0	20	0	Jun 2035	0	0	0	0	0	0	0	0	
	Meters	Jul 2016	15,445	0.00%	15,445	0	20	0	Jun 2036	0	0	0	0	0	0	0	0	
	Meter Installation	Jul 2016	60,790	0.00%	60,790	0	20	0	Jun 2036	0	0	0	0	0	0	0	0	
335	Hydrants																	
	Fire Hydrant Flow Meter	Sep 1994	535	0.00%	535	0	35	0	Aug 2029	0	0	0	0	0	0	0	0	
	Hydrant Pump & Extendable Retriever	Mar 2005	733	0.00%	733	0	40	0	Feb 2045	0	0	0	0	0	0	0	0	
	Hydrants	Aug 2008	329	0.00%	329	0	40	0	Jul 2048	0	0	0	0	0	0	0	0	
	Hydrants	Jul 2010	1,780	0.00%	1,780	0	40	0	Jun 2050	0	0	0	0	0	0	0	0	
	Hydrants	Nov 2011	13,064	0.00%	13,064	0	40	0	Oct 2051	0	0	0	0	0	0	0	0	
	Hydrants	May 2016	6,835	0.00%	6,835	0	40	0	Apr 2056	0	0	0	0	0	0	0	0	
336	Cross Connection Control (utility owned)																	
	Test gauge for backflow	Apr 1983	759	0.00%	759	0	15	0	Mar 1998	0	0	0	0	0	0	0	0	
	Backflow Testing Gauge	Dec 2010	775	0.00%	775	0	15	0	Nov 2025	0	0	0	0	0	0	0	0	
	Backflow Testing Gauge	Nov 2016	985	0.00%	985	0	15	0	Oct 2031	0	0	0	0	0	0	0	0	
339	Other Plant																	
	Magnetic Locator Mac-51B	Jul 1996	1,725	10.11%	1,551	174	20	9	Jun 2016	118	9	9	9	9	9	170	4	4
	Reservoir Fence Resurfacing	Sep 2010	2,750	0.00%	2,750	0	30	0	Aug 2040	0	0	0	0	0	0	0	0	0
	Water Master Plan	Dec 2011	22,828	10.11%	20,520	2,308	20	115	Nov 2031	0	0	10	115	115	115	471	1,837	115
	Water Mgmt and Conservation plan update	Jan 2013	24,308	10.11%	21,850	2,458	40	61	Dec 2052	0	0	0	0	61	61	184	2,273	61
	Pressure Reducing Vaults	Nov 2016	25,000	10.11%	22,472	2,528	30	84	Oct 2046	0	0	0	0	0	0	0	2,528	14

Invested Plant-Golf		C	D		E	F	G	H	I	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	
Acct No.	Account Description	Date Acquired	Utility Plant Orig Cost		Less Excess Capacity Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 2010	2010	2011	2012	2013	2014	2015	Accumulated Deprec. Ending 2015	Remain Plant Beg. 2016	Deprec Expense for 2016
347	Electronic/Computer Equipment																		
	Atmospheric Monitor	Mar 1990	2,410	0.00%	2,410	0	5	0	Feb 1995	0	0	0	0	0	0	0	0	0	0
	Panasonic Printer	Jul 1990	425	0.00%	425	0	5	0	Jun 1995	0	0	0	0	0	0	0	0	0	0
	Personal Computer	Jul 1990	1,140	0.00%	1,140	0	5	0	Jun 1995	0	0	0	0	0	0	0	0	0	0
	Fujitsu DL 5800 Printer	Jun 1992	1,385	0.00%	1,385	0	5	0	May 1997	0	0	0	0	0	0	0	0	0	0
	Computer Hardware	Aug 1994	24,789	0.00%	24,789	0	5	0	Jul 1999	0	0	0	0	0	0	0	0	0	0
	Pentium PC	Jul 1996	1,165	0.00%	1,165	0	5	0	Jun 2001	0	0	0	0	0	0	0	0	0	0
	File Server - Pentium 120	Jul 1996	1,800	0.00%	1,800	0	5	0	Jun 2001	0	0	0	0	0	0	0	0	0	0
