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John A. Kitzhaber, MD, Governor

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October 30, 2014

Via Electronic Filing

OREGON PUBLIC UTILITY COMMISSION
ATTENTION: FILING CENTER
PO BOX 1088
SALEM OR 97308-1088

RE: Docket No. UW 160 – In the Matter of SUNRIVER WATER LLC, Request for a General Rate Revision.

Enclosed for electronic filing in the above-captioned docket is the Public Utility Commission Staff's Testimony.

/s/ Kay Barnes
Kay Barnes
Filing on Behalf of Public Utility Commission Staff
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c: UW 160 Service List (parties)

PUBLIC UTILITY COMMISSION
OF OREGON

UW 160

STAFF TESTIMONY
OF

CELESTE HARI
and
LAUREL ANDERSON

SUNRIVER WATER LLC,
Request for a General Rate Revision.

October 30, 2014

CASE: UW 160
WITNESS: CELESTE HARI

PUBLIC UTILITY COMMISSION
OF
OREGON

STAFF EXHIBIT 100

Testimony In Support of The Stipulation

October 30, 2014

INTRODUCTION

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

A. My name is Celeste Hari. I am a Utility Analyst in the Telecommunications and Water Division of the Utility Program for the Public Utility Commission of Oregon (Commission). My business address is 3930 Fairview Industrial Dr. SE, Salem, Oregon 97302.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK EXPERIENCE.

A. My Witness Qualification Statement is found in Exhibit Staff/101, Hari/1.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to introduce and support the Stipulation entered into by the Parties in Docket UW 160, Sunriver Water, LLC's request for a general rate revision.

Q. WHO IS TESTIFYING IN THIS DOCKET?

A. I am testifying as the primary Staff witness in UW 160. Ms. Laurel Anderson will provide additional testimony in Staff/200, Anderson/1-13 regarding details of the following issues:

Q. WHO ARE THE PARTIES IN DOCKET UW 160?

A. The Parties in Docket UW 160 are: Sunriver Water, LLC (Sunriver or Company), Commission Staff (Staff), and the Sunriver Owners Association (SROA).

Q. DID THE PARTIES REACH A SETTLEMENT IN UW 160?

A. Yes. All Parties reached an agreement in this docket. The agreement is outlined in the Stipulation filed with this testimony.

Q. DID YOU PREPARE EXHIBITS FOR THIS DOCKET?

A. Yes. I prepared Exhibit Staff/100, consisting of 24 pages, Exhibit Staff/101, Hari/1, consisting of one page, and Exhibit Staff/102, consisting of 13 pages.

Q. HOW IS YOUR TESTIMONY ORGANIZED?

A. My testimony is organized as follows:

ISSUE 1

STAFF'S SUMMARY RECOMMENDATION

Q. WHAT IS STAFF'S SUMMARY RECOMMENDATION?

A. Staff recommends that the Commission adopt the Stipulation agreed to by the Parties in UW 160. The Parties agreed to a revenue requirement of $1,755,539 and rates as outlined in the Stipulation, Attachment B - Sunriver's tariffs, and shown in my testimony.

ISSUE 2

SUNRIVER'S DESCRIPTION AND REGULATORY HISTORY

Q. PLEASE DESCRIBE SUNRIVER WATER, LLC.

A. Sunriver is a rate and service regulated investor-owned water utility located in Sunriver, Oregon. The Company is organized as a limited liability company or LLC. The system was constructed in 1968 and began providing water service in 1969. Sunriver serves a community consisting of full and part-time residences, multi-family condominiums, a resort hotel, commercial areas, golf courses, and recreational facilities. The Company provides water service to approximately 4,300 residential/multi-family customers, 122 commercial

customers, 113 irrigation customers, 40 flat rate customers, and two golf courses (GC).

Sunriver is owned by Sunriver Resort LP (Resort). The Resort is organized as a limited partnership and holds 100 percent of the equity interest of Sunriver. The Resort also holds 100 percent interest of Sunriver Environmental, LLC, which is an unregulated wastewater utility.

