CASE: UW 171
WITNESS: MALIA BROCK

# PUBLIC UTILITY COMMISSION
# OF
# OREGON

## STAFF EXHIBIT 100

## Testimony in Support of the Stipulation

## October 16, 2017

**Q. Please state your name, occupation, and business address.**

A. My name is Malia Brock. I am a Senior Utility Analyst employed in the Telecommunications and Water Division of the Oregon Public Utility Commission (OPUC or Commission). My business address is 201 High Street SE, Suite 100, Salem, Oregon 97301.

**Q. Please describe your educational background and work experience.**

A. My Witness Qualification Statement is found at Exhibit Staff/101.

**Q. What is the purpose of your testimony?**

A. The purpose of my testimony is to describe and support the stipulation reached in Docket No. UW 171 (Stipulation), Avion Water Company Inc.'s (Avion or Company) request for a general rate revision.

**Q. Who is testifying in this docket?**

A. I am testifying as the staff witness in Docket No. UW 171.

**Q. Who are the parties in Docket No. UW 171?**

A. The parties in Docket No. UW 171 are Avion and Commission Staff (Staff). There are no intervenors in this docket.

**Q. Did the parties reach a settlement in Docket No. UW 171?**

A. Yes. The Stipulation entered into by Avion and Staff (the Stipulating Parties) settles all issues in this docket.

**Q. Did you prepare exhibits for this docket?**

A. Yes. I prepared Exhibit Staff/101, consisting of two pages; Exhibit Staff/102, consisting of two pages; Exhibit Staff/103, consisting of 12 pages; Exhibit Staff/104, consisting of 18 pages; Exhibit Staff/105 consisting of four pages; and Exhibit Staff/106 consisting of 46 pages.

**Q. How is your testimony organized?**

A. My testimony is organized as follows:



## Issue 1. Summary Recommendation

**Q. Please summarize the Stipulating Parties' recommendation.**

A. The Stipulating Parties recommend the Commission adopt in its entirety the Stipulation in Docket No. UW 171. The Stipulation allows for a 7.46 percent increase in revenue requirement above the test year revenues of $8,326,298, resulting in an annual revenue requirement of $8,947,064. The Company has the opportunity to earn a 7.03 percent rate of return on a rate base of $19,369,133.

The Stipulating Parties recognize that the agreement reached reflects a compromise of positions and is not to be taken as foreclosing future positions or arguments with regard to these adjustments.

**Issue 2. Avion Background and Regulatory History**

**Q. Please describe Avion Water Company, Inc.**

A. Avion is a rate and service-regulated investor-owned water utility located in Bend, Oregon. The Company is organized as an S-Corporation and serves approximately 12,820 domestic customers, 138 fire customers, 791 regular irrigation customers, and 180 Nottingham irrigation customer equivalents.

**Q. Please provide a summary of Avion's regulatory history.**

A. Avion's last rate case, UW 154, was filed on May 9, 2013. Following Staff's investigation, the Commission approved a 7.1 percent increase in revenues and the opportunity to earn a 7.01 percent rate of return on a rate base of $15,659,807, resulting in annual revenues of $7,569,815.[1]

Avion also filed an application on July 18, 2013, to approve loan financing of $8,000,000[2] in UF 4281, which was approved with conditions by the Commission on August 6, 2013.

More recently, Avion filed ADV 505 on January 30, 2017, seeking Commission approval of a Nottingham Irrigation Schedule (Schedule No. 13) to provide irrigation service to new customers acquired from its purchase of the Juniper Utility System (Juniper) from the City of Bend. ADV 505 was later

[1] *In re Avion Water Company, Inc.*, OPUC Docket No. UW 154, Order No. 14-036 (January 30, 2014).
[2] *In re Avion Water Company, Inc.*, OPUC Docket No. UF 4281, Order No. 13-288 (August 6, 2013).

converted to Docket No. UW 170, and the Commission approved the proposed Nottingham Irrigation Tariff (Schedule No. 13)[3] on March 10, 2017. The Company's purchase of Juniper is discussed in further detail later in this testimony.

**Issue 3. Summary of Avion's General Rate Filing**

**Q. Please describe Avion's general rate case application.**

A. The Company filed its request for a general rate revision on May 1, 2017, requesting an increase in annual revenues of $1,067,492 over the 2016 test year revenues of $8,326,298, resulting in an annual revenue requirement of $9,393,790, and an overall increase of 12.82 percent. The Company's application proposal would produce a 7.29 percent rate of return on a rate base of $20,312,604. After Staff included 2016 depreciation that was not previously included in Avion's rate model and Application, Staff found the adjusted rate base of $19,429,504 would produce an adjusted Rate of Return of 7.63 percent. These corrections are reflected in Exhibit Staff/102, Brock/1.

**Q. Please explain why the Company is requesting a general rate increase.**

A. Avion historically has filed rate cases every few years; the last rates approved by the Commission in UW 154 went into effect February 1, 2014. However, since that rate case was filed, the Commission approved a financing application in UF 4281 requiring that certain conditions be met. Condition 4 required Avion to file a new rate case by April 1, 2017. Avion requested that the Commission extend the April 1, 2017, filing deadline to May 1, 2017, which

[3] *In re Avion Water Company, Inc.*, OPUC Docket No. UW 170, Order No. 17-086 (March 10, 2017).

the Commission approved.[4] Avion filed this rate case application on May 1, 2017.

Besides the Commission order requiring a rate case filing, additional drivers for the rate increase include increases in operating costs since UW 154, the hiring of an additional engineer, the change in status of a part-time temporary position to full-time permanent, and capital investments made to the system.

## Issue 4. Staff's Analysis of Revenue Requirement

**Q. Please describe Staff's investigation into Avion's request for a general rate increase.**

A. Staff's investigation and analysis of Avion's general rate case filing included a comprehensive examination of the Company's revenues, expenses, proposed adjustments, capital improvements, system capacity, the Juniper acquisition, utility plant, accumulated depreciation and expense, Avion's Master Plan, quality of service, consumer complaints, and Avion's internal accounting records. Further, Staff reviewed rate base, rate design, the cost of capital, examined historical dockets relating to affiliated interest (AI) agreements, Avion's loan guarantee fee, loan application approvals, and the past two rate case proceedings. Staff issued over one hundred data requests to the Company and reviewed Avion's replies throughout the investigation. Staff appreciates the Company's continual cooperation and responsiveness in this rate case.

[4] *In re Avion Water Company, Inc.*, OPUC Docket No. UF 4281, Order 17-125 (March 30, 2017)

**Q. What test year period did the Company use in its filing?**

A. The Company used the test year period of January 1, 2016 through December 31, 2016.

**Q. Please describe why a test year is necessary.**

A. The Commission is charged with setting rates at a level which will allow the utility adequate revenue for operating expenses and capital costs, with an opportunity to earn its authorized rate of return during the period the rates will be in effect. Therefore, Staff's recommendation for rates must estimate both the costs and revenues that will be in effect during the future period to determine an appropriate revenue requirement for the utility. To accomplish this, a test year must be utilized as a basis for establishing rates.

A historic test year typically involves the use of the past 12-month period with adjustments for items that are one-time events and those that are known and measurable in the future. By contrast, a future test year is used for the 12-month period that begins after the rate case is filed, and uses utility forecasting and budgeting to derive forward-looking revenues and expenses over a future 12-month period. In Oregon, water utilities have typically chosen to use a historic test year in Commission rate case proceedings, as Avion has done in this case.

**Q. Please describe the adjustments Staff believes are generally appropriate when a historic test year is used.**

A. Staff generally believes it is appropriate to move items forward to reflect both the costs and revenues that will be in place during the rate period, provided

those adjustments reflect changes that both 1) have either happened since the test year or will happen and 2) are subject to reasonable approximation (collectively, 1 and 2 are referred to as known and measurable). Staff also believes it is appropriate to remove costs associated with items that occurred during the historic period but are not likely to reoccur during the rate period (non-recurring items).

**Q. Are there issues that make the use of a historic test year more difficult in this case?**

A. Yes. Because Avion filed a historic (2016) test year, rather than future test year, neither Avion nor Staff estimated forward-looking revenues in this case. Consistent with the historical test year approach, revenues, with the exception of those related to the Juniper acquisition which I describe later, also reflect 2016 actual information. Although a number of Avion's responses to Staff data requests cited growth as a reason for incurring certain expenditures, Avion did not include an estimate of its revenue growth in its case.

Although Avion did not include forecasted revenues in its application, it did include a significant number of forecasted cost increases which would more typically be found in a future, non-historic test year. For example, Avion applied a 2 percent Consumer Price Index (CPI) escalation to all expense accounts other than Depreciation Expense. This approach, in Staff's view, did not comport with the matching of revenues and costs in this case.

**Q. Please explain why it is important to appropriately match revenues and costs in establishing rates.**

A. Looking at both revenues and costs over the same period is necessary to appropriately match the revenues and the costs which will be experienced by the Company during the rate effective period. This matching is necessary to develop accurate rates. Without appropriate matching, rates may either be too low to allow the utility to recover its costs or too high and negatively impact customers. For example, it would be improper to reach forward to include a comprehensive estimate of increased costs without also reaching forward to include the impact of revenues which the company may realize during that same period, and which may actually serve to offset those increased costs.

**Q. How did Staff accomplish an appropriate matching of costs and revenues in this case?**

A. Staff matched revenues and costs by limiting the forward looking cost increases expected during the rate effective period to those which Staff believes are substantial and known and measureable. For example, Staff advocated against an across the board CPI increase and limited the adjustments Avion proposed to 2016 actual expenses to 1) the increased cost related to health care benefits Avion demonstrated it will be incurring and 2) the costs associated with the Juniper purchase which occurred in April of 2017. I will address Staff's adjustment to health care benefits and to the Juniper purchase later in my testimony. Staff did not estimate increased revenue from customer growth or usage. Staff believes that, in combination, these adjustments reached by the Stipulating Parties result in an appropriate matching of costs and revenues in this case.

**Q. Did Staff recommend adjustments to Avion's 2016 test year expenses as proposed by Avion in its application?**

A. Yes. Staff examined expenses for reasonableness in accordance with the Commission's statutes and rules that apply to rate-regulated water companies. Staff adjusted a number of accounts by removing Avion's proposed adjustments to the 2016 test year expenses, or averaging 2016 test year expenses over a three-year period to better reflect actual costs and eliminate anomalous expenses.

In its rate increase application, Avion requested a 2 percent inflation adjustment across all of its operating expenses, and a 3 percent inflation adjustment for property taxes. Staff recommended removing all of the proposed inflation-related increases for two reasons. First, these proposed adjustments do not meet the known and measurable requirement articulated earlier in my testimony. Second, the inclusion of these expenses would not result in an appropriate matching of costs and revenues in this case.

Unless the expense accounts had other adjustments, Staff's downward CPI inflation adjustments are not detailed below, but can be reviewed in Exhibit Staff/102, Brock/2.

**Q. Please provide a summary explanation of all adjustments agreed to by the Stipulating Parties.**

A. A summary of all of the adjustments made to the Revenue Requirement can be found in Exhibit Staff/102, Brock/1. Below is a summary explanation of the

primary adjustments to the Revenue Requirement that were agreed upon by the Stipulating Parties and are outlined in the Stipulation.

**Q. Please provide a brief explanation of adjustments to Avion's Revenues agreed to by the Stipulating Parties.**

A. The Stipulating Parties agreed to the following adjustments to Avion's Revenues:

***Irrigation Water Sales***

Avion's Application included all domestic water customers acquired in the Juniper acquisition, but failed to include both revenues and expenses for the Nottingham irrigation-only water customers, who are currently served under Irrigation Tariff Schedule No. 13. In order to account for both the costs and revenues that will be in effect during the rate effective period, the parties agreed to an increase of $78,991 to this account to include projected revenues from the Nottingham irrigation customers.

***Cross Control Revenue Account***

Avion's Application failed to include the increase in revenues for the newly acquired Juniper customer's contribution to Cross Control Revenues. The parties agreed to an increase of $6,123 to reflect the projected revenues.

**Q. Please provide a brief explanation of Operating Expense adjustments agreed to by the Stipulating Parties.**

A. The Stipulating Parties agreed to the following adjustments to Operating Expenses:

***Employee Salary and Wages***

In its Application, Avion proposed a $29,191 CPI increase to employee wages and included $29,500 in employee bonuses. Based on wage information for comparable positions in the 2016 American Water Works Association (AWWA) Compensation, Staff determined Avion's employee wages were already at the upper salary ranges of medium-sized water and wastewater utilities.

The parties agreed to remove the capitalized labor and burden costs of $165,613 that were included in the salary and wages account because capitalized labor and burden costs are reflected in the Company's utility plant-in-service and should not be double-counted in wage expense. For the reasons I discussed earlier, the parties agreed to remove the proposed CPI inflation increase for wages.

Finally, the parties agreed to decrease employee bonuses by $14,750 to reflect Commission precedent of allowing 50 percent of employee merit-based bonuses if evidence is provided by the utility supporting that the bonus reflects benefits to customers through lower costs of service going forward. Avion demonstrated that its merit raises to employees save customers money and result in long-term employee retention, which has produced substantial institutional knowledge and a high-level of expertise used to quickly resolve issues and/or repairs related to Avion's water plant. Further, Avion's plant has an added level of complexity as it is comprised of various and different types of water plant requiring skilled training and historical knowledge of the system given that the original design and selection of plant was made by other water

companies that have since been purchased by Avion. The adjustments resulted in a decrease of $209,454.

***Officer Salary and Wages***

Staff compared Avion's officer salary and wage compensation to the 2016 AWWA Compensation Survey for medium-sized water and wastewater utilities. Staff's comparison found officer wages are within the upper salary ranges for comparable position descriptions. The Commission historically denies officer bonuses as they are typically as based on Company earnings. The parties agreed to an adjustment to remove the officer bonuses of $6,000 and the $9,303 proposed CPI increase. Staff carefully scrutinized Avion's AI agreements involving officer and director salaries and proposed no further adjustments. The adjustments resulted in a decrease of $15,303.

***Employee Pension and Benefits***

Numerous adjustments were made to this expense item. The parties agreed to adjustments to remove Avion's proposed CPI adjustments of $3,849 and $537, as well as other adjustments to remove items such as parties for employees totaling $18,933; incorrectly recorded payroll draws of $1,500 and $1,100; Thanksgiving turkeys purchased for employees at $1,283; and $3,700 in unsubstantiated moving expenses.

The Stipulating Parties agreed to an upward adjustment of $75,000[5] for a substantial known and measurable increase in employee medical costs. Avion received the forward-looking information from its health care provider

[5] See exhibit Staff/105, Brock/1-2 (Avion's response to Staff Data Request 115).

indicating expected combined group health and dental insurance premium increases of between $62,224 and $89,857. The adjustment of $75,000 is slightly less than the average of those two figures. All adjustments resulted in an increase of $44,098.

***Purchased Water***

The parties agreed to include expenses of $6,933 for the Nottingham irrigation assessment not included in Avion's Application. This adjustment adds the expenses associated with the parties' earlier adjustment to include the corresponding irrigation revenues. Removal of Avion's proposed CPI adjustment resulted in decrease of $5,347, for a combined increase of $1,586.

***Purchased Power***

The parties agreed to include the $64,800 expense in this account for the Roats Wheeling Fee not included in Avion's Application. This adjustment adds expenses associated with the parties' earlier adjustment to include the corresponding irrigation revenues. Removal of Avion's proposed CPI adjustment resulted in a decrease of $17,968, for a combined increase of $46,832.

***Contract Services-Accounting***

Due to the variability in accounting expenses over the three year period for the years 2014, 2015, and 2016, the parties agreed to a three-year average of the expenses resulting in decrease of $3,489 to this account. Removal of the proposed CPI adjustment resulted in an additional decrease of $302, for a combined decrease of $3,791.

***Contract Services-Legal***

Due to the variability in legal expenses over the three-year period for the years 2014, 2015, and 2016, the parties agreed to apply a three year average of the expenses resulting in a decrease of $663. Removal of Avion's proposed CPI adjustment resulted in an additional decrease of $453 for a combined decrease of $1,116.

***Contract Services-Testing***

Due to Oregon Drinking Water Services' testing requirements for different water tests to be performed each year that vary in cost, Staff considers test expenses to be most accurately reflected when normalized as an average. The parties agreed to apply a three-year average (2014, 2015, and 2016) to the water testing expense resulting in a decrease of $4,227. Removal of Avion's proposed CPI adjustment resulted in an additional decrease of $945, for a combined decrease of $5,172.

***Computer-Electronic Expense***

Again, due to the variability in computer expenses over the three-year period for the years 2014, 2015, and 2016, the parties agreed to apply a three-year average of the expenses resulting in a decrease of $3,121. Removal of Avion's proposed CPI adjustment resulted in an additional decrease of $612, for a combined decrease of $3,733.

***Bad Debt Expense***

Similarly, due to the variability in bad debt expenses over the three-year period for the years 2014, 2015, and 2016, the parties agreed to apply a three-year

average of the expenses resulting in a decrease of $3,069. Removal of Avion's proposed CPI adjustment resulted in an additional decrease of $473 for a combined decrease of $3,542.

**Q. Please provide a brief explanation of Other Revenue Deduction adjustments agreed to by the Stipulating Parties.**

A. The Stipulation Parties agreed to the following adjustments to Other Revenue Deductions:

***Depreciation Expense***

**Q. Please describe the adjustment you made to the Company's depreciation expense.**

A. Depreciation expense was recalculated to appropriately include calendar year 2016 depreciation, resulting in a decrease in depreciation expense of $27,405. The parties agreed to three adjustments to the Company's Depreciation Expense. Those adjustments result in a total adjustment to depreciation expense of $29,615.

First, the parties agreed to adjust Depreciation Expense to reflect calendar year 2016 expense consistent with Avion's 2016 historical test year (test year adjustment). That adjustment resulted in a $27,405 reduction to Depreciation Expense.

Second, the parties agreed to remove the Nixon Well #2 because the well is not part of the Juniper purchase and has an uncertain completion date. This reduced the depreciation expense by another $3,320. However, the inclusion of the final costs of the Juniper 15th Street Intertie (required to bring

Juniper onto Avion's system) increased depreciation expense by $904, and inclusion of the China Hat Booster Station (also required to integrate Juniper) increased depreciation expense by $206.

Third, the parties agreed to include the Depreciation Expense related to the Juniper purchase to reflect the final interconnection costs of the purchase. The Company's application reflected estimated interconnection costs associated with the Juniper purchase. However, including the final costs for the Juniper purchase added $206 in Depreciation Expense related to the China Hat Booster Pump and $904 related to the 15th Street Intertie.

Therefore, the total adjustments to depreciation expense reduced this account by $29,616, resulting in an adjusted 2016 depreciation expense total of $681,222.

The parties' agreement regarding Avion's Depreciation Expense is summarized below:

| | |
|---|---|
| Depreciation Expense -- As Filed | $710,837 |
| Test Year Adjustment | (27,405) |
| Remove Nixon Well | (3,320) |
| True-up China Hat cost | 206 |
| True-up 15th Street Intertie | 904 |
| Depreciation Expense – As Adjusted | $681,222 |

***Property Tax***

Avion requested a 3 percent CPI increase for property taxes of $15,465 and another $7,178 increase to cover the property taxes for the new Juniper assets. The parties agreed to remove Avion's proposed CPI adjustment which resulted in a combined decrease of $8,287.

***Payroll Tax***

Avion requested a 2 percent CPI increase of $3,291 and an additional increase of $4,282 for a new engineering position it recently added. Staff reviewed the addition of the engineering position and supports its inclusion in rates. Thus, the parties agreed to remove Avion's proposed CPI adjustment resulting in a decrease of $3,291.

**Q. Did staff analyze Avion's plant schedule and depreciation expense?**

A. Yes. Review of Plant and Depreciation Expense was part of Staff's comprehensive examination of the Company's case. Staff examined the plant schedules provided by the Company and issued numerous data requests regarding additions made since the Company's last case (UW 154), including the Juniper acquisition.

**Q. Please provide a brief explanation of the Utility Rate Base adjustments agreed to by the Stipulating Parties.**

A. The Stipulation Parties agreed to the following adjustments to Rate Base Items:

***Utility Plant in Service***

**Q. Please describe the adjustments made to Avion's plant.**

A. The parties agreed to three adjustments to Avion's plant. Those adjustments total $27,061.

First, the parties agreed to remove the $83,000 cost of the proposed Nixon Well #2 that was scheduled to be completed in June of 2017. The well construction has been postponed with an uncertain completion date.

ORS 757.355 precludes including in rates the costs of projects or plant not presently used to provide service to its customers.

Second, the parties agreed to add plant costs related to the Juniper purchase to reflect the final purchase costs, including estimated interconnection costs associated with the Juniper purchase. The final costs for the Juniper purchase interconnection added $10,278 related to the China Hat Booster Pump and another $45,180 for the 15th Street Intertie. The 15th Street intertie connects the existing Juniper water customers to Avion's system; the China Hat booster station installed a water pump necessary to maintain adequate water pressure across the expanded system once the Juniper water customers were added. Therefore, the total cost to add Juniper customers to Avion's water system was $160,215; the additional $104,757 is discussed further in testimony.

Third, the parties agree to add $481 to gross plant as a correction to the Company's Contributions in Aid of Construction (CIAC) plant.

The parties' agreement regarding Avion's Plant is summarized below:

| | |
|---|---|
| **Gross Plant** | |
| Gross Plant – As Filed | $53,031,537 |
| Removal of Nixon Well | (83,000) |
| True-up China Hat cost | 10,278 |
| True-up 15th Street Intertie | 45,180 |
| CIAC correction | 481 |
| Gross Plant – As Adjusted | $53,004,476 |

***Accumulated Depreciation of Plant***

**Q. Please describe the adjustments made to the Company's Accumulated Depreciation of Plant.**

A. The parties agreed to two adjustments to the Company's Accumulated Depreciation of Plant. Those adjustments total $258,129.

First, the parties increased the Accumulated Amortization of CIAC by $242,511 to correct errors in Avion's plant model, primarily the exclusion of one year of CIAC amortization. That adjustment also resulted in the same amount ($242,511) being added to the Accumulated Depreciation of Plant.

Second, the parties agreed to increase the Accumulated Depreciation of Plant by $15,618 to reflect one year of Depreciation Expense on the Juniper assets.

Summary of Avion's Adjusted Accumulated Depreciation of Plant:

| | |
|---|---|
| Accumulated Depreciation of Plant-- As Filed | $16,126,159 |
| Accumulated Amortization of CIAC correction | 242,511 |
| Addition one year Juniper Depreciation | 15,618 |
| Accumulated Depreciation of Plant-- As Adjusted | $16,384,288 |

**Q. Please describe the discrepancies between the Accumulated Depreciation as calculated in the plant portion of Staff's revenue requirement model (Exhibit 103) and the Accumulated Depreciation found in Avion's 2016 Annual Results of Operation Report (Annual Report).** [6]

A. Avion's 2016 Annual Report listed total Accumulated Depreciation and Amortization of $16,126,159 (less Accumulated Amortization of CIAC of $6,296,525) resulting in an Accumulated Depreciation of Plant of $9,829,634. The Accumulated Depreciation of Plant in the final revenue requirement model related to plant in service in 2016 is $9,651,466, a difference of $178,168 from

[6] See exhibit Staff/104, Brock/1-18 (Avion 2016 Annual Report).

the amount shown in the Annual Report. The Stipulating Parties agreed to use the higher amount found in the Annual Report, rather than the amount found in Exhibit 103, in calculating the Accumulated Depreciation in this case. Because the Company's filing reflected the Accumulated Depreciation found in Annual Report, no related adjustment is required.

**Q. Please describe the actions the Stipulating Parties agreed to take to address the above-noted discrepancy.**

A. Paragraph 7 of the Stipulation requires Staff and Avion to work together to reconcile the differences between the plant portion of Staff's revenue requirement and Avion's depreciation schedule.

***Contributions in Aid of Construction (CIAC)***

**Q. Please describe the adjustments you made to the Company's CIAC.**

A. The parties agreed to adjust CIAC by $481 to correct errors in Avion's CIAC plant model.

***Accumulated Deferred Income Tax***

The parties agreed to a $2,886 increase to accumulated deferred income tax to align this account to the amount reported in Avion's 2016 Annual Report, as the 2016 Annual Report and Avion's Application amounts for this account did not match.

***Cost of Capital***

**Q. What Cost of Capital did the Company request in its Application?**

A. Avion proposed a 7.63 percent rate of return (ROR) reflecting a 10 percent return on equity (ROE). Currently, Avion has an outstanding loan balance of

$7,932,458 from the Bank of Cascades at 3.48 percent interest and another $7,875 loan balance at 6 percent interest from Larry Allen; in combination, those loans represent 41.48 percent of Avion's capital structure. The Stipulating Parties agreed on a 9.50 ROE, resulting in a 7.03 ROR. Table 1 illustrates the cost of capital agreed to by the Stipulating Parties.

**Table 1.**

**Stipulated Cost of Capital**

| | Amount | Cap Struct | Cost | Wtd. Cost | |
|---|---|---|---|---|---|
| Bank of the Cascades | 7,932,458 | 40.95% | 3.48% | 1.43% | |
| Allen, Larry | 7,875 | 0.04% | 6.00% | 0.00% | |
| | | 0.00% | | 0.00% | |
| **Total Debt** | **7,940,333** | **40.99%** | | **1.43%** | |
| Equity | 11,428,798 | 59.01% | 9.50% | 5.61% | |
| | | 0.00% | | 0.00% | |
| | | 0.00% | | 0.00% | |
| **Total Equity** | **11,428,798** | **59.01%** | | **5.61%** | **Return on Equity (ROE)** |
| **Total Debt + Equity** | **19,369,131** | **100.00%** | | **7.03%** | **Rate of Return (ROR)** |

However, not included in the cost of capital above is the loan guarantee fee paid to certain Avion officers. The Bank of Cascade requires a personal loan guarantee as a condition of extending a loan; the bank can call the loan at any time and the Avion officers are personally liable for repayment. For 2016, Avion paid its officers a personal loan guarantee of $140,544.57 in accordance with an approved percentage of the loan balance set forth in UI 268[7] due to the liability of providing personal guarantees to the bank. That amount is included in Miscellaneous Expense.

[7] *In re Avion Water Company, Inc.*, OPUC Docket No. UI 268, Order No. 07-417 (September 25, 2007).

## Issue 5. Staff's Analysis of the Juniper Acquisition

**Q. Please describe Avion's acquisition of the Juniper Utility System, formerly owned by the City of Bend.**

A. In March of 2017, Avion acquired 321 domestic customers and 180 irrigation customers from the City of Bend in the Nottingham and Stonegate neighborhoods of Bend. These customers had been served by the former Juniper system, which was condemned by the City of Bend in 2002. The Nottingham and Stonegate neighborhoods adjoined Avion's existing Bend footprint. These customers are now fed through a new intertie into Avion's domestic water system, referred to as the 15th Street Intertie.

All former Juniper domestic customers are currently served under Avion's pre-existing domestic water tariffs and through Avion's water system with the exception of the new Juniper Nottingham irrigation customers. Nottingham irrigation customers are served, up to the point of interconnection with Avion's system at Nottingham, by a separate irrigation water system that was also recently purchased from the City of Bend and is now owned and operated by Roats Water System, Inc. (Roats). Avion must pay Roats a wheeling fee (Roats Wheeling Fee) to deliver the irrigation water to the Nottingham subdivision. In January of 2017, Avion filed a separate irrigation tariff to provide irrigation water service to the Nottingham customers (Schedule No. 13),[8] which was approved by the Commission in UW 170.

**Q. Did Avion seek approval for the purchase of Juniper?**

[8] *In re Avion Water Company, Inc.*, OPUC Docket No. UW 170, Order No. 17-086 (March 10, 2017).

A. No. Avion was not required to gain approval for this particular transaction for two reasons. First, Commission approval of the Juniper purchase pursuant to ORS 757.485 was not required given that the Juniper was not a "public utility" as defined in Commission statutes, nor subject to Commission jurisdiction. Second, Avion did not require financing for the purchase of the Juniper assets through the issuance of stocks, bonds, or other methods requiring Commission approval. Rather, Avion chose to finance the purchase and related interconnection costs with existing capital.

**Q. Please discuss Staff's review of Avion's acquisition of Juniper.**

A. Staff conducted a thorough review of the Juniper acquisition. To determine whether the purchase of Juniper was prudent, Staff performed a 20-Year Net Present Value (NPV) analysis of the impacts of the proposed purchase on Avion's existing customers. Staff estimated the benefits that will result from the purchase through a comparison of the per customer cost to Avion customers with and without the Juniper purchase. The analysis was performed using the factors in Table 2.

**Table 2. NPV Variables**

| Variables | Customers |
|---|---|
| With Juniper | 13,791 |
| Without Juniper | 13,290 |
| Difference | (501) |
| With Juniper--Cost per Customer | $649.93 |
| Without Juniper--Cost per Customer | $664.55 |
| Cost Savings per Customer | $14.62 |
| Discount rate | 7.03 |
| Cost Growth Rate | 2% |

Staff concluded that the purchase results in savings to current Avion customers based primarily on increased economies of scale resulting from spreading costs over a larger customer base. Staff selected a 20-year time horizon over which to examine cost reductions to Avion customers, however, Staff notes that cost reductions to current Avion customers occurs immediately in year one (2018). The cost savings are reflected in Table 3.

**Table 3. Cost Savings for Existing Avion Customers**

| YEAR | COST SAVINGS | INCREASED COSTS | TOTAL COST SAVINGS PER YEAR | NPV RR BENEFIT |
|---|---|---|---|---|
| 2018 | $194,284 | $ 4,172 | $190,112 | $183,760 |
| 2019 | $198,169 | $12,444 | $185,725 | $167,723 |
| 2020 | $202,133 | $20,576 | $181,557 | $153,185 |
| 2021 | $206,176 | $28,565 | $177,610 | $140,008 |
| 2022 | $210,299 | $36,414 | $173,885 | $128,064 |
| 2023 | $214,505 | $44,120 | $170,385 | $117,240 |
| 2024 | $218,795 | $51,686 | $167,109 | $107,431 |
| 2025 | $223,171 | $59,109 | $164,062 | $98,541 |
| 2026 | $227,634 | $66,392 | $161,243 | $90,483 |
| 2027 | $232,187 | $73,532 | $158,655 | $83,181 |
| 2028 | $236,831 | $80,532 | $156,299 | $76,561 |
| 2029 | $241,568 | $87,389 | $154,178 | $70,559 |
| 2030 | $246,399 | $94,106 | $152,293 | $65,117 |
| 2031 | $251,327 | $100,680 | $150,646 | $60,180 |
| 2032 | $256,353 | $107,114 | $149,240 | $55,701 |
| 2033 | $261,480 | $113,406 | $148,075 | $51,634 |
| 2034 | $266,710 | $119,556 | $147,154 | $47,941 |
| 2035 | $272,044 | $125,565 | $146,480 | $44,586 |
| 2036 | $277,485 | $131,432 | $146,053 | $41,535 |
| 2037 | $283,035 | $137,158 | $145,877 | $38,759 |
| | | | **$3,226,638** | **$1,822,187** |

Staff's analysis demonstrates that Avion's purchase of Juniper from the City of Bend is prudent based on the facts and circumstances of this case.

Further, it is consistent with Avion's provision of service as a water utility with currently adjoining service territory and will not impair Avion's ability to perform its service obligations to current customers or newly acquired customers. Moreover, Staff's analysis demonstrates that Avion's current customers will benefit in reduced costs from the acquisition over the long term.

**Q. How much of the purchase price of the Juniper acquisition does Staff recommend be allowed into rate base?**

A. Staff recommends that $400,000 be allowed into rate base as the net book value of the Juniper assets, in addition to $104,757 in estimated interconnection costs for the Juniper 15th Street Intertie and China Hat Booster Station.

The purchase price paid by Avion to acquire a section of the Juniper assets from the City of Bend was $400,000. However, consistent with the Commission's long-standing practice of bringing prudently-acquired plant in at net book value, Staff investigated to determine the net book value of the Juniper assets acquired by Avion. Despite requests to Avion and Avion subsequently requesting information from the City of Bend, Staff was unable to retrieve detailed information concerning the net book value of the Juniper assets. Further, Staff found it difficult, to near impossible (due to the lack of forthcoming information), to determine if some or any of the Juniper plant when owned by the City of Bend was CIAC. Staff was able to review approximate calculations suggesting that the section of the Juniper system acquired by Avion was originally worth $1.2 million, but after depreciation, was valued at

approximately $1 million at the time it was purchased by Avion for $400,000. Importantly, Staff was able to obtain and review the Asset Purchase Agreement executed between the City of Bend and Avion, which expressly indicated that at least $400,000 of the section of Juniper acquired by Avion was not CIAC.[9] Therefore, based on the information provided to Staff, Staff understands that the net book value of the new plant is between $400,000 and $1M.

Staff recommends that the $400,000 net book value of the Juniper system assets be allowed into Avion's rate base. Staff concludes that the purchase was prudent based on the purchase price of $400,000 for assets valued between $400,000 and $1 million, and more importantly, the results of Staff's NPV analysis discussed above. The NPV analysis shows that the Juniper purchase benefits current Avion customers due to economies of scale and reduced costs over time.

## Issue 6. Customer Concerns

**Q. Were customers notified of the proposed rate increase?**

A. Yes. Avion posted a notice in the Sunday edition of the Bend Bulletin, dated May 14, 2017, to notify their customers of the proposed rate increase.

**Q. Did the customers express any concerns during the rate case?**

A. Yes. Consumer Services received one letter from an Avion customer protesting higher rates. However, no customers attended the prehearing

[9] See Asset Purchase Agreement at p. 3, para. 2.1.

conference to express questions or concerns, and no parties intervened in this proceeding.

**Issue 7. Rate Spread/Rate Design**

**Q. What are the components of the Stipulating Parties recommended rates?**

A. First, rates are comprised of a base rate that is charged regardless of water use and a commodity (or usage) rate that is charged per 100 cubic feet (approximately 748 gallons) used. Compared to rates based on strict commodity usage, this rate design relies less on the amount of water used to maintain stable revenues for the Company and ensure that there are adequate funds to operate during the winter months when there is generally lower water use. This rate design also ensures that customers are paying for their own actual water used per month. In terms of designing how revenues are to be split between the base and commodity rate, traditionally 60 percent of customer rates are allocated to the base (or guaranteed monthly) rate, and 40 percent are allocated to the commodity (fluctuating) rate. The Stipulating Parties agreed on a traditional 60/40 split to provide more certainty to the Company and better align Avion's rate design with industry ratemaking practices.

Second, rate spread is used to allocate revenue sources to specific classes of customers to reflect expenses that provide the service to the specific class of customer. The bulk (93 percent) of Avion's customers are Domestic Water Users, thus, 99.225 percent of the revenue requirement was spread across this class of customers. Fire Protection Sales was allocated .392

percent and Water Sales for Resale was allocated .383 percent of the total revenue requirement. Additionally, some of the other revenue sources were assigned necessary associated revenues directly in the rate model: Standard Irrigation was assessed revenues of $165,000, Irrigation Assessments $262,227, Nottingham Irrigation Assessments (Wheeling Fee) $79,000, Miscellaneous Services $104,521, Cross Connection Control $250,658, and Other $187,176 for a total Revenue Requirement of $8,947,062. Allocations are used to assign revenues to cover the expenses incurred by each water service so that one water service does not subsidize the cost to provide another water service. The stipulated rate spread is illustrated in Table 4.

**Table 4.**

| Rate Spread | | |
|---|---|---|
| **TOTAL REVENUE REQUIREMENT** | 8,947,062 | |
| **REVENUE FROM WATER SALES** | 7,898,480 | Alloc |
| Residential/Commercial | 7,837,292 | 99.225% |
| Commercial/Industrial | - | 0.000% |
| Fire Protection Sales | 30,930 | 0.392% |
| Standard Irrigation | 165,000 | |
| Water Sales for Resale (Bulk Water) | 30,258 | 0.383% |
| Irrigation Assessments (?) | 262,227 | |
| Irrigation Assessments for Nottingham | 79,000 | |
| | | 100.000% |
| **REVENUE FROM SOURCES OTHER THAN WATER SALES** | | |
| Miscellaneous Services | 104,521 | |
| Cross Connection Control | 250,658 | |
| Other | 187,176 | |
| **TOTAL REVENUE** | **8,947,062** | |

**Q. What are the rates agreed upon by the Stipulating Parties?**

A. The Stipulating Parties agreed to allocate the increase in rates across five of Avion's existing tariffs. Schedule No. 1, Residential and Commercial Metered domestic water customer's base rates differ depending on the size of their meter. Larger meter sizes absorbed more of the increase to base rates, as is

explained later in my testimony concerning the AWWA meter factors. Commodity rates for domestic water customers increased slightly to .95 per each 100 cubic feet unit used. Table 5 compares the new domestic rates in the Stipulation.

**Table 5.**

**Comparison of Residential/ Commercial Domestic Water Rates**

| METER | BASE RATES | | | COMMODITY RATES | | |
|---|---|---|---|---|---|---|
| Line Type & Size | Current Rate | Staff Proposed Rate | Difference (%) | Current Rate | Staff Proposed Rate | Difference (%) |
| **Residential/Commercial** | | | | | | |
| 5/8" | $ 25.97 | $ 26.17 | 0.77% | $ 0.94 | $ 0.95 | 1.15% |
| 3/4" | $ 31.58 | $ 35.69 | 13.01% | $ 0.94 | $ 0.95 | 1.15% |
| 1" | $ 49.12 | $ 59.48 | 21.09% | $ 0.94 | $ 0.95 | 1.15% |
| 1 1/2" | $ 93.57 | $ 107.06 | 14.42% | $ 0.94 | $ 0.95 | 1.15% |
| 2" | $ 170.76 | $ 190.34 | 11.46% | $ 0.94 | $ 0.95 | 1.15% |
| 3" | $ 304.10 | $ 356.88 | 17.36% | $ 0.94 | $ 0.95 | 1.15% |
| 4" | $ 538.02 | $ 594.80 | 10.55% | $ 0.94 | $ 0.95 | 1.15% |
| 6" | $ 842.13 | $ 951.68 | 13.01% | $ 0.94 | $ 0.95 | 1.15% |
| 8" | None | $1,903.35 | N/A | $ 0.94 | $ 0.95 | 1.15% |

Table 6 illustrates the effect that the rate increases will have on customer's average monthly bills.

**Table 6.**

**Comparison of Residential/ Commercial Domestic Water Rates**

| METER | AVERAGE MONTHLY BILLS | | |
|---|---|---|---|
| Line Type & Size | Current Rate | Staff Proposed Rate | Difference (%) |
| **Residential/Commercial** | | | |
| 5/8" | $ 42.31 | $ 42.70 | 0.92% |
| 3/4" | $ 57.14 | $ 61.54 | 7.71% |
| 1" | $ 79.10 | $ 89.80 | 13.53% |
| 1 1/2" | $ 257.69 | $ 273.07 | 5.97% |
| 2" | $ 292.75 | $ 313.73 | 7.17% |
| 3" | $ 1,161.61 | $ 1,224.27 | 5.39% |
| 4" | $ 1,147.12 | $ 1,210.92 | 5.56% |
| 6" | $ 9,593.45 | $ 9,803.89 | 2.19% |
| 8" | N/A | No Customers | N/A |

As shown in Table 7, Standard irrigation customers taking service pursuant to Schedule No. 2 also received a modest increase in the base rate of 2.35 percent, with a commodity rate increase of 1.82 percent, yet, Nottingham irrigation customers taking service pursuant to Schedule No. 13 rates were increased by 10.13 percent. This increase reflects the fact that the prior Nottingham irrigation rate did not include either administrative or repair expenses. Table 7 illustrates the new irrigation rate increases.

**Table 7.**

**Irrigation Rates**

| | BASE RATES | | | COMMODITY RATES | | |
|---|---|---|---|---|---|---|
| **Standard** | $ 10.19 | $ 10.43 | 2.35% | $ 7.64 | $ 7.78 | 1.82% |
| **Nottingham** | $ 33.21 | $ 36.57 | 10.13% | None | | N/A |

Fire rates increased slightly over 6 percent in Schedule No. 4; increases to the rates are illustrated in Table 8.

**Table 8.**

| METER | BASE RATES | | | COMMODITY RATES | | |
|---|---|---|---|---|---|---|
| Line Type & Size | Current Rate | Staff Proposed Rate | Difference (%) | Current Rate | Staff Proposed Rate | Difference (%) |
| **Fire** | | | | | | |
| 4" or smaller | $ 20.42 | $ 21.68 | 6.15% | None | None | 0.00% |
| 6" | $ 44.72 | $ 47.47 | 6.15% | None | None | 0.00% |
| 8" | $ 78.43 | $ 83.24 | 6.13% | None | None | 0.00% |
| 10" | $ 121.73 | $ 129.19 | 6.13% | None | None | 0.00% |
| 12" | $ 174.62 | $ 185.33 | 6.13% | None | None | 0.00% |
| Hydrant & Maintenance | $ 12.80 | $ 13.66 | 6.69% | None | None | 0.00% |

Finally, the bulk water tariff, Schedule No. 5, is strictly a commodity rate used for bulk water purchases by water haulers. Bulk water rates increased from $1.00 per 100 cubic feet to $1.06 per 100 cubic feet, representing a 6.48 percent increase.

**Q. Please explain why the percentage of the revenue requirement increase is not spread uniformly across all base rates for all meter sizes.**

A. Industry accepted AWWA factors are used to proportionally bill the amount of water delivered by various meter sizes. The volume of water each meter size delivers is assigned a proportional equivalent factor to reflect the amount of water volume delivered by each customer's meter to the dollar amount in the customer's base rate. Avion's 5/8 inch meter size customers, which comprise 11,470 out of 12,820 domestic customers, have been paying higher base rate factors that do not align with AWWA factors. Over the last three rate cases, Staff has been adjusting base rates to move toward the AWWA factors while still attempting to avoid rate shock to the larger meter sized customers. While the 5/8 meter customer's factor is still slightly higher than the standard AWWA

factor, all but two of the large meter sizes have been adjusted at this point to align with AWWA factors, and Staff was able to lower the 5/8 inch meter factor slightly.