	Genicom Line Printer	Aug 1996	5,500	0.00%	5,500	0	5	0	Jul 2001	0	0	0	0	0	0	0	0	0	0
	Fax Machine - Sharp	Oct 1996	849	0.00%	849	0	5	0	Sep 2001	0	0	0	0	0	0	0	0	0	0
	Softwear Upgrade	Nov 1997	7,450	10.11%	6,697	753	5	151	Oct 2002	753	0	0	0	0	0	0	753	0	0
	Custom Billing Software	Jan 1998	1,500	0.00%	1,500	0	5	0	Dec 2002	0	0	0	0	0	0	0	0	0	0
	Meter Reading Unit-Hand Held	Jun 1998	2,425	10.11%	2,180	245	5	49	May 2003	245	0	0	0	0	0	0	245	0	0
	Tape Drive (EXABYTE)	Jul 1998	1,776	10.11%	1,596	180	5	36	Jun 2003	180	0	0	0	0	0	0	180	0	0
	Computer Routers	Dec 1998	2,237	10.11%	2,011	226	5	45	Nov 2003	226	0	0	0	0	0	0	226	0	0
	3 Computer/1 Server	Apr 1999	4,655	10.11%	4,184	471	5	94	Mar 2004	471	0	0	0	0	0	0	471	0	0
	Computer	Jan 2001	4,332	10.11%	3,894	438	5	88	Dec 2005	438	0	0	0	0	0	0	438	0	0
	Telemetry Fiber & Conduit	Nov 2001	78,751	10.11%	70,789	7,962	5	1,592	Oct 2006	7,962	0	0	0	0	0	0	7,962	0	0
	Software Telemetry	Nov 2001	4,657	10.11%	4,186	471	5	94	Oct 2006	471	0	0	0	0	0	0	471	0	0
	Dell Server	Dec 2001	3,818	10.11%	3,432	386	5	77	Dec 2006	386	0	0	0	0	0	0	386	0	0
	Computer Software Tel	Jan 2002	9,999	10.11%	8,988	1,011	5	202	Dec 2006	1,011	0	0	0	0	0	0	1,011	0	0
	PCS, Servers, Computer	Mar 2002	3,645	10.11%	3,276	369	5	74	Feb 2007	369	0	0	0	0	0	0	369	0	0
	Atmospheric Monitor	Sep 2002	1,867	10.11%	1,678	189	5	38	Aug 2007	189	0	0	0	0	0	0	189	0	0
	Utility Star Platinum Softwear	Nov 2002	13,709	10.11%	12,323	1,386	5	277	Oct 2007	1,386	0	0	0	0	0	0	1,386	0	0
	Computer Software Billing	Nov 2002	3,387	10.11%	3,045	342	5	68	Oct 2007	342	0	0	0	0	0	0	342	0	0
	Laptop	Dec 2002	606	10.11%	545	61	5	12	Nov 2007	61	0	0	0	0	0	0	61	0	0
	HP Laserject Printer	Aug 2004	2,986	10.11%	2,684	302	5	60	Jul 2009	302	0	0	0	0	0	0	302	0	0
	Dell Precision 470 Desktop	Nov 2004	1,837	10.11%	1,651	186	5	37	Oct 2009	186	0	0	0	0	0	0	186	0	0
	Billing Software (UW 160 = \$9697)	Dec 2005	9,697	10.11%	8,717	980	5	196	Nov 2010	801	180	0	0	0	0	0	980	0	0
	Computer Equipment	Mar 2006	1,338	10.11%	1,203	135	5	27	Feb 2011	104	27	5	0	0	0	0	135	0	0
	Computer	Sep 2006	1,129	10.11%	1,015	114	5	23	Aug 2011	76	23	15	0	0	0	0	114	0	0
	Fiber for Computer	Oct 2006	580	10.11%	521	59	5	12	Sep 2011	38	12	9	0	0	0	0	59	0	0
	CUSI Software (UW 160 \$7932)	Nov 2006	7,932	10.11%	7,130	802	5	160	Oct 2011	508	160	134	0	0	0	0	802	0	0
	Fiber to Well 2	Dec 2006	11,281	10.11%	10,140	1,141	5	228	Nov 2011	703	228	209	0	0	0	0	1,141	0	0
	Billing system software (UW 160 \$4725)	Jan 2007	4,725	10.11%	4,247	478	5	96	Dec 2011	287	96	96	0	0	0	0	478	0	0