Staff will continue to work toward aligning base rate factors with actual AWWA factors and has made progress toward this goal in the last two rate cases.

**Q. Are the resulting rates reached in the Stipulation fair and reasonable?**

A. Yes.

**Q. Did the Stipulating Parties agree on a rate effective date?**

A. Yes. The Stipulating Parties agree that new rates will go into effect for service on and after January 1, 2018.

**Q. Does this conclude your testimony?**

A. Yes.

CASE: UW 171
WITNESS: MALIA BROCK

# PUBLIC UTILITY COMMISSION
# OF
# OREGON

## STAFF EXHIBIT 101

## Witness Qualifications Statement

## October 16, 2016

# WITNESS QUALIFICATION STATEMENT

NAME: Malia Brock

EMPLOYER: PUBLIC UTIILTY COMMISSION OF OREGON

TITLE: Senior Utility Analyst, Retail Rates and Water Section

ADDRESS: 201 High Street SE. Suite 100
Salem, OR 97301

EXPERIENCE: My assignments over the last seven years while at the Oregon Commission have included service quality issues and monitoring, various dockets, rate cases, rulemakings, and lead investigator in the rural call completion issue. I provide telecommunications technical support to the Commissioners, Consumer Services Division, and other staff members. I possess a combined total of 40 years' experience in telecommunications. Prior experience includes team lead and Telecommunications Administrator in Network Operations for Department of Corrections where I was responsible to manage and program Avaya and Nortel systems supporting the telecommunication networks of 21 secure secure environment locations. I was responsible for contract maintenance, telecommunications budget, supervision, service orders, review and supervision of switch maintenance and upgrades. My lead duties included responsibilities for

oversight of the data and telecommunication networks, servers and email supporting 4,300 employees in 21 locations. Past employment with PNB/US West/Qwest for 25 years add telecommunications experience as network technician, complex line assigner, assignment, carrier services, and customer service.

CASE: UW 171
WITNESS: MALIA BROCK

# PUBLIC UTILITY COMMISSION
# OF
# OREGON

## STAFF EXHIBIT 102

## Exhibits in Support of Testimony

## October 16, 2017

Avion Water Company, Inc.
Docket No. UW 171
January 1, 2016, to December 31, 2016

| | | | | Company Proposed Increase | | Staff Proposed Increase |
|---|---|---|---|---|---|---|
| **Revenue Requirement** | | | | 12.82% | | 7.46% |
| | **REVENUES** | **Test Year** | **Company Adjustments** | **Company Proposed Totals** | **Staff Adjustments to Company Totals** | **Staff Proposed Totals** |
| 461.1 | Residential/Commercial | 7,360,427 | 943,661 | $ 8,304,088 | $ (466,794) | $ 7,837,294 |
| 461.2 | Commercial/Industrial | - | - | $ - | $ - | $ - |
| 462 | Fire Protection Sales | 29,048 | 3,724 | $ 32,772 | $ (1,842) | $ 30,930 |
| 465 | Irrigation Water Sales | 372,174 | 47,715 | $ 419,889 | $ 86,338 | $ 506,227 |
| 466 | Water Sales for Resale (Bulk Water) | 28,417 | 3,643 | $ 32,060 | $ (1,802) | $ 30,258 |
| 471 | Miscellaneous Services | 104,521 | 13,400 | $ 117,921 | $ (13,400) | $ 104,521 |
| 475 | Cross Connection Control | 244,535 | 31,351 | $ 275,886 | $ (25,228) | $ 250,658 |
| | Other | 187,176 | 23,997 | $ 211,173 | $ (23,997) | $ 187,176 |
| | | | | $ - | $ - | $ - |
| | | | | $ - | $ - | $ - |
| | **Total Revenue** | **$ 8,326,298** | **$ 1,067,492** | **$ 9,393,790** | **$ (446,726)** | **$ 8,947,064** |
| Acct. | **OPERATING EXPENSES** | | | | | |
| 601 | Salaries and Wages - Employees | 1,564,370 | 214,111 | $ 1,778,481 | $ (209,454) | $ 1,569,027 |
| 603 | Salaries and Wages - Officers | 471,168 | 9,303 | $ 480,471 | $ (15,303) | $ 465,168 |
| 604 | Employee Pension & Benefits | 774,888 | 51,666 | $ 826,554 | $ 44,098 | $ 870,652 |
| 610 | Purchased Water | 267,361 | 5,347 | $ 272,708 | $ 1,586 | $ 274,294 |
| 611 | Telephone/Communications | 52,676 | 13,270 | $ 65,946 | $ (1,054) | $ 64,892 |
| 615 | Purchased Power | 898,402 | 17,968 | $ 916,370 | $ 46,832 | $ 963,202 |
| 616 | Fuel for Power Production | - | - | $ - | $ - | $ - |
| 617 | Other Utilities | 7,739 | 155 | $ 7,894 | $ (155) | $ 7,739 |
| 618 | Chemical / Treatment Expense | - | - | $ - | $ - | $ - |
| 619 | Office Supplies | 7,206 | 144 | $ 7,350 | $ (144) | $ 7,206 |
| 619.1 | Postage | 5,265 | 105 | $ 5,370 | $ (105) | $ 5,265 |
| 620 | O&M Materials/Supplies | 329,115 | 6,582 | $ 335,697 | $ (6,582) | $ 329,115 |
| 621 | Repairs to Water Plant | 115,545 | 2,311 | $ 117,856 | $ (2,311) | $ 115,545 |
| 631 | Contract Svcs - Engineering | 3,322 | 66 | $ 3,388 | $ (66) | $ 3,322 |
| 632 | Contract Svcs - Accounting | 15,078 | 302 | $ 15,380 | $ (3,791) | $ 11,589 |
| 633 | Contract Svcs - Legal | 22,626 | 453 | $ 23,079 | $ (1,116) | $ 21,963 |
| 634 | Contract Svcs - Management Fees | - | - | $ - | $ - | $ - |
| 635 | Contract Svcs - Testing | 47,246 | 945 | $ 48,191 | $ (5,172) | $ 43,019 |
| 636 | Contract Svcs - Labor | - | - | $ - | $ - | $ - |
| 637 | Contract Svcs - Billing/Collection | 88,882 | 1,778 | $ 90,660 | $ (1,778) | $ 88,882 |
| 638 | Contract Svcs - Meter Reading | 133,551 | 2,671 | $ 136,222 | $ (2,671) | $ 133,551 |
| 639 | Contract Svcs - Other | 60,993 | 4,940 | $ 65,933 | $ (1,220) | $ 64,713 |
| 641 | Rental of Building/Real Property | 23,615 | 472 | $ 24,087 | $ (472) | $ 23,615 |
| 642 | Rental of Equipment | 3,026 | 61 | $ 3,087 | $ (61) | $ 3,026 |
| 643 | Small Tools | 5,880 | 118 | $ 5,998 | $ (118) | $ 5,880 |
| 648 | Computer/Electronic Expenses | 30,612 | 612 | $ 31,224 | $ (3,733) | $ 27,491 |
| 650 | Transportation | 148,709 | 2,974 | $ 151,683 | $ (2,974) | $ 148,709 |
| 656 | Vehicle Insurance | 15,762 | 315 | $ 16,077 | $ (315) | $ 15,762 |
| 657 | General Liability Insurance | 41,481 | 830 | $ 42,311 | $ (830) | $ 41,481 |
| 658 | Workers' Comp Insurance | 24,782 | 1,138 | $ 25,920 | $ (496) | $ 25,424 |
| 659 | Insurance - Other | 10,094 | 202 | $ 10,296 | $ (202) | $ 10,094 |
| 666 | Amortz. of Rate Case | - | - | $ - | $ - | $ - |
| 667 | Gross Revenue Fee (PUC) | 22,376 | 5,805 | $ 28,181 | $ (1,340) | $ 26,841 |
| 668 | Water Resource Conservation | 15,906 | 318 | $ 16,224 | $ (318) | $ 15,906 |
| 670 | Bad Debt Expense | 23,647 | 473 | $ 24,120 | $ (3,542) | $ 20,578 |
| 671 | Cross Connection Control Program | - | | $ - | $ - | $ - |
| 673 | Training and Certification | 21,807 | 436 | $ 22,243 | $ (436) | $ 21,807 |
| 674 | Consumer Confidence Report | 8,695 | 174 | $ 8,869 | $ (174) | $ 8,695 |
| 675 | Miscellaneous Expense | 214,962 | 4,299 | $ 219,261 | $ (4,299) | $ 214,962 |
| OE1 | Other Expense 1 | | | $ - | $ - | $ - |
| OE2 | Other Expense 2 | | | $ - | $ - | $ - |
| OE3 | Other Expense 3 | | | $ - | $ - | $ - |
| OE4 | Other Expense 4 | | | $ - | $ - | $ - |
| | TOTAL OPERATING EXPENSE | **$ 5,476,787** | **$ 350,344** | **$ 5,827,131** | **$ (177,716)** | **$ 5,649,415** |
| | **OTHER REVENUE DEDUCTIONS** | | | | | |
| 403 | Depreciation Expense | 601,009 | 109,828 | $ 710,837 | $ (29,615) | $ 681,222 |
| 406 | Amort of Plant Acquisition Adjustment | | | $ - | $ - | $ - |
| 407 | Amortization Expense | | | $ - | $ - | $ - |
| 408.11 | Property Tax | 276,248 | 15,465 | $ 291,713 | $ (8,287) | $ 283,426 |
| 408.12 | Payroll Tax | 164,541 | 7,573 | $ 172,114 | $ (3,291) | $ 168,823 |
| 408.13 | Other | 118,116 | 2,362 | $ 120,478 | $ (2,362) | $ 118,116 |
| 409.10 | Federal Income Tax | 495,614 | 144,009 | $ 639,623 | $ (80,304) | $ 559,319 |
| 409.11 | Oregon Income Tax | 119,951 | 30,362 | $ 150,313 | $ (25,828) | $ 124,485 |
| 409.13 | Extraordinary Items Income Tax | | | $ - | $ - | $ - |
| | TOTAL REVENUE DEDUCTIONS | **$ 7,252,266** | **$ 659,943** | **$ 7,912,209** | **$ (327,403)** | **$ 7,584,806** |
| | **Net Operating Income** | **$ 1,074,032** | **$ 407,549** | **$ 1,481,581** | **$ (119,323)** | **$ 1,362,258** |
| | **UTILITY RATE BASE** | | | | | |
| 101 | Utility Plant in Service | 52,443,780 | 587,757 | $ 53,031,537 | $ (27,061) | $ 53,004,476 |
| 105 | Construction Work in Progress | | | $ - | $ - | $ - |
| 108 | - Accumulated Depreciation of Plant | 16,126,159 | | $ 16,126,159 | $ 258,129 | $ 16,384,288 |
| 271 | - Contributions in Aid of Construction | 24,182,210 | | $ 24,182,210 | $ 481 | $ 24,182,691 |
| 272 | + Accumulated Amortization of CIAC | 6,296,525 | | $ 6,296,525 | $ 242,511 | $ 6,539,036 |
| 281 | - Accumulated Deferred Income Tax | 276,620 | | $ 276,620 | $ 2,886 | $ 279,506 |
| | - Excess Capacity | | | $ - | $ - | $ - |
| | = NET RATE BASE INVESTMENT | **$ 18,155,316** | **$ 587,757** | **$ 18,743,073** | **$ (46,046)** | **$ 18,697,027** |
| | Plus: (working capital) | | | | | |
| 151 | Materials and Supplies Inventory | 201,321 | | $ 201,321 | $ - | $ 201,321 |
| | Working Cash (Total Op Exp /12) | 456,399 | 28,711 | $ 485,110 | $ (14,325) | $ 470,785 |
| | TOTAL RATE BASE | **$ 18,813,036** | **$ 616,468** | **$ 19,429,504** | **$ (60,371)** | **$ 19,369,133** |
| | **Rate of Return** | 5.71% | | 7.63% | | 7.03% |

Avion Water Company, Inc.
Docket No. UW 171
January 1, 2016, to December 31, 2016

## Adjustment Summary

| | REVENUES | Company Proposed Totals | Staff Adjustments to Company Totals | Staff Proposed Totals | Explanation of Adjustment |
|---|---|---|---|---|---|
| | Residential/Commercial | $ 8,304,088 | $ (466,794) | $ 7,837,294 | Revenue sensitive adjustment. |
| | Commercial/Industrial | $ - | $ - | $ - | |
| | Fire Protection Sales | $ 32,772 | $ (1,842) | $ 30,930 | Revenue sensitive adjustment. |
| | Irrigation Water Sales | $ 419,889 | $ 78,991 | $ 506,227 | Add Nottingham irrigation revenues and customers. |
| | Water Sales for Resale (Bulk Water) | $ 32,060 | $ (1,802) | $ 30,258 | Revenue sensitive adjustment. |
| | Miscellaneous Services | $ 117,921 | $ (13,400) | $ 104,521 | Revenue sensitive adjustment. |
| | Cross Connection Control | $ 275,886 | $ (25,228) | $ 250,658 | Revenue sensitive adj + add Juniper customers to expected revenues +$6,123 |
| | Other | $ 211,173 | $ (23,997) | $ 187,176 | Revenue sensitive adjustment. |
| | 0 | $ - | $ - | $ - | |
| | 0 | $ - | $ - | $ - | |
| | **Total Revenue** | **$ 9,393,790** | **$ (446,726)** | **$ 8,947,064** | |
| Acct . | **OPERATING EXPENSES** | | | | |
| 601 | Salaries and Wages - Employees | $ 1,778,481 | $ (209,454) | $ 1,569,027 | Disallow 2% inflation factor, 50% of emp. Bonus, rmv 3 yr avg capitalized labor & burden. |
| 603 | Salaries and Wages - Officers | $ 480,471 | $ (15,303) | $ 465,168 | Disallow 2% inflation factor, Officer bonuses. |
| 604 | Employee Pension & Benefits | $ 826,554 | $ 44,098 | $ 870,652 | Disallow 2% factor, parties, turkeys, payroll draws/coding error, move exp. |
| 610 | Purchased Water | $ 272,708 | $ 1,586 | $ 274,294 | Disallowed 2% inflation factor and added Nottingham irrigation cost |
| 611 | Telephone/Communications | $ 65,946 | $ (1,054) | $ 64,892 | Disallow 2% inflation factor increases due to new vendors and increased costs |
| 615 | Purchased Power | $ 916,370 | $ 46,832 | $ 963,202 | Disallowed 2% inflation factor and add Nottingham wheeling cost |
| 616 | Fuel for Power Production | $ - | $ - | $ - | |
| 617 | Other Utilities | $ 7,894 | $ (155) | $ 7,739 | Disallowed 2% inflation factor |
| 618 | Chemical / Treatment Expense | $ - | $ - | $ - | |
| 619 | Office Supplies | $ 7,350 | $ (144) | $ 7,206 | Disallowed 2% inflation factor |
| 619.1 | Postage | $ 5,370 | $ (105) | $ 5,265 | Disallowed 2% inflation factor |
| 620 | O&M Materials/Supplies | $ 335,697 | $ (6,582) | $ 329,115 | Disallow 2% inflation factor |
| 621 | Repairs to Water Plant | $ 117,856 | $ (2,311) | $ 115,545 | Disallowed 2% inflation factor |
| 631 | Contract Svcs - Engineering | $ 3,388 | $ (66) | $ 3,322 | Disallowed 2% inflation factor |
| 632 | Contract Svcs - Accounting | $ 15,380 | $ (3,791) | $ 11,589 | used 3 year average and disallowed 2% inflation factor |
| 633 | Contract Svcs - Legal | $ 23,079 | $ (1,116) | $ 21,963 | used 3 year average and disallowed 2% inflation factor |
| 634 | Contract Svcs - Management Fees | $ - | $ - | $ - | |
| 635 | Contract Svcs - Testing | $ 48,191 | $ (5,172) | $ 43,019 | used 3 year average and disallowed 2% inflation factor |
| 636 | Contract Svcs - Labor | $ - | $ - | $ - | |
| 637 | Contract Svcs - Billing/Collection | $ 90,660 | $ (1,778) | $ 88,882 | Disallowed 2% inflation factor |
| 638 | Contract Svcs - Meter Reading | $ 136,222 | $ (2,671) | $ 133,551 | Disallowed 2% inflation factor |
| 639 | Contract Svcs - Other | $ 65,933 | $ (1,220) | $ 64,713 | Disallowed 2% inflation factor |
| 641 | Rental of Building/Real Property | $ 24,087 | $ (472) | $ 23,615 | Disallowed 2% inflation factor |
| 642 | Rental of Equipment | $ 3,087 | $ (61) | $ 3,026 | Disallowed 2% inflation factor |
| 643 | Small Tools | $ 5,998 | $ (118) | $ 5,880 | Disallowed 2% inflation factor |
| 648 | Computer/Electronic Expenses | $ 31,224 | $ (3,733) | $ 27,491 | Used 3 year average and disallowed 2% inflation factor |
| 650 | Transportation | $ 151,683 | $ (2,974) | $ 148,709 | Disallowed 2% inflation factor |
| 656 | Vehicle Insurance | $ 16,077 | $ (315) | $ 15,762 | Disallowed 2% inflation factor |
| 657 | General Liability Insurance | $ 42,311 | $ (830) | $ 41,481 | Disallowed 2% inflation factor |
| 658 | Workers' Comp Insurance | $ 25,920 | $ (496) | $ 25,424 | Disallowed 2% inflation factor |
| 659 | Insurance - Other | $ 10,296 | $ (202) | $ 10,094 | Disallowed 2% inflation factor |
| 666 | Amortz. of Rate Case | $ - | $ - | $ - | |
| 667 | Gross Revenue Fee (PUC) | $ 28,181 | $ (1,340) | $ 26,841 | calculated automatically |
| 670 | Bad Debt Expense | $ 24,120 | $ (3,542) | $ 20,578 | Used 3 year average and disallowed 2% inflation factor |
| 671 | Cross Connection Control Program | $ - | $ - | $ - | |
| 673 | Training and Certification | $ 22,243 | $ (436) | $ 21,807 | 3 year average is $21,815 |
| 674 | Consumer Confidence Report | $ 8,869 | $ (174) | $ 8,695 | Disallowed 2% inflation factor |
| 675 | Miscellaneous Expense | $ 219,261 | $ (4,299) | $ 214,962 | Disallowed 2% inflation factor |
| OE1 | Other Expense 1 | $ - | $ - | $ - | |
| OE2 | Other Expense 2 | $ - | $ - | $ - | |
| OE3 | Other Expense 3 | $ - | $ - | $ - | |
| OE4 | Other Expense 4 | $ - | $ - | $ - | |
| 668 | Water Resource Conservation | $ 16,224 | $ (318) | $ 15,906 | Disallowed 2% inflation factor |
| | TOTAL OPERATING EXPENSE | **$ 5,827,131** | **$ (177,716)** | **$ 5,649,415** | |
| | **OTHER REVENUE DEDUCTIONS** | | | | |
| 403 | Depreciation Expense | $ 710,837 | $ (29,615) | $ 681,222 | Remove Nixon Well, reduction for test yr. adj, add expense for 15th intertie & China Hat |
| 406 | Amort of Plant Acquisition Adjustment | $ - | $ - | $ - | |
| 407 | Amortization Expense | $ - | $ - | $ - | |
| 408.11 | Property Tax | $ 291,713 | $ (8,287) | $ 283,426 | Disallow property value increase of 3%, allow increase for Juniper assets |
| 408.12 | Payroll Tax | $ 172,114 | $ (3,291) | $ 168,823 | Disallow 2% inflation factor, allow estimated increase for new engineer |
| 408.13 | Other | $ 120,478 | $ (2,362) | $ 118,116 | Disallow 2% inflation factor. |
| 409.10 | Federal Income Tax | $ 639,623 | $ (80,304) | $ 559,319 | Reduced federal tax rate from 35% to 34% |
| 409.11 | Oregon Income Tax | $ 150,313 | $ (25,828) | $ 124,485 | Automatic calculation |
| 409.13 | Extraordinary Items Income Tax | $ - | $ - | $ - | |
| | TOTAL REVENUE DEDUCTIONS | **$ 7,912,209** | **$ (327,403)** | **$ 7,584,806** | |
| | **Net Operating Income** | **$ 1,481,581** | **$ (119,323)** | **$ 1,362,258** | |
| | **UTILITY RATE BASE** | | | | |
| 101 | Utility Plant in Service | $ 53,031,537 | $ (27,061) | $ 53,004,476 | Rmv Nixon well, add China Hat and 15th Street Intertie actual cost, correction to CIAC |
| 105 | Construction Work in Progress | $ - | $ - | $ - | |
| 108 | - Accumulated Depreciation of Plant | $ 16,126,159 | $ 258,129 | $ 16,384,288 | cor rate model to reflect adj to Accumulated Amortization of CIAC & add Juniper deprec. |
| 271 | - Contributions in Aid of Construction | $ 24,182,210 | $ 481 | $ 24,182,691 | to reflect corresponding CIAC adj to Utility Plant in Service |
| 272 | + Accumulated Amortization of CIAC | $ 6,296,525 | $ 242,511 | $ 6,539,036 | Adjust to add one year of CIAC amortization that was excluded by rate model |
| 281 | - Accumulated Deferred Income Tax | $ 276,620 | $ 2,886 | $ 279,506 | Add to ADIT to reflect Avion amount in 2016 Annual Report |
| | - Excess Capacity | $ - | $ - | $ - | |
| | = NET RATE BASE INVESTMENT | **$ 18,743,073** | **$ (46,046)** | **$ 18,697,027** | |
| | Plus: (working capital) | | | | |
| 151 | Materials and Supplies Inventory | $ 201,321 | $ - | $ 201,321 | |
| | Working Cash (Total Op Exp /12) | $ 485,110 | $ (14,325) | $ 470,785 | |
| | TOTAL RATE BASE | **$ 19,429,504** | **$ (60,371)** | **$ 19,369,133** | |
| | **Rate of Return** | 7.63% | 0.00% | 7.03% | |

CASE: UW 171
WITNESS: MALIA BROCK

# PUBLIC UTILITY COMMISSION
# OF
# OREGON

## STAFF EXHIBIT 103

## Exhibits in Support of Testimony

## October 16, 2017

Avion Water Company, Inc.
Docket No. UW 171
Test Year: 2016

## Invested Plant

| | C | D | E | F | G | H | I | AJ | AK | AL | AM | AN | | AO | AP | AQ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | Accumu-lated Deprec. Ending 2016 | Remain Plant Beg. 2017 |
| **301** | **Organization** | | | | | | | | | | | | | | | | |
| | Organization | Jul 1979 | 211 | | 211 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 211 |
| | | | | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **302** | **Franchises** | | | | | | | | | | | | | | | | |
| | | | | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **303** | **Land and Land Rights** | | | | | | | | | | | | | | | | |
| | Land and Land Rights | Jul 1979 | 11,772 | | 11,772 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,772 |
| | Land and Land Rights | Jul 1979 | 12,615 | | 12,615 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,615 |
| | Land and Land Rights | Jul 1979 | 7,498 | | 7,498 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,498 |
| | Land and Land Rights | Jul 2000 | 1,000 | | 1,000 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 |
| | Land and Land Rights | Jul 2001 | 25,737 | | 25,737 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,737 |
| | Land and Land Rights | Aug 2002 | 1,241 | | 1,241 | | | | | | | | | | | | |
| | Land and Land Rights | Aug 2002 | 6,240 | | 6,240 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,240 |
| | Land and Land Rights | Jul 2005 | 24,364 | | 24,364 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,364 |
| | Land and Land Rights | Jan 2006 | 5,444 | | 5,444 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,444 |
| | Land and Land Rights | Jan 2006 | 1,051 | | 1,051 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,051 |
| | Land and Land Rights | Feb 2006 | 2,041 | | 2,041 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,041 |
| | Land and Land Rights | Feb 2006 | 500 | | 500 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| | Land and Land Rights | Apr 2006 | 2,250 | | 2,250 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,250 |
| | Land and Land Rights | Jun 2006 | 5,725 | | 5,725 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,725 |
| | Land and Land Rights | Aug 2006 | 1,349 | | 1,349 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,349 |
| | Land and Land Rights | Oct 2006 | 2,051 | | 2,051 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,051 |
| | Land and Land Rights | Jul 2007 | 231,555 | | 231,555 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 231,555 |
| | Land and Land Rights | Jul 2007 | 8,727 | | 8,727 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,727 |
| | Land and Land Rights | Sep 2007 | 361,985 | | 361,985 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 361,985 |
| | Land and Land Rights | Sep 2007 | 423,400 | | 423,400 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 423,400 |
| | Land and Land Rights | Jun 2008 | 216,769 | | 216,769 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216,769 |
| | Land and Land Rights | Jul 2009 | 166,966 | | 166,966 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 166,966 |
| | Land and Land Rights | Jul 2009 | 14,421 | | 14,421 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,421 |
| | Land and Land Rights | Jul 2010 | 38,573 | | 38,573 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,573 |
| | Land and Land Rights | Jul 2010 | 64,464 | | 64,464 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,464 |
| | Land and Land Rights | Jul 2010 | 15,902 | | 15,902 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,902 |
| | Land and Land Rights | Jul 2011 | 47,222 | | 47,222 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47,222 |
| | Land and Land Rights | Jul 2011 | 37,494 | | 37,494 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,494 |
| | Land and Land Rights | Jul 2012 | 18,161 | | 18,161 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,161 |
| | Land and Land Rights | Jul 2012 | 38,786 | | 38,786 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,786 |
| | Land and Land Rights | Jul 2012 | 20,000 | | 20,000 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 |
| | Land and Land Rights | Jul 2013 | 9,980 | | 9,980 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,980 |
| | Land and Land Rights | Jul 2013 | 38,628 | | 38,628 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,628 |
| | Land and Land Rights | Jul 2013 | 121 | | 121 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121 |
| | Land and Land Rights | Jul 2014 | 7,201 | | 7,201 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,201 |
| | Land and Land Rights | Jul 2014 | 16,325 | | 16,325 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,325 |
| | Land and Land Rights | Jul 2014 | 38,628 | | 38,628 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,628 |
| | Land and Land Rights | Jul 2015 | 61,900 | | 61,900 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61,900 |
| | Land and Land Rights | Jul 2015 | 9,711 | | 9,711 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,711 |
| | Land and Land Rights | Jul 2015 | 38,628 | | 38,628 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,628 |
| | Land and Land Rights | Jul 2016 | 72,571 | | 72,571 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72,571 |
| | Land and Land Rights | Jul 2016 | 19,314 | | 19,314 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,314 |
| | Land and Land Rights | Jul 2016 | 8,207 | | 8,207 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,207 |
| **304** | **Structures and Improvements** | | | | | | | | | | | | | | | | |
| | Structures and Improvements | Jan 1976 | 5,774 | | 5,774 | 35 | 165 | Dec 2010 | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 5,774 | 0 |
| | Structures and Improvements | Jan 1980 | 9,298 | | 9,298 | 35 | 266 | Dec 2014 | 266 | 266 | 266 | 266 | 266 | 0 | 0 | 9,298 | 0 |
| | Structures and Improvements | Jan 1981 | 585 | | 585 | 35 | 17 | Dec 2015 | 17 | 17 | 17 | 17 | 17 | 17 | 0 | 585 | 0 |
| | Structures and Improvements | Jul 1981 | 7,414 | | 7,414 | 35 | 212 | Jun 2016 | 212 | 212 | 212 | 212 | 212 | 212 | 106 | 7,414 | 0 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Structures and Improvements | Jul 1981 | 739 | | 739 | 35 | 21 | Jun 2016 | 21 | 21 | 21 | 21 | 21 | 21 | 11 | 739 | 0 |
| | Structures and Improvements | Jul 1982 | 151 | | 151 | 35 | 4 | Jun 2017 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 149 | 2 |
| | Structures and Improvements | Jul 1982 | 8,263 | | 8,263 | 35 | 236 | Jun 2017 | 236 | 236 | 236 | 236 | 236 | 236 | 236 | 8,145 | 118 |
| | Structures and Improvements | Jul 1983 | 9,116 | | 9,116 | 35 | 260 | Jun 2018 | 260 | 260 | 260 | 260 | 260 | 260 | 260 | 8,725 | 391 |
| | Structures and Improvements | Jul 1983 | 695 | | 695 | 35 | 20 | Jun 2018 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 665 | 30 |
| | Structures and Improvements | Jul 1984 | 9,816 | | 9,816 | 35 | 280 | Jun 2019 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 9,115 | 701 |
| | Structures and Improvements | Jul 1984 | 1,072 | | 1,072 | 35 | 31 | Jun 2019 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 996 | 77 |
| | Structures and Improvements | Jul 1985 | 4,347 | | 4,347 | 35 | 124 | Jun 2020 | 124 | 124 | 124 | 124 | 124 | 124 | 124 | 3,912 | 435 |
| | Structures and Improvements | Jul 1985 | 80 | | 80 | 35 | 2 | Jun 2020 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 72 | 8 |
| | Structures and Improvements | Jul 1986 | 12,605 | | 12,605 | 35 | 360 | Jun 2021 | 360 | 360 | 360 | 360 | 360 | 360 | 360 | 10,984 | 1,621 |
| | Structures and Improvements | Jul 1986 | 15 | | 15 | 35 | 0 | Jun 2021 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 2 |
| | Structures and Improvements | Jul 1987 | 316 | | 316 | 35 | 9 | Jun 2022 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 267 | 50 |
| | Structures and Improvements | Jul 1987 | 24,446 | | 24,446 | 35 | 698 | Jun 2022 | 698 | 698 | 698 | 698 | 698 | 698 | 698 | 20,604 | 3,841 |
| | Structures and Improvements | Jul 1988 | 26,190 | | 26,190 | 35 | 748 | Jun 2023 | 748 | 748 | 748 | 748 | 748 | 748 | 748 | 21,326 | 4,864 |
| | Structures and Improvements | Jul 1989 | 268 | | 268 | 35 | 8 | Jun 2024 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 210 | 57 |
| | Structures and Improvements | Jul 1990 | 14,724 | | 14,724 | 35 | 421 | Jun 2025 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 11,148 | 3,576 |
| | Structures and Improvements | Jul 1991 | 7,717 | | 7,717 | 35 | 220 | Jun 2026 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 5,622 | 2,095 |
| | Structures and Improvements | Jul 1992 | 17,662 | | 17,662 | 35 | 505 | Jun 2027 | 505 | 505 | 505 | 505 | 505 | 505 | 505 | 12,363 | 5,299 |
| | Structures and Improvements | Jul 1993 | 14,681 | | 14,681 | 35 | 419 | Jun 2028 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 9,857 | 4,824 |
| | Structures and Improvements | Jul 1994 | 120,730 | | 120,730 | 35 | 3,449 | Jun 2029 | 3,449 | 3,449 | 3,449 | 3,449 | 3,449 | 3,449 | 3,449 | 77,612 | 43,118 |
| | Structures and Improvements | Jul 1995 | 61,325 | | 61,325 | 35 | 1,752 | Jun 2030 | 1,752 | 1,752 | 1,752 | 1,752 | 1,752 | 1,752 | 1,752 | 37,671 | 23,654 |
| | Structures and Improvements | Jul 1996 | 10,161 | | 10,161 | 35 | 290 | Jun 2031 | 290 | 290 | 290 | 290 | 290 | 290 | 290 | 5,951 | 4,209 |
| | Structures and Improvements | Jul 1997 | 87,986 | | 87,986 | 35 | 2,514 | Jun 2032 | 2,514 | 2,514 | 2,514 | 2,514 | 2,514 | 2,514 | 2,514 | 49,021 | 38,965 |
| | Structures and Improvements | Jul 1998 | 54,957 | | 54,957 | 35 | 1,570 | Jun 2033 | 1,570 | 1,570 | 1,570 | 1,570 | 1,570 | 1,570 | 1,570 | 29,049 | 25,908 |
| | Structures and Improvements | Jul 1999 | 50,815 | | 50,815 | 35 | 1,452 | Jun 2034 | 1,452 | 1,452 | 1,452 | 1,452 | 1,452 | 1,452 | 1,452 | 25,407 | 25,407 |
| | Structures and Improvements | Jul 2000 | 18,679 | | 18,679 | 35 | 534 | Jun 2035 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 8,806 | 9,873 |
| | Structures and Improvements | Aug 2002 | 85,766 | | 85,766 | 35 | 2,450 | Jul 2037 | 2,450 | 2,450 | 2,450 | 2,450 | 2,450 | 2,450 | 2,450 | 35,327 | 50,438 |
| | Structures and Improvements | Mar 2003 | 146,426 | | 146,426 | 35 | 4,184 | Feb 2038 | 4,184 | 4,184 | 4,184 | 4,184 | 4,184 | 4,184 | 4,184 | 57,873 | 88,553 |
| | Structures and Improvements | Jul 2003 | 126,090 | | 126,090 | 35 | 3,603 | Jun 2038 | 3,603 | 3,603 | 3,603 | 3,603 | 3,603 | 3,603 | 3,603 | 48,635 | 77,455 |
| | Structures and Improvements | Oct 2006 | 3,290 | | 3,290 | 35 | 94 | Oct 2041 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 964 | 2,327 |
| | Structures and Improvements | Sep 2007 | 117,485 | | 117,485 | 35 | 3,357 | Sep 2042 | 3,357 | 3,357 | 3,357 | 3,357 | 3,357 | 3,357 | 3,357 | 31,329 | 86,156 |
| | Structures and Improvements | Jun 2008 | 11,485 | | 11,485 | 35 | 328 | Jun 2043 | 328 | 328 | 328 | 328 | 328 | 328 | 328 | 2,816 | 8,668 |
| | Structures and Improvements | Apr 2009 | 1,200 | | 1,200 | 35 | 34 | Apr 2044 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 266 | 934 |
| | Structures and Improvements | Sep 2009 | 4,775 | | 4,775 | 35 | 136 | Sep 2044 | 136 | 136 | 136 | 136 | 136 | 136 | 136 | 1,001 | 3,775 |
| | Structures and Improvements | Nov 2009 | 4,793 | | 4,793 | 35 | 137 | Nov 2044 | 137 | 137 | 137 | 137 | 137 | 137 | 137 | 981 | 3,811 |
| | Structures and Improvements | Dec 2009 | 1,575 | | 1,575 | 35 | 45 | Dec 2044 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 319 | 1,256 |
| | Structures and Improvements | Jan 2010 | 1,454 | | 1,454 | 35 | 42 | Jan 2045 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 291 | 1,163 |
| | Structures and Improvements | Feb 2010 | 895 | | 895 | 35 | 26 | Feb 2045 | 23 | 26 | 26 | 26 | 26 | 26 | 26 | 177 | 718 |
| | Structures and Improvements | Apr 2010 | 1,120 | | 1,120 | 35 | 32 | Apr 2045 | 24 | 32 | 32 | 32 | 32 | 32 | 32 | 216 | 904 |
| | Structures and Improvements | May 2010 | 1,732 | | 1,732 | 35 | 49 | May 2045 | 33 | 49 | 49 | 49 | 49 | 49 | 49 | 330 | 1,402 |
| | Structures and Improvements | Jun 2010 | 12,593 | | 12,593 | 35 | 360 | May 2045 | 210 | 360 | 360 | 360 | 360 | 360 | 360 | 2,369 | 10,224 |
| | Structures and Improvements | Jun 2010 | 2,765 | | 2,765 | 35 | 79 | Jun 2045 | 46 | 79 | 79 | 79 | 79 | 79 | 79 | 520 | 2,245 |
| | Structures and Improvements | Feb 2011 | 1,447 | | 1,447 | 35 | 41 | Feb 2046 | 0 | 38 | 41 | 41 | 41 | 41 | 41 | 245 | 1,202 |
| | Structures and Improvements | Jun 2011 | 1,502 | | 1,502 | 35 | 43 | Jun 2046 | 0 | 25 | 43 | 43 | 43 | 43 | 43 | 240 | 1,263 |
| | Structures and Improvements | Mar 2013 | 33,580 | | 33,580 | 35 | 959 | Mar 2048 | 0 | 0 | 0 | 800 | 959 | 959 | 959 | 3,678 | 29,902 |
| | Structures and Improvements | Mar 2013 | 28,382 | | 28,382 | 35 | 811 | Mar 2048 | 0 | 0 | 0 | 676 | 811 | 811 | 811 | 3,109 | 25,274 |
| | Structures and Improvements | Jul 2013 | 1,222 | | 1,222 | 35 | 35 | Jul 2048 | 0 | 0 | 0 | 17 | 35 | 35 | 35 | 122 | 1,099 |
| | Structures and Improvements | May 2014 | 557 | | 557 | 35 | 16 | May 2049 | 0 | 0 | 0 | 0 | 11 | 16 | 16 | 42 | 515 |
| | Structures and Improvements | May 2014 | 1,390 | | 1,390 | 35 | 40 | May 2049 | 0 | 0 | 0 | 0 | 26 | 40 | 40 | 106 | 1,284 |
| | Structures and Improvements | May 2015 | 3,000 | | 3,000 | 35 | 86 | May 2050 | 0 | 0 | 0 | 0 | 0 | 57 | 86 | 143 | 2,857 |
| | Structures and Improvements | May 2015 | 1,800 | | 1,800 | 35 | 51 | May 2050 | 0 | 0 | 0 | 0 | 0 | 34 | 51 | 86 | 1,714 |
| | Structures and Improvements | Jul 2015 | 757 | | 757 | 35 | 22 | Jun 2050 | 0 | 0 | 0 | 0 | 0 | 11 | 22 | 32 | 725 |
| | Structures and Improvements | Aug 2015 | 75,426 | | 75,426 | 35 | 2,155 | Aug 2050 | 0 | 0 | 0 | 0 | 0 | 898 | 2,155 | 3,053 | 72,373 |
| | Structures and Improvements | Aug 2015 | 12,860 | | 12,860 | 35 | 367 | Aug 2050 | 0 | 0 | 0 | 0 | 0 | 153 | 367 | 521 | 12,339 |
| | Structures and Improvements | Apr 2016 | 1,692 | | 1,692 | 35 | 48 | Apr 2051 | 0 | 0 | 0 | 0 | 0 | 0 | 36 | 36 | 1,656 |
| | | | | | 0 | 35 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 35 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 35 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 35 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **305** | **Collecting and Impounding Reservoirs** | | | | | | | | | | | | | | | | |
| | Collecting and Impounding Reservoirs | Jan 1980 | 87 | | 87 | 50 | 2 | Dec 2029 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 64 | 23 |
| | Collecting and Impounding Reservoirs | Jul 1993 | 46 | | 46 | 50 | 1 | Jun 2043 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 22 | 24 |
| | Collecting and Impounding Reservoirs | Jul 2000 | 1,718 | | 1,718 | 50 | 34 | Jun 2050 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 567 | 1,151 |
| | | | | | 0 | 50 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **306** | **Lake, River and Other Intakes** | | | | | | | | | | | | | | | | |
| | Lake, River and Other Intakes | Mar 1984 | 342 | | 342 | 35 | 10 | Mar 2019 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 321 | 21 |
| | Lake, River and Other Intakes | Jul 1985 | 454 | | 454 | 35 | 13 | Jun 2020 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 408 | 45 |
| | Lake, River and Other Intakes | Jul 1986 | 5,523 | | 5,523 | 35 | 158 | Jun 2021 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 4,813 | 710 |
| | Lake, River and Other Intakes | Jul 1987 | 4,734 | | 4,734 | 35 | 135 | Jun 2022 | 135 | 135 | 135 | 135 | 135 | 135 | 135 | 3,990 | 744 |
| | Lake, River and Other Intakes | Jul 1988 | 1,821 | | 1,821 | 35 | 52 | Jun 2023 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 1,483 | 338 |
| | Lake, River and Other Intakes | Jul 1989 | 3,154 | | 3,154 | 35 | 90 | Jun 2024 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 2,478 | 676 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Lake, River and Other Intakes | Jul 1990 | 12,270 | | 12,270 | 35 | 351 | Jun 2025 | 351 | 351 | 351 | 351 | 351 | 351 | 351 | 9,290 | 2,980 |
| | Lake, River and Other Intakes | Jul 1991 | 3,473 | | 3,473 | 35 | 99 | Jun 2026 | 99 | 99 | 99 | 99 | 99 | 99 | 99 | 2,531 | 943 |
| | Lake, River and Other Intakes | Jul 1992 | 694 | | 694 | 35 | 20 | Jun 2027 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 486 | 208 |
| | Lake, River and Other Intakes | Jul 1994 | 929 | | 929 | 35 | 27 | Jun 2029 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 597 | 332 |
| | Lake, River and Other Intakes | Jul 1995 | 83 | | 83 | 35 | 2 | Jun 2030 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 51 | 32 |
| | | | | | 0 | 35 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 35 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **307** | **Wells and Springs** | | | | | | | | | | | | | | | | |
| | Wells and Springs | Jul 1992 | 21,330 | | 21,330 | 25 | 853 | Jun 2017 | 853 | 853 | 853 | 853 | 853 | 853 | 853 | 20,903 | 427 |
| | Wells and Springs | Jul 1993 | 54,574 | | 54,574 | 25 | 2,183 | Jun 2018 | 2,183 | 2,183 | 2,183 | 2,183 | 2,183 | 2,183 | 2,183 | 51,300 | 3,274 |
| | Wells and Springs | Jul 1994 | 2,994 | | 2,994 | 25 | 120 | Jun 2019 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 2,695 | 299 |
| | Wells and Springs | Jul 1995 | 114,581 | | 114,581 | 25 | 4,583 | Jun 2020 | 4,583 | 4,583 | 4,583 | 4,583 | 4,583 | 4,583 | 4,583 | 98,540 | 16,041 |
| | Wells and Springs | Jul 1996 | 229 | | 229 | 25 | 9 | Jun 2021 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 188 | 41 |
| | Wells and Springs | Jul 1997 | 25,788 | | 25,788 | 25 | 1,032 | Jun 2022 | 1,032 | 1,032 | 1,032 | 1,032 | 1,032 | 1,032 | 1,032 | 20,115 | 5,673 |
| | Wells and Springs | Jul 1998 | 55,090 | | 55,090 | 25 | 2,204 | Jun 2023 | 2,204 | 2,204 | 2,204 | 2,204 | 2,204 | 2,204 | 2,204 | 40,766 | 14,323 |
| | Wells and Springs | Jul 1999 | 209 | | 209 | 25 | 8 | Jun 2024 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 146 | 63 |
| | Wells and Springs | Jul 2000 | 18,681 | | 18,681 | 25 | 747 | Jun 2025 | 747 | 747 | 747 | 747 | 747 | 747 | 747 | 12,329 | 6,351 |
| | Wells and Springs | Jul 2002 | 155,099 | | 155,099 | 25 | 6,204 | Jun 2027 | 6,204 | 6,204 | 6,204 | 6,204 | 6,204 | 6,204 | 6,204 | 89,957 | 65,141 |
| | Wells and Springs | Feb 1993 | 73,557 | | 73,557 | 25 | 2,942 | Jan 2018 | 2,942 | 2,942 | 2,942 | 2,942 | 2,942 | 2,942 | 2,942 | 70,369 | 3,187 |
| | Wells and Springs | Jul 2003 | 17,549 | | 17,549 | 25 | 702 | Jun 2028 | 702 | 702 | 702 | 702 | 702 | 702 | 702 | 9,476 | 8,072 |
| | Wells and Springs | Jul 2004 | 2,993 | | 2,993 | 25 | 120 | Jun 2029 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 1,497 | 1,497 |
| | Wells and Springs | Jan 2006 | 68,539 | | 68,539 | 25 | 2,742 | Dec 2030 | 2,742 | 2,742 | 2,742 | 2,742 | 2,742 | 2,742 | 2,742 | 30,157 | 38,382 |
| | Wells and Springs | Dec 2006 | 3,526 | | 3,526 | 25 | 141 | Dec 2031 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 1,422 | 2,104 |
| | Wells and Springs | Sep 2007 | 395,305 | | 395,305 | 25 | 15,812 | Sep 2032 | 15,812 | 15,812 | 15,812 | 15,812 | 15,812 | 15,812 | 15,812 | 147,580 | 247,724 |
| | Wells and Springs | Sep 2007 | 21,326 | | 21,326 | 25 | 853 | Sep 2032 | 853 | 853 | 853 | 853 | 853 | 853 | 853 | 7,962 | 13,364 |
| | Wells and Springs | Nov 2007 | 15,528 | | 15,528 | 25 | 621 | Nov 2032 | 621 | 621 | 621 | 621 | 621 | 621 | 621 | 5,694 | 9,835 |
| | Wells and Springs | Feb 2008 | 7,565 | | 7,565 | 25 | 303 | Feb 2033 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 2,698 | 4,867 |
| | Wells and Springs | Jul 2008 | 66,329 | | 66,329 | 25 | 2,653 | Jul 2033 | 2,653 | 2,653 | 2,653 | 2,653 | 2,653 | 2,653 | 2,653 | 22,552 | 43,777 |
| | Wells and Springs | Oct 2009 | 14,000 | | 14,000 | 25 | 560 | Oct 2034 | 560 | 560 | 560 | 560 | 560 | 560 | 560 | 4,060 | 9,940 |
| | Wells and Springs | Jul 2010 | 44,112 | | 44,112 | 25 | 1,764 | Jul 2035 | 882 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 1,764 | 11,469 | 32,643 |
| | Wells and Springs | Feb 2011 | 2,233 | | 2,233 | 25 | 89 | Feb 2036 | 0 | 82 | 89 | 89 | 89 | 89 | 89 | 528 | 1,704 |
| | Wells and Springs | Apr 2012 | 9,631 | | 9,631 | 25 | 385 | Apr 2037 | 0 | 0 | 289 | 385 | 385 | 385 | 385 | 1,830 | 7,801 |
| | Wells and Springs | Jul 2013 | 8,266 | | 8,266 | 25 | 331 | Jul 2038 | 0 | 0 | 0 | 165 | 331 | 331 | 331 | 1,157 | 7,109 |
| | Wells and Springs | Aug 2013 | 8,367 | | 8,367 | 25 | 335 | Aug 2038 | 0 | 0 | 0 | 139 | 335 | 335 | 335 | 1,143 | 7,223 |
| | Wells and Springs | Aug 2013 | 8,367 | | 8,367 | 25 | 335 | Aug 2038 | 0 | 0 | 0 | 139 | 335 | 335 | 335 | 1,143 | 7,223 |
| | Wells and Springs | Apr 2014 | 10,000 | | 10,000 | 25 | 400 | Apr 2039 | 0 | 0 | 0 | 0 | 300 | 400 | 400 | 1,100 | 8,900 |
| | Wells and Springs | Aug 2014 | 36,000 | | 36,000 | 25 | 1,440 | Aug 2039 | 0 | 0 | 0 | 0 | 600 | 1,440 | 1,440 | 3,480 | 32,520 |
| | Wells and Springs | Nov 2015 | 10,000 | | 10,000 | 25 | 400 | Nov 2040 | 0 | 0 | 0 | 0 | 0 | 67 | 400 | 467 | 9,533 |
| | Wells and Springs | Apr 2016 | 157,029 | | 157,029 | 25 | 6,281 | Apr 2041 | 0 | 0 | 0 | 0 | 0 | 0 | 4,711 | 4,711 | 152,318 |
| | Wells and Springs (Nixon Well #2, for Red Cloud) | Mar 2017 | 0 | | 0 | 25 | 0 | Feb 2042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **308** | **Infiltration Galleries and Tunnels** | | | | | | | | | | | | | | | | |
| | | | | | 0 | 25 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 25 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 25 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 25 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **309** | **Supply Main** | | | | | | | | | | | | | | | | |
| | Supply Main | Jan 1980 | 51 | | 51 | 50 | 1 | Dec 2029 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 38 | 13 |
| | Supply Main | Dec 2010 | 20,636 | | 20,636 | 50 | 413 | Dec 2060 | 34 | 413 | 413 | 413 | 413 | 413 | 413 | 2,511 | 18,125 |
| | Supply Main | Mar 2011 | 9,845 | | 9,845 | 50 | 197 | Mar 2061 | 0 | 164 | 197 | 197 | 197 | 197 | 197 | 1,149 | 8,696 |
| | Supply Main | Dec 2011 | 59,790 | | 59,790 | 50 | 1,196 | Dec 2061 | 0 | 100 | 1,196 | 1,196 | 1,196 | 1,196 | 1,196 | 6,079 | 53,711 |
| | Supply Main | Dec 2011 | 48,919 | | 48,919 | 50 | 978 | Dec 2061 | 0 | 82 | 978 | 978 | 978 | 978 | 978 | 4,973 | 43,945 |
| | Supply Main | Jan 2012 | 423 | | 423 | 50 | 8 | Jan 2062 | 0 | 0 | 8 | 8 | 8 | 8 | 8 | 42 | 381 |
| | Supply Main | Jul 2015 | 122,068 | | 122,068 | 50 | 2,441 | Jun 2065 | 0 | 0 | 0 | 0 | 0 | 1,221 | 2,441 | 3,662 | 118,406 |
| | Supply Main | May 2016 | 3,499 | | 3,499 | 50 | 70 | May 2066 | 0 | 0 | 0 | 0 | 0 | 0 | 47 | 47 | 3,452 |
| **310** | **Power Generation Equipment** | | | | | | | | | | | | | | | | |
| | Power Generation Equipment | Jan 1980 | 110 | | 110 | 30 | 4 | Dec 2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110 | 0 |
| | | | | | 0 | 30 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 30 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 30 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **311** | **Pumping Equipment** | | | | | | | | | | | | | | | | |
| | Pumping Equipment | Jul 1983 | 12,903 | | 12,903 | 20 | 645 | Jun 2003 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,903 | 0 |
| | Pumping Equipment | Jul 1984 | 17,464 | | 17,464 | 20 | 873 | Jun 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,464 | 0 |
| | Pumping Equipment | Jul 1985 | 21,186 | | 21,186 | 20 | 1,059 | Jun 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,186 | 0 |
| | Pumping Equipment | Jul 1986 | 20,928 | | 20,928 | 20 | 1,046 | Jun 2006 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,928 | 0 |
| | Pumping Equipment | Jul 1987 | 7,107 | | 7,107 | 20 | 355 | Jun 2007 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,107 | 0 |
| | Pumping Equipment | Jul 1988 | 14,199 | | 14,199 | 20 | 710 | Jun 2008 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,199 | 0 |
| | Pumping Equipment | Jul 1989 | 6,174 | | 6,174 | 20 | 309 | Jun 2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,174 | 0 |
| | Pumping Equipment | Jul 1990 | 26,095 | | 26,095 | 20 | 1,305 | Jun 2010 | 652 | 0 | 0 | 0 | 0 | 0 | 0 | 26,095 | 0 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Pumping Equipment | Jul 1991 | 33,225 | | 33,225 | 20 | 1,661 | Jun 2011 | 1,661 | 831 | 0 | 0 | 0 | 0 | 0 | 33,225 | 0 |
| | Pumping Equipment | Jul 1992 | 21,199 | | 21,199 | 20 | 1,060 | Jun 2012 | 1,060 | 1,060 | 530 | 0 | 0 | 0 | 0 | 21,199 | 0 |
| | Pumping Equipment | Jul 1993 | 14,255 | | 14,255 | 20 | 713 | Jun 2013 | 713 | 713 | 713 | 356 | 0 | 0 | 0 | 14,255 | 0 |
| | Pumping Equipment | Jul 1994 | 20,259 | | 20,259 | 20 | 1,013 | Jun 2014 | 1,013 | 1,013 | 1,013 | 1,013 | 506 | 0 | 0 | 20,259 | 0 |
| | Pumping Equipment | Jul 1995 | 238,136 | | 238,136 | 20 | 11,907 | Jun 2015 | 11,907 | 11,907 | 11,907 | 11,907 | 11,907 | 5,953 | 0 | 238,136 | 0 |
| | Pumping Equipment | Jul 1996 | 24,489 | | 24,489 | 20 | 1,224 | Jun 2016 | 1,224 | 1,224 | 1,224 | 1,224 | 1,224 | 1,224 | 612 | 24,489 | 0 |
| | Pumping Equipment | Jul 1997 | 25,024 | | 25,024 | 20 | 1,251 | Jun 2017 | 1,251 | 1,251 | 1,251 | 1,251 | 1,251 | 1,251 | 1,251 | 24,398 | 626 |
| | Pumping Equipment | Jul 1998 | 37,813 | | 37,813 | 20 | 1,891 | Jun 2018 | 1,891 | 1,891 | 1,891 | 1,891 | 1,891 | 1,891 | 1,891 | 34,977 | 2,836 |
| | Pumping Equipment | Jul 1999 | 76,758 | | 76,758 | 20 | 3,838 | Jun 2019 | 3,838 | 3,838 | 3,838 | 3,838 | 3,838 | 3,838 | 3,838 | 67,163 | 9,595 |
| | Pumping Equipment | Jul 2000 | 97,824 | | 97,824 | 20 | 4,891 | Jun 2020 | 4,891 | 4,891 | 4,891 | 4,891 | 4,891 | 4,891 | 4,891 | 80,705 | 17,119 |
| | Pumping Equipment | Jul 2002 | 39,493 | | 39,493 | 20 | 1,975 | Jun 2022 | 1,975 | 1,975 | 1,975 | 1,975 | 1,975 | 1,975 | 1,975 | 28,632 | 10,861 |
| | Pumping Equipment | Mar 2003 | 66,081 | | 66,081 | 20 | 3,304 | Feb 2023 | 3,304 | 3,304 | 3,304 | 3,304 | 3,304 | 3,304 | 3,304 | 45,706 | 20,375 |
| | Pumping Equipment | Jul 2003 | 107,969 | | 107,969 | 20 | 5,398 | Jun 2023 | 5,398 | 5,398 | 5,398 | 5,398 | 5,398 | 5,398 | 5,398 | 72,879 | 35,090 |
| | Pumping Equipment | Mar 2006 | 58,246 | | 58,246 | 20 | 2,912 | Mar 2026 | 2,912 | 2,912 | 2,912 | 2,912 | 2,912 | 2,912 | 2,912 | 31,550 | 26,696 |
| | Pumping Equipment | Nov 2006 | 255,605 | | 255,605 | 20 | 12,780 | Nov 2026 | 12,780 | 12,780 | 12,780 | 12,780 | 12,780 | 12,780 | 12,780 | 129,933 | 125,673 |
| | Pumping Equipment | May 2007 | 4,739 | | 4,739 | 20 | 237 | May 2027 | 237 | 237 | 237 | 237 | 237 | 237 | 237 | 2,291 | 2,449 |
| | Pumping Equipment | Sep 2007 | 90,918 | | 90,918 | 20 | 4,546 | Sep 2027 | 4,546 | 4,546 | 4,546 | 4,546 | 4,546 | 4,546 | 4,546 | 42,428 | 48,490 |
| | Pumping Equipment | Sep 2007 | 11,662 | | 11,662 | 20 | 583 | Sep 2027 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 5,442 | 6,220 |
| | Pumping Equipment | Dec 2007 | 34,548 | | 34,548 | 20 | 1,727 | Dec 2027 | 1,727 | 1,727 | 1,727 | 1,727 | 1,727 | 1,727 | 1,727 | 15,691 | 18,858 |
| | Pumping Equipment | Apr 2008 | 1,727 | | 1,727 | 20 | 86 | Apr 2028 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 756 | 972 |
| | Pumping Equipment | Aug 2008 | 9,839 | | 9,839 | 20 | 492 | Aug 2028 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 4,141 | 5,698 |
| | Pumping Equipment | Oct 2009 | 1,224 | | 1,224 | 20 | 61 | Oct 2029 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 444 | 781 |
| | Pumping Equipment | Aug 2010 | 3,513 | | 3,513 | 20 | 176 | Aug 2030 | 73 | 176 | 176 | 176 | 176 | 176 | 176 | 1,127 | 2,386 |
| | Pumping Equipment | Jul 2015 | 5,229 | | 5,229 | 20 | 261 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 131 | 261 | 392 | 4,837 |
| | Pumping Equipment | Nov 2015 | 1,000 | | 1,000 | 20 | 50 | Nov 2035 | 0 | 0 | 0 | 0 | 0 | 8 | 50 | 58 | 942 |
| | Pumping Equipment | Apr 2016 | 6,819 | | 6,819 | 20 | 341 | Apr 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 256 | 256 | 6,563 |
| | Pumping Equipment | Apr 2016 | 1,609 | | 1,609 | 20 | 80 | Apr 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 60 | 60 | 1,549 |
| | | | | | 0 | 20 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **320** | **Water Treatment Equipment** | | | | | | | | | | | | | | | | |
| | Water Treatment Equipment | Dec 2011 | 14,309 | | 14,309 | 20 | 715 | Dec 2031 | 0 | 60 | 715 | 715 | 715 | 715 | 715 | 3,637 | 10,672 |
| | Water Treatment Equipment | Jan 2012 | 1,693 | | 1,693 | 20 | 85 | Jan 2032 | 0 | 0 | 85 | 85 | 85 | 85 | 85 | 423 | 1,270 |
| | Water Treatment Equipment | Jun 2015 | 1,409 | | 1,409 | 20 | 70 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 41 | 70 | 112 | 1,297 |
| | | | | | 0 | 20 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **330** | **Distribution Reservoir and Standpipes** | | | | | | | | | | | | | | | | |
| | Distribution Reservoir and Standpipes | Jan 1980 | 1,624 | | 1,624 | 50 | 32 | Dec 2029 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 1,202 | 422 |
| | Distribution Reservoir and Standpipes | Jul 1981 | 6,801 | | 6,801 | 50 | 136 | Jun 2031 | 136 | 136 | 136 | 136 | 136 | 136 | 136 | 4,829 | 1,972 |
| | Distribution Reservoir and Standpipes | Jul 1982 | 734 | | 734 | 50 | 15 | Jun 2032 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 507 | 228 |
| | Distribution Reservoir and Standpipes | Jul 1983 | 861 | | 861 | 50 | 17 | Jun 2033 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 577 | 284 |
| | Distribution Reservoir and Standpipes | Mar 1984 | 24,474 | | 24,474 | 50 | 489 | Mar 2034 | 489 | 489 | 489 | 489 | 489 | 489 | 489 | 16,071 | 8,403 |
| | Distribution Reservoir and Standpipes | Jul 1986 | 22,019 | | 22,019 | 50 | 440 | Jun 2036 | 440 | 440 | 440 | 440 | 440 | 440 | 440 | 13,432 | 8,587 |
| | Distribution Reservoir and Standpipes | Jul 1987 | 1,162 | | 1,162 | 50 | 23 | Jun 2037 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 685 | 476 |
| | Distribution Reservoir and Standpipes | Jul 1988 | 500 | | 500 | 50 | 10 | Jun 2038 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 285 | 215 |
| | Distribution Reservoir and Standpipes | Jul 1989 | 18 | | 18 | 50 | 0 | Jun 2039 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 8 |
| | Distribution Reservoir and Standpipes | Jul 1990 | 228,212 | | 228,212 | 50 | 4,564 | Jun 2040 | 4,564 | 4,564 | 4,564 | 4,564 | 4,564 | 4,564 | 4,564 | 120,953 | 107,260 |
| | Distribution Reservoir and Standpipes | Jul 1991 | 978 | | 978 | 50 | 20 | Jun 2041 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 499 | 479 |
| | Distribution Reservoir and Standpipes | Jul 1992 | 1,805 | | 1,805 | 50 | 36 | Jun 2042 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 884 | 920 |
| | Distribution Reservoir and Standpipes | Jul 1993 | 2,463 | | 2,463 | 50 | 49 | Jun 2043 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 1,158 | 1,305 |
| | Distribution Reservoir and Standpipes | Jul 1994 | 1,081 | | 1,081 | 50 | 22 | Jun 2044 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 487 | 595 |
| | Distribution Reservoir and Standpipes | Jul 1995 | 378,892 | | 378,892 | 50 | 7,578 | Jun 2045 | 7,578 | 7,578 | 7,578 | 7,578 | 7,578 | 7,578 | 7,578 | 162,923 | 215,968 |
| | Distribution Reservoir and Standpipes | Jul 1996 | 1,156 | | 1,156 | 50 | 23 | Jun 2046 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 474 | 682 |
| | Distribution Reservoir and Standpipes | Jul 1997 | 2,068 | | 2,068 | 50 | 41 | Jun 2047 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 807 | 1,262 |
| | Distribution Reservoir and Standpipes | Jul 1998 | 46,762 | | 46,762 | 50 | 935 | Jun 2048 | 935 | 935 | 935 | 935 | 935 | 935 | 935 | 17,302 | 29,460 |
| | Distribution Reservoir and Standpipes | Jul 1999 | 749,291 | | 749,291 | 50 | 14,986 | Jun 2049 | 14,986 | 14,986 | 14,986 | 14,986 | 14,986 | 14,986 | 14,986 | 262,252 | 487,039 |
| | Distribution Reservoir and Standpipes | Jul 1999 | 10,112 | | 10,112 | 50 | 202 | Jun 2049 | 202 | 202 | 202 | 202 | 202 | 202 | 202 | 3,539 | 6,572 |
| | Distribution Reservoir and Standpipes | Jul 2000 | 105,043 | | 105,043 | 50 | 2,101 | Jun 2050 | 2,101 | 2,101 | 2,101 | 2,101 | 2,101 | 2,101 | 2,101 | 34,664 | 70,379 |
| | Distribution Reservoir and Standpipes | Jul 2002 | 2,535 | | 2,535 | 50 | 51 | Jun 2052 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 735 | 1,800 |
| | Distribution Reservoir and Standpipes | Mar 2003 | 2,509 | | 2,509 | 50 | 50 | Feb 2053 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 694 | 1,815 |
| | Distribution Reservoir and Standpipes | Jul 2003 | 1,435 | | 1,435 | 50 | 29 | Jun 2053 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 387 | 1,047 |
| | Distribution Reservoir and Standpipes | Jul 2007 | 3,908 | | 3,908 | 50 | 78 | Jun 2057 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 742 | 3,165 |
| | Distribution Reservoir and Standpipes | Sep 2007 | 627,524 | | 627,524 | 50 | 12,550 | Sep 2057 | 12,550 | 12,550 | 12,550 | 12,550 | 12,550 | 12,550 | 12,550 | 117,138 | 510,386 |
| | Distribution Reservoir and Standpipes | Oct 2009 | 14,000 | | 14,000 | 50 | 280 | Oct 2059 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 2,030 | 11,970 |
| | Distribution Reservoir and Standpipes | Jul 2010 | 906 | | 906 | 50 | 18 | Jun 2060 | 9 | 18 | 18 | 18 | 18 | 18 | 18 | 118 | 788 |
| | Distribution Reservoir and Standpipes | Jul 2013 | 149,882 | | 149,882 | 50 | 2,998 | Jun 2063 | 0 | 0 | 0 | 1,499 | 2,998 | 2,998 | 2,998 | 10,492 | 139,391 |
| | Distribution Reservoir and Standpipes | Jul 2013 | 33,467 | | 33,467 | 50 | 669 | Jun 2063 | 0 | 0 | 0 | 335 | 669 | 669 | 669 | 2,343 | 31,124 |
| | Distribution Reservoir and Standpipes | Sep 2013 | 21,891 | | 21,891 | 50 | 438 | Sep 2063 | 0 | 0 | 0 | 146 | 438 | 438 | 438 | 1,459 | 20,432 |
| | Distribution Reservoir and Standpipes | Apr 2014 | 10,000 | | 10,000 | 50 | 200 | Apr 2064 | 0 | 0 | 0 | 0 | 150 | 200 | 200 | 550 | 9,450 |
| | Distribution Reservoir and Standpipes | Aug 2014 | 20,000 | | 20,000 | 50 | 400 | Aug 2064 | 0 | 0 | 0 | 0 | 167 | 400 | 400 | 967 | 19,033 |
| | Distribution Reservoir and Standpipes | Jul 2015 | 600 | | 600 | 50 | 12 | Jun 2065 | 0 | 0 | 0 | 0 | 0 | 6 | 12 | 18 | 582 |
| | Distribution Reservoir and Standpipes | Nov 2015 | 7,000 | | 7,000 | 50 | 140 | Nov 2065 | 0 | 0 | 0 | 0 | 0 | 23 | 140 | 163 | 6,837 |
| | Distribution Reservoir and Standpipes | Dec 2015 | 1,050 | | 1,050 | 50 | 21 | Dec 2065 | 0 | 0 | 0 | 0 | 0 | 2 | 21 | 23 | 1,027 |