	Computer Equipment (UW 160 \$957)	Feb 2007	957	10.11%	860	97	5	19	Jan 2012	56	19	19	2	0	0	0	97	0	0
	Video Camera	Feb 2007	1,363	10.11%	1,225	138	5	28	Jan 2012	80	28	28	2	0	0	0	138	0	0
	Fiber to Well 2	Sep 2007	11,587	10.11%	10,415	1,172	5	234	Aug 2012	547	234	234	156	0	0	0	1,172	0	0
	Software telemetry	Nov 2007	852	10.11%	766	86	5	17	Oct 2012	37	17	17	14	0	0	0	86	0	0
	Computer Equipment (UW 160 \$5222)	Jan 2008	5,222	10.11%	4,694	528	5	106	Dec 2012	211	106	106	106	0	0	0	528	0	0
	Hand Held Meter Reading	Jul 2008	4,820	10.11%	4,333	487	5	97	Jun 2013	146	97	97	97	49	0	0	487	0	0
	UPS Battery (UW 160 \$3026)	Jul 2008	3,026	10.11%	2,720	306	5	61	Jun 2013	92	61	61	61	31	0	0	306	0	0
	Zetron/Scada/Wonderware Upgrade	Oct 2008	40,519	10.11%	36,422	4,097	5	819	Sep 2013	1,024	819	819	819	615	0	0	4,097	0	0
	Well 12 Telemetry	Oct 2008	5,471	10.11%	4,918	553	5	111	Sep 2013	138	111	111	111	83	0	0	553	0	0
	Computer Equipment (UW 160 \$8327)	Dec 2008	8,327	10.11%	7,485	842	5	168	Nov 2013	182	168	168	168	154	0	0	842	0	0
	Zetron/Scada/Wonderware Upgrade	Jun 2009	40,251	10.11%	36,181	4,070	5	814	May 2014	475	814	814	814	814	339	0	4,070	0	0
	Computer Equipment (UW 160 = \$4438)	Sep 2009	4,438	10.11%	3,989	449	5	90	Aug 2014	30	90	90	90	90	60	0	449	0	0
	CUSI payment processor 75%	Apr 2011	8,141	10.11%	7,318	823	5	165	Mar 2016	0	0	123	165	165	165	165	782	41	41
	Software Telemetry 75%	Nov 2013	4,313	10.11%	3,877	436	5	87	Oct 2018	0	0	0	0	15	87	87	189	247	87
	Computer Equipment 75%	Nov 2013	3,555	10.11%	3,196	359	5	72	Oct 2018	0	0	0	0	12	72	72	156	204	72

Invested Plant-Golf

Acct No.	Account Description	Date Acquired	Utility Plant Orig Cost		Less Excess Capacity Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 2010	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
											2010	2011	2012	2013	2014	2015	Accumulated Deprec. Ending 2015	Remain Plant Beg. 2016	Deprec Expense for 2016
	Software Telemetry	Feb 2014	3,500	10.11%	3,146	354	5	71	Feb 2019	0	0	0	0	0	65	71	136	218	71
	PLC Monitoring System	Jul 2014	12,165	10.11%	10,935	1,230	5	246	Jul 2019	0	0	0	0	0	123	246	369	861	246
	ESRI Small Util Term Enterprise License	Sep 2014	11,550	10.11%	10,382	1,168	5	234	Sep 2019	0	0	0	0	0	78	234	311	856	234
	Computer Equipment	Dec 2014	1,241	10.11%	1,116	125	5	25	Dec 2019	0	0	0	0	0	2	25	27	98	25
	Billing System Server	Dec 2014	3,590	10.11%	3,227	363	5	73	Dec 2019	0	0	0	0	0	6	73	79	284	73
	Software Telemetry	Dec 2015	7,368	10.11%	6,623	745	5	149	Dec 2020	0	0	0	0	0	0	12	12	733	149
	ESRI Small Utility Software	Aug 2016	10,000	10.11%	8,989	1,011	5	202	Jul 2021	0	0	0	0	0	0	0	0	1,011	77
	Computer Equipment	Feb 2016	2,858	10.11%	2,569	289	5	58	Jan 2021	0	0	0	0	0	0	0	0	289	48
	Software Telemetry	Aug 2016	10,742	10.11%	9,656	1,086	5	217	Jul 2021	0	0	0	0	0	0	0	0	1,086	83
348	Miscellaneous Equipment																		
	911 Alarm System	Aug 1985	4,017	10.11%	3,611	406	10	41	Jul 1995	406	0	0	0	0	0	0	406	0	0
	As Built Mapping	Dec 1985	3,495	0.00%	3,495	0	10	0	Nov 1995	0	0	0	0	0	0	0	0	0	0
	Blue Print	Dec 1989	849	0.00%	849	0	10	0	Nov 1999	0	0	0	0	0	0	0	0	0	0
	Transit Level Tripod	Jul 1992	1,224	0.00%	1,224	0	10	0	Jun 2002	0	0	0	0	0	0	0	0	0	0
	4 Bravo PA	Mar 1989	1,028	0.00%	1,028	0	10	0	Feb 1999	0	0	0	0	0	0	0	0	0	0
	Water Cooler	Dec 1993	600	0.00%	600	0	10	0	Nov 2003	0	0	0	0	0	0	0	0	0	0
	Siemens Hydrometers (2)	Dec 2002	3,233	0.00%	3,233	0	10	0	Nov 2012	0	0	0	0	0	0	0	0	0	0
	Schonstedt Locator	Feb 2003	1,708	10.11%	1,535	173	10	17	Jan 2013	119	17	17	17	1	0	0	173	0	0
	Schonstedt Locator	Feb 2003	704	10.11%	633	71	10	7	Jan 2013	49	7	7	7	1	0	0	71	0	0
	GSI Mapping (UW 160 \$27,478) but correct on golf	Dec 2009	27,478	10.11%	24,700	2,778	10	278	Nov 2019	23	278	278	278	278	278	278	1,690	1,088	278
	GSI Mapping (UW 160 \$27,832) but correct on golf	Dec 2008	27,832	10.11%	25,018	2,814	10	281	Nov 2018	305	281	281	281	281	281	281	1,993	821	281
	Missing (Used January 1, 2004 as acquired date)	Dec 2010	22,948	10.11%	20,628	2,320	10	232	Nov 2020	0	19	232	232	232	232	232	1,179	1,141	232
	Control lines fault locator	Oct 2011	1,893	10.11%	1,702	191	10	19	Sep 2021	0	0	5	19	19	19	19	81	110	19
	GIS Mapping 75%	Nov 2013	5,741	10.11%	5,161	580	10	58	Oct 2023	0	0	0	0	10	58	58	126	455	58
	Valve exercise machine 100%	May 2013	2,790	10.11%	2,508	282	10	28	Apr 2023	0	0	0	0	19	28	28	75	207	28
	Wire Feed welder 100%	Apr 2013	3,792	10.11%	3,409	383	10	38	Mar 2023	0	0	0	0	29	38	38	105	278	38
	GIS Mapping	Aug 2015	10,500	10.11%	9,438	1,062	10	106	Aug 2025	0	0	0	0	0	0	44	44	1,017	106
	GIS Trimble	Feb 2016	14,739	10.11%	13,249	1,490	10	149	Jan 2026	0	0	0	0	0	0	0	0	1,490	136
						0	10	0		0	0	0	0	0	0	0	0	0	0
						0	10	0		0	0	0	0	0	0	0	0	0	0
	TOTALS		8,088,263		7,284,853	803,410		0		240,447	22,520	22,323	21,389	20,187	19,436	21,971	368,273	435,137	24,318

Original Plant In Service Cost	8,088,263
Less: Excess Capacity-Golf Course	7,284,853
"Used & Useful" Plant	803,410
Less Accum Depreciation	392,591
NET PLANT - GOLF	410,819

2016 Depreciation Expense	24,318
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