| 331 | Transmission and Distribution Mains | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Transmission and Distribution Mains | Jan 1980 | 86,094 | | 86,094 | 50 | 1,722 | Dec 2029 | 1,722 | 1,722 | 1,722 | 1,722 | 1,722 | 1,722 | 1,722 | 63,710 | 22,385 |
| | Transmission and Distribution Mains | Jul 1981 | 8,068 | | 8,068 | 50 | 161 | Jun 2031 | 161 | 161 | 161 | 161 | 161 | 161 | 161 | 5,728 | 2,340 |
| | Transmission and Distribution Mains | Jul 1982 | 10,925 | | 10,925 | 50 | 218 | Jun 2032 | 218 | 218 | 218 | 218 | 218 | 218 | 218 | 7,538 | 3,387 |
| | Transmission and Distribution Mains | Jul 1983 | 15,454 | | 15,454 | 50 | 309 | Jun 2033 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 10,354 | 5,100 |
| | Transmission and Distribution Mains | Jul 1984 | 35,973 | | 35,973 | 50 | 719 | Jun 2034 | 719 | 719 | 719 | 719 | 719 | 719 | 719 | 23,382 | 12,591 |
| | Transmission and Distribution Mains | Jul 1985 | 12,908 | | 12,908 | 50 | 258 | Jun 2035 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 8,132 | 4,776 |
| | Transmission and Distribution Mains | Jul 1986 | 32,490 | | 32,490 | 50 | 650 | Jun 2036 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 19,819 | 12,671 |
| | Transmission and Distribution Mains | Jul 1987 | 88,665 | | 88,665 | 50 | 1,773 | Jun 2037 | 1,773 | 1,773 | 1,773 | 1,773 | 1,773 | 1,773 | 1,773 | 52,312 | 36,353 |
| | Transmission and Distribution Mains | Jul 1988 | 157,646 | | 157,646 | 50 | 3,153 | Jun 2038 | 3,153 | 3,153 | 3,153 | 3,153 | 3,153 | 3,153 | 3,153 | 89,858 | 67,788 |
| | Transmission and Distribution Mains | Jul 1989 | 160,992 | | 160,992 | 50 | 3,220 | Jun 2039 | 3,220 | 3,220 | 3,220 | 3,220 | 3,220 | 3,220 | 3,220 | 88,545 | 72,446 |
| | Transmission and Distribution Mains | Jul 1990 | 58,530 | | 58,530 | 50 | 1,171 | Jun 2040 | 1,171 | 1,171 | 1,171 | 1,171 | 1,171 | 1,171 | 1,171 | 31,021 | 27,509 |
| | Transmission and Distribution Mains | Jul 1991 | 106,421 | | 106,421 | 50 | 2,128 | Jun 2041 | 2,128 | 2,128 | 2,128 | 2,128 | 2,128 | 2,128 | 2,128 | 54,275 | 52,146 |
| | Transmission and Distribution Mains | Jul 1992 | 83,226 | | 83,226 | 50 | 1,665 | Jun 2042 | 1,665 | 1,665 | 1,665 | 1,665 | 1,665 | 1,665 | 1,665 | 40,781 | 42,445 |
| | Transmission and Distribution Mains | Jul 1993 | 930,046 | | 930,046 | 50 | 18,601 | Jun 2043 | 18,601 | 18,601 | 18,601 | 18,601 | 18,601 | 18,601 | 18,601 | 437,122 | 492,924 |
| | Transmission and Distribution Mains | Jul 1994 | 222,442 | | 222,442 | 50 | 4,449 | Jun 2044 | 4,449 | 4,449 | 4,449 | 4,449 | 4,449 | 4,449 | 4,449 | 100,099 | 122,343 |
| | Transmission and Distribution Mains | Jul 1994 | 258,729 | | 258,729 | 50 | 5,175 | Jun 2044 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 116,428 | 142,301 |
| | Transmission and Distribution Mains | Jan 1995 | 10,150 | | 10,150 | 50 | 203 | Dec 2044 | 203 | 203 | 203 | 203 | 203 | 203 | 203 | 4,466 | 5,684 |
| | Transmission and Distribution Mains | Jul 1995 | 3,547,511 | | 3,547,511 | 50 | 70,950 | Jun 2045 | 70,950 | 70,950 | 70,950 | 70,950 | 70,950 | 70,950 | 70,950 | 1,525,430 | 2,022,081 |
| | Transmission and Distribution Mains | Jul 1996 | 47,388 | | 47,388 | 50 | 948 | Jun 2046 | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 19,429 | 27,959 |
| | Transmission and Distribution Mains | Jul 1996 | 32,018 | | 32,018 | 50 | 640 | Jun 2046 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 13,127 | 18,891 |
| | Transmission and Distribution Mains | Jul 1997 | 18,881 | | 18,881 | 50 | 378 | Jun 2047 | 378 | 378 | 378 | 378 | 378 | 378 | 378 | 7,364 | 11,518 |
| | Transmission and Distribution Mains | Jul 1998 | 26,944 | | 26,944 | 50 | 539 | Jun 2048 | 539 | 539 | 539 | 539 | 539 | 539 | 539 | 9,969 | 16,975 |
| | Transmission and Distribution Mains | Jul 1999 | 1,258,167 | | 1,258,167 | 50 | 25,163 | Jun 2049 | 25,163 | 25,163 | 25,163 | 25,163 | 25,163 | 25,163 | 25,163 | 440,359 | 817,809 |
| | Transmission and Distribution Mains | Jul 1999 | 30,585 | | 30,585 | 50 | 612 | Jun 2049 | 612 | 612 | 612 | 612 | 612 | 612 | 612 | 10,705 | 19,880 |
| | Transmission and Distribution Mains | Jul 2000 | 92,320 | | 92,320 | 50 | 1,846 | Jun 2050 | 1,846 | 1,846 | 1,846 | 1,846 | 1,846 | 1,846 | 1,846 | 30,465 | 61,854 |
| | Transmission and Distribution Mains | Jul 2002 | 277,923 | | 277,923 | 50 | 5,558 | Jun 2052 | 5,558 | 5,558 | 5,558 | 5,558 | 5,558 | 5,558 | 5,558 | 80,598 | 197,325 |
| | Transmission and Distribution Mains | Jan 2003 | 28,587 | | 28,587 | 50 | 572 | Jan 2053 | 572 | 572 | 572 | 572 | 572 | 572 | 572 | 8,004 | 20,583 |
| | Transmission and Distribution Mains | Mar 2003 | 284,008 | | 284,008 | 50 | 5,680 | Feb 2053 | 5,680 | 5,680 | 5,680 | 5,680 | 5,680 | 5,680 | 5,680 | 78,575 | 205,432 |
| | Transmission and Distribution Mains | Apr 2003 | 45,913 | | 45,913 | 50 | 918 | Mar 2053 | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 12,626 | 33,287 |
| | Transmission and Distribution Mains | Jul 2003 | 610,225 | | 610,225 | 50 | 12,205 | Jun 2053 | 12,205 | 12,205 | 12,205 | 12,205 | 12,205 | 12,205 | 12,205 | 164,761 | 445,464 |
| | Transmission and Distribution Mains | Aug 2003 | 115,150 | | 115,150 | 50 | 2,303 | Jul 2053 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 30,899 | 84,251 |
| | Transmission and Distribution Mains | Jul 2004 | 182,935 | | 182,935 | 50 | 3,659 | Jun 2054 | 3,659 | 3,659 | 3,659 | 3,659 | 3,659 | 3,659 | 3,659 | 45,734 | 137,201 |
| | Transmission and Distribution Mains | Jul 2005 | 55,193 | | 55,193 | 50 | 1,104 | Jun 2055 | 1,104 | 1,104 | 1,104 | 1,104 | 1,104 | 1,104 | 1,104 | 12,694 | 42,499 |
| | Transmission and Distribution Mains | Jul 2005 | 2,573 | | 2,573 | 50 | 51 | Jun 2055 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 592 | 1,981 |
| | Transmission and Distribution Mains | Jul 2005 | 313,419 | | 313,419 | 50 | 6,268 | Jun 2055 | 6,268 | 6,268 | 6,268 | 6,268 | 6,268 | 6,268 | 6,268 | 72,086 | 241,333 |
| | Transmission and Distribution Mains | Jul 2007 | 108,421 | | 108,421 | 50 | 2,168 | Jun 2057 | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 | 2,168 | 20,600 | 87,821 |
| | Transmission and Distribution Mains | Sep 2007 | 433,210 | | 433,210 | 50 | 8,664 | Sep 2057 | 8,664 | 8,664 | 8,664 | 8,664 | 8,664 | 8,664 | 8,664 | 80,866 | 352,344 |
| | Transmission and Distribution Mains | Nov 2007 | 105,445 | | 105,445 | 50 | 2,109 | Nov 2057 | 2,109 | 2,109 | 2,109 | 2,109 | 2,109 | 2,109 | 2,109 | 19,332 | 86,113 |
| | Transmission and Distribution Mains | Jul 2008 | 120,983 | | 120,983 | 50 | 2,420 | Jul 2058 | 2,420 | 2,420 | 2,420 | 2,420 | 2,420 | 2,420 | 2,420 | 20,567 | 100,416 |
| | Transmission and Distribution Mains | Jul 2008 | 40,905 | | 40,905 | 50 | 818 | Jul 2058 | 818 | 818 | 818 | 818 | 818 | 818 | 818 | 6,954 | 33,951 |
| | Transmission and Distribution Mains | Jan 2009 | 1,985 | | 1,985 | 50 | 40 | Jan 2059 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 318 | 1,667 |
| | Transmission and Distribution Mains | Mar 2009 | 13,429 | | 13,429 | 50 | 269 | Mar 2059 | 269 | 269 | 269 | 269 | 269 | 269 | 269 | 2,104 | 11,325 |
| | Transmission and Distribution Mains | Apr 2009 | 24,460 | | 24,460 | 50 | 489 | Mar 2059 | 489 | 489 | 489 | 489 | 489 | 489 | 489 | 3,791 | 20,669 |
| | Transmission and Distribution Mains | Jul 2009 | 15,131 | | 15,131 | 50 | 303 | Jun 2059 | 303 | 303 | 303 | 303 | 303 | 303 | 303 | 2,270 | 12,861 |
| | Transmission and Distribution Mains | Jul 2009 | 12,328 | | 12,328 | 50 | 247 | Jun 2059 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 1,849 | 10,479 |
| | Transmission and Distribution Mains | Jul 2009 | 9,285 | | 9,285 | 50 | 186 | Jun 2059 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 1,393 | 7,892 |
| | Transmission and Distribution Mains | Jul 2009 | 7,125 | | 7,125 | 50 | 143 | Jun 2059 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 1,069 | 6,056 |
| | Transmission and Distribution Mains | Sep 2009 | 18,411 | | 18,411 | 50 | 368 | Sep 2059 | 368 | 368 | 368 | 368 | 368 | 368 | 368 | 2,700 | 15,710 |
| | Transmission and Distribution Mains | Oct 2009 | 9,837 | | 9,837 | 50 | 197 | Oct 2059 | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 1,426 | 8,411 |
| | Transmission and Distribution Mains | Jan 2010 | 6,733 | | 6,733 | 50 | 135 | Dec 2059 | 135 | 135 | 135 | 135 | 135 | 135 | 135 | 943 | 5,790 |
| | Transmission and Distribution Mains | Jul 2010 | 23,500 | | 23,500 | 50 | 470 | Jun 2060 | 235 | 470 | 470 | 470 | 470 | 470 | 470 | 3,055 | 20,445 |
| | Transmission and Distribution Mains | Jul 2010 | 17,659 | | 17,659 | 50 | 353 | Jun 2060 | 177 | 353 | 353 | 353 | 353 | 353 | 353 | 2,296 | 15,364 |
| | Transmission and Distribution Mains | Jul 2010 | 8,051 | | 8,051 | 50 | 161 | Jun 2060 | 81 | 161 | 161 | 161 | 161 | 161 | 161 | 1,047 | 7,004 |
| | Transmission and Distribution Mains | Jul 2011 | 96,239 | | 96,239 | 50 | 1,925 | Jun 2061 | 0 | 962 | 1,925 | 1,925 | 1,925 | 1,925 | 1,925 | 10,586 | 85,653 |
| | Transmission and Distribution Mains | Dec 2011 | 558,172 | | 558,172 | 50 | 11,163 | Dec 2061 | 0 | 930 | 11,163 | 11,163 | 11,163 | 11,163 | 11,163 | 56,748 | 501,425 |
| | Transmission and Distribution Mains | Dec 2011 | 262,669 | | 262,669 | 50 | 5,253 | Dec 2061 | 0 | 438 | 5,253 | 5,253 | 5,253 | 5,253 | 5,253 | 26,705 | 235,965 |
| | Transmission and Distribution Mains | Jul 2012 | 69,578 | | 69,578 | 50 | 1,392 | Jun 2062 | 0 | 0 | 696 | 1,392 | 1,392 | 1,392 | 1,392 | 6,262 | 63,316 |
| | Transmission and Distribution Mains | Dec 2012 | 193,785 | | 193,785 | 50 | 3,876 | Dec 2062 | 0 | 0 | 323 | 3,876 | 3,876 | 3,876 | 3,876 | 15,826 | 177,959 |
| | Transmission and Distribution Mains | Jul 2013 | 578,280 | | 578,280 | 50 | 11,566 | Jun 2063 | 0 | 0 | 0 | 5,783 | 11,566 | 11,566 | 11,566 | 40,480 | 537,800 |
| | Transmission and Distribution Mains | Jul 2013 | 516,917 | | 516,917 | 50 | 10,338 | Jun 2063 | 0 | 0 | 0 | 5,169 | 10,338 | 10,338 | 10,338 | 36,184 | 480,733 |
| | Transmission and Distribution Mains | Jul 2013 | 502,184 | | 502,184 | 50 | 10,044 | Jun 2063 | 0 | 0 | 0 | 5,022 | 10,044 | 10,044 | 10,044 | 35,153 | 467,031 |
| | Transmission and Distribution Mains | Jul 2013 | 16,734 | | 16,734 | 50 | 335 | Jun 2063 | 0 | 0 | 0 | 167 | 335 | 335 | 335 | 1,171 | 15,562 |
| | Transmission and Distribution Mains | Jul 2013 | 284,390 | | 284,390 | 50 | 5,688 | Jun 2063 | 0 | 0 | 0 | 2,844 | 5,688 | 5,688 | 5,688 | 19,907 | 264,483 |
| | Transmission and Distribution Mains | Jul 2014 | 159,227 | | 159,227 | 50 | 3,185 | Jun 2064 | 0 | 0 | 0 | 0 | 1,592 | 3,185 | 3,185 | 7,961 | 151,266 |
| | Transmission and Distribution Mains | Jul 2014 | 8,880 | | 8,880 | 50 | 178 | Jun 2064 | 0 | 0 | 0 | 0 | 89 | 178 | 178 | 444 | 8,436 |
| | Transmission and Distribution Mains | Jul 2014 | 27,868 | | 27,868 | 50 | 557 | Jun 2064 | 0 | 0 | 0 | 0 | 279 | 557 | 557 | 1,393 | 26,475 |
| | Transmission and Distribution Mains | Jul 2015 | 129,199 | | 129,199 | 50 | 2,584 | Jun 2065 | 0 | 0 | 0 | 0 | 0 | 1,292 | 2,584 | 3,876 | 125,323 |
| | Transmission and Distribution Mains | Jul 2015 | 5,804 | | 5,804 | 50 | 116 | Jun 2065 | 0 | 0 | 0 | 0 | 0 | 58 | 116 | 174 | 5,630 |
| | Transmission and Distribution Mains | Nov 2015 | 7,008 | | 7,008 | 50 | 140 | Nov 2065 | 0 | 0 | 0 | 0 | 0 | 23 | 140 | 164 | 6,844 |
| | Transmission and Distribution Mains | Jun 2016 | 1,538,521 | | 1,538,521 | 50 | 30,770 | Jun 2066 | 0 | 0 | 0 | 0 | 0 | 0 | 17,949 | 17,949 | 1,520,571 |
| | Transmission and Distribution Mains | Jul 2016 | 163,193 | | 163,193 | 50 | 3,264 | Jun 2066 | 0 | 0 | 0 | 0 | 0 | 0 | 1,632 | 1,632 | 161,561 |
| | Transmission and Distribution Mains (Juniper | Mar 2017 | 219,000 | | 219,000 | 50 | 4,380 | Feb 2067 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 219,000 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Transmission and Distribution Mains (Juniper) 15th | Mar 2017 | 44,757 | | 44,757 | 50 | 895 | Feb 2067 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,757 |
| | Transmission and Distribution Mains (Juniper)-chir | Jun 2017 | 60,000 | | 60,000 | 50 | 1,200 | May 2067 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 |
| | UW 171 DR 93 Adjustment | Mar 2017 | 55,458 | | 55,458 | 50 | 1,109 | Feb 2067 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,458 |
| | | | | | 0 | 50 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **333** | **Services** | | | | | | | | | | | | | | | | |
| | Services | Jan 1980 | 39,498 | | 39,498 | 30 | 1,317 | Dec 2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,498 | 0 |
| | Services | Jul 1981 | 9,616 | | 9,616 | 30 | 321 | Jun 2011 | 321 | 160 | 0 | 0 | 0 | 0 | 0 | 9,616 | 0 |
| | Services | Jul 1982 | 5,458 | | 5,458 | 30 | 182 | Jun 2012 | 182 | 182 | 91 | 0 | 0 | 0 | 0 | 5,458 | 0 |
| | Services | Jul 1983 | 9,488 | | 9,488 | 30 | 316 | Jun 2013 | 316 | 316 | 316 | 158 | 0 | 0 | 0 | 9,488 | 0 |
| | Services | Jul 1984 | 9,577 | | 9,577 | 30 | 319 | Jun 2014 | 319 | 319 | 319 | 319 | 160 | 0 | 0 | 9,577 | 0 |
| | Services | Jul 1985 | 6,954 | | 6,954 | 30 | 232 | Jun 2015 | 232 | 232 | 232 | 232 | 232 | 116 | 0 | 6,954 | 0 |
| | Services | Jul 1986 | 16,825 | | 16,825 | 30 | 561 | Jun 2016 | 561 | 561 | 561 | 561 | 561 | 561 | 280 | 16,825 | 0 |
| | Services | Jul 1987 | 19,147 | | 19,147 | 30 | 638 | Jun 2017 | 638 | 638 | 638 | 638 | 638 | 638 | 638 | 18,828 | 319 |
| | Services | Jul 1988 | 24,162 | | 24,162 | 30 | 805 | Jun 2018 | 805 | 805 | 805 | 805 | 805 | 805 | 805 | 22,954 | 1,208 |
| | Services | Jul 1989 | 28,718 | | 28,718 | 30 | 957 | Jun 2019 | 957 | 957 | 957 | 957 | 957 | 957 | 957 | 26,325 | 2,393 |
| | Services | Jul 1990 | 44,928 | | 44,928 | 30 | 1,498 | Jun 2020 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 1,498 | 39,686 | 5,242 |
| | Services | Jul 1991 | 40,508 | | 40,508 | 30 | 1,350 | Jun 2021 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 34,432 | 6,076 |
| | Services | Jul 1992 | 39,263 | | 39,263 | 30 | 1,309 | Jun 2022 | 1,309 | 1,309 | 1,309 | 1,309 | 1,309 | 1,309 | 1,309 | 32,065 | 7,198 |
| | Services | Jul 1993 | 38,892 | | 38,892 | 30 | 1,296 | Jun 2023 | 1,296 | 1,296 | 1,296 | 1,296 | 1,296 | 1,296 | 1,296 | 30,465 | 8,427 |
| | Services | Jul 1994 | 26,034 | | 26,034 | 30 | 868 | Jun 2024 | 868 | 868 | 868 | 868 | 868 | 868 | 868 | 19,526 | 6,509 |
| | Services | Jul 1995 | 31,822 | | 31,822 | 30 | 1,061 | Jun 2025 | 1,061 | 1,061 | 1,061 | 1,061 | 1,061 | 1,061 | 1,061 | 22,806 | 9,016 |
| | Services | Jul 1996 | 37,604 | | 37,604 | 30 | 1,253 | Jun 2026 | 1,253 | 1,253 | 1,253 | 1,253 | 1,253 | 1,253 | 1,253 | 25,696 | 11,908 |
| | Services | Jul 1997 | 25,726 | | 25,726 | 30 | 858 | Jun 2027 | 858 | 858 | 858 | 858 | 858 | 858 | 858 | 16,722 | 9,004 |
| | Services | Jul 1998 | 38,281 | | 38,281 | 30 | 1,276 | Jun 2028 | 1,276 | 1,276 | 1,276 | 1,276 | 1,276 | 1,276 | 1,276 | 23,607 | 14,674 |
| | Services | Jul 1999 | 26,210 | | 26,210 | 30 | 874 | Jun 2029 | 874 | 874 | 874 | 874 | 874 | 874 | 874 | 15,289 | 10,921 |
| | Services | Jul 2000 | 29,601 | | 29,601 | 30 | 987 | Jun 2030 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 16,281 | 13,321 |
| | Services | Jul 2002 | 36,663 | | 36,663 | 30 | 1,222 | Jun 2032 | 1,222 | 1,222 | 1,222 | 1,222 | 1,222 | 1,222 | 1,222 | 17,720 | 18,942 |
| | Services | Mar 2003 | 30,190 | | 30,190 | 30 | 1,006 | Feb 2033 | 1,006 | 1,006 | 1,006 | 1,006 | 1,006 | 1,006 | 1,006 | 13,921 | 16,269 |
| | Services | Jul 2003 | 47,970 | | 47,970 | 30 | 1,599 | Jun 2033 | 1,599 | 1,599 | 1,599 | 1,599 | 1,599 | 1,599 | 1,599 | 21,586 | 26,383 |
| | Services | Jul 2004 | 12,077 | | 12,077 | 30 | 403 | Jun 2034 | 403 | 403 | 403 | 403 | 403 | 403 | 403 | 5,032 | 7,045 |
| | Services | Jul 2005 | 78,731 | | 78,731 | 30 | 2,624 | Jun 2035 | 2,624 | 2,624 | 2,624 | 2,624 | 2,624 | 2,624 | 2,624 | 30,180 | 48,550 |
| | Services | Jul 2005 | 260 | | 260 | 30 | 9 | Jun 2035 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 100 | 161 |
| | Services | Jul 2006 | 1,826 | | 1,826 | 30 | 61 | Jun 2036 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 639 | 1,187 |
| | Services | Jul 2007 | 1,313 | | 1,313 | 30 | 44 | Jun 2037 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 416 | 897 |
| | Services | Jul 2007 | 36,813 | | 36,813 | 30 | 1,227 | Jun 2037 | 1,227 | 1,227 | 1,227 | 1,227 | 1,227 | 1,227 | 1,227 | 11,657 | 25,155 |
| | Services | Jul 2008 | 3,225 | | 3,225 | 30 | 107 | Jun 2038 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | 914 | 2,311 |
| | Services | Jul 2009 | 403 | | 403 | 30 | 13 | Jun 2039 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 101 | 302 |
| | Services | Jul 2009 | 1,476 | | 1,476 | 30 | 49 | Jun 2039 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 369 | 1,107 |
| | Services | Jul 2009 | 447 | | 447 | 30 | 15 | Jun 2039 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 112 | 336 |
| | Services | Jul 2009 | 89 | | 89 | 30 | 3 | Jun 2039 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 22 | 67 |
| | Services | Jul 2009 | 358 | | 358 | 30 | 12 | Jun 2039 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 89 | 268 |
| | Services | Jul 2009 | 134 | | 134 | 30 | 4 | Jun 2039 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 101 |
| | Services | Jul 2010 | 3,874 | | 3,874 | 30 | 129 | Jun 2040 | 65 | 129 | 129 | 129 | 129 | 129 | 129 | 839 | 3,035 |
| | Services | Jul 2011 | 39,895 | | 39,895 | 30 | 1,330 | Jun 2041 | 0 | 665 | 1,330 | 1,330 | 1,330 | 1,330 | 1,330 | 7,314 | 32,581 |
| | Services | Aug 2012 | 1,550 | | 1,550 | 30 | 52 | Aug 2042 | 0 | 0 | 22 | 52 | 52 | 52 | 52 | 228 | 1,322 |
| | Services | Oct 2012 | 7,988 | | 7,988 | 30 | 266 | Oct 2042 | 0 | 0 | 67 | 266 | 266 | 266 | 266 | 1,132 | 6,856 |
| | Services | Jul 2013 | 2,168 | | 2,168 | 30 | 72 | Jun 2043 | 0 | 0 | 0 | 36 | 72 | 72 | 72 | 253 | 1,915 |
| | Services | Jul 2014 | 5,166 | | 5,166 | 30 | 172 | Jun 2044 | 0 | 0 | 0 | 0 | 86 | 172 | 172 | 430 | 4,735 |
| | Services | Jul 2015 | 14,644 | | 14,644 | 30 | 488 | Jun 2045 | 0 | 0 | 0 | 0 | 0 | 244 | 488 | 732 | 13,912 |
| | Services | Jul 2015 | 177 | | 177 | 30 | 6 | Jun 2045 | 0 | 0 | 0 | 0 | 0 | 3 | 6 | 9 | 168 |
| | Services | Nov 2015 | 2,000 | | 2,000 | 30 | 67 | Nov 2045 | 0 | 0 | 0 | 0 | 0 | 11 | 67 | 78 | 1,922 |
| | Services | May 2016 | 2,975 | | 2,975 | 30 | 99 | May 2046 | 0 | 0 | 0 | 0 | 0 | 0 | 66 | 66 | 2,909 |
| | Services (Juniper) | Mar 2017 | 91,000 | | 91,000 | 30 | 3,033 | Feb 2047 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 91,000 |
| **334** | **Meters and Meter Installations** | | | | | | | | | | | | | | | | |
| | Meters and Meter Installations | Jul 1989 | 9,949 | | 9,949 | 20 | 497 | Jun 2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,949 | 0 |
| | Meters and Meter Installations | Jul 1990 | 17,364 | | 17,364 | 20 | 868 | Jun 2010 | 434 | 0 | 0 | 0 | 0 | 0 | 0 | 17,364 | 0 |
| | Meters and Meter Installations | Jul 1991 | 15,696 | | 15,696 | 20 | 785 | Jun 2011 | 785 | 392 | 0 | 0 | 0 | 0 | 0 | 15,696 | 0 |
| | Meters and Meter Installations | Jul 1992 | 17,517 | | 17,517 | 20 | 876 | Jun 2012 | 876 | 876 | 438 | 0 | 0 | 0 | 0 | 17,517 | 0 |
| | Meters and Meter Installations | Jul 1993 | 19,033 | | 19,033 | 20 | 952 | Jun 2013 | 952 | 952 | 952 | 476 | 0 | 0 | 0 | 19,033 | 0 |
| | Meters and Meter Installations | Jul 1994 | 18,429 | | 18,429 | 20 | 921 | Jun 2014 | 921 | 921 | 921 | 921 | 461 | 0 | 0 | 18,429 | 0 |
| | Meters and Meter Installations | Jul 1995 | 17,842 | | 17,842 | 20 | 892 | Jun 2015 | 892 | 892 | 892 | 892 | 892 | 446 | 0 | 17,842 | 0 |
| | Meters and Meter Installations | Jul 1996 | 19,410 | | 19,410 | 20 | 970 | Jun 2016 | 970 | 970 | 970 | 970 | 970 | 970 | 485 | 19,410 | 0 |
| | Meters and Meter Installations | Jul 1997 | 22,430 | | 22,430 | 20 | 1,121 | Jun 2017 | 1,121 | 1,121 | 1,121 | 1,121 | 1,121 | 1,121 | 1,121 | 21,869 | 561 |
| | Meters and Meter Installations | Jul 1998 | 19,421 | | 19,421 | 20 | 971 | Jun 2018 | 971 | 971 | 971 | 971 | 971 | 971 | 971 | 17,964 | 1,457 |
| | Meters and Meter Installations | Jul 1999 | 24,706 | | 24,706 | 20 | 1,235 | Jun 2019 | 1,235 | 1,235 | 1,235 | 1,235 | 1,235 | 1,235 | 1,235 | 21,618 | 3,088 |
| | Meters and Meter Installations | Jul 2000 | 26,091 | | 26,091 | 20 | 1,305 | Jun 2020 | 1,305 | 1,305 | 1,305 | 1,305 | 1,305 | 1,305 | 1,305 | 21,525 | 4,566 |
| | Meters and Meter Installations | Jul 2002 | 36,589 | | 36,589 | 20 | 1,829 | Jun 2022 | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 26,527 | 10,062 |
| | Meters and Meter Installations | Mar 2003 | 10,207 | | 10,207 | 20 | 510 | Feb 2023 | 510 | 510 | 510 | 510 | 510 | 510 | 510 | 7,060 | 3,147 |
| | Meters and Meter Installations | Jul 2003 | 27,075 | | 27,075 | 20 | 1,354 | Jun 2023 | 1,354 | 1,354 | 1,354 | 1,354 | 1,354 | 1,354 | 1,354 | 18,275 | 8,799 |
| | Meters and Meter Installations | Jul 2004 | 50,415 | | 50,415 | 20 | 2,521 | Jun 2024 | 2,521 | 2,521 | 2,521 | 2,521 | 2,521 | 2,521 | 2,521 | 31,510 | 18,906 |
| | Meters and Meter Installations | Jul 2005 | 71,029 | | 71,029 | 20 | 3,551 | Jun 2025 | 3,551 | 3,551 | 3,551 | 3,551 | 3,551 | 3,551 | 3,551 | 40,841 | 30,187 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Meters and Meter Installations | Jul 2006 | 2,000 | | 2,000 | 20 | 100 | Jun 2026 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1,050 | 950 |
| Meters and Meter Installations | Jul 2007 | 75,780 | | 75,780 | 20 | 3,789 | Jun 2027 | 3,789 | 3,789 | 3,789 | 3,789 | 3,789 | 3,789 | 3,789 | 35,996 | 39,785 |
| Meters and Meter Installations | Jun 2008 | 47,070 | | 47,070 | 20 | 2,354 | Jun 2028 | 2,354 | 2,354 | 2,354 | 2,354 | 2,354 | 2,354 | 2,354 | 20,201 | 26,869 |
| Meters and Meter Installations | Jul 2009 | 2,085 | | 2,085 | 20 | 104 | Jun 2029 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 782 | 1,303 |
| Meters and Meter Installations | Jul 2009 | 7,646 | | 7,646 | 20 | 382 | Jun 2029 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 2,867 | 4,779 |
| Meters and Meter Installations | Jul 2009 | 2,317 | | 2,317 | 20 | 116 | Jun 2029 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 869 | 1,448 |
| Meters and Meter Installations | Jul 2009 | 463 | | 463 | 20 | 23 | Jun 2029 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 174 | 290 |
| Meters and Meter Installations | Jul 2009 | 1,854 | | 1,854 | 20 | 93 | Jun 2029 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 695 | 1,159 |
| Meters and Meter Installations | Jul 2009 | 695 | | 695 | 20 | 35 | Jun 2029 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 261 | 434 |
| Meters and Meter Installations | Jul 2010 | 11,060 | | 11,060 | 20 | 553 | Jun 2030 | 276 | 553 | 553 | 553 | 553 | 553 | 553 | 3,594 | 7,465 |
| Meters and Meter Installations | Jul 2011 | 48,929 | | 48,929 | 20 | 2,446 | Jun 2031 | 0 | 1,223 | 2,446 | 2,446 | 2,446 | 2,446 | 2,446 | 13,456 | 35,474 |
| Meters and Meter Installations | Jul 2012 | 10,009 | | 10,009 | 20 | 500 | Jun 2032 | 0 | 0 | 250 | 500 | 500 | 500 | 500 | 2,252 | 7,757 |
| Meters and Meter Installations | Jul 2012 | 182 | | 182 | 20 | 9 | Jun 2032 | 0 | 0 | 5 | 9 | 9 | 9 | 9 | 41 | 141 |
| Meters and Meter Installations | Jul 2012 | 1,274 | | 1,274 | 20 | 64 | Jun 2032 | 0 | 0 | 32 | 64 | 64 | 64 | 64 | 287 | 987 |
| Meters and Meter Installations | Jul 2012 | 546 | | 546 | 20 | 27 | Jun 2032 | 0 | 0 | 14 | 27 | 27 | 27 | 27 | 123 | 423 |
| Meters and Meter Installations | Jul 2012 | 182 | | 182 | 20 | 9 | Jun 2032 | 0 | 0 | 5 | 9 | 9 | 9 | 9 | 41 | 141 |
| Meters and Meter Installations | Jul 2012 | 364 | | 364 | 20 | 18 | Jun 2032 | 0 | 0 | 9 | 18 | 18 | 18 | 18 | 82 | 282 |
| Meters and Meter Installations | Jul 2012 | 546 | | 546 | 20 | 27 | Jun 2032 | 0 | 0 | 14 | 27 | 27 | 27 | 27 | 123 | 423 |
| Meters and Meter Installations | Jul 2012 | 182 | | 182 | 20 | 9 | Jun 2032 | 0 | 0 | 5 | 9 | 9 | 9 | 9 | 41 | 141 |
| Meters and Meter Installations | Jul 2012 | 2,366 | | 2,366 | 20 | 118 | Jun 2032 | 0 | 0 | 59 | 118 | 118 | 118 | 118 | 532 | 1,834 |
| Meters and Meter Installations | Jul 2012 | 910 | | 910 | 20 | 45 | Jun 2032 | 0 | 0 | 23 | 45 | 45 | 45 | 45 | 205 | 705 |
| Meters and Meter Installations | Jul 2012 | 1,274 | | 1,274 | 20 | 64 | Jun 2032 | 0 | 0 | 32 | 64 | 64 | 64 | 64 | 287 | 987 |
| Meters and Meter Installations | Jul 2012 | 2,184 | | 2,184 | 20 | 109 | Jun 2032 | 0 | 0 | 55 | 109 | 109 | 109 | 109 | 491 | 1,693 |
| Meters and Meter Installations | Jul 2012 | 728 | | 728 | 20 | 36 | Jun 2032 | 0 | 0 | 18 | 36 | 36 | 36 | 36 | 164 | 564 |
| Meters and Meter Installations | Jul 2012 | 37,852 | | 37,852 | 20 | 1,893 | Jun 2032 | 0 | 0 | 946 | 1,893 | 1,893 | 1,893 | 1,893 | 8,517 | 29,336 |
| Meters and Meter Installations | Jul 2012 | 8,263 | | 8,263 | 20 | 413 | Jul 2032 | 0 | 0 | 207 | 413 | 413 | 413 | 413 | 1,859 | 6,404 |
| Meters and Meter Installations | Jul 2013 | 679 | | 679 | 20 | 34 | Jun 2033 | 0 | 0 | 0 | 17 | 34 | 34 | 34 | 119 | 560 |
| Meters and Meter Installations | Jul 2013 | 1,358 | | 1,358 | 20 | 68 | Jun 2033 | 0 | 0 | 0 | 34 | 68 | 68 | 68 | 238 | 1,120 |
| Meters and Meter Installations | Jul 2013 | 226 | | 226 | 20 | 11 | Jun 2033 | 0 | 0 | 0 | 6 | 11 | 11 | 11 | 40 | 187 |
| Meters and Meter Installations | Jul 2013 | 453 | | 453 | 20 | 23 | Jun 2033 | 0 | 0 | 0 | 11 | 23 | 23 | 23 | 79 | 373 |
| Meters and Meter Installations | Jul 2013 | 453 | | 453 | 20 | 23 | Jun 2033 | 0 | 0 | 0 | 11 | 23 | 23 | 23 | 79 | 373 |
| Meters and Meter Installations | Jul 2013 | 226 | | 226 | 20 | 11 | Jun 2033 | 0 | 0 | 0 | 6 | 11 | 11 | 11 | 40 | 187 |
| Meters and Meter Installations | Jul 2013 | 2,489 | | 2,489 | 20 | 124 | Jun 2033 | 0 | 0 | 0 | 62 | 124 | 124 | 124 | 436 | 2,054 |
| Meters and Meter Installations | Jul 2013 | 679 | | 679 | 20 | 34 | Jun 2033 | 0 | 0 | 0 | 17 | 34 | 34 | 34 | 119 | 560 |
| Meters and Meter Installations | Jul 2013 | 7,694 | | 7,694 | 20 | 385 | Jun 2033 | 0 | 0 | 0 | 192 | 385 | 385 | 385 | 1,346 | 6,347 |
| Meters and Meter Installations | Sep 2013 | 12,938 | | 12,938 | 20 | 647 | Sep 2033 | 0 | 0 | 0 | 216 | 647 | 647 | 647 | 2,156 | 10,782 |
| Meters and Meter Installations | Jul 2014 | 57,169 | | 57,169 | 20 | 2,858 | Jun 2034 | 0 | 0 | 0 | 0 | 1,429 | 2,858 | 2,858 | 7,146 | 50,023 |
| Meters and Meter Installations | Jul 2014 | 24,381 | | 24,381 | 20 | 1,219 | Jun 2034 | 0 | 0 | 0 | 0 | 610 | 1,219 | 1,219 | 3,048 | 21,333 |
| Meters and Meter Installations | Jul 2014 | 420 | | 420 | 20 | 21 | Jun 2034 | 0 | 0 | 0 | 0 | 11 | 21 | 21 | 53 | 368 |
| Meters and Meter Installations | Jul 2014 | 1,261 | | 1,261 | 20 | 63 | Jun 2034 | 0 | 0 | 0 | 0 | 32 | 63 | 63 | 158 | 1,103 |
| Meters and Meter Installations | Jul 2014 | 210 | | 210 | 20 | 11 | Jun 2034 | 0 | 0 | 0 | 0 | 5 | 11 | 11 | 26 | 184 |
| Meters and Meter Installations | Jul 2014 | 420 | | 420 | 20 | 21 | Jun 2034 | 0 | 0 | 0 | 0 | 11 | 21 | 21 | 53 | 368 |
| Meters and Meter Installations | Jul 2014 | 210 | | 210 | 20 | 11 | Jun 2034 | 0 | 0 | 0 | 0 | 5 | 11 | 11 | 26 | 184 |
| Meters and Meter Installations | Jul 2014 | 631 | | 631 | 20 | 32 | Jun 2034 | 0 | 0 | 0 | 0 | 16 | 32 | 32 | 79 | 552 |
| Meters and Meter Installations | Jul 2014 | 841 | | 841 | 20 | 42 | Jun 2034 | 0 | 0 | 0 | 0 | 21 | 42 | 42 | 105 | 736 |
| Meters and Meter Installations | Jul 2014 | 2,522 | | 2,522 | 20 | 126 | Jun 2034 | 0 | 0 | 0 | 0 | 63 | 126 | 126 | 315 | 2,207 |
| Meters and Meter Installations | Jul 2014 | 8,828 | | 8,828 | 20 | 441 | Jun 2034 | 0 | 0 | 0 | 0 | 221 | 441 | 441 | 1,103 | 7,724 |
| Meters and Meter Installations | Jul 2014 | 210 | | 210 | 20 | 11 | Jun 2034 | 0 | 0 | 0 | 0 | 5 | 11 | 11 | 26 | 184 |
| Meters and Meter Installations | Jul 2014 | 9,668 | | 9,668 | 20 | 483 | Jun 2034 | 0 | 0 | 0 | 0 | 242 | 483 | 483 | 1,209 | 8,460 |
| Meters and Meter Installations | Jul 2014 | 841 | | 841 | 20 | 42 | Jun 2034 | 0 | 0 | 0 | 0 | 21 | 42 | 42 | 105 | 736 |
| Meters and Meter Installations | Jul 2015 | 770 | | 770 | 20 | 38 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 19 | 38 | 58 | 712 |
| Meters and Meter Installations | Jul 2015 | 7,609 | | 7,609 | 20 | 380 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 190 | 380 | 571 | 7,039 |
| Meters and Meter Installations | Jul 2015 | 632 | | 632 | 20 | 32 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 16 | 32 | 47 | 584 |
| Meters and Meter Installations | Jul 2015 | 161 | | 161 | 20 | 8 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 4 | 8 | 12 | 149 |
| Meters and Meter Installations | Jul 2015 | 948 | | 948 | 20 | 47 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 24 | 47 | 71 | 877 |
| Meters and Meter Installations | Jul 2015 | 161 | | 161 | 20 | 8 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 4 | 8 | 12 | 149 |
| Meters and Meter Installations | Jul 2015 | 161 | | 161 | 20 | 8 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 4 | 8 | 12 | 149 |
| Meters and Meter Installations | Jul 2015 | 161 | | 161 | 20 | 8 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 4 | 8 | 12 | 149 |
| Meters and Meter Installations | Jul 2015 | 1,425 | | 1,425 | 20 | 71 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 36 | 71 | 107 | 1,318 |
| Meters and Meter Installations | Jul 2015 | 6,177 | | 6,177 | 20 | 309 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 154 | 309 | 463 | 5,714 |
| Meters and Meter Installations | Jul 2015 | 477 | | 477 | 20 | 24 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 12 | 24 | 36 | 442 |
| Meters and Meter Installations | Jul 2015 | 477 | | 477 | 20 | 24 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 12 | 24 | 36 | 442 |
| Meters and Meter Installations | Jul 2015 | 4,598 | | 4,598 | 20 | 230 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 115 | 230 | 345 | 4,253 |
| Meters and Meter Installations | Jul 2015 | 477 | | 477 | 20 | 24 | Jun 2035 | 0 | 0 | 0 | 0 | 0 | 12 | 24 | 36 | 442 |
| Meters and Meter Installations | Jul 2016 | 71,929 | | 71,929 | 20 | 3,596 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 1,798 | 1,798 | 70,131 |
| Meters and Meter Installations | Jul 2016 | 11,760 | | 11,760 | 20 | 588 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 294 | 294 | 11,466 |
| Meters and Meter Installations | Jul 2016 | 1,964 | | 1,964 | 20 | 98 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 49 | 49 | 1,914 |
| Meters and Meter Installations | Jul 2016 | 2,394 | | 2,394 | 20 | 120 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 60 | 60 | 2,334 |
| Meters and Meter Installations | Jul 2016 | 431 | | 431 | 20 | 22 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 11 | 420 |
| Meters and Meter Installations | Jul 2016 | 431 | | 431 | 20 | 22 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 11 | 420 |
| Meters and Meter Installations | Jul 2016 | 431 | | 431 | 20 | 22 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 11 | 420 |
| Meters and Meter Installations | Jul 2016 | 3,707 | | 3,707 | 20 | 185 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 93 | 93 | 3,614 |
| Meters and Meter Installations | Jul 2016 | 2,835 | | 2,835 | 20 | 142 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 71 | 71 | 2,764 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Meters and Meter Installations | Jul 2016 | 651 | | 651 | 20 | 33 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 16 | 635 |
| | Meters and Meter Installations | Jul 2016 | 8,274 | | 8,274 | 20 | 414 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 207 | 207 | 8,067 |
| | Meters and Meter Installations | Jul 2016 | 221 | | 221 | 20 | 11 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 6 | 215 |
| | Meters and Meter Installations | Jul 2016 | 3,159 | | 3,159 | 20 | 158 | Jun 2036 | 0 | 0 | 0 | 0 | 0 | 0 | 79 | 79 | 3,080 |
| | Meters and Meter Installations (Juniper | Mar 2017 | 60,000 | | 60,000 | 20 | 3,000 | Feb 2037 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 |
| **335** | **Hydrants** | | | | | | | | | | | | | | | | |
| | Hydrants | Jul 1981 | 157 | | 157 | 40 | 4 | Jun 2021 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 139 | 18 |
| | Hydrants | Jul 1982 | 1,364 | | 1,364 | 40 | 34 | Jun 2022 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 1,176 | 187 |
| | Hydrants | Jul 1983 | 183 | | 183 | 40 | 5 | Jun 2023 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 153 | 30 |
| | Hydrants | Jul 1985 | 536 | | 536 | 40 | 13 | Jun 2025 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 422 | 114 |
| | Hydrants | Jul 1986 | 543 | | 543 | 40 | 14 | Jun 2026 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 414 | 129 |
| | Hydrants | Jul 1987 | 2,621 | | 2,621 | 40 | 66 | Jun 2027 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 1,933 | 688 |
| | Hydrants | Jul 1988 | 81 | | 81 | 40 | 2 | Jun 2028 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 58 | 23 |
| | Hydrants | Jul 1989 | 223 | | 223 | 40 | 6 | Jun 2029 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 153 | 70 |
| | Hydrants | Jul 1990 | 98 | | 98 | 40 | 2 | Jun 2030 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 65 | 33 |
| | Hydrants | Jul 1991 | 1,474 | | 1,474 | 40 | 37 | Jun 2031 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 940 | 534 |
| | Hydrants | Jul 1992 | 3,298 | | 3,298 | 40 | 82 | Jun 2032 | 82 | 82 | 82 | 82 | 82 | 82 | 82 | 2,020 | 1,278 |
| | Hydrants | Jul 1993 | 2,803 | | 2,803 | 40 | 70 | Jun 2033 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 1,647 | 1,156 |
| | Hydrants | Jul 1994 | 520 | | 520 | 40 | 13 | Jun 2034 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 292 | 227 |
| | Hydrants | Jul 1995 | 4,366 | | 4,366 | 40 | 109 | Jun 2035 | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 2,347 | 2,019 |
| | Hydrants | Jul 1996 | 694 | | 694 | 40 | 17 | Jun 2036 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 356 | 338 |
| | Hydrants | Jul 1997 | 388 | | 388 | 40 | 10 | Jun 2037 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 189 | 199 |
| | Hydrants | Jul 1998 | 6,156 | | 6,156 | 40 | 154 | Jun 2038 | 154 | 154 | 154 | 154 | 154 | 154 | 154 | 2,847 | 3,309 |
| | Hydrants | Jul 1999 | 233 | | 233 | 40 | 6 | Jun 2039 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 102 | 131 |
| | Hydrants | Jul 2000 | 5,496 | | 5,496 | 40 | 137 | Jun 2040 | 137 | 137 | 137 | 137 | 137 | 137 | 137 | 2,267 | 3,229 |
| | Hydrants | Jul 2000 | 2,810 | | 2,810 | 40 | 70 | Jun 2040 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 1,159 | 1,651 |
| | Hydrants | Jul 2002 | 6,242 | | 6,242 | 40 | 156 | Jun 2042 | 156 | 156 | 156 | 156 | 156 | 156 | 156 | 2,263 | 3,979 |
| | Hydrants | Jul 2003 | 7,391 | | 7,391 | 40 | 185 | Jun 2043 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 2,495 | 4,897 |
| | Hydrants | Jul 2004 | 12,943 | | 12,943 | 40 | 324 | Jun 2044 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 4,045 | 8,899 |
| | Hydrants | May 2008 | 380 | | 380 | 40 | 10 | May 2048 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 82 | 298 |
| | Hydrants | Apr 2009 | 5,881 | | 5,881 | 40 | 147 | Apr 2049 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 1,139 | 4,742 |
| | Hydrants | Nov 2009 | 10,144 | | 10,144 | 40 | 254 | Nov 2049 | 254 | 254 | 254 | 254 | 254 | 254 | 254 | 1,817 | 8,326 |
| | Hydrants | May 2010 | 3,011 | | 3,011 | 40 | 75 | May 2050 | 50 | 75 | 75 | 75 | 75 | 75 | 75 | 502 | 2,509 |
| | Hydrants | Jul 2011 | 18,309 | | 18,309 | 40 | 458 | Jun 2051 | 0 | 229 | 458 | 458 | 458 | 458 | 458 | 2,518 | 15,792 |
| | Hydrants | Dec 2011 | 15,134 | | 15,134 | 40 | 378 | Dec 2051 | 0 | 32 | 378 | 378 | 378 | 378 | 378 | 1,923 | 13,211 |
| | Hydrants | Jun 2012 | 6,015 | | 6,015 | 40 | 150 | Jun 2052 | 0 | 0 | 88 | 150 | 150 | 150 | 150 | 689 | 5,325 |
| | Hydrants | Jul 2015 | 3,086 | | 3,086 | 40 | 77 | Jun 2055 | 0 | 0 | 0 | 0 | 0 | 39 | 77 | 116 | 2,971 |
| | Hydrants | Jul 2016 | 7,362 | | 7,362 | 40 | 184 | Jun 2056 | 0 | 0 | 0 | 0 | 0 | 0 | 92 | 92 | 7,270 |
| | | | | | 0 | 40 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 40 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 40 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **336** | **Cross Connection Control (utility owned)** | | | | | | | | | | | | | | | | |
| | Cross Connection Control (utility owned | Jul 2006 | 45,617 | | 45,617 | 15 | 3,041 | Jun 2021 | 3,041 | 3,041 | 3,041 | 3,041 | 3,041 | 3,041 | 3,041 | 31,932 | 13,685 |
| | Cross Connection Control (utility owned | Jul 2007 | 32,171 | | 32,171 | 15 | 2,145 | Jun 2022 | 2,145 | 2,145 | 2,145 | 2,145 | 2,145 | 2,145 | 2,145 | 20,375 | 11,796 |
| | Cross Connection Control (utility owned | Jun 2008 | 16,767 | | 16,767 | 15 | 1,118 | Jun 2023 | 1,118 | 1,118 | 1,118 | 1,118 | 1,118 | 1,118 | 1,118 | 9,594 | 7,173 |
| | Cross Connection Control (utility owned | Jul 2009 | 4,288 | | 4,288 | 15 | 286 | Jun 2024 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 2,144 | 2,144 |
| | Cross Connection Control (utility owned | Jul 2009 | 1,299 | | 1,299 | 15 | 87 | Jun 2024 | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 650 | 650 |
| | Cross Connection Control (utility owned | Jul 2009 | 260 | | 260 | 15 | 17 | Jun 2024 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 130 | 130 |
| | Cross Connection Control (utility owned | Jul 2009 | 1,039 | | 1,039 | 15 | 69 | Jun 2024 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 520 | 520 |
| | Cross Connection Control (utility owned | Jul 2009 | 390 | | 390 | 15 | 26 | Jun 2024 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 195 | 195 |
| | Cross Connection Control (utility owned | Jul 2009 | 1,169 | | 1,169 | 15 | 78 | Jul 2024 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 585 | 585 |
| | Cross Connection Control (utility owned | Jul 2010 | 2,705 | | 2,705 | 15 | 180 | Jun 2025 | 90 | 180 | 180 | 180 | 180 | 180 | 180 | 1,172 | 1,533 |
| | Cross Connection Control (utility owned | Jul 2011 | 16,673 | | 16,673 | 15 | 1,112 | Jun 2026 | 0 | 556 | 1,112 | 1,112 | 1,112 | 1,112 | 1,112 | 6,114 | 10,560 |
| | Cross Connection Control (utility owned | Jul 2012 | 10,978 | | 10,978 | 15 | 732 | Jun 2027 | 0 | 0 | 366 | 732 | 732 | 732 | 732 | 3,293 | 7,685 |
| | Cross Connection Control (utility owned | Jul 2012 | 2,903 | | 2,903 | 15 | 194 | Jun 2027 | 0 | 0 | 97 | 194 | 194 | 194 | 194 | 871 | 2,032 |
| | Cross Connection Control (utility owned | Jul 2012 | 686 | | 686 | 15 | 46 | Jun 2027 | 0 | 0 | 23 | 46 | 46 | 46 | 46 | 206 | 480 |
| | Cross Connection Control (utility owned | Jul 2012 | 633 | | 633 | 15 | 42 | Jun 2027 | 0 | 0 | 21 | 42 | 42 | 42 | 42 | 190 | 443 |
| | Cross Connection Control (utility owned | Jul 2013 | 11,851 | | 11,851 | 15 | 790 | Jun 2028 | 0 | 0 | 0 | 395 | 790 | 790 | 790 | 2,765 | 9,086 |
| | Cross Connection Control (utility owned | Jul 2014 | 2,969 | | 2,969 | 15 | 198 | Jun 2029 | 0 | 0 | 0 | 0 | 99 | 198 | 198 | 495 | 2,474 |
| | Cross Connection Control (utility owned | Jul 2014 | 1,266 | | 1,266 | 15 | 84 | Jun 2029 | 0 | 0 | 0 | 0 | 42 | 84 | 84 | 211 | 1,055 |
| | Cross Connection Control (utility owned | Jul 2014 | 22 | | 22 | 15 | 1 | Jun 2029 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 4 | 18 |
| | Cross Connection Control (utility owned | Jul 2014 | 65 | | 65 | 15 | 4 | Jun 2029 | 0 | 0 | 0 | 0 | 2 | 4 | 4 | 11 | 55 |
| | Cross Connection Control (utility owned | Jul 2014 | 11 | | 11 | 15 | 1 | Jun 2029 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 2 | 9 |
| | Cross Connection Control (utility owned | Jul 2014 | 22 | | 22 | 15 | 1 | Jun 2029 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 4 | 18 |
| | Cross Connection Control (utility owned | Jul 2014 | 11 | | 11 | 15 | 1 | Jun 2029 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 2 | 9 |
| | Cross Connection Control (utility owned | Jul 2014 | 33 | | 33 | 15 | 2 | Jun 2029 | 0 | 0 | 0 | 0 | 1 | 2 | 2 | 5 | 27 |
| | Cross Connection Control (utility owned | Jul 2014 | 44 | | 44 | 15 | 3 | Jun 2029 | 0 | 0 | 0 | 0 | 1 | 3 | 3 | 7 | 36 |
| | Cross Connection Control (utility owned | Jul 2014 | 131 | | 131 | 15 | 9 | Jun 2029 | 0 | 0 | 0 | 0 | 4 | 9 | 9 | 22 | 109 |
| | Cross Connection Control (utility owned | Jul 2014 | 458 | | 458 | 15 | 31 | Jun 2029 | 0 | 0 | 0 | 0 | 15 | 31 | 31 | 76 | 382 |
| | Cross Connection Control (utility owned | Jul 2014 | 11 | | 11 | 15 | 1 | Jun 2029 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 2 | 9 |
| | Cross Connection Control (utility owned | Jul 2014 | 502 | | 502 | 15 | 33 | Jun 2029 | 0 | 0 | 0 | 0 | 17 | 33 | 33 | 84 | 418 |
| | Cross Connection Control (utility owned | Jul 2014 | 44 | | 44 | 15 | 3 | Jun 2029 | 0 | 0 | 0 | 0 | 1 | 3 | 3 | 7 | 36 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cross Connection Control (utility owned | Jul 2015 | 15,946 | | 15,946 | 15 | 1,063 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 532 | 1,063 | 1,595 | 14,352 |
| | Cross Connection Control (utility owned | Jul 2015 | 2,597 | | 2,597 | 15 | 173 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 87 | 173 | 260 | 2,337 |
| | Cross Connection Control (utility owned | Jul 2015 | 216 | | 216 | 15 | 14 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 7 | 14 | 22 | 194 |
| | Cross Connection Control (utility owned | Jul 2015 | 55 | | 55 | 15 | 4 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 6 | 50 |
| | Cross Connection Control (utility owned | Jul 2015 | 323 | | 323 | 15 | 22 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 11 | 22 | 32 | 291 |
| | Cross Connection Control (utility owned | Jul 2015 | 55 | | 55 | 15 | 4 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 6 | 50 |
| | Cross Connection Control (utility owned | Jul 2015 | 55 | | 55 | 15 | 4 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 6 | 50 |
| | Cross Connection Control (utility owned | Jul 2015 | 55 | | 55 | 15 | 4 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 6 | 50 |
| | Cross Connection Control (utility owned | Jul 2015 | 486 | | 486 | 15 | 32 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 16 | 32 | 49 | 438 |
| | Cross Connection Control (utility owned | Jul 2015 | 2,108 | | 2,108 | 15 | 141 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 70 | 141 | 211 | 1,897 |
| | Cross Connection Control (utility owned | Jul 2015 | 163 | | 163 | 15 | 11 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 5 | 11 | 16 | 147 |
| | Cross Connection Control (utility owned | Jul 2015 | 163 | | 163 | 15 | 11 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 5 | 11 | 16 | 147 |
| | Cross Connection Control (utility owned | Jul 2015 | 1,569 | | 1,569 | 15 | 105 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 52 | 105 | 157 | 1,412 |
| | Cross Connection Control (utility owned | Jul 2015 | 163 | | 163 | 15 | 11 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 5 | 11 | 16 | 147 |
| | Cross Connection Control (utility owned | Jul 2016 | 19,649 | | 19,649 | 15 | 1,310 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 655 | 655 | 18,994 |
| | Cross Connection Control (utility owned | Jul 2016 | 1,228 | | 1,228 | 15 | 82 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 41 | 1,187 |
| | Cross Connection Control (utility owned | Jul 2016 | 614 | | 614 | 15 | 41 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 20 | 594 |
| | Cross Connection Control (utility owned | Jul 2016 | 88 | | 88 | 15 | 6 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 85 |
| | Cross Connection Control (utility owned | Jul 2016 | 88 | | 88 | 15 | 6 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 85 |
| | Cross Connection Control (utility owned | Jul 2016 | 88 | | 88 | 15 | 6 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 85 |
| | Cross Connection Control (utility owned | Jul 2016 | 789 | | 789 | 15 | 53 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 26 | 26 | 763 |
| | Cross Connection Control (utility owned | Jul 2016 | 88 | | 88 | 15 | 6 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 85 |
| | Cross Connection Control (utility owned | Jul 2016 | 2,719 | | 2,719 | 15 | 181 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 91 | 91 | 2,629 |
| | Cross Connection Control (utility owned | Jul 2016 | 88 | | 88 | 15 | 6 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 85 |
| | Cross Connection Control (utility owned) (Juniper | Mar 2017 | 30,000 | | 30,000 | 15 | 2,000 | Feb 2032 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 |
| **339** | **Other Plant** | | | | | | | | | | | | | | | | |
| | Other Plant | Jul 1995 | 209,770 | | 209,770 | 30 | 6,992 | Jun 2025 | 6,992 | 6,992 | 6,992 | 6,992 | 6,992 | 6,992 | 6,992 | 150,335 | 59,435 |
| | Other Plant | Jul 2006 | 835 | | 835 | 30 | 28 | Jun 2036 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 292 | 543 |
| | | | | | 0 | 30 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 30 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **340** | **Office Furniture and Equipment** | | | | | | | | | | | | | | | | |
| | Office Furniture and Equipmen | Jul 1991 | 48 | | 48 | 20 | 2 | Jun 2011 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 48 | 0 |
| | Office Furniture and Equipmen | Jul 1994 | 10,623 | | 10,623 | 20 | 531 | Jun 2014 | 531 | 531 | 531 | 531 | 266 | 0 | 0 | 10,623 | 0 |
| | Office Furniture and Equipmen | Jul 1995 | 12,933 | | 12,933 | 20 | 647 | Jun 2015 | 647 | 647 | 647 | 647 | 647 | 323 | 0 | 12,933 | 0 |
| | Office Furniture and Equipmen | Jul 1996 | 625 | | 625 | 20 | 31 | Jun 2016 | 31 | 31 | 31 | 31 | 31 | 31 | 16 | 625 | 0 |
| | Office Furniture and Equipmen | Jul 1997 | 14,728 | | 14,728 | 20 | 736 | Jun 2017 | 736 | 736 | 736 | 736 | 736 | 736 | 736 | 14,360 | 368 |
| | Office Furniture and Equipmen | Jul 1998 | 4,130 | | 4,130 | 20 | 206 | Jun 2018 | 206 | 206 | 206 | 206 | 206 | 206 | 206 | 3,820 | 310 |
| | Office Furniture and Equipmen | Jul 1999 | 23,388 | | 23,388 | 20 | 1,169 | Jun 2019 | 1,169 | 1,169 | 1,169 | 1,169 | 1,169 | 1,169 | 1,169 | 20,465 | 2,924 |
| | Office Furniture and Equipmen | Jul 2000 | 6,899 | | 6,899 | 20 | 345 | Jun 2020 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 5,691 | 1,207 |
| | Office Furniture and Equipmen | Jul 2002 | 22,569 | | 22,569 | 20 | 1,128 | Jun 2022 | 1,128 | 1,128 | 1,128 | 1,128 | 1,128 | 1,128 | 1,128 | 16,363 | 6,207 |
| | Office Furniture and Equipmen | Mar 2003 | 5,813 | | 5,813 | 20 | 291 | Feb 2023 | 291 | 291 | 291 | 291 | 291 | 291 | 291 | 4,021 | 1,792 |
| | Office Furniture and Equipmen | Jul 2003 | 28,009 | | 28,009 | 20 | 1,400 | Jun 2023 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 18,906 | 9,103 |
| | Office Furniture and Equipmen | Jul 2004 | 11,201 | | 11,201 | 20 | 560 | Jun 2024 | 560 | 560 | 560 | 560 | 560 | 560 | 560 | 7,000 | 4,200 |
| | Office Furniture and Equipmen | Jul 2005 | 3,338 | | 3,338 | 20 | 167 | Jun 2025 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 1,919 | 1,419 |
| | Office Furniture and Equipmen | May 2006 | 1,160 | | 1,160 | 20 | 58 | May 2026 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 619 | 541 |
| | Office Furniture and Equipmen | Apr 2007 | 2,000 | | 2,000 | 20 | 100 | Apr 2027 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 975 | 1,025 |
| | Office Furniture and Equipmen | Jan 2008 | 587 | | 587 | 20 | 29 | Jan 2028 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 264 | 323 |
| | Office Furniture and Equipmen | Oct 2011 | 2,571 | | 2,571 | 20 | 129 | Oct 2031 | 0 | 32 | 129 | 129 | 129 | 129 | 129 | 675 | 1,896 |
| | Office Furniture and Equipmen | Jan 2013 | 6,471 | | 6,471 | 20 | 324 | Jan 2033 | 0 | 0 | 0 | 324 | 324 | 324 | 324 | 1,294 | 5,177 |
| | Office Furniture and Equipmen | Jun 2013 | 770 | | 770 | 20 | 39 | Jun 2033 | 0 | 0 | 0 | 22 | 39 | 39 | 39 | 138 | 632 |
| | Office Furniture and Equipmen | May 2015 | 780 | | 780 | 20 | 39 | May 2035 | 0 | 0 | 0 | 0 | 0 | 26 | 39 | 65 | 715 |
| **341** | **Transportation Equipment** | | | | | | | | | | | | | | | | |
| | Transportation Equipment | Jul 1998 | 13,129 | | 13,129 | 7 | 1,876 | Jun 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,129 | 0 |
| | Transportation Equipment | Jul 1998 | 15,232 | | 15,232 | 7 | 2,176 | Jun 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,232 | 0 |
| | Transportation Equipment | Jul 2002 | 26,775 | | 26,775 | 7 | 3,825 | Jun 2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,775 | 0 |
| | Transportation Equipment | Jul 2003 | 23,827 | | 23,827 | 7 | 3,404 | Jun 2010 | 1,702 | 0 | 0 | 0 | 0 | 0 | 0 | 23,827 | 0 |
| | Transportation Equipment | Jul 2004 | 5,250 | | 5,250 | 7 | 750 | Jun 2011 | 750 | 375 | 0 | 0 | 0 | 0 | 0 | 5,250 | 0 |
| | Transportation Equipment | Jul 2004 | 2,250 | | 2,250 | 7 | 321 | Jun 2011 | 321 | 161 | 0 | 0 | 0 | 0 | 0 | 2,250 | 0 |
| | Transportation Equipment | Jul 2004 | 22,524 | | 22,524 | 7 | 3,218 | Jun 2011 | 3,218 | 1,609 | 0 | 0 | 0 | 0 | 0 | 22,524 | 0 |
| | Transportation Equipment | Jul 2005 | 26,042 | | 26,042 | 7 | 3,720 | Jun 2012 | 3,720 | 3,720 | 1,860 | 0 | 0 | 0 | 0 | 26,042 | 0 |
| | Transportation Equipment | Jul 2005 | 23,090 | | 23,090 | 7 | 3,299 | Jun 2012 | 3,299 | 3,299 | 1,649 | 0 | 0 | 0 | 0 | 23,090 | 0 |
| | Transportation Equipment | Jul 2006 | 21,923 | | 21,923 | 7 | 3,132 | Jul 2013 | 3,132 | 3,132 | 3,132 | 1,566 | 0 | 0 | 0 | 21,923 | 0 |
| | Transportation Equipment | Nov 2006 | 20,215 | | 20,215 | 7 | 2,888 | Nov 2013 | 2,888 | 2,888 | 2,888 | 2,407 | 0 | 0 | 0 | 20,215 | 0 |
| | Transportation Equipment | Dec 2006 | 20,781 | | 20,781 | 7 | 2,969 | Dec 2013 | 2,969 | 2,969 | 2,969 | 2,721 | 0 | 0 | 0 | 20,781 | 0 |
| | Transportation Equipment | Sep 2008 | 22,151 | | 22,151 | 7 | 3,164 | Sep 2015 | 3,164 | 3,164 | 3,164 | 3,164 | 3,164 | 2,110 | 0 | 22,151 | 0 |
| | Transportation Equipment | Apr 2009 | 29,054 | | 29,054 | 7 | 4,151 | Apr 2016 | 4,151 | 4,151 | 4,151 | 4,151 | 4,151 | 4,151 | 1,038 | 29,054 | 0 |
| | Transportation Equipment | Jan 2010 | 203 | | 203 | 7 | 29 | Jan 2017 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 203 | 0 |
| | Transportation Equipment | Jan 2011 | 35,673 | | 35,673 | 7 | 5,096 | Jan 2018 | 0 | 5,096 | 5,096 | 5,096 | 5,096 | 5,096 | 5,096 | 30,577 | 5,096 |
| | Transportation Equipment | Jun 2011 | 1,382 | | 1,382 | 7 | 197 | Jun 2018 | 0 | 115 | 197 | 197 | 197 | 197 | 197 | 1,102 | 280 |
| | Transportation Equipment | Sep 2011 | 36,730 | | 36,730 | 7 | 5,247 | Aug 2018 | 0 | 1,749 | 5,247 | 5,247 | 5,247 | 5,247 | 5,247 | 27,985 | 8,745 |
| | Transportation Equipment | Sep 2011 | 6,395 | | 6,395 | 7 | 914 | Sep 2018 | 0 | 305 | 914 | 914 | 914 | 914 | 914 | 4,872 | 1,523 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Transportation Equipment | Aug 2012 | 35,951 | | 35,951 | 7 | 5,136 | Aug 2019 | 0 | 0 | 2,140 | 5,136 | 5,136 | 5,136 | 5,136 | 22,683 | 13,268 |
| | Transportation Equipment | Dec 2012 | 29,250 | | 29,250 | 7 | 4,179 | Dec 2019 | 0 | 0 | 348 | 4,179 | 4,179 | 4,179 | 4,179 | 17,063 | 12,188 |
| | Transportation Equipment | Jan 2013 | 125 | | 125 | 7 | 18 | Dec 2019 | 0 | 0 | 0 | 18 | 18 | 18 | 18 | 71 | 54 |
| | Transportation Equipment | Feb 2013 | 5,126 | | 5,126 | 7 | 732 | Feb 2020 | 0 | 0 | 0 | 671 | 732 | 732 | 732 | 2,868 | 2,258 |
| | Transportation Equipment | Feb 2013 | 234 | | 234 | 7 | 33 | Feb 2020 | 0 | 0 | 0 | 31 | 33 | 33 | 33 | 131 | 103 |
| | Transportation Equipment | Jun 2013 | 172 | | 172 | 7 | 25 | Jun 2020 | 0 | 0 | 0 | 14 | 25 | 25 | 25 | 88 | 84 |
| | Transportation Equipment | Jun 2013 | 32,609 | | 32,609 | 7 | 4,658 | Jun 2020 | 0 | 0 | 0 | 2,717 | 4,658 | 4,658 | 4,658 | 16,693 | 15,916 |
| | Transportation Equipment | Dec 2013 | 33,933 | | 33,933 | 7 | 4,848 | Dec 2020 | 0 | 0 | 0 | 404 | 4,848 | 4,848 | 4,848 | 14,947 | 18,986 |
| | Transportation Equipment | Apr 2014 | 26,053 | | 26,053 | 7 | 3,722 | Apr 2021 | 0 | 0 | 0 | 0 | 2,791 | 3,722 | 3,722 | 10,235 | 15,818 |
| | Transportation Equipment | May 2014 | 1,757 | | 1,757 | 7 | 251 | May 2021 | 0 | 0 | 0 | 0 | 167 | 251 | 251 | 669 | 1,088 |
| | Transportation Equipment | Jun 2014 | 5,000 | | 5,000 | 7 | 714 | Jun 2021 | 0 | 0 | 0 | 0 | 417 | 714 | 714 | 1,845 | 3,155 |
| | Transportation Equipment | Dec 2014 | 34,789 | | 34,789 | 7 | 4,970 | Dec 2021 | 0 | 0 | 0 | 0 | 414 | 4,970 | 4,970 | 10,354 | 24,435 |
| | Transportation Equipment | Jan 2015 | 509 | | 509 | 7 | 73 | Jan 2022 | 0 | 0 | 0 | 0 | 0 | 73 | 73 | 145 | 364 |
| | Transportation Equipment | Jan 2015 | 564 | | 564 | 7 | 81 | Jan 2022 | 0 | 0 | 0 | 0 | 0 | 81 | 81 | 161 | 403 |
| | Transportation Equipment | Feb 2015 | 980 | | 980 | 7 | 140 | Feb 2022 | 0 | 0 | 0 | 0 | 0 | 128 | 140 | 268 | 712 |
| | Transportation Equipment | Jan 2016 | 37,858 | | 37,858 | 7 | 5,408 | Jan 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 5,408 | 5,408 | 32,450 |
| | Transportation Equipment | Jan 2016 | 40,558 | | 40,558 | 7 | 5,794 | Jan 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 5,794 | 5,794 | 34,764 |
| | Transportation Equipment | Jun 2016 | 38,077 | | 38,077 | 7 | 5,440 | Jun 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 3,173 | 3,173 | 34,904 |
| | | | | | 0 | 7 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 7 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 7 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | | | | | |
| **343** | **Tools, Shop, and Garage Equipment** | | | | | | | | | | | | | | | | |
| | Stores Equipment | Jan 1980 | 4,556 | | 4,556 | 15 | 304 | Dec 1994 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,556 | 0 |
| | Stores Equipment | Jul 1985 | 85 | | 85 | 15 | 6 | Jun 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 | 0 |
| | Stores Equipment | Jun 2015 | 1,243 | | 1,243 | 15 | 83 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 48 | 83 | 131 | 1,112 |
| | Tools, Shop, and Garage Equipment | Jan 1980 | 968 | | 968 | 15 | 65 | Dec 1994 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 968 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1981 | 52 | | 52 | 15 | 3 | Jun 1996 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1981 | 425 | | 425 | 15 | 28 | Jun 1996 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1982 | 813 | | 813 | 15 | 54 | Jun 1997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 813 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1983 | 858 | | 858 | 15 | 57 | Jun 1998 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 858 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1984 | 1,713 | | 1,713 | 15 | 114 | Jun 1999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,713 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1985 | 1,518 | | 1,518 | 15 | 101 | Jun 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,518 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1986 | 2,317 | | 2,317 | 15 | 154 | Jun 2001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,317 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1987 | 3,469 | | 3,469 | 15 | 231 | Jun 2002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,469 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1988 | 2,621 | | 2,621 | 15 | 175 | Jun 2003 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,621 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1989 | 6,550 | | 6,550 | 15 | 437 | Jun 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,550 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1990 | 632 | | 632 | 15 | 42 | Jun 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 632 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1991 | 1,088 | | 1,088 | 15 | 73 | Jun 2006 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,088 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1992 | 560 | | 560 | 15 | 37 | Jun 2007 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 560 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1993 | 879 | | 879 | 15 | 59 | Jun 2008 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 879 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1994 | 825 | | 825 | 15 | 55 | Jun 2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 825 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1995 | 3,410 | | 3,410 | 15 | 227 | Jun 2010 | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 3,410 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1996 | 342 | | 342 | 15 | 23 | Jun 2011 | 23 | 11 | 0 | 0 | 0 | 0 | 0 | 342 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1997 | 1,200 | | 1,200 | 15 | 80 | Jun 2012 | 80 | 80 | 40 | 0 | 0 | 0 | 0 | 1,200 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1998 | 3,081 | | 3,081 | 15 | 205 | Jun 2013 | 205 | 205 | 205 | 103 | 0 | 0 | 0 | 3,081 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 1999 | 3,015 | | 3,015 | 15 | 201 | Jun 2014 | 201 | 201 | 201 | 201 | 101 | 0 | 0 | 3,015 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 2000 | 3,988 | | 3,988 | 15 | 266 | Jun 2015 | 266 | 266 | 266 | 266 | 266 | 133 | 0 | 3,988 | 0 |
| | Tools, Shop, and Garage Equipment | Jul 2002 | 5,225 | | 5,225 | 15 | 348 | Jun 2017 | 348 | 348 | 348 | 348 | 348 | 348 | 348 | 5,051 | 174 |
| | Tools, Shop, and Garage Equipment | Mar 2003 | 903 | | 903 | 15 | 60 | Feb 2018 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 833 | 70 |
| | Tools, Shop, and Garage Equipment | Jul 2003 | 3,155 | | 3,155 | 15 | 210 | Jun 2018 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 2,840 | 316 |
| | Tools, Shop, and Garage Equipment | Jan 2004 | 12,786 | | 12,786 | 15 | 852 | Dec 2018 | 852 | 852 | 852 | 852 | 852 | 852 | 852 | 11,081 | 1,705 |
| | Tools, Shop, and Garage Equipment | Jul 2005 | 6,194 | | 6,194 | 15 | 413 | Jun 2020 | 413 | 413 | 413 | 413 | 413 | 413 | 413 | 4,749 | 1,445 |
| | Tools, Shop, and Garage Equipment | Nov 2006 | 3,955 | | 3,955 | 15 | 264 | Nov 2021 | 264 | 264 | 264 | 264 | 264 | 264 | 264 | 2,680 | 1,274 |
| | Tools, Shop, and Garage Equipment | Apr 2010 | 814 | | 814 | 15 | 54 | Apr 2025 | 41 | 54 | 54 | 54 | 54 | 54 | 54 | 366 | 448 |
| | Tools, Shop, and Garage Equipment | Apr 2010 | 1,035 | | 1,035 | 15 | 69 | Apr 2025 | 52 | 69 | 69 | 69 | 69 | 69 | 69 | 466 | 569 |
| | Tools, Shop, and Garage Equipment | Jul 2011 | 800 | | 800 | 15 | 53 | Jul 2026 | 0 | 27 | 53 | 53 | 53 | 53 | 53 | 293 | 507 |
| | Tools, Shop, and Garage Equipment | Jul 2011 | 1,500 | | 1,500 | 15 | 100 | Jul 2026 | 0 | 50 | 100 | 100 | 100 | 100 | 100 | 550 | 950 |
| | Tools, Shop, and Garage Equipment | Jul 2011 | 1,500 | | 1,500 | 15 | 100 | Jul 2026 | 0 | 50 | 100 | 100 | 100 | 100 | 100 | 550 | 950 |
| | Tools, Shop, and Garage Equipment | Jul 2011 | 500 | | 500 | 15 | 33 | Jul 2026 | 0 | 17 | 33 | 33 | 33 | 33 | 33 | 183 | 317 |
| | Tools, Shop, and Garage Equipment | Nov 2012 | 694 | | 694 | 15 | 46 | Nov 2027 | 0 | 0 | 8 | 46 | 46 | 46 | 46 | 193 | 501 |
| | Tools, Shop, and Garage Equipment | Jul 2013 | 3,130 | | 3,130 | 15 | 209 | Jun 2028 | 0 | 0 | 0 | 104 | 209 | 209 | 209 | 730 | 2,399 |
| | Tools, Shop, and Garage Equipment | Jul 2013 | 936 | | 936 | 15 | 62 | Jul 2028 | 0 | 0 | 0 | 31 | 62 | 62 | 62 | 218 | 717 |
| | Tools, Shop, and Garage Equipment | Jul 2013 | 998 | | 998 | 15 | 67 | Jul 2028 | 0 | 0 | 0 | 33 | 67 | 67 | 67 | 233 | 765 |
| | Tools, Shop, and Garage Equipment | Sep 2013 | 12,100 | | 12,100 | 15 | 807 | Sep 2028 | 0 | 0 | 0 | 269 | 807 | 807 | 807 | 2,689 | 9,411 |
| | Tools, Shop, and Garage Equipment | Sep 2013 | 3,207 | | 3,207 | 15 | 214 | Sep 2028 | 0 | 0 | 0 | 71 | 214 | 214 | 214 | 713 | 2,494 |
| | Tools, Shop, and Garage Equipment | Oct 2013 | 530 | | 530 | 15 | 35 | Oct 2028 | 0 | 0 | 0 | 9 | 35 | 35 | 35 | 115 | 415 |
| | Tools, Shop, and Garage Equipment | Feb 2014 | 1,578 | | 1,578 | 15 | 105 | Feb 2029 | 0 | 0 | 0 | 0 | 96 | 105 | 105 | 307 | 1,271 |
| | Tools, Shop, and Garage Equipment | Jun 2015 | 2,720 | | 2,720 | 15 | 181 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 106 | 181 | 287 | 2,433 |
| | Tools, Shop, and Garage Equipment | Jun 2015 | 6,326 | | 6,326 | 15 | 422 | Jun 2030 | 0 | 0 | 0 | 0 | 0 | 246 | 422 | 668 | 5,658 |
| | Tools, Shop, and Garage Equipment | Jan 2016 | 1,150 | | 1,150 | 15 | 77 | Jan 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 77 | 77 | 1,073 |
| | Tools, Shop, and Garage Equipment | Feb 2016 | 1,417 | | 1,417 | 15 | 94 | Feb 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 87 | 87 | 1,330 |
| | Tools, Shop, and Garage Equipment | Jun 2016 | 1,575 | | 1,575 | 15 | 105 | Jun 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 61 | 61 | 1,514 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **344** | **Laboratory Equipment** | | | | | | | | | | | | | | | | |
| | | | | | 0 | 15 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 15 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 15 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 15 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **345** | **Power Operated Equipment** | | | | | | | | | | | | | | | | |
| | Power Operated Equipment | Jul 1989 | 76,324 | | 76,324 | 10 | 7,632 | Jun 1999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 76,324 | 0 |
| | Power Operated Equipment | Jul 1994 | 300 | | 300 | 10 | 30 | Jun 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300 | 0 |
| | Power Operated Equipment | Jul 1996 | 25,868 | | 25,868 | 10 | 2,587 | Jun 2006 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,868 | 0 |
| | Power Operated Equipment | Mar 2007 | 2,563 | | 2,563 | 10 | 256 | Mar 2017 | 256 | 256 | 256 | 256 | 256 | 256 | 256 | 2,520 | 43 |
| | Power Operated Equipment | Sep 2010 | 599 | | 599 | 10 | 60 | Sep 2020 | 20 | 60 | 60 | 60 | 60 | 60 | 60 | 379 | 220 |
| | Power Operated Equipment | Jun 2014 | 49,500 | | 49,500 | 10 | 4,950 | Jun 2024 | 0 | 0 | 0 | 0 | 2,888 | 4,950 | 4,950 | 12,788 | 36,713 |
| **346** | **Communication Equipment** | | | | | | | | | | | | | | | | |
| | Communication Equipment | Jul 1989 | 20,867 | | 20,867 | 10 | 2,087 | Jun 1999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,867 | 0 |
| | Communication Equipment | Jul 1994 | 363 | | 363 | 10 | 36 | Jun 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 363 | 0 |
| | Communication Equipment | Jul 1997 | 283 | | 283 | 10 | 28 | Jun 2007 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 283 | 0 |
| | Communication Equipment | Jul 1999 | 5,243 | | 5,243 | 10 | 524 | Jun 2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,243 | 0 |
| | Communication Equipment | Jul 2002 | 22,489 | | 22,489 | 10 | 2,249 | Jun 2012 | 2,249 | 2,249 | 1,124 | 0 | 0 | 0 | 0 | 22,489 | 0 |
| | Communication Equipment | Jan 2003 | 1,940 | | 1,940 | 10 | 194 | Jan 2013 | 194 | 194 | 194 | 0 | 0 | 0 | 0 | 1,940 | 0 |
| | Communication Equipment | Jul 2003 | 1,294 | | 1,294 | 10 | 129 | Jun 2013 | 129 | 129 | 129 | 65 | 0 | 0 | 0 | 1,294 | 0 |
| | Communication Equipment | Jul 2004 | 4,912 | | 4,912 | 10 | 491 | Jun 2014 | 491 | 491 | 491 | 491 | 246 | 0 | 0 | 4,912 | 0 |
| | Communication Equipment | Jul 2005 | 19,714 | | 19,714 | 10 | 1,971 | Jun 2015 | 1,971 | 1,971 | 1,971 | 1,971 | 1,971 | 986 | 0 | 19,714 | 0 |
| | Communication Equipment | Dec 2007 | 1,050 | | 1,050 | 10 | 105 | Dec 2017 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 954 | 96 |
| | Communication Equipment | Apr 2009 | 705 | | 705 | 10 | 71 | Apr 2019 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 546 | 159 |
| | Communication Equipment | Mar 2010 | 2,498 | | 2,498 | 10 | 250 | Mar 2020 | 208 | 250 | 250 | 250 | 250 | 250 | 250 | 1,707 | 791 |
| | Communication Equipment | Mar 2011 | 938 | | 938 | 10 | 94 | Mar 2021 | 0 | 78 | 94 | 94 | 94 | 94 | 94 | 547 | 391 |
| | Communication Equipment | Jul 2013 | 636 | | 636 | 10 | 64 | Jul 2023 | 0 | 0 | 0 | 32 | 64 | 64 | 64 | 223 | 413 |
| | Communication Equipment | Jan 2014 | 1,736 | | 1,736 | 10 | 174 | Jan 2024 | 0 | 0 | 0 | 0 | 174 | 174 | 174 | 521 | 1,215 |
| | Communication Equipment | Jun 2014 | 2,497 | | 2,497 | 10 | 250 | Jun 2024 | 0 | 0 | 0 | 0 | 146 | 250 | 250 | 645 | 1,852 |
| | Communication Equipment | Apr 2015 | 7,777 | | 7,777 | 10 | 778 | Apr 2025 | 0 | 0 | 0 | 0 | 0 | 583 | 778 | 1,361 | 6,416 |
| | Communication Equipment | Jun 2015 | 1,479 | | 1,479 | 10 | 148 | Jun 2025 | 0 | 0 | 0 | 0 | 0 | 86 | 148 | 234 | 1,245 |
| | Communication Equipment | Jun 2015 | 1,784 | | 1,784 | 10 | 178 | Jun 2025 | 0 | 0 | 0 | 0 | 0 | 104 | 178 | 282 | 1,501 |
| | Communication Equipment | Dec 2016 | 57,012 | | 57,012 | 10 | 5,701 | Dec 2026 | 0 | 0 | 0 | 0 | 0 | 0 | 475 | 475 | 56,537 |
| **347** | **Electronic/Computer Equipment** | | | | | | | | | | | | | | | | |
| | Electronic/Computer Equipment | Mar 2006 | 2,226 | | 2,226 | 5 | 445 | Mar 2011 | 445 | 74 | 0 | 0 | 0 | 0 | 0 | 2,226 | 0 |
| | Electronic/Computer Equipment | Apr 2006 | 4,536 | | 4,536 | 5 | 907 | Apr 2011 | 907 | 227 | 0 | 0 | 0 | 0 | 0 | 4,536 | 0 |
| | Electronic/Computer Equipment | Sep 2006 | 1,394 | | 1,394 | 5 | 279 | Sep 2011 | 279 | 186 | 0 | 0 | 0 | 0 | 0 | 1,394 | 0 |
| | Electronic/Computer Equipment | Dec 2006 | 3,002 | | 3,002 | 5 | 600 | Dec 2011 | 600 | 550 | 0 | 0 | 0 | 0 | 0 | 3,002 | 0 |
| | Electronic/Computer Equipment | Mar 2007 | 16,877 | | 16,877 | 5 | 3,375 | Mar 2012 | 3,375 | 3,375 | 563 | 0 | 0 | 0 | 0 | 16,877 | 0 |
| | Electronic/Computer Equipment | Jul 2007 | 2,400 | | 2,400 | 5 | 480 | Jul 2012 | 480 | 480 | 240 | 0 | 0 | 0 | 0 | 2,400 | 0 |
| | Electronic/Computer Equipment | Jan 2009 | 500 | | 500 | 5 | 100 | Jan 2014 | 100 | 100 | 100 | 100 | 0 | 0 | 0 | 500 | 0 |
| | Electronic/Computer Equipment | Mar 2009 | 704 | | 704 | 5 | 141 | Mar 2014 | 141 | 141 | 141 | 141 | 23 | 0 | 0 | 704 | 0 |
| | Electronic/Computer Equipment | Apr 2009 | 2,295 | | 2,295 | 5 | 459 | Apr 2014 | 459 | 459 | 459 | 459 | 115 | 0 | 0 | 2,295 | 0 |
| | Electronic/Computer Equipment | May 2009 | 770 | | 770 | 5 | 154 | May 2014 | 154 | 154 | 154 | 154 | 51 | 0 | 0 | 770 | 0 |
| | Electronic/Computer Equipment | Jul 2009 | 780 | | 780 | 5 | 156 | Jul 2014 | 156 | 156 | 156 | 156 | 78 | 0 | 0 | 780 | 0 |
| | Electronic/Computer Equipment | Jul 2009 | 9,000 | | 9,000 | 5 | 1,800 | Jul 2014 | 1,800 | 1,800 | 1,800 | 1,800 | 900 | 0 | 0 | 9,000 | 0 |
| | Electronic/Computer Equipment | Jul 2009 | 1,956 | | 1,956 | 5 | 391 | Jul 2014 | 391 | 391 | 391 | 391 | 196 | 0 | 0 | 1,956 | 0 |
| | Electronic/Computer Equipment | Sep 2009 | 1,764 | | 1,764 | 5 | 353 | Sep 2014 | 353 | 353 | 353 | 353 | 235 | 0 | 0 | 1,764 | 0 |
| | Electronic/Computer Equipment | Apr 2010 | 1,319 | | 1,319 | 5 | 264 | Apr 2015 | 198 | 264 | 264 | 264 | 264 | 66 | 0 | 1,319 | 0 |
| | Electronic/Computer Equipment | May 2010 | 75,849 | | 75,849 | 5 | 15,170 | Apr 2015 | 10,113 | 15,170 | 15,170 | 15,170 | 15,170 | 5,057 | 0 | 75,849 | 0 |
| | Electronic/Computer Equipment | Jul 2010 | 2,493 | | 2,493 | 5 | 499 | Jul 2015 | 249 | 499 | 499 | 499 | 499 | 249 | 0 | 2,493 | 0 |
| | Electronic/Computer Equipment | Mar 2011 | 400 | | 400 | 5 | 80 | Mar 2016 | 0 | 67 | 80 | 80 | 80 | 80 | 13 | 400 | 0 |
| | Electronic/Computer Equipment | Mar 2011 | 1,200 | | 1,200 | 5 | 240 | Mar 2016 | 0 | 200 | 240 | 240 | 240 | 240 | 40 | 1,200 | 0 |
| | Electronic/Computer Equipment | Mar 2011 | 5,400 | | 5,400 | 5 | 1,080 | Mar 2016 | 0 | 900 | 1,080 | 1,080 | 1,080 | 1,080 | 180 | 5,400 | 0 |
| | Electronic/Computer Equipment | Jun 2011 | 2,500 | | 2,500 | 5 | 500 | Jun 2016 | 0 | 292 | 500 | 500 | 500 | 500 | 208 | 2,500 | 0 |
| | Electronic/Computer Equipment | Jul 2011 | 2,179 | | 2,179 | 5 | 436 | Jul 2016 | 0 | 218 | 436 | 436 | 436 | 436 | 218 | 2,179 | 0 |
| | Electronic/Computer Equipment | Sep 2011 | 825 | | 825 | 5 | 165 | Sep 2016 | 0 | 55 | 165 | 165 | 165 | 165 | 110 | 825 | 0 |
| | Electronic/Computer Equipment | Oct 2011 | 14,399 | | 14,399 | 5 | 2,880 | Oct 2016 | 0 | 720 | 2,880 | 2,880 | 2,880 | 2,880 | 2,160 | 14,399 | 0 |
| | Electronic/Computer Equipment | Nov 2011 | 6,600 | | 6,600 | 5 | 1,320 | Nov 2016 | 0 | 220 | 1,320 | 1,320 | 1,320 | 1,320 | 1,100 | 6,600 | 0 |
| | Electronic/Computer Equipment | Nov 2011 | 978 | | 978 | 5 | 196 | Nov 2016 | 0 | 33 | 196 | 196 | 196 | 196 | 163 | 978 | 0 |
| | Electronic/Computer Equipment | Mar 2012 | 1,215 | | 1,215 | 5 | 243 | Mar 2017 | 0 | 0 | 202 | 243 | 243 | 243 | 243 | 1,174 | 40 |
| | Electronic/Computer Equipment | Jan 2013 | 3,400 | | 3,400 | 5 | 680 | Jan 2018 | 0 | 0 | 0 | 680 | 680 | 680 | 680 | 2,720 | 680 |
| | Electronic/Computer Equipment | Jan 2013 | 960 | | 960 | 5 | 192 | Jan 2018 | 0 | 0 | 0 | 192 | 192 | 192 | 192 | 768 | 192 |
| | Electronic/Computer Equipment | Mar 2013 | 5,369 | | 5,369 | 5 | 1,074 | Mar 2018 | 0 | 0 | 0 | 895 | 1,074 | 1,074 | 1,074 | 4,116 | 1,253 |
| | Electronic/Computer Equipment | May 2013 | 1,784 | | 1,784 | 5 | 357 | May 2018 | 0 | 0 | 0 | 238 | 357 | 357 | 357 | 1,308 | 476 |
| | Electronic/Computer Equipment | Sep 2013 | 4,770 | | 4,770 | 5 | 954 | Sep 2018 | 0 | 0 | 0 | 318 | 954 | 954 | 954 | 3,180 | 1,590 |
| | Electronic/Computer Equipment | Dec 2013 | 1,921 | | 1,921 | 5 | 384 | Dec 2018 | 0 | 0 | 0 | 32 | 384 | 384 | 384 | 1,185 | 736 |
| | Electronic/Computer Equipment | Feb 2014 | 3,373 | | 3,373 | 5 | 675 | Feb 2019 | 0 | 0 | 0 | 0 | 618 | 675 | 675 | 1,968 | 1,405 |
| | Electronic/Computer Equipment | Nov 2014 | 1,400 | | 1,400 | 5 | 280 | Nov 2019 | 0 | 0 | 0 | 0 | 47 | 280 | 280 | 607 | 793 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Electronic/Computer Equipment | Nov 2014 | 1,614 | | 1,614 | 5 | 323 | Nov 2019 | 0 | 0 | 0 | 0 | 54 | 323 | 323 | 700 | 915 |
| | Electronic/Computer Equipment | Dec 2014 | 1,084 | | 1,084 | 5 | 217 | Dec 2019 | 0 | 0 | 0 | 0 | 18 | 217 | 217 | 452 | 632 |
| | Electronic/Computer Equipment | Dec 2014 | 1,084 | | 1,084 | 5 | 217 | Dec 2019 | 0 | 0 | 0 | 0 | 18 | 217 | 217 | 452 | 632 |
| | Electronic/Computer Equipment | Jun 2015 | 2,382 | | 2,382 | 5 | 476 | Jun 2020 | 0 | 0 | 0 | 0 | 0 | 278 | 476 | 754 | 1,628 |
| | Electronic/Computer Equipment | Jun 2015 | 1,564 | | 1,564 | 5 | 313 | Jun 2020 | 0 | 0 | 0 | 0 | 0 | 182 | 313 | 495 | 1,069 |
| | Electronic/Computer Equipment | Jan 2016 | 3,246 | | 3,246 | 5 | 649 | Jan 2021 | 0 | 0 | 0 | 0 | 0 | 0 | 649 | 649 | 2,597 |
| | Electronic/Computer Equipment | Jan 2016 | 3,182 | | 3,182 | 5 | 636 | Jan 2021 | 0 | 0 | 0 | 0 | 0 | 0 | 636 | 636 | 2,545 |
| | Electronic/Computer Equipment | Feb 2016 | 1,149 | | 1,149 | 5 | 230 | Feb 2021 | 0 | 0 | 0 | 0 | 0 | 0 | 211 | 211 | 938 |
| **348** | **Miscellaneous Equipment** | | | | | | | | | | | | | | | | |
| | Miscellaneous Equipment | Jul 1994 | 1,900 | | 1,900 | 10 | 190 | Jun 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,900 | 0 |
| | Miscellaneous Equipment | Jul 2002 | 725 | | 725 | 10 | 73 | Jun 2012 | 73 | 73 | 36 | 0 | 0 | 0 | 0 | 725 | 0 |
| | Miscellaneous Equipment | Jan 2003 | 554 | | 554 | 10 | 55 | Jan 2013 | 55 | 55 | 55 | 0 | 0 | 0 | 0 | 554 | 0 |
| | Miscellaneous Equipment | Apr 2008 | 2,457 | | 2,457 | 10 | 246 | Apr 2018 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 2,150 | 307 |
| | Miscellaneous Equipment | Feb 2009 | 770 | | 770 | 10 | 77 | Feb 2019 | 77 | 77 | 77 | 77 | 77 | 77 | 77 | 609 | 160 |
| | Miscellaneous Equipment | Jul 2011 | 3,523 | | 3,523 | 10 | 352 | Jul 2021 | 0 | 176 | 352 | 352 | 352 | 352 | 352 | 1,938 | 1,585 |
| | Miscellaneous Equipment | Oct 2011 | 3,600 | | 3,600 | 10 | 360 | Oct 2021 | 0 | 90 | 360 | 360 | 360 | 360 | 360 | 1,890 | 1,710 |
| | Miscellaneous Equipment | Feb 2012 | 815 | | 815 | 10 | 82 | Feb 2022 | 0 | 0 | 75 | 82 | 82 | 82 | 82 | 401 | 414 |
| | Miscellaneous Equipment | Mar 2012 | 809 | | 809 | 10 | 81 | Mar 2022 | 0 | 0 | 67 | 81 | 81 | 81 | 81 | 391 | 418 |
| | Miscellaneous Equipment | May 2012 | 729 | | 729 | 10 | 73 | May 2022 | 0 | 0 | 49 | 73 | 73 | 73 | 73 | 340 | 389 |
| | Miscellaneous Equipment | Jun 2012 | 1,500 | | 1,500 | 10 | 150 | Jun 2022 | 0 | 0 | 87 | 150 | 150 | 150 | 150 | 687 | 812 |
| | | | | | 0 | 10 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 10 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 10 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 10 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 10 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | | 28,821,784 | 0 | 28,821,784 | | 0 | | 526,798 | 543,083 | 567,239 | 601,804 | 636,148 | 635,805 | 665,603 | 9,651,466 | 19,169,077 |

| | |
|---|---|
| Original Plant In Service Cost | 28,821,784 |
| Less: Excess Capacity | 0 |
| "Used & Useful" Plant | 28,821,784 |
| Less Accum Depreciation | 9,651,466 |
| NET PLANT | 19,170,318 |

| | |
|---|---|
| 2016 Depreciation Expense | 665,603 |
| 12 mo.s depr. on 2017 assets (excludes Nixon wel | $ 15,618 |
| UW 171 Depreciation Expense | 681,221 |

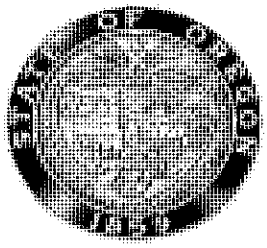
CASE: UW 171
WITNESS: MALIA BROCK

# PUBLIC UTILITY COMMISSION
# OF
# OREGON

# STAFF EXHIBIT 104

## Exhibits in Support of Testimony

## October 16, 2017



# ANNUAL RESULTS OF OPERATIONS REPORT

**SELECT COMPANY SIZE (based on Annual Revenue)**

Class A Water Utility
(Annual Gross Revenue of $1,000,000 or more)

**FOR THE CALENDAR YEAR**

2016

**COMPANY NAME**

Avion Water Company, Inc.

OREGON PUBLIC UTILITY COMMISSION
PO BOX 1088
SALEM OR 97308-1088
REV 12/14/16

**Instructions**

Avion Water Company, Inc.

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 1st of the year following that for which the report is made. Attach the completed report and any supplementary pages to an email addressed to the following address: puc.filingcenter@state.or.us.

- Interpret all accounting words and phrases in accordance with the USOA.
- Special or unusual entries and all discrepancies should be fully explained. If necessary, describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."

- If the utility has filed, or intends to file, a separate rate schedule in its tariff for non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.
- Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.
- All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

**FOR QUESTIONS ON EXCEL PROGRAM, ACCOUNTS, OR REPORTING, CONTACT GREG MILLER AT 503-373-7867 OR EMAIL AT GREG.MILLER@STATE.OR.US**

**Oath**

Avion Water Company, Inc.

**Complete Address of Reporting Utility**

| | |
|---|---|
| Line 1: | 60813 Parrell Road |
| Line 2: | |
| City: | Bend |
| State: | OR |
| Zip: | 97702 |
| phone: | (541) 382-5342 |
| email: | rick@avionwater.com |
| fax: | (541) 382-5390 |
| website: | avionwater.com |

**Name and title of person responsible for report**

| | |
|---|---|
| Name: | Richard C. Bailey |
| Title: | Secretary-Treasurer |
| Phone: | (541) 382-5342 |
| Email: | rick@avionwater.com |

**Oath & Signature**

THIS REPORT, INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS, HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, CORRECT AND COMPLETE.

☑ By clicking this box I affirm the above statement.

**Information**

Avion Water Company, Inc.

**Provide the following information for the contact person regarding this report**

| | |
|---|---|
| Name: | Richard C. Bailey |
| Address: | 60813 Parrell Road, Bend, OR 97702 |
| Phone: | (541) 382-5342 |
| Email: | rick@avionwater.com |

**Provide the following information for where the utility's books and records are located**

| | |
|---|---|
| Name: | Richard C. Bailey |
| Address: | 60813 Parrell Road, Bend, OR 97702 |
| Phone: | (541) 382-5342 |
| Email: | rick@avionwater.com |

**Provide the following information of any audit group reviewing records and/or operations**

| | |
|---|---|
| Name: | Price/Fronk & Co |
| Address: | 2796 NW Clearwater Drive, Bend, OR 97703 |
| Phone: | (541) 382-4791 |
| Email: | price@bendcpa.com |

**Date of original organization of the utility (month, day, year):** 1/1/1976

**Provide the following information for all utility officers and directors**

| Name | Title | Phone # | Email |
|---|---|---|---|
| Jason J. Wick | President/Director | (541) 382-5342 | jason@avionwater.com |
| Jan M. Wick | Exec. Vice Pres./Chairman | (541) 382-5342 | jan@avionwater.com |
| Richard C. Bailey | Secretary-Treasurer | (541) 382-5342 | rick@avionwater.com |
| Christine M. Wick | Director | (541) 382-5342 | |
| David L. Nelsen | Director | (503) 704-5543 | |
| Jordan Wick | Director | (503) 639-0300 | |

**Provide the following information for legal counsel, accountants, and others not on utility's general payroll**

| Name | Title | Phone # | Email |
|---|---|---|---|
| Kyle D. Wuepper, Brix Law LLP | Attorney | (541) 617-1309 | kwuepper@brixlaw.com |
| Wesley B. Price III, Price/Fronk & Co. | CPA | (541) 382-4791 | price@bendcpa.com |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Organization

Avion Water Company, Inc.

| Select business type | Select ownership type | Select accounting method |
|---|---|---|
| Private/Investor Owned | Corporation | accrual |

INSTRUCTIONS: IF THE UTILITY IS A SOLE PROPRIETORSHIP OR PARTNERSHIP, COMPLETE PART A AND PROVIDE THE NAMES AND ADDRESSES OF ALL PERSONS HAVING ANY INTEREST OR EQUITY IN THE UTILITY AND THE AMOUNT OF SUCH EQUITY. IF THE UTILITY IS A CORPORATION, COMPLETE PARTS B AND C, AND PROVIDE THE NAMES AND ADDRESSES OF THE THREE LARGEST STOCKHOLDERS AND ALL OFFICERS AND DIRECTORS. STATE THE NUMBER OF SHARES HELD BY EACH.

**Part A: Sole Proprietorship or Partnership**

| | | |
|---|---|---|
| 1 | Name of owner or partner | |
| | Address | |
| | % interest or equity | |
| | Principal duty (if employed by company) | |

**Part B: Corporation**

| | | |
|---|---|---|
| 1 | Name of stockholder/director/officer | Jan M. Wick |
| | Title | Stockholder/Chairman of the Board/Exec. Vice President |
| | Address | 60813 Parrell Road, Bend, OR 97702 |
| | # shares owned | 17,275.00 |
| 2 | Name of stockholder/director/officer | Christine M. Wick |
| | Title | Stockholder/Director |
| | Address | 60813 Parrell Road, Bend, OR 97702 |
| | # shares owned | 17,615.00 |
| 3 | Name of stockholder/director/officer | David L. Nelsen |
| | Title | Stockholder/Director |
| | Address | 14927 N.E. Newport Street, Portland, OR 97023 |
| | # shares owned | 4,500.00 |
| 4 | Name of stockholder/director/officer | Jordan Wick |
| | Title | Stockholder/Director |
| | Address | 5335 Meadows Road, Suite 370, Lake Oswego, OR 97035 |
| | # shares owned | 23,500.00 |
| 5 | Name of stockholder/director/officer | Jason J. Wick |
| | Title | Stockholder/Director/President |
| | Address | 60813 Parrell Road, Bend, OR 97702 |
| | # shares owned | 27,750.00 |
| 6 | Name of stockholder/director/officer | Leah E. Wick |
| | Title | Stockholder |
| | Address | 5335 Meadows Road, Suite 370, Lake Oswego, OR 97035 |
| | # shares owned | 1,200.00 |
| 7 | Name of stockholder/director/officer | Adam Wick |
| | Title | Stockholder |
| | Address | 5335 Meadows Road, Suite 370, Lake Oswego, OR 97035 |
| | # shares owned | 1,200.00 |
| 8 | Name of stockholder/director/officer | Joseph Wick |
| | Title | Stockholder |
| | Address | 60813 Parrell Road, Bend, OR 97702 |
| | # shares owned | 1,200.00 |

**Part C: Corporation - Shares Outstanding**

| | Common Stock | Preferred Stock |
|---|---|---|
| # shares authorized | 100000 | |
| # shares issued at year end | 94240 | |
| Par or stated value per share: | $ 0.4767 | |
| Dividends declared per share during the year: | $ (9) | |

**Affiliates**

Avion Water Company, Inc.

List each contract, agreement, or other business transaction exceeding a cumulative amount of $500 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. For a definition of affiliated, see ORS 757.015.

**Products or Services SOLD to Affiliated Interests**

| Name of Affiliate | Description of product or service | Contract or Agreement effective date | Revenue |
|---|---|---|---|
| N/A | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | $ - |

**Products or Services PURCHASED from Affiliated Interests**

| Name of Affiliate | Description of product or service | Contract or Agreement effective date | Cost |
|---|---|---|---|
| Jan M. Wick | Salary and benefits | Order #07-081 | $ 176,382 |
| Jan and Christine Wick | Guarantee Fee | Order #07-417 | $ 46,848 |
| Jason J. Wick | Salary and benefits | | $ 197,895 |
| Jason J. Wick | Guarantee Fee | | $ 46,848 |
| Jordan Wick | Guarantee Fee | | $ 46,848 |
| | | | $ 514,821 |

TOTAL $ (514,821)

Explanations or Notes

**Revenues**

Avion Water Company, Inc.

gal or cf: cf

**Consumption and Revenue**

| | Act # | # customers at year beginning | # customers at year end | Total Quantity water sold | revenues |
|---|---|---|---|---|---|
| Unmetered (flat rate) water sales | 460 | | | | |
| Metered sales to RESIDENTIAL customers | 461.1 | 12,157 | 12,522 | 276,896,483 | $ 6,561,397 |
| Metered sales to COMMERCIAL customers | 461.2 | 305 | 298 | 42,332,114 | $ 799,030 |
| Metered sales to INDUSTRIAL customers | 461.3 | | | | |
| Other metered sales to public authorities | 461.4 | | | | |
| Metered sales to multiple family dwellings | 461.5 | | | | |
| Public fire protection revenue | 462.1 | | | | $ 29,048 |
| Private fire protection revenue | 462.2 | | | | |
| Other Sales to public authorities | 464 | | | | |
| Sales to irrigation customers | 465 | 789 | 791 | | $ 372,174 |
| Sales for resale | 466 | | | | $ 28,417 |
| Water Sales to golf course/recreation revenue | 467 | | | | |
| Special contract/agreement revenue | 468 | | | | |
| TOTAL | | 13,251 | 13,611 | 319,228,597 | $ 7,790,066 |

**Revenue other than water sales**

| | Act # | revenues |
|---|---|---|
| Forfeited discounts | 470 | |
| Miscellaneous service revenues | 471 | $ 104,521 |
| Rents from water property | 472 | |
| Interdepartmental rents | 473 | |
| Other | 474 | $ 187,176 |
| Cross Connection sales & services revenues | 475 | $ 244,535 |
| Total | | $ 536,232 |

Total Operating Revenue: $ 8,326,298

**Average Monthly Consumption and Bill**

| | Act # | Average Monthly Consumption per customer | Average Monthly Revenue per customer |
|---|---|---|---|
| Unmetered (flat rate) water sales | 460 | | |
| Metered sales to RESIDENTIAL customers | 461.1 | 1869.987189 | 44.31160771 |
| Metered sales to COMMERCIAL customers | 461.2 | 11700.41846 | 220.8485351 |
| Metered sales to INDUSTRIAL customers | 461.3 | | |
| Other metered sales to public authorities | 461.4 | | |
| Metered sales to multiple family dwellings | 461.5 | | |
| Public fire protection revenue | 462.1 | | |
| Private fire protection revenue | 462.2 | | |
| Other Sales to public authorities | 464 | | |
| Sales to irrigation customers | 465 | | 39.25886076 |
| Sales for resale | 466 | | |
| Water Sales to golf course/recreation revenue | 467 | | |
| Special contract/agreement revenue | 468 | | |

Taxes & property sales

Avion Water Company, Inc.

| Act # | TAXES OTHER THAN INCOME TAX | | |
|---|---|---|---|
| 408.11 | Property Tax | $ | 276,248 |
| 408.12 | Payroll Tax | $ | 164,541 |
| 408.13 | Other Tax Other Than Income Tax | $ | 118,116 |
| 408.2 | Nonutility Taxes Other Than Income Tax | | |
| | TOTAL | $ | 558,905 |

| Act # | INCOME TAXES | | |
|---|---|---|---|
| 409.1 | Federal Income Tax | $ | 495,614 |
| 409.11 | State Income Tax | $ | 119,951 |
| 409.13 | Other Income Tax | | |
| 409.2 | Nonutility Income Tax | | |
| | TOTAL | $ | 615,565 |

| Act # | DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES | | |
|---|---|---|---|
| 410.1 | Deferred Federal Income Taxes – Utility Operations | $ | (210,397) |
| 410.11 | Deferred State Income Taxes – Utility Operations | $ | (66,223) |
| 410.2 | Provision for Deferred Income Taxes – Other Income and Deductions | | |
| 411.1 | Provision for Deferred Income Taxes – Credit – Utility Operations | | |
| 411.2 | Provision for Deferred Income Taxes – Credit – Other income & Deductions | | |
| | TOTAL | $ | (276,620) |

**GAINS AND LOSSES FROM UTILITY PROPERTY SALE - ACCOUNT 414 (enter losses as negative amounts)**

| Description | | Amount |
|---|---|---|
| Scrap | $ | 1,318 |
| Service trucks | $ | 110 |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | $ | 1,428 |

**Expenses**

Avion Water Company, Inc.

| Act # | | Expense amount |
|---|---|---|
| 601 | Salaries and Wages - employees | $ 1,564,370 |
| 603 | Salaries and Wages – officers, directors, and majority stockholders | $ 471,168 |
| 604 | Employee Pensions & Benefits | $ 774,888 |
| 610 | Purchased Water | $ 267,361 |
| 611 | Telephone/Communications | $ 52,676 |
| 615 | Purchased Power | $ 898,402 |
| 616 | Fuel for Power Production | $ - |
| 617 | Utilities - Other (garbage, natural gas) | $ 7,739 |
| 618 | Chemicals & testing | $ - |
| 619 | Office Supplies (excluding postage) | $ 7,206 |
| 619.1 | Postage | $ 5,265 |
| 620 | Materials & Supplies (O&M) | $ 329,115 |
| 621 | Repairs of Water Plant | $ 115,545 |
| 631 | Contractual Services - engineering | $ 3,322 |
| 632 | Contractual Services - accounting | $ 15,078 |
| 633 | Contractual Services - legal | $ 22,626 |
| 634 | Contractual Services - management | $ - |
| 635 | Contractual Services – testing / sampling | $ 47,246 |
| 636 | Contractual Services – labor | $ - |
| 637 | Contractual Services - billing/collections | $ 88,882 |
| 638 | Contractual Services - meter reading | $ 133,551 |
| 639 | Contractual Services - other | $ 60,993 |
| 641 | Rental of Building / Real Property | $ 23,615 |
| 642 | Rental of Equipment | $ 3,026 |
| 643 | Small Tools | $ 5,880 |
| 648 | Computer and electronic Expenses | $ 30,612 |
| 650 | Transportation Expenses | $ 148,709 |
| 656 | Insurance - Vehicle | $ 15,762 |
| 657 | Insurance – General Liability | $ 41,481 |
| 658 | Insurance – Workman's Compensation | $ 24,782 |
| 659 | Insurance – Other | $ 10,094 |
| 660 | Public Relation / Advertising Expense | $ - |
| 666 | Amortization of Rate Case Expense | $ - |
| 667 | Regulatory Commission Fee (Gross Rev Fee) | $ 22,376 |
| 668 | Conservation Expense | $ 15,906 |
| 670 | Bad Debt Expense | $ 23,647 |
| 671.1 | Cross Connection Control Program Expense | $ - |
| 671.2 | Cross Connection Testing & Maintenance Services | $ - |
| 673 | Training & Certification Expense | $ 21,807 |
| 674 | Consumer Confidence Report | $ 8,695 |
| 675 | Miscellaneous Expense | $ 214,962 |
| | TOTAL | $ 5,476,787 |

**Plant**

Avion Water Company, Inc.

NOTE: Do **NOT** include any donated capital or contributions in aid of construction (CIAC) on this page.

| Act # | | Beg Year Balance | Added during year | Retired during year | Adjustments | End of year balance |
|---|---|---|---|---|---|---|
| 301 | Organization | $ 211 | | | | $ 211 |
| 302 | Franchises | $ - | | | | $ - |
| 303 | Land & land rights | $ 2,077,424 | $ 100,091 | | | $ 2,177,515 |
| 304 | Structures & improvements | $ 1,635,616 | $ 2,773 | | | $ 1,638,389 |
| 305 | Collecting & impounding reservoirs | $ 4,769 | | | | $ 4,769 |
| 306 | Lake, river & other intakes | $ 33,478 | | | | $ 33,478 |
| 307 | Wells & springs | $ 1,566,682 | $ 157,029 | | | $ 1,723,711 |
| 308 | Infiltration galleries & tunnels | $ 106 | | | | $ 106 |
| 309 | Supply mains | $ 430,208 | $ 3,499 | | | $ 433,707 |
| 310 | Power generation equipment | $ 1,203 | | | | $ 1,203 |
| 311 | Pumping equipment | $ 1,618,916 | $ 8,427 | | | $ 1,627,343 |
| 320 | Water treatment equipment | $ 17,411 | | | | $ 17,411 |
| 330 | Distribution reservoirs & standpipes | $ 3,645,948 | | | | $ 3,645,948 |
| 331 | Transmission & distribution mains | $ 34,510,625 | $ 2,140,565 | | | $ 36,651,190 |
| 333 | Services | $ 1,241,112 | $ 2,975 | | | $ 1,244,087 |
| 334 | Meters & meter installations | $ 1,069,068 | $ 108,185 | $ 7,548 | | $ 1,169,705 |
| 335 | Hydrants | $ 151,202 | $ 7,362 | | | $ 158,564 |
| 336 | Backflow prevention devices (utility owned) | $ 178,973 | $ 25,438 | | | $ 204,411 |
| 339 | Other plant & miscellaneous equipment | $ 210,713 | | | | $ 210,713 |
| 340 | Office furniture & equipment | $ 158,976 | | | | $ 158,976 |
| 341 | Transportation equipment | $ 600,098 | $ 116,493 | $ 40,424 | | $ 676,167 |
| 343 | Tools, shop & garage equipment | $ 123,432 | $ 4,142 | | | $ 127,574 |
| 344 | Laboratory equipment | $ - | | | | $ - |
| 345 | Power operated equipment | $ 155,154 | | | | $ 155,154 |
| 346 | Communication equipment | $ 107,162 | $ 57,012 | | | $ 164,174 |
| 347 | Electronic & computer equipment | $ 194,266 | $ 7,576 | | | $ 201,842 |
| 348 | Miscellaneous equipment | $ 17,431 | | | | $ 17,431 |
| | TOTAL | $ 49,750,184 | $ 2,741,569 | $ 47,972 | $ - | $ 52,443,781 |

Explanation of unusual changes in utility plant during the year:

Avion Water Company, Inc.

| | |
|---|---|
| **Advances for Construction** | |
| Beg of year balance | |
| Additions during year | |
| Subtractions during year | |
| End of year balance | $ - |
| | |
| **Contributions in Aid of Construction** | |
| Beg of year balance | $ 23,989,306 |
| Added during the year: | |
| Capacity charge | $ 158,639 |
| Main line extension charges | |
| Customer connection charges | |
| Developer's property | $ 310,052 |
| Other | |
| Retired during the year | |
| | |
| End of year balance | $ 24,457,997 |
| | |
| **Accumulated Amortization of CIAC** | |
| Beg of year balance | $ 5,767,601 |
| Add CIAC amortized during year | $ 528,924 |
| Subtract effects of CIAC disposals | |
| +/- other adjustments* | |
| Change in Accumulated Amortization during the year | $ 528,924 |
| | |
| End of year balance | $ 6,296,525 |

* Explain any adjustments:

**Depreciation**

Avion Water Company, Inc.

NOTE: Do **NOT** include any contributions in aid of construction (CIAC) on this page.

| Act # | | annual depreciation expense | acc dep balance beg of year | accruals booked to acc dep | plant retired charged to acc dep | Adjustments* | acc dep balance end of year |
|---|---|---|---|---|---|---|---|
| 301 | Organization | | | | | | |
| 302 | Franchises | | | | | | |
| 303 | Land & land rights | | | | | | |
| 304 | Structures & improvements | $ 37,505 | $ 580,657 | $ 37,505 | | | $ 618,162 |
| 305 | Collecting & impounding reservoirs | $ 104 | $ 3,097 | $ 104 | | | $ 3,201 |
| 306 | Lake, river & other intakes | $ 669 | $ 18,961 | $ 669 | | | $ 19,630 |
| 307 | Wells & springs | $ 55,045 | $ 507,257 | $ 55,045 | | | $ 562,302 |
| 308 | Infiltration galleries & tunnels | $ 3 | $ 83 | $ 3 | | | $ 86 |
| 309 | Supply mains | $ 8,650 | $ 16,315 | $ 8,650 | | | $ 24,965 |
| 310 | Power generation equipment | $ 22 | $ 984 | $ 22 | | | $ 1,006 |
| 311 | Pumping equipment | $ 34,266 | $ 1,258,792 | $ 34,266 | | | $ 1,293,058 |
| 320 | Water treatment equipment | $ 871 | $ 3,301 | $ 871 | | | $ 4,172 |
| 330 | Distribution reservoirs & standpipes | $ 99,171 | $ 1,302,291 | $ 99,171 | | | $ 1,401,462 |
| 331 | Transmission & distribution mains | $ 709,425 | $ 9,019,738 | $ 709,425 | | | $ 9,729,163 |
| 333 | Services | $ 29,636 | $ 618,269 | $ 29,636 | | | $ 647,905 |
| 334 | Meters & meter installations | $ 49,785 | $ 445,251 | $ 49,785 | $ 7,548 | | $ 487,488 |
| 335 | Hydrants | $ 3,467 | $ 64,721 | $ 3,467 | | | $ 68,188 |
| 336 | Backflow prevention devices (utility owned) | $ 12,780 | $ 72,130 | $ 12,780 | | | $ 84,910 |
| 339 | Other plant & miscellaneous equipment | $ 5,296 | $ 110,741 | $ 5,296 | | | $ 116,037 |
| 340 | Office furniture & equipment | $ 1,440 | $ 141,578 | $ 1,440 | | | $ 143,018 |
| 341 | Transportation equipment | $ 56,475 | $ 419,558 | $ 56,475 | $ 40,424 | | $ 435,609 |
| 343 | Tools, shop & garage equipment | $ 4,307 | $ 84,347 | $ 4,307 | | | $ 88,654 |
| 344 | Laboratory equipment | | $ - | $ - | | | $ - |
| 345 | Power operated equipment | $ 5,240 | $ 112,689 | $ 5,240 | | | $ 117,929 |
| 346 | Communication equip | $ 2,585 | $ 90,972 | $ 2,585 | | | $ 93,557 |
| 347 | Electronic & computer Equipment | $ 11,771 | $ 162,314 | $ 11,771 | | | $ 174,085 |
| 348 | Miscellaneous Equipment | $ 1,420 | $ 10,152 | $ 1,420 | | | $ 11,572 |
| | TOTAL | $ 1,129,933 | $ 15,044,198 | $ 1,129,933 | $ 47,972 | $ - | $ 16,126,159 |

*Explanation of any adjustments made:

**Retained Earnings**

Avion Water Company, Inc.

| | | | |
|---|---|---|---|
| 215 | Unappropriated Retained Earnings (beginning of year balance) | $ | 10,687,770 |

| | | | |
|---|---|---|---|
| 435 | Balance transferred from income | $ | 1,080,778 |
| 436 | Appropriations of Retained Earnings | $ | - |
| 437 | Preferred Stock dividends declared | $ | - |
| 438 | Common Stock dividends declared | $ | (829,000) |
| 439 | Adjustments to Retained Earnings* | $ | 244,005 |

| | | | |
|---|---|---|---|
| 215 | Unappropriated Retained Earnings (as of year end) | $ | 11,183,553 |

Explanation of any adjustments made to Retained Earnings

| |
|---|
| Stock redemption = $371,410; Federal and state taxes = $615,415 |

Other Accounts

Avion Water Company, Inc.

For account information not already entered, please enter amounts below, if applicable.

| Category | Act # | Act Name | | |
|---|---|---|---|---|
| ASSETS AND OTHER DEBITS (101-190) | | | | |
| Utility Plant | | | | |
| | 101 | Utility Plant In Service | $ | 52,443,781 |
| | 102 | Utility Plant Leased to Others | | |
| | 103 | Property Held for Future Use | $ | 177,359 |
| | 104 | Utility Plant Purchased or Sold | | |
| | 105 | Construction Work in Progress - Commission Approved | $ | 25,194 |
| | 108 | Accumulated Depreciation of Utility Plant in Service | $ | 16,126,159 |
| | 110 | Accumulated Amortization of Utility Plant in Service | | |
| | 114 | Utility Plant Acquisition Adjustments | $ | 59,090 |
| | 115 | Accumulated Amortization of Utility Plant Acquisition Adjustments | | |
| Other Property & Investments | | | | |
| | 121 | Nonutility Property | | |
| | 122 | Accumulated Depreciation and Amortization of Nonutility Property | | |
| | 123 | Investment in Associated Companies | | |
| | 124 | Utility Investments | | |
| | 125 | Other Investments | | |
| | 127 | Other Special Funds | | |
| Current & Accrued Assets | | | | |
| | 131 | Cash | $ | 591,462 |
| | 132 | Special Deposits | | |
| | 134 | Working Funds | | |
| | 135 | Temporary Cash Investments | | |
| | 141 | Customer Accounts Receivable | | |
| | 142 | Other Accounts Receivable | $ | 301,734 |
| | 143 | Allowance for Uncollectible Accounts (Enter positive) | $ | 30,173 |
| | 144 | Notes Receivable | $ | 6,006 |
| | 145 | Accounts Receivable from Associated Companies | | |
| | 146 | Notes Receivable from Associated Companies | | |
| | 151 | Plant Materials and Supplies | $ | 201,321 |
| | 162 | Prepayments | $ | 69,832 |
| | 171 | Accrued Interest Receivable | | |
| | 174 | Miscellaneous Current and Accrued Assets | | |
| Deferred Debits | | | | |
| | 181 | Unamortized Debt Discount and Expense | | |
| | 182 | Extraordinary Property Losses | | |
| | 186 | Miscellaneous Deferred Debits | $ | 24,634 |
| | 190 | Accumulated Deferred Income Taxes | | |
| EQUITY, LIABILITIES, AND OTHER CREDITS (201-283) | | | | |
| Equity | | | | |
| | 201 | Common Stock Issued | $ | 44,924 |
| | 204 | Preferred Stock Issued | $ | - |
| | 207 | Premium on Capital Stock | $ | 180,630 |
| | 211 | Paid In Capital | | |
| | 212 | Discount on Capital Stock | | |
| | 213 | Capital Stock Expense | | |
| | 214 | Appropriated Retained Earnings | | |
| | 215 | Unappropriated Retained Earnings | $ | 11,183,553 |
| | 216 | Reacquired Capital Stock | $ | 75,000 |
| | 218 | Proprietary Capital | | |
| Long Term Debt | | | | |
| | 221 | Bonds | | |
| | 223 | Advances from Associated Companies | | |
| | 224 | Other Long-Term Debt | $ | 7,940,333 |
| Current and Accrued Liabilities | | | | |
| | 231 | Accounts Payable | $ | 95,439 |
| | 232 | Notes Payable | | |
| | 233 | Accounts Payable to Associated Companies | | |
| | 234 | Notes Payable to Associated Companies | | |
| | 235 | Customer Deposits | $ | 1,500 |
| | 236 | Accrued Taxes | $ | (137,580) |
| | 237 | Accrued Interest | $ | 12,140 |
| | 238 | Accrued Dividends | | |
| | 239 | Matured Long-Term Debt | | |
| | 240 | Matured Interest | | |
| | 241 | Miscellaneous Current and Accrued Liabilities | $ | 57,164 |
| Deferred Credits | | | | |
| | 251 | Unamortized Premium on Debt | | |
| | 252 | Advances for Construction | $ | - |
| | 253 | Other Deferred Credits | | |
| Operating Reserves | | | | |
| | 261 | Property Insurance Reserve | | |
| | 262 | Injuries and Damages Reserve | | |
| | 263 | Pensions and Benefits Reserve | | |
| | 265 | Miscellaneous Operating Reserves | | |
| Contributions in Aid of Construction | | | | |
| | 271 | Contributions in Aid of Construction | $ | 24,457,997 |
| | 272 | Accumulated Amortization of CIAC | $ | 6,296,525 |
| Accumulated Deferred Income Taxes | | | | |
| | 281 | Accumulated Deferred Income Taxes - Accelerated Depreciation | | |
| | 282 | Accumulated Deferred Income Taxes - Liberalized Depreciation | | |
| | 283 | Accumulated Deferred Income Taxes - Other | $ | 279,506 |
| WATER UTILITY PLANT ACCOUNTS (301-348) | | | | |
| | 301 | Organization | $ | 211 |
| | 302 | Franchises | $ | - |
| | 303 | Land and Land Rights | $ | 2,177,515 |
| | 304 | Structures and Improvements | $ | 1,638,389 |
| | 305 | Collecting and Impounding Reservoirs | $ | 4,769 |
| | 306 | Lakes, River and Other Intakes | $ | 33,478 |
| | 307 | Wells and Springs | $ | 1,723,711 |
| | 308 | Infiltration Galleries and Tunnels | $ | 106 |
| | 309 | Supply Mains | $ | 433,707 |
| | 310 | Power Generation Equipment | $ | 1,203 |
| | 311 | Pumping Equipment | $ | 1,627,343 |
| | 320 | Water Treatment Equipment | $ | 17,411 |
| | 330 | Distribution Reservoirs and Standpipes | $ | 3,645,948 |
| | 331 | Transmission and Distribution Mains | $ | 36,651,190 |
| | 333 | Services | $ | 1,244,087 |
| | 334 | Meters and Meter Installations | $ | 1,169,705 |
| | 335 | Hydrants | $ | 158,564 |
| | 336 | Backflow Prevention Devices | $ | 204,411 |
| | 339 | Other Plant and Miscellaneous Equipment | $ | 210,713 |
| | 340 | Office Furniture and Equipment | $ | 158,976 |
| | 341 | Transportation Equipment | $ | 676,167 |
| | 343 | Tools, Shop and Garage Equipment | $ | 127,574 |
| | 344 | Laboratory Equipment | $ | - |
| | 345 | Power Operated Equipment | $ | 155,154 |
| | 346 | Communication Equipment | $ | 164,174 |
| | 347 | Computer & electronic Equipment | $ | 201,842 |
| | 348 | Miscellaneous Equipment | $ | 17,431 |
| INCOME ACCOUNTS (400-434) | | | | |
| Utility Operating Income | | | | |
| | 400 | Operating Revenue | $ | 8,326,298 |
| | 401 | Operating Expenses | $ | 5,476,787 |
| | 403 | Depreciation Expense | $ | 1,129,933 |
| | 406 | Amortization of Utility Plant Acquisition Adjustment | | |
| | 407 | Amortization Expense (no CIAC) | | |
| | 408 | Taxes Other than Income | $ | 558,905 |
| | 409 | Income Taxes | $ | 615,565 |
| | 410 | Provision for Deferred Income Taxes - Debit | $ | (276,620) |
| | 411 | Provision for Deferred Income Taxes - Credit | $ | - |
| | 412 | Investment Tax Credit | | |
| | 413 | Income from Utility Plant Leased to Others | | |
| | 414 | Gain/Loss from Utility Property Sales | $ | 1,428 |
| | 415 | Revenues from Merchandising, Jobbing, and Contract Work | $ | 78,632 |
| | 416 | Cost and Expenses of Merchandising, Jobbing, and Contract Work | $ | 49,127 |
| | 419 | Interest and Dividend Income | $ | 186 |
| | 421 | Nonutility Income | | |
| | 426 | Nonutility Expenses | $ | 18,290 |
| | 433 | Extraordinary Income | | |
| | 434 | Extraordinary Deductions | | |
| Taxes Applicable to Nonutility Income and Deductions | | | | |
| | 408.2 | Taxes Other than Income - Nonutility | $ | - |
| | 409.2 | Income Taxes - Nonutility | $ | - |
| | 410.2 | Provision for Deferred Income Taxes - Debit - Nonutility | $ | - |
| | 411.2 | Provision for Deferred Income Taxes - Credit - Nonutility | $ | - |
| Interest Expense | | | | |
| | 427 | Interest Expense | $ | 282,703 |
| | 428 | Amortization of Debt Discount and Expense | | |
| | 429 | Amortization of Premium on Debt | | |
| Retained Earnings Account (435-439) | | | | |
| | 435 | Balance Transferred from Income | $ | 1,080,778 |
| | 436 | Appropriations of Retained Earnings | | |
| | 437 | Preferred Stock Dividends Declared | $ | - |
| | 438 | Common Stock Dividends Declared | $ | (829,000) |
| | 439 | Adjustment to Retained Earnings | $ | 244,005 |
| OPERATING REVENUE ACCOUNTS (460-475) | | | | |
| | 460 | Unmetered Water Revenue | $ | - |
| | 461 | 1 Metered Sales to Residential Customers | $ | 6,561,397 |
| | 461 | 2 Metered Sales to Commercial Customers | $ | 799,030 |
| | 461 | 3 Metered Sales to Industrial Customers | $ | - |
| | 461 | 4 Metered Sales to Public Authorities | $ | - |
| | 461 | 5 Metered Sales to Multiple Family Dwellings | $ | - |
| | 462.1 | 1 Public Fire Protection | $ | 29,048 |
| | 462.2 | 2 Private Fire Protection | $ | - |
| | 464 | Other Sales to Public Authorities | $ | - |
| | 465 | Sales to Irrigation Customers | $ | 372,174 |
| | 466 | Sales for Resale | $ | 28,417 |
| | 467 | Interdepartmental Sales | $ | - |
| | 468 | Special Contract/Agreement Revenue | $ | - |
| | 470 | Forfeited Discounts | $ | - |
| | 471 | Miscellaneous Service Revenues | $ | 104,521 |
| | 472 | Rents From Water Property | $ | - |
| | 473 | Interdepartmental Rents | $ | - |
| | 474 | Other Water Revenues | $ | 187,176 |
| | 475 | Cross Connection Sales & Services Revenues | $ | 244,535 |
| OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675) | | | | |
| Source of Supply and Expenses | | | | |
| | 601 | Salaries and Wages - Employees | $ | 1,564,370 |
| | 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | $ | 471,168 |
| | 604 | Employee Pensions and Benefits | $ | 774,888 |
| | 610 | Purchased Water | $ | 267,361 |
| | 611 | Telephone/Communications | $ | 52,676 |
| | 615 | Purchased Power | $ | 898,402 |
| | 616 | Fuel for Power Production | $ | - |
| | 617 | Utilities - Other | $ | 7,739 |
| | 618 | Chemicals & testing | $ | - |
| | 619 | Office Supplies (excluding postage) | $ | 7,206 |
| | 619.1 | Postage | $ | 5,265 |
| | 620 | Materials and Supplies | $ | 329,115 |
| | 621 | Repairs to Water Plant | $ | 115,545 |
| | 631 | Contractual Services - Engineering | $ | 3,322 |
| | 632 | Contractual Services - Accounting | $ | 15,078 |
| | 633 | Contractual Services - Legal | $ | 22,626 |
| | 634 | Contractual Services - Management Fees | $ | - |
| | 635 | Contractual Services - Testing/Sampling | $ | 47,246 |
| | 636 | Contractual Services - Other | $ | - |
| | 637 | Contractual Services - Billing/Collections | $ | 88,882 |
| | 638 | Contractual Services - Meter Reading | $ | 133,551 |
| | 639 | Contractual Services - Other | $ | 60,993 |
| | 641 | Rental of Building/Real Property | $ | 23,615 |
| | 642 | Rental of Equipment | $ | 3,028 |
| | 643 | Small Tools | $ | 5,880 |
| | 648 | Computer & Electronic Expenses | $ | 30,612 |
| | 650 | Transportation Expenses | $ | 148,709 |
| | 656 | Insurance - Vehicle | $ | 15,762 |
| | 657 | Insurance - General Liability | $ | 41,481 |
| | 658 | Insurance - Workman's Compensation | $ | 24,782 |
| | 659 | Insurance - Other | $ | 10,094 |
| | 660 | Public Relations / Advertising Expense | $ | - |
| | 666 | Regulatory Commission Expense - Amortization of Rate Case Expense | $ | - |
| | 667 | Regulatory Commission Expense - Other | $ | 22,376 |
| | 668 | Water Resource Conservation Expense | $ | 15,906 |
| | 670 | Bad Debt Expense | $ | 23,647 |
| | 671.1 | Cross Connection Control Program Expense | $ | - |
| | 671.2 | Cross Connection Testin & Maintenance Services | $ | - |
| | 672 | System Capactiy Development Program Expense | | |
| | 673 | Training & Certification Expense | $ | 21,807 |
| | 674 | Consumer Confidence Report | $ | 8,695 |
| | 675 | Miscellaneous Expenses | $ | 214,962 |

**Notes**

Avion Water Company, Inc.

Notes and explanations:

**Income Statement**

Avion Water Company, Inc.

| | | |
|---|---|---|
| 400 | Operating Revenue | $ 8,326,298 |
| 401 | Operating Expenses | $ 5,476,787 |
| 403 | Depreciation Expense | $ 601,009 |
| 406 | Amortization of Utility Plant Acquisition Adjustment | $ - |
| 407 | Amortization Expense | $ - |
| 408 | Taxes Other Than Income Taxes (total) | $ 558,905 |
| 409 | Income Taxes | $ 615,565 |
| 410.1 | Provision for Deferred Income Taxes - debit | $ (276,620) |
| 411.1 | Provision for Deferred Income Taxes - credit | $ - |
| 412 | Investment Tax Credit | $ - |
| 413 | Income From Utility Plant Leased to Others | $ - |
| 419 | Interest & Dividend Income | $ 186 |
| 427 | Interest Expense | $ 282,703 |
| 428-429 | Amortization of Premium/Discount on Debt | $ - |
| 414 | Gains/Losses From Utility Property Disposition (net) | $ 1,428 |
| 433-434 | Extraordinary Income/deductions (net) | $ - |
| | NET UTILITY OPERATING INCOME | $ 1,069,563 |
| 421 | Nonutility Income | $ - |
| 415 | Revenue From Merchandising, Jobbing, & Contracts | $ 78,632 |
| 426 | Nonutility Expense | $ 18,290 |
| 408.2 | Nonutility Taxes Other Than Income Tax | $ - |
| 409.2 | Nonutility Income Taxes | $ - |
| 410.2 | Nonutility Deferred Income Taxes | $ - |
| 411.2 | Nonutility Provision for Deferred Income Taxes Credit | $ - |
| 416 | Cost & Expense of Merchandising, Jobbing, Contracts | $ 49,127 |
| | Net Income | $ 1,080,778 |

Avion Water Compa

## Please do not submit to PUC until figures are balanced.

| | | |
|---|---|---|
| 101 | Utility Plant in Service (excluding CIAC) | $ 52,443,781 |
| 108-110 | Accumulated Depreciation & Amortization | $ 16,126,159 |
| | Subtotal | $ 36,317,622 |
| 102-104 | Other Utility Plant | $ 177,359 |
| 105 | Commission Approved Construction Work in Progress (CWIP) | $ 25,194 |
| 114 | Commission Approved Utility Plant Acquisition Adjustments | $ 59,090 |
| 115 | Accumulated Amortization of Commission Approved Acquisition Adjustments | $ - |
| 190 | Accumulated Deferred Income Taxes (asset) | $ - |
| | Subtotal | $ 261,643 |
| | Net Utility Plant | $ 36,579,265 |
| 131 | Cash | $ 591,462 |
| 132 | Special Deposits | $ - |
| 141-142 | Accounts Receivable | $ 301,734 |
| 143 | Accumulated Provision for Uncollectible Accounts | $ 30,173 |
| 144 | Notes Receivable | $ 6,006 |
| 145-146 | Accounts & Notes Receivable from Associated Companies | $ - |
| 151 | Materials & Supplies Inventory | $ 201,321 |
| 133-135 & 162-174 | Miscellaneous Current & Accrued Assets & Prepayments | $ 69,832 |
| | Net Current & Accrued Assets | $ 1,140,182 |
| 181-186 | Deferred Debits | $ 24,634 |
| | Total Assets | $ 37,744,081 |
| 252 | Advances for Construction | $ - |
| 271 | CIAC | $ 24,457,997 |
| 272 | Accumulated Amortization of CIAC | $ 6,296,525 |
| | Net CIAC & Advances for Construction | $ 18,161,472 |
| 121 | Nonutility Property | $ - |
| 122 | Accumulated Depreciation & Amortization (Nonutility) | $ - |
| 123-127 | Miscellaneous Nonutility Investments | $ - |
| | Nonutility Plant & Investment | $ - |
| 221-224 | Long-Term Debt | $ 7,940,333 |
| 231 | Accounts Payable | $ 95,439 |
| 232 | Notes Payable | $ - |
| 233 | Accounts Payable to Affiliated Companies | $ - |
| 234 | Notes Payable to Affiliated companies | $ - |
| 235 | Customer Deposits | $ 1,500 |
| 236 | Accrued Taxes | $ (137,580) |
| 237 | Accrued Interest | $ 12,140 |
| 238-241 | Miscellaneous Current and Accrued Liabilities | $ 57,164 |
| | Liabilities | $ 7,968,996 |
| 251 | Premium on Unamortized Debt | $ - |
| 253 | Other Deferred Credit | $ - |
| 261-265 | Reserves | $ - |
| | Other | $ - |
| 281 | Accumulated Deferred Income Taxes-Accelerated Amortization | $ - |
| 282 | Accumulated Deferred Income Taxes-Liberalized Depreciation | $ - |
| 283 | Accumulated Deferred Income Taxes-Other | $ 279,506 |
| | | $ 279,506 |
| | Total Liabilities | $ 8,248,502 |
| 201 | Common Stock Issued | $ 44,924 |
| 204 | Preferred Stock Issued | $ - |
| 207 | Premium on Capital Stock | $ 180,630 |
| 211 | Other Paid in Capital | $ - |
| 212 | Discount on Capital Stock | $ - |
| 213 | Capital Stock Expense | $ - |
| 214 | Appropriated Retained Earnings | $ - |
| 215 | Unappropriated Retained Earnings | $ 11,183,553 |
| 216 | Reacquired Capital Stock | $ 75,000 |
| 218 | Proprietary Capital (Proprietorships & Partnerships Only) | $ - |
| | Total Equity | $ 11,334,107 |
| | Total Liabilities and Equity | $ 37,744,081 |

Avion Water Company, Inc.

| | | |
|---|---|---|
| **Operating Revenues** | | |
| Flat Rate | $ | - |
| Metered - Residential | $ | 6,561,397 |
| Metered - Commercial | $ | 799,030 |
| Irrigation (including golf courses) | $ | 372,174 |
| Fire Protection | $ | 29,048 |
| Other Sales of Water | $ | 28,417 |
| Other Operating Revenue | $ | 536,232 |
| **Total Operating Revenues** | $ | 8,326,298 |
| | | |
| **Operating Expenses** | | |
| Purchased Water | $ | 267,361 |
| Purchased Power | $ | 898,402 |
| Water Treatment | $ | 47,246 |
| Supplies and Expenses | $ | 989,708 |
| Repairs of Plant | $ | 115,545 |
| Administrative & General | $ | 3,158,525 |
| **Total Operating Expenses** | $ | 5,476,787 |
| | | |
| **Other Revenue Deductions** | | |
| Depreciation & Amortization | $ | 601,009 |
| Operating Income Taxes | $ | 338,945 |
| Other Operating Taxes | $ | 558,905 |
| Uncollectible Revenue/Bad Debt Expense | $ | 23,647 |
| **Total Revenue Deductions** | $ | 1,522,506 |
| **Total Expenses and Deductions** | $ | 6,999,293 |
| | | |
| Other Income | $ | 186 |
| Interest on Long-Term Debt | | |
| Other Interest Charges | $ | 282,703 |
| Other Income Deductions | $ | 276,620 |
| **Net Operating Income (or Loss)** | $ | 767,868 |

| | | |
|---|---|---|
| **Assets & Other Debits** | | |
| Utility Plant | $ | 52,443,781 |
| Less: Depreciation & Amortization Reserve | $ | 16,126,159 |
| Other Property & Investments | $ | 591,462 |
| Materials and Supplies | $ | 201,321 |
| Other Current & Accrued Assets | $ | 609,042 |
| Deferred Debits | $ | 24,634 |
| **Total Assets & Other Debits** | $ | 37,744,081 |
| | | |
| **Liabilities & Other Credits** | | |
| Capital/Common Stock | $ | 150,554 |
| Retained Earnings | $ | 11,183,553 |
| Long-Term Debt | $ | 7,940,333 |
| Customer Deposits | $ | 1,500 |
| Other Current & Accrued Liabilities | $ | 27,163 |
| Advances for Construction | $ | - |
| Other Deferred Credits | $ | - |
| Contributions in Aid of Construction | $ | 18,161,472 |
| Accumulated Deferred Income Taxes | $ | 279,506 |
| **Total Liabilities & Other Credits** | $ | 37,744,081 |
| | | |
| **Average Number of Customers** | | |
| Flat Rate | | - |
| Metered - Residential | | 12,522 |
| Metered - Commercial | | 298 |
| Irrigation (including golf courses) | | 791 |
| Fire Protection | | - |
| Other | | - |
| **Total Customers** | | 13,611 |

CASE: UW 171
WITNESS: MALIA BROCK

# PUBLIC UTILITY COMMISSION
# OF
# OREGON

## STAFF EXHIBIT 105

## Exhibits in Support of Testimony

## October 16, 2017

Avion Water Company, Inc.
UW 171

DR 115. Please provide supporting documentation that Avion faces a known and measurable increase to 2017 employee health care costs.

Avion Water Company, Inc. is currently paying $43,448.30 per month for its group health insurance and $3,191.40 per month for its group dental insurance, excluding COBRA premiums. Please see copies of the most current invoice for Providence Health Plans (Group health insurance) and PacificSource (group dental insurance). Avion's health insurance agent, Century Insurance Group, has provided a letter, also attached, as to what Avion can expect for premium increases upon renewal of the group policies. The letter instructs Avion to expect health insurance premium increases of between 11.2% to 16.5% for group health insurance and 10.0% for group dental insurance. Based upon this information, Avion expects group health insurance premium increases of between $58,394.52 ($43,448.30 x 11.2% x 12 months) to $86,027.63 ($43,448.30 x 16.5% x 12 months). Avion expects group dental premiums to increase by $3,829.68 ($3,191.40 x 10% x 12 months). Total expected insurance increases for 2018 are between $62,224.20 ($58,394.52 + $3,829.68) and $89,857.31 ($86,027.63 + $3,829.68).

PROVIDENCE Health Plan

*Questions/Concerns?*
**Billing Specialist:** SALLY DUNBAR
**Phone:** (503) 574-6874

## Premium Billing Statement

**Group #:** 108967
**Group Name:** AVION WATER COMPANY INC
**Subgroup #:** S001
**Subgroup Name:** AVION WATER COMPANY INC
**Attention:** BAILEY, RICK

**Page:** 5 of 5
**Invoice #:** 172210000432
**Invoice Date:** 08/09/2017
**Payment Due Date:** 09/01/2017
**Bill Period:** 09/01 thru 09/30/2017

## Adjustment Summary

**Adjustment Summary for Class:**

| Plan ID | Plan Name | | Subscribers | Dependents | Amount |
|---|---|---|---|---|---|
| | | **Class Subtotals:** | | | |
| | | **Grand Totals:** | | | |

## Billing Summary

**Billing Summary for Class:** A001 ACTIVES

| Plan ID | Plan Name | | Subscribers | Dependents | Amount |
|---|---|---|---|---|---|
| L001 | Total | | 29 | 66 | $43,448.30 |
| | | **Class Subtotals:** | **29** | **66** | **$43,448.30** |
| | | **Grand Totals:** | **29** | **66** | **$43,448.30** |

PacificSource HEALTH PLANS

Rick Bailey
60813 Parrell Rd
Bend, OR 97702
(541) 382-5342 rick@avionwater.com

Effective Date: 1/1/2005 Due Date: 9/1/2017

**Benefit Premium Subtotal**

| Benefit | Employee Premium | Dependent Premium | Fees/Other | Activity | Total Premium |
|---|---|---|---|---|---|
| Dental Product | $1,284.36 | $1,984.88 | | | $3,269.24 |
| **Totals** | $1,284.36 | $1,984.88 | $0.00 | $0.00 | $3,269.24 |

**Totals**

| | |
|---|---|
| Prior Balance Due | $0.00 |
| Current Total Premium | $3,269.24 |
| **Total Amount Due** | $3,269.24 |

0 * *

Total 3,269.24
COBRA prem. 77.84-
000
Avion Current premium 3,191.40*

ENTERED
AUG 29 2017

This includes all activity processed through: 08/21/2017 
MBJ01

*Please detach and return below.*

BUSINESS | HOME | AUTO | HEALTH | LIFE

CENTURY
INSURANCE GROUP, LLC

August 24, 2017

Rick Bailey
Avion Water Company, Inc.
60813 Parrell Rd
Bend, OR 97702

RE: Providence Group Health Policy #108967
PacificSource Group Dental Policy #G0012858

Hi Rick.

We are seeing increases with Providence that range from around 11.2% up to 16.5% and PacificSource dental around10.0%.

I hope this helps to give you an idea of what to expect at your next renewal January 1.

If there is anything else we can help you with, just let us know.

Sincerely

Jeff Weichman
Account Executive

Janice Magness
Account Manager

CASE: UW 171
WITNESS: MALIA BROCK

# PUBLIC UTILITY COMMISSION
# OF
# OREGON

## STAFF EXHIBIT 106

## Exhibits in Support of Testimony

## October 16, 2017

# ASSET PURCHASE AGREEMENT

Date: August 9, 2016

Parties CITY OF BEND, an Oregon municipal corporation ("**City**")

AVION WATER COMPANY, INC., an Oregon corporation ("**Avion**")

## RECITALS

**A.** In 2002, City condemned a water and sewer system commonly known as Juniper Utility. Juniper Utility assets included separate domestic water and irrigation water supply systems serving four neighborhoods (Tillicum Village, Nottingham Square, Timber Ridge and Mountain High (collectively, the "**Neighborhoods**")), each of which is represented by a homeowners' association (the "**Homeowners' Associations**"). The water service for the Neighborhoods is subject to an Amended Settlement Agreement with the Homeowners' Associations. The system acquired by City also serves other properties, including the Nativity Lutheran Church, Fellowship Bible Church, Crown Villa RV Park ("**Crown Villa**"), and The Pines Mobile Home Park ("**The Pines**"), but which were not covered by the Amended Settlement Agreement. The Homeowners' Associations and many individual property owners have requested that City sell the domestic and irrigation water supply systems to Roats Water System, Inc. ("**Roats**") and Avion. A map of the above-described areas is attached as Exhibit A.

**B.** City has agreed to transfer the right to provide water service to the Neighborhoods, Nativity Lutheran Church, the Blue Ridge subdivision and the Stonegate PUD, along with the water utility facilities within and serving those areas, to Avion and Roats. City has further agreed to transfer the associated Arnold Irrigation District water rights to Roats.

**C.** City currently has a contractual obligation with the Homeowners' Associations to convert the current irrigation system to a single water system by 2016. The Neighborhoods want to retain the dual irrigation system. Roats and Avion are willing to continue to provide domestic and irrigation water with two separate systems. City makes no representations about the viability or efficiency of separate domestic water and irrigation systems.

**D.** Roats and Avion are private water utilities regulated by the Oregon Public Utility Commission ("**OPUC**"). Any acquisition of Juniper Utility assets would require approval by the OPUC.

**E.** City uses approximately 348 acres-equivalent of quasi-municipal water rights from Arnold Irrigation District ("**Arnold**") to provide irrigation water to the Neighborhoods, and

pays Arnold an annual assessment of approximately $37,000 for the current year. Arnold's description of the subject City-held water rights is shown on Exhibit B-3 (Arnold Irrigation District Assessment Notice).

**F.** Avion desires to purchase and City agrees to sell that portion of City's water system that serves the Nottingham Square subdivision and Stonegate PUD Phases 1, 3 and 4.

**G.** By separate agreement, Roats will purchase a portion of City's water system that serves the Tillicum Village, Timber Ridge and Mountain High areas, the Blue Ridge subdivision, and Crown Villa and The Pines, together with the Hole 10 real property and wells, and the irrigation system and the Arnold irrigation water rights held by City and described in Exhibit B-3.

**H.** City hired a consultant, FCS Group, which looked at both the maximum fair market value and minimum acceptable price, including initial acquisition costs for the Juniper Utility system less depreciation, to help determine the acquisition price for a public asset, which included an assessment of City capital improvements since acquisition, future project capital costs, operation and maintenance costs, projected net revenues, and a strategic analysis. Juniper Utility has had a complex and difficult history; the parties believe the purchase price is a fair reflection of their respective interests, and takes into consideration City's other ratepayers and the desires of the Neighborhoods.

**I.** Avion and City enter into this Asset Purchase Agreement (this "**Agreement**") as of the date above. City is also entering into a separate acquisition agreement, covering different service areas and at a different purchase price with Roats (the "**Roats Asset Purchase Agreement**").

**J.** City currently holds groundwater rights for municipal use that identify wells Hole Ten #1 and Hole Ten #2 as authorized points of appropriation. These City-held water rights are not being acquired by Roats or Avion as part of this Agreement.

## AGREEMENT

### SECTION 1. ASSETS PURCHASED; LIABILITIES ASSUMED

**1.1 Assets Purchased.** As of the Closing Date (as defined in Section 8.2 below), City transfers, assigns, and sells to Avion and Avion purchases and accepts from City, on the terms and conditions set forth in this Agreement, the assets, including easements and real property, described on Exhibit B (the "**Assets**").

**1.2 No Liabilities Assumed.** Avion has not agreed and does not accept any liabilities of City prior to the Closing Date.

### SECTION 2. PURCHASE PRICE FOR ASSETS

As consideration for the Assets, Avion agrees to:

**2.1** Pay City the sum $400,000.00, representing the amount spent by City for capital improvements to the domestic water supply system after City's acquisition of Juniper Utility, pursuant to the terms of Section 3; and

**2.2** Provide domestic and irrigation water service to those Service Areas listed on Exhibit B from and after the Closing Date.

## SECTION 3. PAYMENT OF PURCHASE PRICE

Avion may either (1) pay the purchase price in full at the time of closing or (2) make payments as follows:

**3.1** No down payment shall be made at Closing.

**3.2** Interest-only payments at the rate of 6.5% per annum for three years from the Closing Date.

**3.3** On the third anniversary of the Closing Date, the then-outstanding balance shall be amortized over 20 years with level debt service payments at an interest rate equal to 6.5% per annum.

**3.4** The entire unpaid balance, both principal and interest, shall be due 20 years from the Closing Date.

**3.5** There is no prepayment penalty.

**3.6** The terms and conditions of Avion's installment payment obligation are set forth in the Promissory Note attached as Exhibit C (the "**Note**").

**3.7** In the event Avion should sell any of the Arnold irrigation water rights described in Exhibit B-3, other than to Roats or another successor servicing the Neighborhoods and other customers shown on Exhibit B, City shall receive the proceeds of such water rights sale, up to $1,000.00 per acre, in addition to the purchase price paid by Avion for the Assets.

**3.8** Mountain High holds 4.62 acres of Arnold irrigation water rights, separate from the City-held Arnold irrigation water rights, and such Mountain High rights are not included in this Agreement.

## SECTION 4. ADJUSTMENTS

Property taxes for the tax year in which the transaction is closed, assessments, rents and utilities shall be prorated as of the Closing Date.

## SECTION 5. CITY'S REPRESENTATIONS AND WARRANTIES

As used in this Agreement, *Material Adverse Effect* means an adverse effect on the physical condition, operating results, or financial position of the Assets in excess of

$50,000. *Material Adverse Change* means any change that has resulted, will result or is likely to result in a Material Adverse Effect.

City represents and warrants to Avion as follows:

**5.1 Organization and Authorization.** City is a municipality organized and validly existing under the laws of the state of Oregon. City has all power and authority necessary to execute and deliver this Agreement and to consummate the contemplated transactions. The execution and delivery of this Agreement and the consummation of the contemplated transactions have been duly and validly authorized by all necessary City action. This Agreement has been duly and validly executed and delivered by City and, assuming that this Agreement constitutes a valid and binding obligation of Avion, constitutes a valid and binding obligation of City, enforceable against City in accordance with its terms, except as enforceability may be limited by applicable bankruptcy, insolvency, moratorium or other similar laws affecting or relating to enforcement of creditors' rights generally or general principals of equity.

**5.2 Title to Assets.** City owns all right, title, and interest in and to the Assets free and clear of any pledges, liens, claims, charges, security interests, conditional and installment sale agreements, easements, restrictions, assignments, encumbrances or charges of any kind (each, an "**Encumbrance**," and collectively, the "**Encumbrances**") or other title defects or restrictions of any nature. City has the right, power and authority to convey, transfer, assign and deliver the Assets free and clear of any Encumbrance. Upon consummation of the contemplated transactions, Avion will have acquired good and marketable title in and to each of the Assets to be acquired by it, free and clear of all Encumbrances.

**5.3 Transfer Not Subject to Encumbrances or Third-Party Approval.** The execution and delivery of this Agreement by City, and the consummation of the contemplated transactions, will not result in the creation or imposition of any valid lien, charge, or encumbrance on any of the Assets, and will not require the authorization, consent, or approval of any third party, including any governmental subdivision or regulatory agency, other than OPUC.

**5.4 Non-cancellable Contracts.** There are no leases, employment contracts, contracts for services or maintenance, or other similar contracts existing or relating to or connected with the Assets.

**5.5 Litigation.** There are no claims, litigation, proceedings, or investigations pending or threatened against City that might result in any Material Adverse Change in the Assets being conveyed under this Agreement.

**5.6 Accuracy of Representations and Warranties.** None of the representations or warranties of City contain any untrue statement of material fact or omit or misstate a material fact. City knows of no fact that has resulted, or that in the reasonable judgment of City will result, in a Material Adverse Change in the Assets that has not been set forth in this Agreement or otherwise disclosed to Avion in writing. City

will notify Avion in writing of any Material Adverse Effect that occurs prior to the Closing Date.

## SECTION 6. AVION'S REPRESENTATIONS AND WARRANTIES

**6.1 Organization and Authorization.** Avion is an Oregon corporation organized and validly existing under the laws of the state of Oregon. Avion is a public utility regulated by OPUC pursuant to ORS Chapter 757. This Agreement has been validly entered into by Avion and, assuming that this Agreement constitutes a valid and binding obligation of City, constitutes a valid and binding obligation of Avion, enforceable against Avion in accordance with its terms, except as may be limited by applicable bankruptcy, insolvency or similar laws affecting or relating to enforcement of creditors' rights generally or general principals of equity. Avion represents that it is not subject to any pending or threatened litigation that would limit or affect its ability to enter into this transaction.

**6.2 Avion's Acknowledgement and Acceptance.** Avion represents and acknowledges that it has entered into this Agreement on the basis of its own examination, personal knowledge, and opinion of the value of the Assets and their operational and maintenance conditions. Avion has not relied on any representations made by City other than those specified in this Agreement. Avion further acknowledges that City has made no agreement or promise to repair or improve any of the Assets, and that Avion accepts the Assets in the condition existing on the Effective Date, except as otherwise provided in this Agreement. Avion is purchasing the Assets "as is". Avion acknowledges and agrees that:

a) It will operate the system in accordance with the franchise agreement it has with City, including meeting City standards for: (i) fire flow requirements; and (ii) hydrant spacing when Avion rebuilds or replaces system lines in the future.

b) It will conduct its business in accordance with the laws and regulations mandated by Oregon Health Authority for a utility serving the number of customers they serve now and in the future.

c) It has the ability, experience, financial planning, and future infrastructure master planning capacity to effectively operate the Assets serving the Neighborhoods and other areas supplied by the Assets, and is acquiring the Assets with the long-term intent to operate the Assets to provide service to the Neighborhoods and other customers shown on Exhibit B.

d) It will become Avion's obligation, as it makes needed investments to the irrigation water system, to work with and clearly communicate to the Neighborhoods and Homeowners' Associations regarding their respective responsibilities related to the irrigation water system infrastructure and the point(s) of delivery.

## SECTION 7. CONTINGENCIES

This Agreement is contingent upon the following occurring by the Closing Date:

**7.1** Execution of the Roats Asset Purchase Agreement by City and Roats (anticipated to be concurrent).

**7.2** OPUC approval.

**7.3** Arnold approval.

**7.4** Avion's acceptance in writing of any Material Adverse Effect disclosed by City.

**7.5** Approval of the Agreement by the City Council after public hearing required for the sale of real and personal property under ORS 271.310 and Bend Code Chapter 1.50.

**7.6** Amendment and/or Termination of the Third Amended Settlement Agreement to the 2011 and 2004 Settlement Agreements for Juniper Utility with the Homeowners' Associations, satisfactory to City, resolving City obligations under those agreements.

## SECTION 8. EFFECTIVE DATE AND CLOSING

**8.1 Effective Date.** This Agreement shall be effective when signed by both parties (the "**Effective Date**").

**8.2 Deliveries by City at Closing.** Closing shall be 10 days after the satisfaction of all contingencies, but no later than 5:00 p.m. on December 31, 2016 (the "**Closing Date**"); provided, however, the Closing Date can be extended with the approval of the City Council if necessary to allow time for Avion to obtain OPUC approval. Concurrently with the closing, City shall deliver to Avion:

(a) A bill of sale, deed, and assignment of easements transferring the Assets to Avion. From and after closing, City will further deliver any additional documents reasonably requested by Avion as may be necessary to confirm or evidence the transfer of the Assets (or any part of the Assets) to Avion.

(b) Possession of the Assets.

(c) Current billing data and records of payments from customers.

(d) Current preventative and corrective work orders for the Assets, together with system valve maps (if any), and maintenance records for the past three years.

**8.3 Deliveries by Avion at Closing.** Concurrently with the performance by City of its obligations described in Section 8.2, Avion will deliver to City the following:

(a) Either (1) the purchase price in full, or (2) the Note, duly executed by Avion.

(b) Such other certificates and documents as may be called for by the provisions of this Agreement.

## SECTION 9. OPERATIONAL CONSIDERATIONS

**9.1 Water Metering**. Upon this Agreement becoming effective, Avion will have the option, for their newly acquired customers, of keeping the presently installed automated meter reading (AMR) equipment in place or may remove it and return it to City. If Avion elects to keep the AMR equipment in place, City will provide the monthly data collected, for the newly acquired customers, to Avion in a format agreeable to both parties, free of charge, on a monthly basis. If the AMR equipment fails to operate, Avion has the choice of removing and disposing of the AMR equipment or working with the City on a mutually agreeable solution to resume AMR functions. City and Avion may, if mutually agreeable, enter into a separate agreement for the purpose of the City obtaining meter reads for the months of December, January, and February in order to determine the winter quarter average calculation as the basis of sewer volume charges to the City for all Avion customers within the City limits.

**9.2 Training/Assistance**. Due to the complex nature of the Juniper Utility irrigation system, Avion has requested assistance from City in becoming familiar with how to operate and maintain the system. City will provide up to 50 hours of training at an hourly rate of $63.00 per hour. Any training requiring overtime will be billed at an overtime rate of $97.00 per hour. This training will be available for twelve months after the Effective Date according to a schedule approved by all parties. Invoicing and payment for training will be done on a monthly basis. In addition to the paid training provided in this Section 9.2, for a period of 12 months following the Closing Date, City will respond, if available, to emergency calls to assist Avion in the location of valve cans or identification of the best way to isolate service breaks and minimize customer disruptions. Costs for this level of response will be the same as those for training with a one hour minimum fee applied to any request. Avion expressly agrees that it will not assert any claim against City based on the training or assistance provided or otherwise take the position in any litigation that any defect in the operation of the system is the result of any deficiency in training.

**9.3 Security.** Some of the Assets require an entry key. City and Avion will work cooperatively, within one week from the Closing Date, to remove City locks and replace with Avion locks.

**9.4 Right of Way (ROW) Work Collaboration.** City and Avion agree to meet semi-annually, in the months of July and December, to examine the possibility of coordinating ROW work. Parties agree that proper consideration of project timing may

result in project cost savings for both parties and reduce impacts to water and sewer customers.

**9.5 Easement Access.** Avion will grant City access within the easements included in the Assets for all necessary sewer work. Upon the completion of such work City will restore the surface of the easement area to the condition that existed prior to such work being performed.

## SECTION 10. INDEMNIFICATION AND SURVIVAL

**10.1 Survival of Representations and Warranties.** All representations and warranties made in this Agreement shall survive the closing of this Agreement, except that any party to whom a representation or warranty has been made in this Agreement shall be deemed to have waived any misrepresentation or breach of representation or warranty of which such party had knowledge before closing. Any party learning of a misrepresentation or breach of representation or warranty under this Agreement shall immediately give written notice thereof to all other parties to this Agreement.

**10.2 City's Indemnification.** To the extent permitted by law, City agrees to defend, indemnify and hold Avion, its successors, and assigns harmless from and against:

(a) Any and all claims, liabilities, and obligations of every kind and description, contingent or otherwise, arising out of or related to the operation of Juniper Utility prior to the Closing Date, except for claims, liabilities, and obligations of City expressly assumed by Avion under this Agreement; and

(b) Any and all damages or deficiencies resulting from any material misrepresentation, breach of warranty or covenant, or nonfulfillment of any agreement on the part of City under this Agreement (except for any damages or deficiencies arising as a result of the training provided by City under Section 9.2).

If any claim is asserted against Avion that would give rise to a claim by Avion against City for indemnification under the provisions of this Section 10.2, then Avion shall promptly give written notice to City concerning such claim and City shall, at no expense to Avion, defend the claim.

**10.3 Avion's Indemnification.** Avion agrees to defend, indemnify, and hold City harmless from and against:

(a) Any and all claims, liabilities, and obligations of every kind and description arising out of or related to the operation and maintenance of the Assets after the Closing Date or arising out of Avion's failure to perform any obligations of City expressly assumed by Avion pursuant to this Agreement; and

(b) Any and all damages or deficiencies resulting from any material misrepresentation, breach of warranty or covenant, or nonfulfillment of any agreement on the part of Avion under this Agreement.

If any claim is asserted against City that would give rise to a claim by City against Avion for indemnification under the provisions of this Section 10.3, then City shall promptly give written notice to Avion concerning such claim and Avion shall, at no expense to City, defend the claim.

## SECTION 11. MISCELLANEOUS

**11.1 Severability**. If any provision of this Agreement is held to be illegal or unenforceable in any respect, the enforceability of the provision in any other respect and of the remaining provisions will not be impaired unless the illegal or unenforceable provision affects a significant right or responsibility, in which case the adversely affected party may request renegotiation of the Agreement, and if negotiations fail, may terminate the Agreement.

**11.2 Waivers**. No waiver of any breach of any covenant or provision contained in this Agreement shall be deemed a waiver of any preceding or succeeding breach thereof, or of any other covenant or provision. No extension of time for performance of any obligation or act shall be deemed an extension of the time for performance of any other obligation or act.

**11.3 Assignment.** This Agreement and all of the provisions will be binding upon and inure to the benefit of the parties and their respective successors and assigns. No party may assign its rights under this Agreement to an affiliate, subsidiary or successor-in-interest of the party, without the express written consent of the other party.

**11.4 Attorney Fees**. In the event a party to this Agreement brings any action or suit against another party to this Agreement by reason of breach of any of the covenants, agreements, or provisions on the part of the other party arising out of this Agreement, then in that event the prevailing party shall be entitled to recover from the other party all costs and expenses of the action or suit, including actual attorney fees at trial and on appeal.

**11.5 Entire Agreement**. This Agreement (including any exhibits attached to it) is the final expression of, and contains the entire agreement between the parties with respect to the subject matter of the Agreement and supersedes all prior understandings with respect to it. This Agreement may not be modified, changed, supplemented, or terminated, nor may any obligations under it be waived, except by written instrument signed by the party to be charged or by its agent duly authorized in writing. The parties do not intend to confer any benefit on any person, firm, or corporation other than the parties hereto.

**11.6 Time of Essence**. City and Avion acknowledge and agree that time is strictly of the essence with respect to each and every term, condition, obligation and provision.

**11.7 Construction**. This Agreement shall not be construed as if it had been prepared by one of the parties, but rather as if both parties had prepared it. Unless otherwise indicated, all references to sections and subsections are to this Agreement. All

exhibits referred to in this Agreement are attached and incorporated by this reference. Unless otherwise specified, in computing any period of time described in this Agreement, the day of the act or event after which the designated period of time begins to run is not to be included and the last day of the period so computed is to be included, unless the last day is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next day which is neither a Saturday, Sunday, nor legal holiday.

**11.8 Governing Law.** The parties acknowledge that this Agreement has been negotiated and entered into in the state of Oregon. The parties expressly agree that this Agreement shall be governed by, interpreted under, construed, and enforced in accordance with the laws of the state of Oregon, excluding its choice of forum rules.

**11.9 Venue.** Any action or proceeding arising out of this Agreement will be litigated in courts located in Deschutes County, Oregon. Each party consents and submits to the jurisdiction of any local, state, or federal court located in Deschutes County, Oregon.

**11.10 Further Assurances.** The parties will sign other documents and take other actions reasonably necessary to further effect and evidence the transactions described in this Agreement.

**11.11 Counterparts; Facsimile Signatures.** This Agreement may be executed in any number of counterparts, each of which shall be an original, but such counterparts together shall constitute one and the same instrument. Facsimile transmission of any signed original document, and retransmission of any signed facsimile transmission, will be the same as delivery of any original.

**CITY OF BEND**

By: Eric Foth, City Manager

Approved as to Form:

Asst. City Attorney, City of Bend

**AVION WATER COMPANY, INC.**

By: Jason Wick, President

Approved as to Form:

Attorney for Avion Water Company, Inc.

Attached Exhibits:

A – Map
B – List of Assets
B-1 – Water Utility Easement Assignment
B-2 – Irrigation Water Easement Assignment

B-3 – Arnold Irrigation District Assessment Notice
C – Promissory Note

11 – ASSET PURCHASE AGREEMENT

# EXHIBIT A

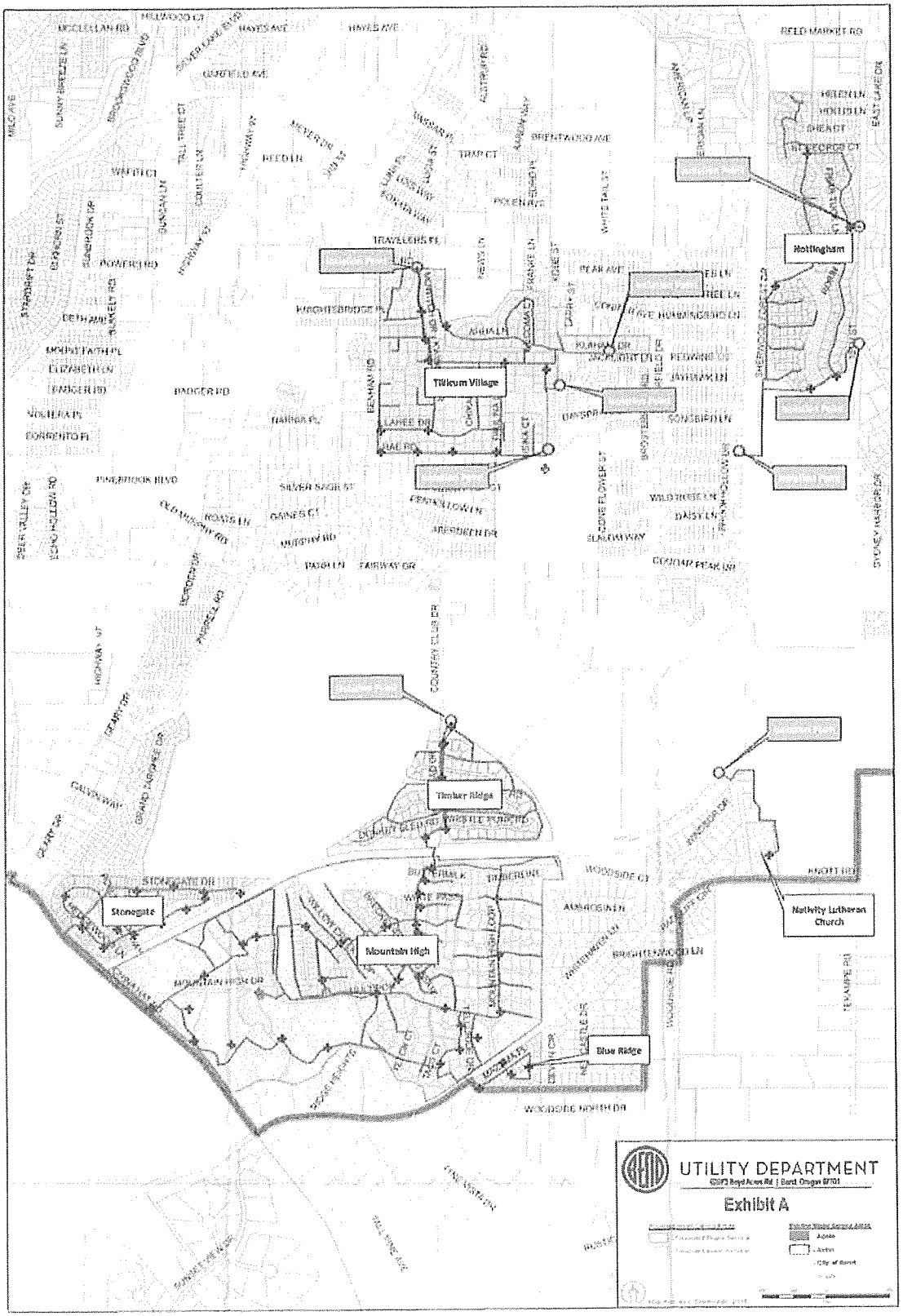



EXHIBIT A – ASSET PURCHASE AGREEMENT

# EXHIBIT B

## Assets Transferred from the City of Bend to Avion Water Company, Inc.

Service Areas

Nottingham Square subdivision, Stonegate PUD Phases 1, 3 and 4

Easements

All water easements owned or held by the City of Bend within or serving the Nottingham Square subdivision and Stonegate PUD Phases 1, 3 and 4. The easements will be transferred by a document to be recorded in the form of the attached Exhibit B-1.

All water easements owned or held by the City of Bend related to the irrigation distribution system within or serving the Nottingham Square subdivision and Stonegate PUD Phases 1, 3 and 4. These easements will be transferred by a document to be recorded in the form of the attached Exhibit B-2. The exhibits to Exhibit B-2 are subject to change prior to the Closing Date to reflect the actual allocation of the irrigation easements between Avion and Roats.

Facilities

All water utility facilities owned or held by the City of Bend within the Nottingham Square subdivision and within Stonegate PUD Phases 1, 3 and 4.

All irrigation water facilities owned or held by the City of Bend within or serving the Nottingham Square subdivision and Stonegate PUD Phases 1, 3 and 4.

EXHIBIT B-1
WATER UTILITY EASEMENT ASSIGNMENT

After recording, please return to:
City of Bend
710 NW Wall Street
Bend, OR 97701

WATER UTILITY EASEMENT ASSIGNMENT

The City of Bend, an Oregon municipal corporation, assigns and transfers its interests in the water utility easements described in the attached Exhibit A to Avion Water Company, Inc.

DATE: _____

_____
Grantor

STATE OF OREGON
County of Deschutes

This instrument was acknowledged before me on _____, by

_____ as _____ of _____.

_____
Notary Public – State of Oregon

Accepted by the City of Bend

_____
Engineering Manager

STATE OF OREGON
County of Deschutes

This instrument was acknowledged before me on _____, by Eric King as City Manager of the City of Bend.

_____
Notary Public – State of Oregon

# EXHIBIT B-1-A

All water utility easements currently owned or held by the City of Bend ("City) within the Nottingham Square and Nottingham Square First Addition subdivisions, including without limitation, the water utility easements described in this Exhibit A, together with all water easements in favor of the City of Bend shown on the plats for Stonegate PUD Phases 1, 3 and 4. Only water utility easements are transferred. To the extent that the City owns or holds general utility easement rights or water and sewer utility easement rights, the City retains and does not transfer sewer or other non-water utility easements. The water utility easements are more particularly described as follows:

1. All water utility easements transferred to the City as part of the Stipulated General Judgment on Remand in *City of Bend v. Juniper Utility Co,* Deschutes County Circuit Court Case No. 02CV0202ST dated May 16, 2011 (the "General Judgment") as shown on General Judgment Exhibit 12, Sections 2 and 3:

2. All of Juniper Utility Co.'s interest in the easement from Ward Corporation of Bend and J.L. Ward Construction Co. to Juniper Utility Co. recorded February 27, 1976 in the Deschutes County Records of Deeds in Book 203 on Page 637.

3. All of Juniper Utility Co.'s interest in the easement over and across Nottingham Square, First Addition, Deschutes County, Oregon conveyed in the easement from Ward Corporation of Bend to Juniper Utility Co. recorded April 1, 1975 in the Deschutes County Records of Deeds in Book 217 on Page 116.

EXHIBIT B-2
IRRIGATION WATER EASEMENT ASSIGNMENT

After recording, please return to:
City of Bend
710 NW Wall Street
Bend, OR 97701

## IRRIGATION WATER EASEMENT ASSIGNMENT

The City of Bend, an Oregon municipal corporation, assigns and transfers its interests in the irrigation water easements described in the attached Exhibit A to Avion Water Company, Inc.

DATE: _____

CITY OF BEND

_____
Eric King, City Manager

STATE OF OREGON
County of Deschutes

This instrument was acknowledged before me on _____, by Eric King as City Manager of the City of Bend.

# EXHIBIT B-2-A

All irrigation water utility easement interests currently owned or held by the City of Bend (City) in the easements within or serving those portions of the former Juniper Utility area consisting of the Nottingham Square subdivision and Stonegate PUD Phases 1, 3 and 4, including without limitation the easements described in this Exhibit A. Only irrigation water utility easements are transferred. To the extent that the City owns or holds utility easement rights that include easement rights for sewer or other utilities other than irrigation water utilities, the City retains and does not transfer those sewer or other non-water utility easement rights. The irrigation water utility easements are more particularly described as follows:

1. The easement transferred to the City as part of the Stipulated General Judgment on Remand in *City of Bend v. Juniper Utility Co,* Deschutes County Circuit Court Case No. 02CV0202ST dated May 16, 2011 (the "General Judgment") as shown on General Judgment Exhibit 2, Section 2:

2. All of Juniper Utility Co.'s interest in the easement from Iris Ward to Juniper Utility Co. recorded April 1, 1975 in the Deschutes County Records of Deeds in Book 217 on Page 105.

VOL 217 PAGE 106

A tract of land containing 32.11 acres, more or less, located in the Northwest one-quarter (NW¼) of Section Sixteen (16), Township Eighteen (18) South, Range Twelve (12) East of the Willamette Meridian, Deschutes County, Oregon; the aforesaid tract of land being more particularly described as follows:

Commencing at the Northwest corner of said Section 16; thence South 89°59'35" East along the Southerly line of the plat of Tillicum Village in Deschutes County, Oregon, 581.5 feet, more or less, to the Southwesterly corner of the plat of Tillicum Village, Second Addition in Deschutes County, Oregon; thence South 89°59'35" East along the Southerly line of said plat of Tillicum Village Second Addition, 623.0 feet, more or less, to the true point of beginning of this description, said point also being the Northwesterly corner of that tract of land sold by unrecorded contract to the Administrative School District No. 1, Deschutes County, Oregon, (R. E. Jewell Elementary School); thence leaving said line of said plat South 20°21'22" East along the Westerly line of said school property 1020.55 feet; thence North 89°55'55" East along the Southerly line of said school property 385.00 feet to the Southeasterly corner of said school property; thence South 00°32'26" West 370.64 feet to the CE-NW 1/64 corner of said Section 16; thence South 00°32'26" West 206.73 feet to the Northeasterly corner of that tract of land recorded in Volume 156, Page 9, Deed Records, Deschutes County, Oregon; thence due West along the Northerly line of said tract 194.34 feet, to the Northwesterly corner of said tract; thence due North 206.06 feet to a point on the North line of the SE¼NW¼ of said section 16; thence South 89°48'23" West along said line 431.54 feet; thence South 00°32'25" West 228.63 feet to a point on the Northerly line of that tract of land recorded in Volume 198, Page 940, Deed Records, Deschutes County, Oregon; thence North 64°15' 28" West along said line 91.31 feet; thence South 70°06'34" West 126.23 feet; thence South 49°08'09" West 99.05 feet; thence leaving said line of said tract North 83°02'03" West 401.81 feet to a point on the Easterly line of that tract of land recorded in Volume 133, Page 47, Deed Records, Deschutes County, Oregon; thence North 00°32'24" East along said line 245.69 feet to the Northeasterly corner of said tract, said corner also being the C-W-NW 1/64 corner of said section, said point further being the Southeasterly corner of that tract of land recorded in Volume 150, Page 338, Deed Records, Deschutes County, Oregon; thence North

Exhibit "A"

VOL 217 PAGE 108

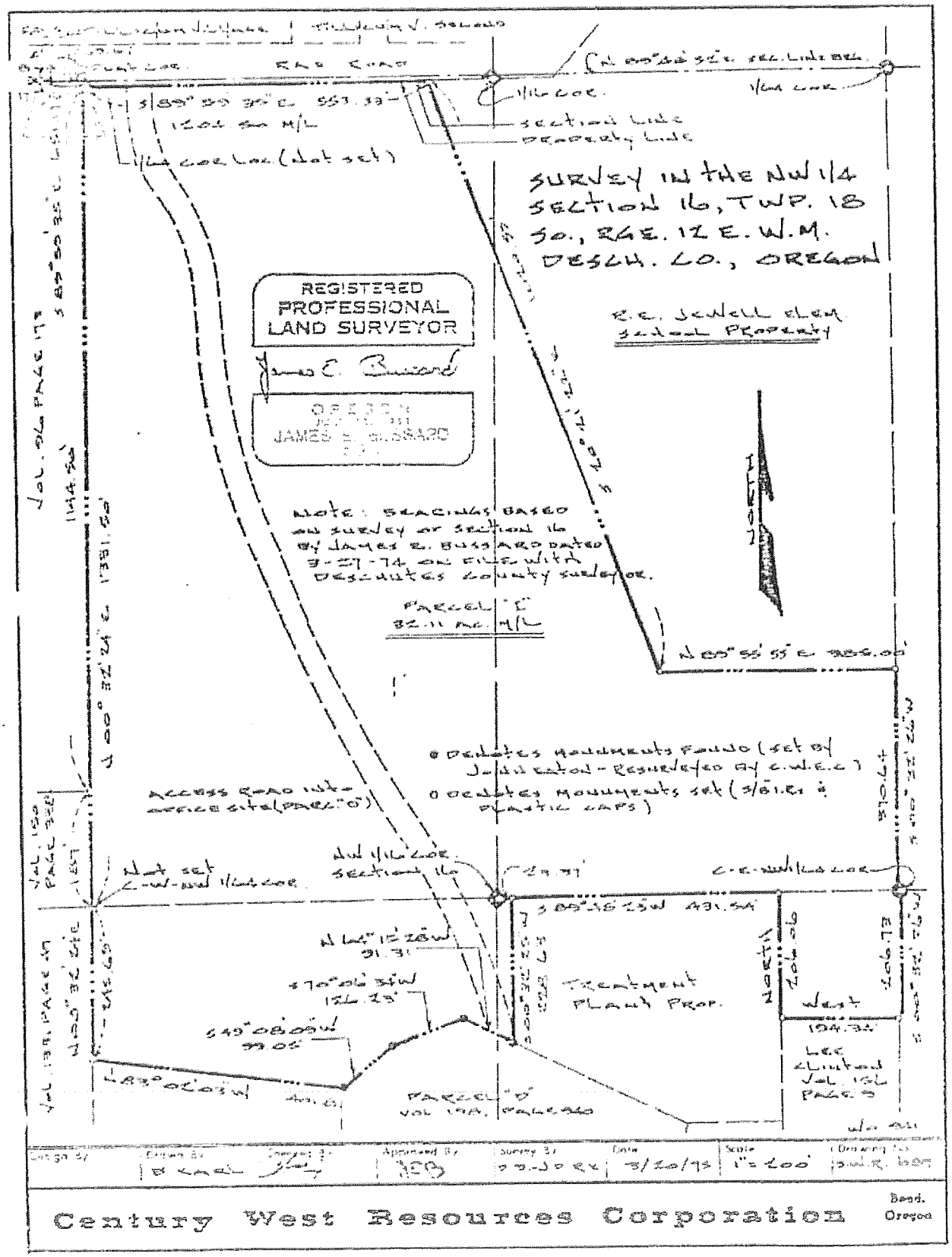



EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

2. The easement transferred to the City as part of the General Judgment as shown on General Judgment Exhibit 5, Section 4:

12965

VOL 217 PAGE 114

EASEMENT

JAN WARD conveys to JUNIPER UTILITY COMPANY, an Oregon corporation, its assigns and permittees, easements for the installation and maintenance of all utilities (existing and future) over and across the real property described on Exhibit "A" which is attached hereto and by this reference made a part hereof.

There is no consideration for this transfer.

DATED this 31 day of March, 1975.

Jan Ward
JAN WARD

STATE OF OREGON, County of Deschutes, ss: March 31, 1975

Personally appeared JAN WARD and acknowledged the foregoing instrument to be his voluntary act. Before me:

NOTARY PUBLIC FOR OREGON
My Commission Expires: 10-2-76

VOL. 217 PAGE 1

A tract of land containing 6.83 acres, more or less, lying in the South one-half of the Northwest one-quarter (S½NW¼) of Section Sixteen (16), Township Eighteen (18) South, Range Twelve (12) East of the Willamette Meridian, Deschutes County, Oregon, the aforesaid tract of land being more particularly described as follows:

Commencing at the West one-quarter corner of said section 16, thence North 237.30 feet and East 1459.18 feet to the true point of beginning of this description, said point being the most Westerly corner of that tract of land recorded in Volume 192, Page 312, Deed Records, Deschutes County, Oregon; thence North 67°09'34" West 100.80 feet; thence North 34°11'47" West 112.23 feet; thence North 61° 50'26" West 92.76 feet; thence North 16°22'02" West 159.27 feet; thence North 05°52'47" East 232.27 feet; thence North 42°51'34" West 213.55 feet; thence North 03°22'37" East 88.24 feet; thence North 49°08'09" East 99.05 feet; thence North 70°06'34" East 126.23 feet; thence South 64°15'28" East 91.31 feet; thence South 64°06'09" East 315.94 feet; thence South 13°26'16" West 602.35 feet to the Northwesterly corner of that tract of land recorded in Volume 192, Page 312, Deed Records, Deschutes County, Oregon; thence South 08°07'31" West along the Westerly line of said tract 149.95 feet to the point of beginning and terminus of this description.

SUBJECT TO: All easements, restrictions and rights-of-ways of record.

12965

STATE OF OREGON
County of Deschutes
I hereby certify that the within instrument of writing was received for Record
the 1 day of June A.D. 1975
at 11:53 o'clock A M. and recorded
in Book 217 on Page 114 Records
of Deeds
ROSEMARY PATTERSON
County Clerk
By [illegible] Deputy

Exhibit "A"

3. The easement transferred to the City as part of the General Judgment as shown on General Judgment Exhibit 6, Section 2:

2. The easement 10 feet in width immediately West of the East property line for "underground utilities" reserved in the warranty deed from Iris Y. Ward and Ward Corporation of Bend to Administrative School District No. 1 recorded April 22, 1975 in the Deschutes County Records of Deeds in Book 217 on Page 708.

13975

Until a change is requested, all tax statements shall be sent to Grantee at the following address:

_____

_____

VOL 217 PAGE 708

WARRANTY DEED

IRIS Y. WARD and WARD CORPORATION OF BEND, an Oregon corporation, Grantor, convey and warrant to ADMINISTRATIVE SCHOOL DISTRICT NO. 1, Deschutes County, Oregon, Grantee, the following described real property free of encumbrances except as specifically set forth herein:

A tract of land, containing 15.0 acres, more or less, lying in the Southeast one-quarter of the Southwest one-quarter (SE¼SW¼) of Section Nine (9), and the North one-half of the Northwest one-quarter (N½NW¼) of Section Sixteen (16), Township Eighteen (18) South, Range Twelve (12) East of the Willamette Meridian, Deschutes County, Oregon, the aforesaid tract of land being more particularly described as follows:

Beginning at the Southeast corner of the Plat of Tillicum Village Second Addition, Deschutes County, Oregon, said point being East 1304.50 feet, and South 0.16 feet from the Northwest corner of Section 16; thence South 89° 59' 35" East 91.06 feet; thence North 43° 29' 25" East 567.75 feet; thence South 87° 14' 15" East 209.15 feet; thence North 77° 57' 25" East 93.01 feet; thence South 00° 32' 26" West 265.19 feet to a point on the North ling of Section 16; thence leaving said line South 00° 32' 26" West 962.87 feet; thence South 89° 55' 55" West 385.00 feet; thence North 20° 21' 22" West 1020.55 feet to a point on the South line of the Plat of Tillicum Village Second Addition; thence South 89° 59' 35" East along said line 100.00 feet to the point of beginning and terminus of this description, as more fully shown on Exhibit "A" which is attached hereto and by this reference made a part hereof.

GRAY, PANCHER, HOLMES & HURLEY

ATTORNEYS AT LAW

1044 N.W. BOND STREET

BEND, OREGON 97701

Warranty Deed

BEND TITLE COMPANY

P. BOND, BEND, OREGON 97701

Page 1

EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

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ALSO reserving an easement ten (10) feet in width immediately West of the East property line of the above described property for underground utilities.

TOGETHER WITH:

1. Eight (8) acres of Arnold Irrigation District water.

2. A roadway easement from the southwesterly portion of the above described property over the existing roadway to the South line of Rae Road lying within the Northwest one-quarter (NW¼) of Section Sixteen (16), Township Eighteen (18) South, Range Twelve (12) East of the Willamette Meridian, Deschutes County, Oregon.

3. A roadway easement over that portion of Rae Road lying within Sections Nine (9) and Sixteen (16), Township Eighteen (18) South, Range Twelve (12) East of the Willamette Meridian, Deschutes County, Oregon.

SUBJECT TO:

1. The existence of roads, irrigation ditches and canals, telephone, telegraph and power transmission facilities.

2. The premises fall within the boundaries of Arnold Irrigation District and are subject to rules, regulations and assessments thereon.

3. Easement, including the terms and provisions thereof, for electric transmission line, to Pacific Power & Light Company, recorded February 21, 1946, in Volume 71, Page 390, Deed records. (Affects that portion in Section 16).

4. Easement, including the terms and provisions thereof, for electric distribution line, granted to Pacific Power & Light Company, by instrument recorded January 13, 1975, in Volume 214, Page 972, Deed records.

The true consideration for this transfer is $30,000.00.

DATED this 21 day of April, 1975.

WARD CORPORATION OF BEND

Iris Y. Ward

By _____

IRIS Y. WARD

GREAR, RANCHER, HOLMES & HURLEY
ATTORNEYS AT LAW
1006 N.W. BOND STREET
BEND, OREGON 97701



EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

VOL. 217 PAGE 718

STATE OF OREGON, County of Deschutes, ss: April 21, 1975.

Personally appeared the above named ERIS V. WARD, and acknowledged the foregoing instrument to be her voluntary act. Before me:

NOTARY PUBLIC FOR OREGON
My Commission expires: 5-2-78

STATE OF OREGON, County of Deschutes, ss: April 21, 1975.

Personally appeared [illegible], who being sworn, stated that he is [illegible] of WARD CORPORATION OF BEND, and that this deed was voluntarily signed in behalf of said corporation by authority of its Board of Directors. Before me:

NOTARY PUBLIC FOR OREGON
My Commission expires: 4-14-78

EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

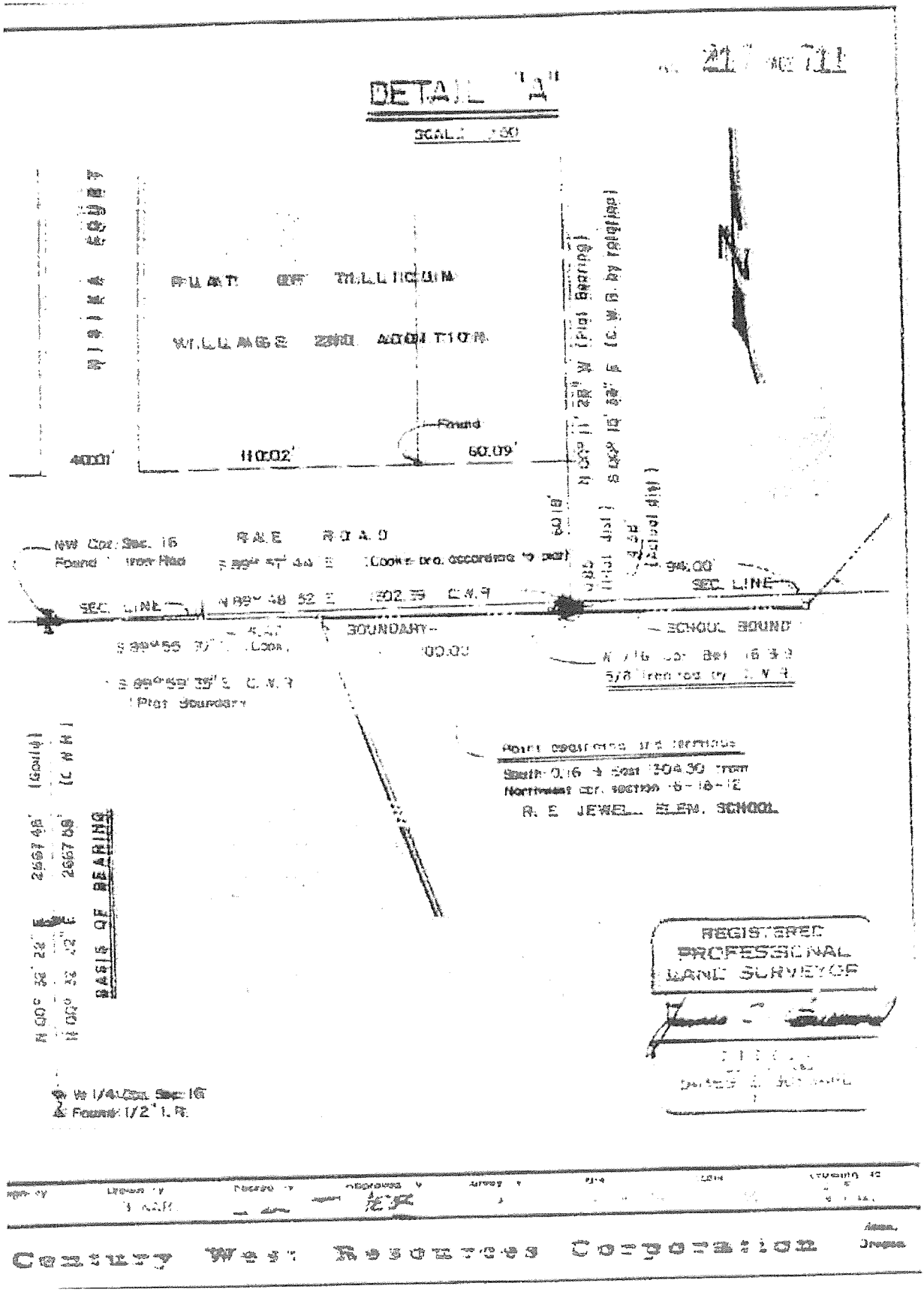


EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

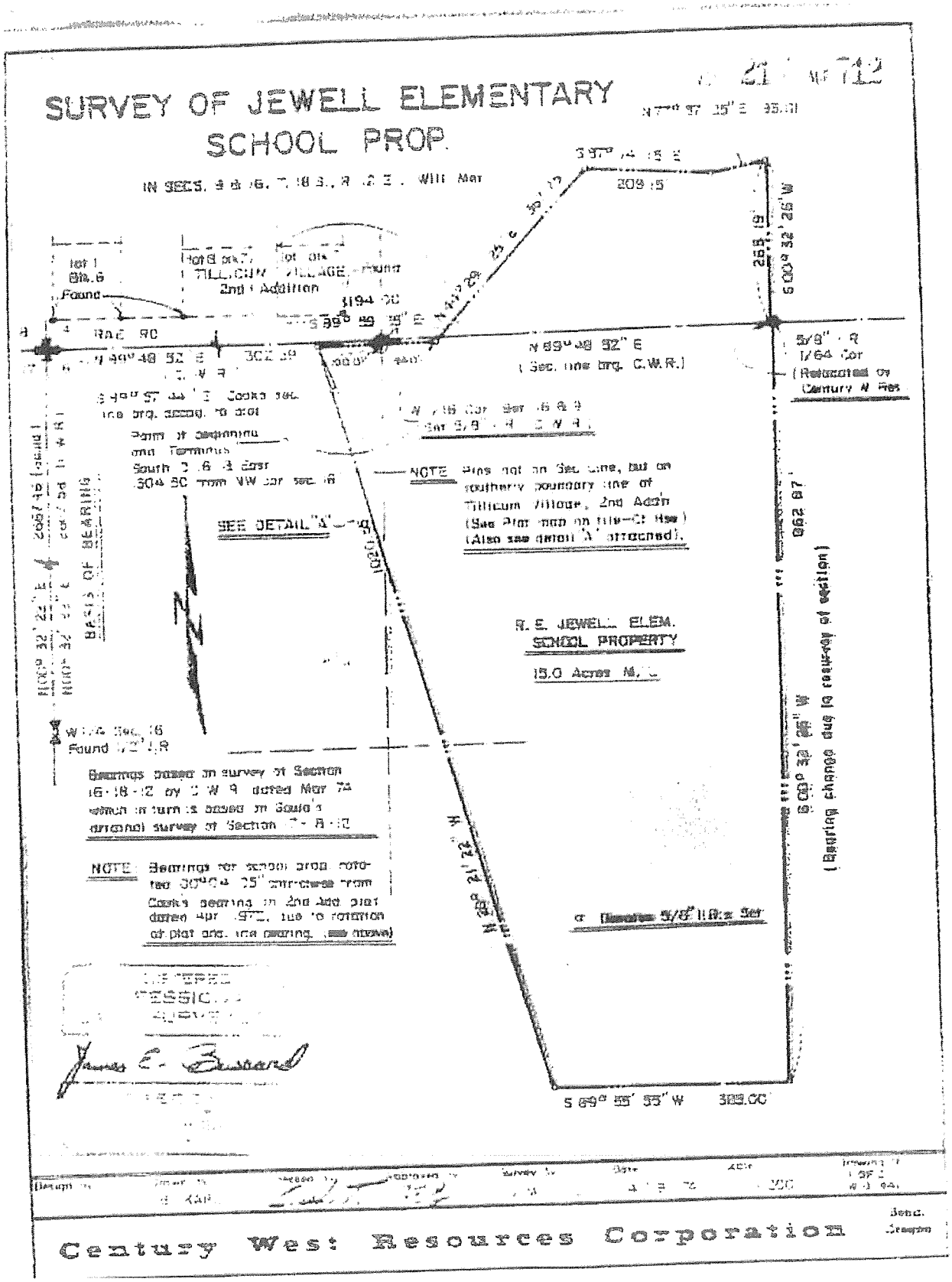


EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

4. The easement transferred as part of the General Judgment as shown on General Judgment Exhibit 7, Section 2:

1. All (1) pipe, valves, fire hydrants, flow meters and other plant comprising the domestic and irrigation water distribution system; and (2) pipe, gate valves and other related plant comprising the sewer collection system located in the following described land:

> The Southeast Quarter of the Southwest Quarter (SE¼ SW¼) of Section Nine (9), Township Eighteen (18) South, Range Twelve (12) East of the Willamette Meridian, Deschutes County, Oregon; EXCEPT that portion as conveyed to Administrative School District No. 1, by Deed recorded April 22, 1975, in Book 217, Page 708, Deed Records; ALSO EXCEPT that portion as conveyed to the Faith Evangelical Free Church of Bend by Deed recorded May 24, 1978, in Book 274, Page 370, Deed Records; ALSO EXCEPT that portion as conveyed to Ronald D. Barber, et ux, by Deed recorded July 19, 1976, in Book 234, Page 467 of Deed Records; ALSO EXCEPT any portion of the above-described lying within Tillicum Village Phase II.
>
> ALSO EXCEPTING any portion lying within Brosterhous Road.

2. All of Juniper Utility Co.'s and J.L. Ward Co.'s interest in the easement arising by implication or estoppel for the installation and maintenance of all water and wastewater utilities over and across the land described in ¶ 1 of this Exhibit 7.

5. The easement transferred to the City as part of the General Judgment as shown on General Judgment Exhibit 8, Section 2:

2. All of Juniper Utility Co.'s interest in the easement from Iris Ward to Juniper Utility Co. recorded May 24, 1978 in the Deschutes County Records of Deeds in Book 274 on Page 368.

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32030

17625

EASEMENT

KNOW ALL MEN BY THESE PRESENTS, that IRIS Y. WARD, does hereby grant, bargain, sell and convey to JUNIPER UTILITY COMPANY, an Oregon Corporation, an easement for the purposes of installing and maintaining utility service lines over and across the following described property:

A tract of land lying in the Southeast Quarter, Southwest Quarter (SE-1/4 SW-1/4) of Section Nine (9), Township Eighteen (18) South, Range Twelve (12), East, of the Willamette Meridian, Deschutes County, Oregon, described as follows:

Commencing at the South Quarter Corner of said Section 9, said point also being on the center line of Sipchen Road; thence North 89° 48' 52" West along the south line of said Section 9, 30.00 feet to the point of beginning, said point also being on the west right of way of said Sipchen Road; thence continuing North 89° 48' 52" West 621.13 feet to a point on the east line of the Jewell School property; thence North 00° 33' 39" East along the east line of said property 265.29 feet; thence North 65° 36' 13" East 160.14 feet; thence around a 370 foot radius curve right 147.01 feet (long chord bears North 76° 59' 09" East 146.04 feet); thence North 88° 22' 05" East 326.04 feet to the west right of way of said Sipchen Road; thence South 00° 41' 00" East along the west right of way of said road 375.63 feet to the point of beginning.

For the purposes of installing and maintaining utility service lines, grantee is hereby granted the right to enter upon grantor's property.

This easement shall be binding upon the heirs, successors and assigns of each party hereto and any subsequent Grantee of either party's property.

-1-

GRAY, FANCHER, HOLMES & HURLEY
ATTORNEYS AT LAW
1644 N.W. BOND STREET
BEND, OREGON 97701

BEND TITLE COMPANY
1195 N.W. WALL, BEND OR 97701

EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

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The true and actual consideration for this easement is

$ none .

DATED this 18th day of May, 1978.

Iris Y. Ward by Jan Ward Attorney in Fact

IRIS Y. WARD, By her Attorney in Fact, JAN WARD

STATE OF OREGON, County of Deschutes, ss:

The foregoing instrument was acknowledged before me by Jan Ward, as attorney in fact on behalf of Iris Y. Ward.

Notary Public for Oregon
My Commission Expires 10-1-1980

B20830

STATE OF OREGON
County of Deschutes
I hereby certify that the within instrument of writing was received for Record this 24 day of May A.D. 19 78 at 2:28 o'clock P M. and recorded in Book 274 on Page 369 Records of Deeds
ROSEMARY PATTERSON
County Clerk
By Wanda Ashburn Deputy



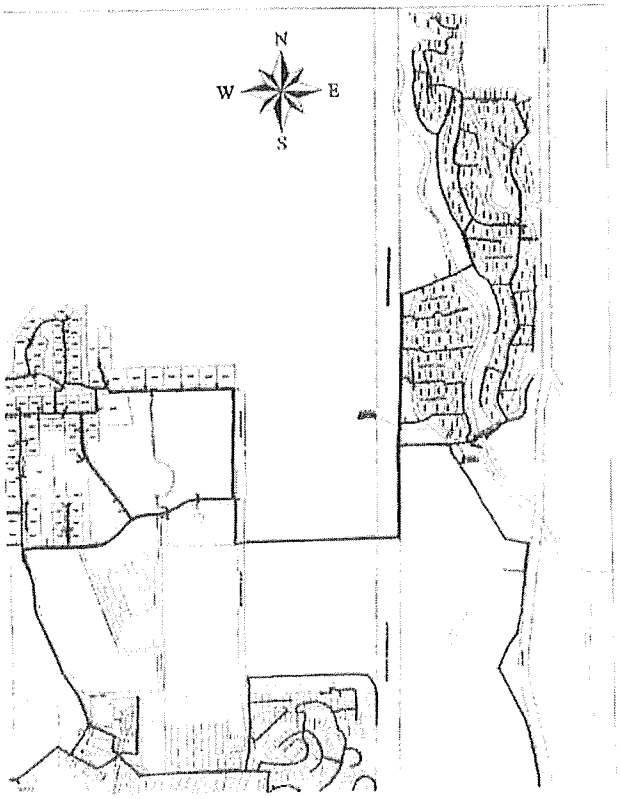
GRAY, FANCHER, HOLMES & HURLEY
ATTORNEYS AT LAW
1044 N.W. BOND STREET
BEND, OREGON 97701

EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

6. The easement transferred to the City as part of the General Judgment as shown on General Judgment Exhibit 10, Section 2:

2. All of Juniper Utility Co.'s and J.L. Ward Co.'s interest in the easement arising by implication or estoppel for the installation and maintenance of all water utilities over and across the property between the BN right-of-way and Brosterhous Road connecting Nottingham Square to Tillicum Village. See map attached as Exhibit 10-A.

Exhibit 10-A



7. The easement transferred to the City as part of the General Judgment as shown on General Judgment Exhibit 13, Section 2:

1. All (1) pipe, valves, fire hydrants, flow meters and other plant comprising the domestic and irrigation water distribution system; and (2) pipe, gate valves and other related plant comprising the sewer collection system located in the following described land:

a. Three (3) 20.00 foot wide strips of land located in the East One-half (E 1/2) of Section 16 and the Southeast One-quarter of the Southeast One-quarter (SE1/4 SE1/4) of Section 09, both of Township 18 South, Range 12 East, Willamette Meridian, City of Bend, Deschutes County, Oregon, lying 10.00 feet on each side of the following described centerlines:

Centerline #1:

Beginning at a point which bears North 70°54'20" West a distance of 1016.70 feet from the Southeast corner of said Section 16; thence North 09°01'36" West a distance of 114.36 feet; thence North 01°45'17" West a distance of 269.10 feet; thence South 87°27'38" West a distance of 208.31 feet; thence North 00°50'08" East a distance of 166.49 feet; thence North 42°25'32" West a distance of 134.82 feet; thence North 03°48'13" East a distance of 377.03 feet to a point hereinafter known as Point "A"; thence North 82°13'47" East a distance of 31.71 feet; thence North 70°28'29" East a distance of 246.71 feet; thence North 79°50'44" East a distance of 239.94 feet; thence North 54°23'19" East a distance of 404.42 feet; thence North 64°27'27" East a distance of 160.33 feet; thence North 49°02'53" East a distance of 141.81 feet; thence North 57°42'53" East a distance of 73.96 feet; thence North 75°57'39" East a distance of 51.31 feet to a point hereinafter known as Point "B"; thence North 02°43'44" West a distance of 156.34 feet; thence North 09°16'20" West a distance of 175.90 feet; thence North 06°28'34" East a distance of 488.86 feet; thence North 00°27'23" West a distance of 252.90 feet; thence North 07°02'26" East a distance of 144.25 feet; thence North 01°50'35" West a distance of 134.86 feet; thence North 09°12'14" West a distance of 68.46 feet; thence North 18°19'50" West a distance of 196.81 feet; thence North 09°24'31" West a distance of 139.82 feet; thence North 16°42'03" West a distance of 217.98 feet; thence North 31°00'51" West a distance of 267.64 feet; thence North 21°13'56" West a distance of 61.29 feet; thence North 25°07'43" East a distance of 197.54 feet; thence North 35°31'35" East a distance of 105.35 feet; thence North 24°26'08" East a distance of 44.82 feet; thence North 07°18'31" East a distance of 768.26 feet to a point which bears South 56°03'05" East a distance of 102.83 feet from the northeast corner of said Section 16; thence North 65°16'03" West a distance of 263.49 feet; thence North 29°52'19" West a distance of 883.87 feet; thence North 08°18'32" West a distance of 33.34 feet; thence North 87°59'59" West a distance of 392.77 feet; thence South 45°27'17" West a distance of 15.93 feet; thence South 00°31'42" West a distance of 834.14 feet; thence South 88°04'41" West a distance of 73.42 feet to the point of termination

of this centerline description. Said point of termination bears North 89°19'32" East a distance of 1333.12 feet from the north one-quarter corner of said Section 16.

Centerline #2:

Beginning at above Point "A"; thence South 82°13'47" West a distance of 225.00 feet to the point of termination of this centerline description.

Centerline #3:

Beginning at above Point "B"; thence North 75°57'39" West a distance of 20.00 feet to the point of termination of this centerline description.

See map attached as Exhibit 13-A, hereby incorporated by reference.

2. An easement in the land described above in ¶ 1 a. of this Exhibit 13:

**Exhibit 13-A**

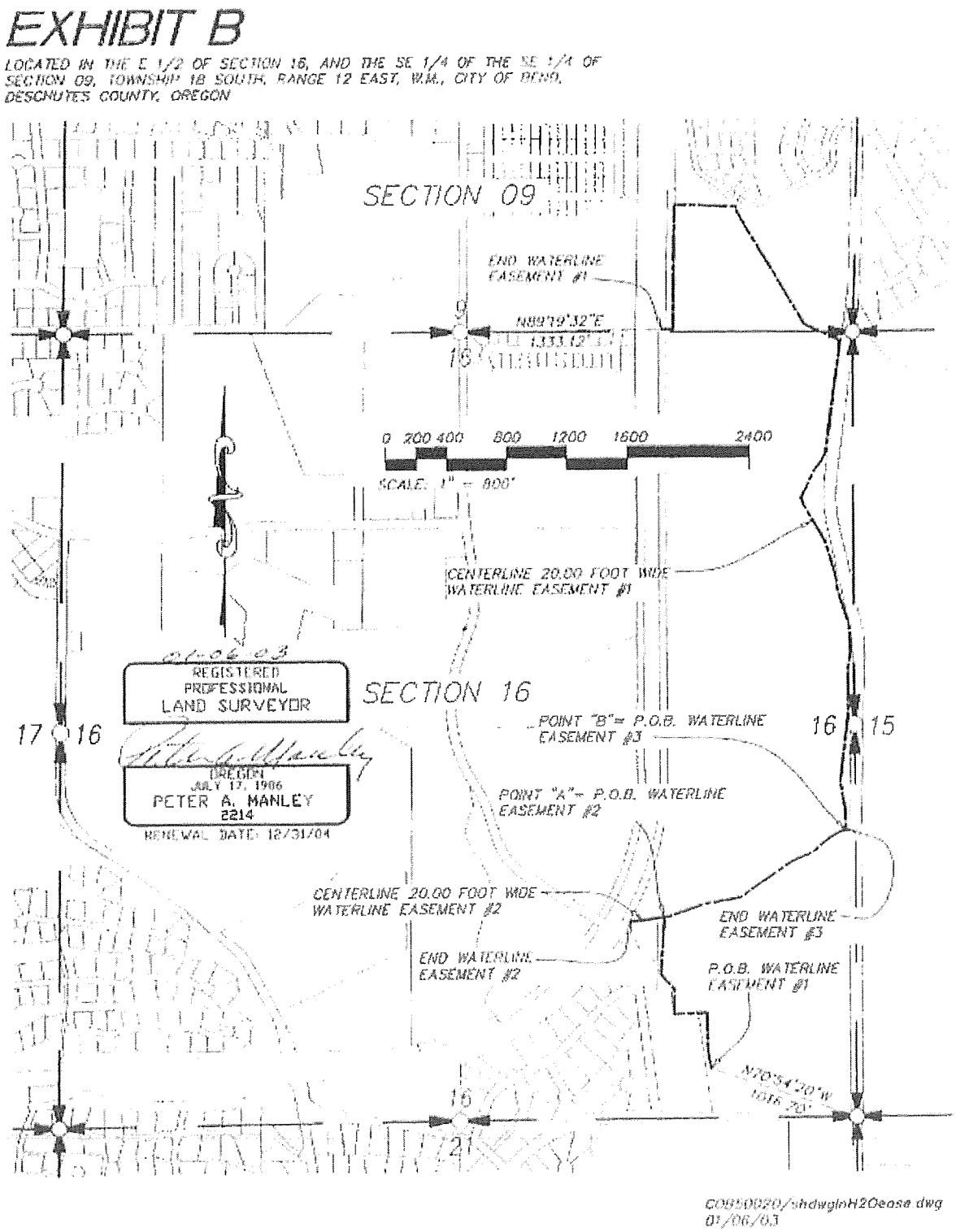



EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

8. The easement transferred to the City as part of the General Judgment as shown on General Judgment Exhibit 19, Section 3:

a. Four (4) 20.00 foot wide strips of land located in a portion of the West One-half (W1/2) of Section 16, Township 18 South, Range 12 East, Willamette Meridian, City of Bend, Deschutes County, Oregon, lying 10.00 feet on each side of the following described centerlines:

Centerline #1:

Beginning at a point which bears North 08°52'59" East a distance of 595.70 feet from the west one-quarter corner of said Section 16; thence North 18°53'53" East a distance of 10.75 feet; thence North 44°28'50" East a distance of 58.08 feet; thence North 89°15'56" East a distance of 196.57 feet; thence North 87°24'54" East a distance of 334.76 feet; thence North 51°50'39" East a distance of 10.73 feet to a point hereinafter known as Point "A"; thence continuing North 51°50'39" East a distance of 260.89 feet; thence North 48°15'29" East a distance of 208.67 feet; thence South 51°42'39" East a distance of 128.20 feet to the point of termination of this centerline description. Said termination point bears South 31°58'40" East a distance of 2101.51 feet from the northwest corner of said Section 16.

Centerline #2:

Beginning at a said Point "A"; thence South 36°15'29" East a distance of 40.60 feet; thence South 04°17'18" East a distance of 205.68 feet to the point of termination of this centerline description.

Centerline #3:

Beginning at a point on the northerly right-of-way line of Country Club Drive which bears North 05°59'54" East a distance of 1979.04 feet from the southwest corner of said Section 16; thence, leaving said right-of-way line North 16°21'03" East a distance of 148.12 feet; thence North 03°20'34" West a distance of 95.36 feet; thence North 19°48'09" East a distance of 60.71 feet; thence North 29°31'52" East a distance of 492.93 feet; thence North 11°50'57" East a distance of 43.70 feet; thence North 04°55'41" West a distance of 41.78 feet; thence North 15°51'19" West a distance of 36.90 feet; thence North 22°57'53" West a distance of 87.56 feet; thence North 19°17'58" West a distance of 48.00 feet; thence North 06°24'29" West a distance of 22.75 feet; thence North 20°15'42" East a distance of 52.87 feet; thence North 76°41'01" West a distance of 43.63 feet; thence North 84°32'04" West a distance of 324.67 feet; thence North 00°04'12" West a distance of 128.31 feet;

thence North 15°31'36" East a distance of 47.66 feet to the point of termination of this centerline description. Said termination point bears North 09°18'12" East a distance of 565.40 feet from the west one-quarter corner of said Section 16.

Centerline #4:

Beginning at a point which bears North 06°47'54" East a distance of 568.96 feet from the west one-quarter corner of said Section 16; thence South 00°31'12" East a distance of 183.10 feet; thence South 49°58'45" East a distance of 28.89 feet; thence South 88°30'14" East a distance of 34.27 feet; thence South 77°23'03" East a distance of 52.30 feet; thence South 82°29'38" East a distance of 135.21 feet; thence South 88°13'46" East a distance of 91.78 feet; thence North 88°50'40" East a distance of 121.95 feet; thence North 83°57'18" East a distance of 130.27 feet to the point of termination of this centerline description. Said termination point bears North 12°39'27" East a distance of 3088.50 feet from the southwest corner of said Section 16.

See map attached as Exhibit 19-A, hereby incorporated by reference.

3. An easement in the land described above in ¶ 1 a. of this Exhibit 19:

Exhibit 19-A

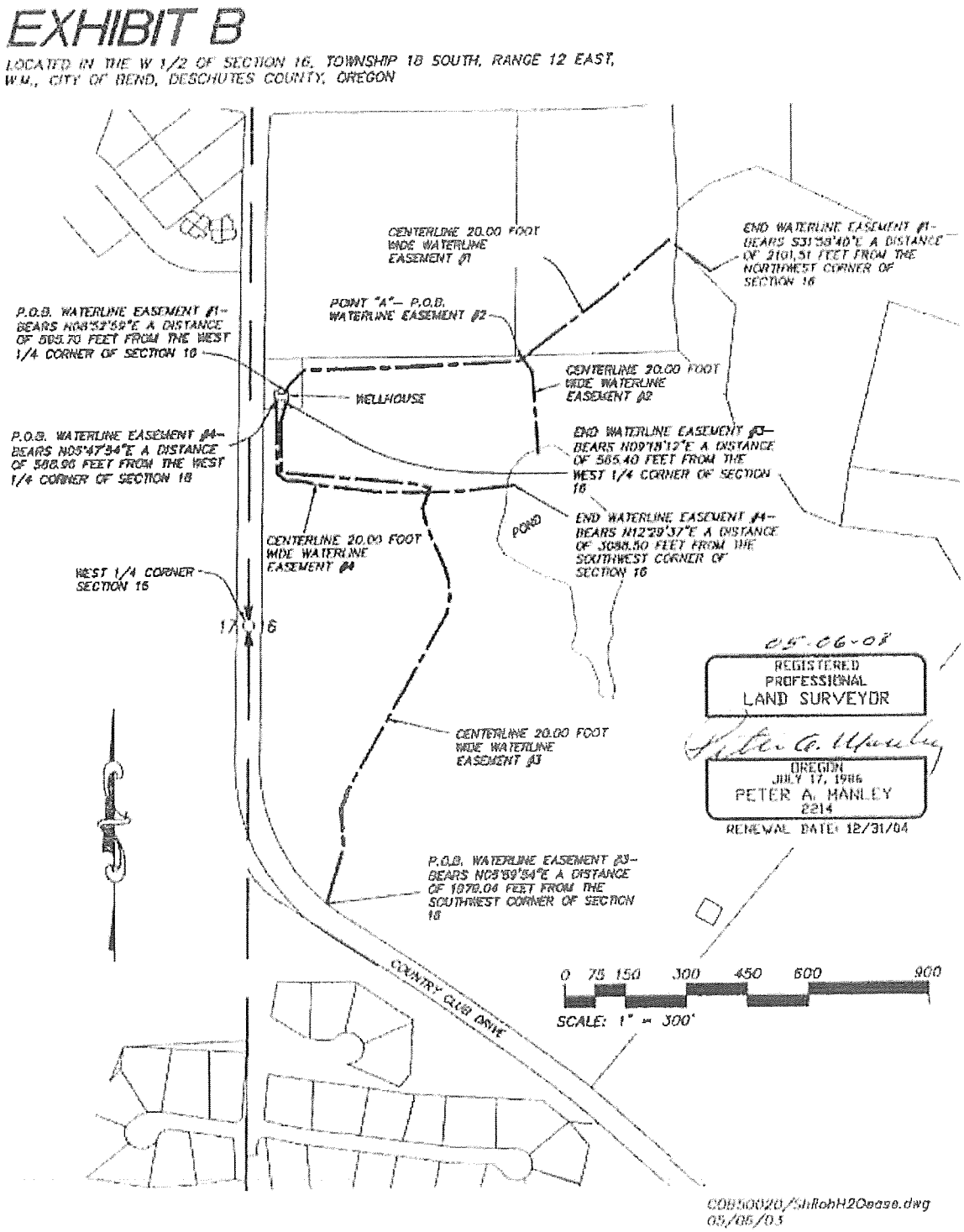



EXHIBIT B-2 – IRRIGATION UTILITY EASEMENT ASSIGNMENT

# EXHIBIT B-3

## ARNOLD IRRIGATION WATER RIGHTS

EXHIBIT B3

ARNOLD
IRRIGATION DISTRICT

**19604 Buck Canyon Rd., Bend, OR 97702**
**Phone (541) 382-7664 Fax (541) 382-0833**

**ASSESSMENT NOTICE**

City of Bend
c/o Patrick Griffiths
575 NE 15th St
Bend, OR 97701

*Voting Zone(s)*
1
2

**Acctnbr:** 1248
**Due Date:** 3/31/2016

| Headgate | Taxlot | Hdgt Users | # Delv | Acres | |
|---|---|---|---|---|---|
| MAIN 22366 | 181220000 - 0 | 2 | 1 | 10.00 | |
| | 181220AA - 0 | 2 | 1 | 10.00 | |
| | 181220AB - 0 | 2 | 1 | 10.00 | |
| | 181220AD - 0 | 2 | 1 | 5.00 | |
| | 181217000 - 0 | 2 | 1 | 30.00 | |
| MAIN 28042 | 181220AA - 0 | 2 | 1 | 30.00 | |
| | 181215000 - 0 | 2 | 1 | 25.00 | |
| | 181216000 - 0 | 2 | 1 | 50.00 | |
| | 181216B0 - 0 | 2 | 1 | 15.00 | |
| | 181216CC - 0 | 2 | 1 | 5.00 | |
| | 181216DC - 0 | 2 | 1 | 5.00 | |
| | 181220000 - 0 | 2 | 1 | 10.00 | |
| | 181220AB - 0 | 2 | 1 | 10.00 | |
| | 181221BB - 0 | 2 | 1 | 10.00 | |
| | 181221BC - 0 | 2 | 1 | 10.00 | |
| | 181219000 - 0 | 2 | 1 | 5.00 | |
| NORTH 19277 | 181230000 - 0 | 1 | 1 | 10.00 | |
| | 181208D0 - 0 | 1 | 1 | 15.25 | |
| | 181209AA - 0 | 1 | 1 | 5.00 | |
| | 181209AD - 0 | 1 | 1 | 5.00 | |
| | 181209C0 - 0 | 1 | 1 | 29.31 | |
| | 181209DA - 0 | 1 | 1 | 5.00 | |
| | 181209DD - 0 | 1 | 1 | 5.00 | |
| | 181219000 - 0 | 1 | 1 | 33.03 | |
| | Total | | 24 | 347.59 | Factor = 348.000 |

**If Paying by Mail Please Return Stub with Payment**

To cut down on mailing costs, please provide us with your e-mail address so that we may email you newsletters and notices.
E-mail Address _____

*Return to Arnold Irrigation District*
*19604 Buck Canyon Rd., Bend, OR 97702*

*Acctnbr* 1248
*Name* City of Bend
Due Date: 3/31/2016

| | |
|---|---|
| *Prevs Bal* | $0.00 |
| *Current Assessment* | $38,029.51 |
| *Other Chg* | $0.00 |
| *Interest* | $0.00 |
| *Amount Paid* | $0.00 |
| *Balance Due* | $38,029.51 |

EXHIBIT B-3 – ARNOLD IRRIGATION DISTRICT ASSESSMENT NOTICE

ARNOLD
IRRIGATION DISTRICT

19604 Buck Canyon Rd., Bend, OR 97702
Phone (541) 382-7664 Fax (541) 382-0833

Delivery Address
20505 Murphy Rd

| Desc | Factor | Rate | Charge |
|---|---|---|---|
| Capital Improvement | 348.000 | $21.92 | $7,628.16 |
| Construction | 348.000 | $44.11 | $15,350.28 |
| Debt Retirement | 348.000 | $7.82 | $2,721.36 |
| Maintenance Fees | 348.000 | $17.83 | $6,204.84 |
| Operations for Hdgt# MAIN 22366 | 0.500 | $242.25 | $121.12 |
| Operations for Hdgt# MAIN 28042 | 0.500 | $242.25 | $121.12 |
| Operations for Hdgt# NORTH 19277 | 1.000 | $242.25 | $242.25 |
| Owner Account | 1.000 | $226.78 | $226.78 |
| Tax Lot Fees | 56.000 | $65.60 | $3,673.60 |
| Water Right Protection Effort | 348.000 | $5.00 | $1,740.00 |
| | **Total Assessed** | | $38,029.51 |
| | **Previous Balance** | | $0.00 |
| | **Total Due** | | $38,029.51 |

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**E-mail Address** _____

*Return to Arnold Irrigation District*
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EXHIBIT B-3 – ARNOLD IRRIGATION DISTRICT ASSESSMENT NOTICE

ARNOLD
IRRIGATION DISTRICT

19604 Buck Canyon Rd., Bend, OR 97702
Phone (541) 382-7664 Fax (541) 382-0833

**Annual charges shall be due and payable on January 1, 2016 and shall be deemed delinquent if not paid by March 31, 2016. The District shall withhold delivery of water from any tract of land until the charges for the current year and any prior year(s), including interest, lien and collection costs and fees, are paid in full. Any charge not paid in full when due shall accrue interest at the statutory rate of 1 1/3 percent per month until paid dating back to January 1, 2016. Water will not be delivered until payment is received in full. Payment is due whether or not water is used or received.**
**ASSESSMENT EXTENSION PAYMENT PLANS WILL NOT BE AVAILABLE THIS YEAR. Please see attached insert for explanation.**
**The Secretary of the District shall cause a late payment notice to be mailed to each parcel for which delinquent charges are owed. Said notice shall be provided and mailed to landowner on or after June 1, 2016 advising the landowner that an administrative fee of $150 will be added to the unpaid balance if not paid by June 30, 2016.**

**For each account remaining delinquent and unpaid as of August 31, 2016 a second notice will be mailed to each parcel for which delinquent charges are owed. Said notice shall be provided on or after September 1, 2016. The land owner will be advised that the unpaid charges are accruing interest and that a Notice of Claim of Lien for any unpaid and accrued charges will be prepared and recorded if all charges are not paid by September 30, 2016.**

**For each account remaining delinquent and unpaid as of October 1, 2016, the Secretary shall refer to the District's legal counsel to prepare and record in the County Clerk's office, a Notice of Claim of Lien for the amount of the unpaid charges, the delinquent charge, the administrative fee, cost of preparing, recording and releasing said Lien and any legal fees.**

**On October 1, 2016 for each account remaining delinquent and unpaid from September 30, 2015, the Secretary of the District shall refer to the District's legal counsel for collection, including foreclosure as provided by law, each lien that remains unpaid.**

**If you have questions or concerns about your assessment, you may present them to the Board of Directors for changes or relief at the Board of Equalization on January 12, 2016, at 3:00 pm at 19604 Buck Canyon Road in Bend.**

We now have various payment options:
1. Pay with check by mail.
2. Pay with cash, check or credit/debit card in office.
3. Pay over phone with credit/debit card.
4. Pay online with credit card or e-check.

Visit our website at www.arnoldirrigationdistrict.com to make your payment online.
Please Note: Customer is responsible for additional fees for making payment with a debit or credit card or e-check. See fees below.
**E-check payment - $2.95 flat fee**
**Debit or Credit card - $3.00 per every $100**

**If Paying by Mail Please Return Stub with Payment**

To cut down on mailing costs, please provide us with your e-mail address so that we may email you newsletters and notices.
**E-mail Address** _____

*Return to Arnold Irrigation District*
*19604 Buck Canyon Rd., Bend, OR 97702*

*Acctnbr* 1248
*Name* City of Bend
**Due Date: 3/31/2016**

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| *Amount Paid* | $0.00 |
| *Balance Due* | $38,029.51 |

EXHIBIT B-3 – ARNOLD IRRIGATION DISTRICT ASSESSMENT NOTICE

EXHIBIT C

PROMISSORY NOTE

# AVION WATER COMPANY, INC.

## PROMISSORY NOTE
## UNDER JUNIPER UTILITY ASSET PURCHASE AGREEMENT

This Promissory Note (the "Note") dated _____, 2016, evidences the payment obligation of Avion Water Company, Inc. ("Avion") to the City of Bend (the "City") for funds advanced by the City to Avion as described below and in connection with the Juniper Utility Asset Purchase Agreement, dated June ___, 2016 (the "Asset Purchase Agreement") between the City and Avion.

1. Advance of Funds. The City hereby agrees to advance $400,000 to Avion under this Note, subject to the terms and conditions contained herein and as authorized by Resolution No. 3025 adopted by the City Council of the City on April 6, 2016. The funds are advanced by the City to Avion in connection with the Asset Purchase Agreement. Under the Asset Purchase Agreement, the City shall advance $400,000 to Avion on the date of this note.

2. Promise to Pay. Avion promises to pay the City $400,000 plus interest according to the terms and conditions set forth in this Note.

3. Payment Terms.

a. The interest rate will be 6.5% per year.
b. Payments for the first three years will be interest-only, in the amount of $26,000 each, with the first payment due one year from the date of this Note. Beginning at year four, the balance will be amortized over 20 years.
c. The entire unpaid balance, both principal and interest, shall be due 20 years from the date of this Note. Payments will be made annually based upon the date of this Note.
d. Equal debt service payments of $36,303 will be made annually during years 4 through 19, with the unpaid balance of $132,449 due at the end of the 20-year term. The payment schedule is attached as Exhibit A to this Note.
e. There is no down payment.
f. Avion may prepay at any time without penalty.
g. Payments shall be made to City of Bend Finance Department, PO Box 1024, Bend, OR 97709 or as the City otherwise orders.

4. Default. Failure to pay any amount within 10 days after written notice from the City that payment is past due and owing is a default.

5. Remedies. Avion agrees that if Avion does not perform the terms and conditions of the Asset Purchase Agreement and this Note according to their terms and conditions, City may terminate the Asset Purchase Agreement with Avion and exercise any other remedy provided by law, including but not limited to declaring all or any portion of the amount then outstanding under this Note to be immediately due and payable. Remedies include the ability to lien the Assets (as defined in the Asset Purchase Agreement), and Avion shall not allow any consensual lien to be placed against any of the Assets until this Note is repaid in full. All remedies under this Note are cumulative and not exclusive. Any election to pursue one remedy shall not preclude the exercise of any other remedy. No delay or omission in exercising any right or remedy shall impair the full exercise of that or any other right or remedy, or constitute a waiver of the default.

AVION WATER COMPANY, INC.

_____
By: Jason J. Wick, President
Date: _____

STATE OF OREGON )
)ss.
County of Deschutes )

This instrument was acknowledged before me on _____, 2016, by Jason J. Wick, as President of Avion Water Company, Inc.

_____
Notary Public for Oregon
My Commission Expires:

Accepted by CITY OF BEND

_____
By: SHARON WOJDA, Finance Director
Date: _____

# EXHIBIT A

## Payment Schedule

1. _____, 2017 - $26,000.00
2. _____, 2018 - $26,000.00
3. _____, 2019 - $26,000.00
4. _____, 2020 - $36,303.00
5. _____, 2021 - $36,303.00
6. _____, 2022 - $36,303.00
7. _____, 2023 - $36,303.00
8. _____, 2024 - $36,303.00
9. _____, 2025 - $36,303.00
10. _____, 2026 - $36,303.00
11. _____, 2027 - $36,303.00
12. _____, 2028 - $36,303.00
13. _____, 2029 - $36,303.00
14. _____, 2030 - $36,303.00
15. _____, 2031 - $36,303.00
16. _____, 2032 - $36,303.00
17. _____, 2033 - $36,303.00
18. _____, 2034 - $36,303.00
19. _____, 2035 - $36,303.00
20. _____, 2036 - $132,449.00

# FIRST AMENDMENT TO ASSET PURCHASE AGREEMENT

This First Amendment to Asset Purchase Agreement (this "**Amendment**") is made and entered into effective as of December 29, 2016, by and between the City of Bend, an Oregon municipal corporation ("**City**"), and Avion Water Company, Inc., an Oregon corporation ("**Avion**").

## Recitals

City and Avion previously entered into an Asset Purchase Agreement, dated August 9, 2016 (the "**Agreement**"), pursuant to which City agreed to sell certain assets comprising part of the former Juniper Utility System. City and Avion desire to amend the Agreement.

## Agreement

City and Avion agree as follows (capitalized terms used, but not defined in this Amendment shall have the meanings given to such terms in the Agreement):

1. Amendments. The Agreement is amended as follows:

a. A new Section 7.7 is added to read as follows: "**7.7** An amendment to Ordinance NS-1514 Water Service Franchise – Avion Water Company, allowing Avion to serve an expanded service territory, to include the territories served by the Assets, is approved by the City Council and becomes effective."

b. Section 8.2 is amended in its entirety to read as follows: "**8.2 Deliveries by City at Closing.** Closing shall occur not later than 10 days after the satisfaction of all contingencies (the "**Closing Date**"), or at such other time as the parties shall mutually agree. Concurrently with the closing, City shall deliver to Avion:". (The subsections of Section 8.2 shall remain unchanged.)

c. Exhibit B, attached to the Agreement, is replaced with the Exhibit B attached to this Amendment.

2. Other Provisions. The provisions of the Agreement that are not amended or deleted by this Amendment remain unchanged and in full force and effect.

3. Counterparts; Facsimile and Email Signatures. This Amendment may be executed in counterparts. Electronic transmission of any signed original document shall be the same as delivery of an original. At the request of either party, the parties shall confirm electronically transmitted signatures by signing and delivering an original document.

[*Signatures on following page.*]

The parties have executed this Amendment as of the date set forth above.

**City of Bend**

By: _____
Eric King, City Manager

**Avion Water Company, Inc.**

By: _____
Jason Wick, President

**REVIEWED**

_____
**LEGAL COUNSEL**

The parties have executed this Amendment as of the date set forth above.

**City of Bend**

By: _____
Eric King, City Manager

**Avion Water Company, Inc.**

By: _____
Jason Wick, President

Reviewed:

_____
Legal Counsel

# EXHIBIT B

## Assets Transferred from the City of Bend to Avion Water Company, Inc.

Service Areas

Nottingham Square subdivision, Stonegate PUD Phases 1, 3 and 4

Easements

All water easements owned or held by the City of Bend within or serving the Nottingham Square subdivision and Stonegate PUD Phases 1, 3 and 4. The easements will be transferred by a document to be recorded in the form of the attached Exhibit B-1.

All water easements owned or held by the City of Bend related to the irrigation distribution system within or serving the Nottingham Square subdivision and Stonegate PUD Phases 1, 3 and 4. These easements will be transferred by a document to be recorded in the form of the attached Exhibit B-2. The exhibits to Exhibit B-2 are subject to change prior to the Closing Date to reflect the actual allocation of the irrigation easements between Avion and Roats.

Facilities

All water utility facilities owned or held by the City of Bend within the Nottingham Square subdivision and within Stonegate PUD Phases 1, 3 and 4.

All irrigation water facilities owned or held by the City of Bend within or serving the Nottingham Square subdivision and Stonegate PUD Phases 1, 3 and 4.

Water Rights

Of the interest of the City of Bend in Certificate of Water Right No. 74197 issued to Arnold Irrigation District on July 14, 1997 (347.59 acres/equivalent for quasi-municipal use) being transferred to Roats, approximately 58-60 acres will be transferred to Avion. Roats and Avion will cause Arnold Irrigation District to transfer such portion to Avion after the Closing Date.