Q. PLEASE PROVIDE A SUMMARY OF SUNRIVER'S REGULATORY HISTORY.

A. Sunriver has been providing water service since 1969; however, it has only been a rate and service regulated water utility since 1983. The Company came under the Commission's regulatory authority when it began serving in excess of 500 customers. The Company has filed several previous rate cases, the last being UW 147, which was completed in 2011. The Commission approved a rate increase of 24.82 percent In UW 147.[1]

ISSUE 3

SUMMARY OF SUNRIVER'S GENERAL RATE FILING

Q. PLEASE DESCRIBE SUNRIVER'S RATE APPLICATION.

A. The Company filed for a general rate increase on February 28, 2014. The application proposed an annual revenue increase of $429,844, resulting in total annual revenues of $2,026,219 with a 10 percent rate of return on a rate base of $2,892,319. Sunriver's application stated its proposed increase was

[1] Order No. 11-100, issued on March 31, 2011

28.2 percent above 2013 test year revenues. Staff calculated Sunriver's proposed increase at 26.93 percent.

Q. WHY IS THE COMPANY REQUESTING THE GENERAL RATE INCREASE?

A. Sunriver asserts that it requires a rate increase because, "…a public utility company is allowed to make a reasonable rate of return on its investment." The application also states, "Sunriver Water Company has not met this rate of return in the 2013 test year and since the last rate increase has or will increase its investment in assets within six months of this application." Finally, Sunriver states that it has not kept up with rising annual inflationary costs of operating expenses.

Q. WHAT ARE THE CURRENT RATES AND WHAT RATE INCREASES DID SUNRIVER PROPOSE IN ITS APPLICATION?

A. Please see Staff/102, Hari/4 for the Company's current and proposed rates as stated in its application.

Q. WHAT ARE THE EFFECTS OF SUNRIVER'S PROPOSED RATES ON THE AVERAGE CUSTOMERS?

A. In its application, Sunriver proposed the following monthly bill changes:

1. Average residential rate increase from $17.71 to $22.81;
2. Average commercial rate increase from $20.69 to $29.38;
3. Average irrigation rate increase from $19.35 to $29.07;
4. Flat-rate customer rate increase from $19.69 to $24.60;

5. No change to the current rates for the golf course of $1,699.14 base rate and a $0.44 per 1000 gallons commodity rate.

Q. DID THE COMPANY REQUEST ANY OTHER TARIFF CHANGES?

A. Yes. The Company proposed a change to Schedule 8, Miscellaneous Service Charges. The specific changes increase the per hour charge for the Trouble-Call Charge and the Disconnection/Reconnect Charge by $10 per hour each. Table 1 shows the old and new charges.

TABLE 1 – PROPOSED MISCELLANEOUS FEES

Miscellaneous Fees	CURRENT Normal Office Hours Charge/hour	PROPOSED Normal Office Hours Charge/hour	CURRENT After Hours Charge/hour	PROPOSED After Hours Charge/hour
Trouble-Call	$30	$40	$50	$60
Disconnection/ Reconnect	$30	$40	$50	$60

Q. DID THE COMPANY REQUEST ANY INVESTMENTS IN ASSETS AND CHANGES TO UTILITY PLANT?

A. Yes. Sunriver's application proposed a net increase to plant of $481,892, from $2,410,427 to $2,892,319. Included in Sunriver's proposed increase was $650,000 in Construction Work In Progress (CWIP) and additional accumulated depreciation of $177,174. The CWIP requested was for a portion of a multi-year new reservoir project.

ISSUE 4

SUMMARY OF STAFF'S ANALYSIS OF SUNRIVER'S FILING

Q. PLEASE SUMMARISE STAFF'S ANALYSIS OF SUNRIVER'S REQUEST FOR A GENERAL RATE REVISION.

A. Staff's analysis of Sunriver's application determined a revenue requirement of $1,702,006 resulting in an annual revenue increase of $105,631 or 6.62 percent above the Company's 2013 test year revenues, with an 8 percent rate of return on a rate base of $4,239,281.

ISSUE 5

STAFF'S REVIEW OF SUNRIVER'S FILING

Q. WHAT ISSUES DID STAFF INVESTIGATE?

A. Staff's investigation and analysis of Sunriver's general rate filing included a comprehensive examination of the Company's revenues, expenses, proposed adjustments, rate spread and rate design, rate base, capital improvements, cost of capital, capital structure, quality of service, capacity, and customer concerns. Specific expense issues included a thorough review of the Management Contract between Sunriver and the Resort, additional affiliated interest expenses, and the proposed new reservoir project. Staff further investigated customer concerns expressed during the case. Finally Staff reviewed the cost allocations between Sunriver and Sunriver Environmental, LLC and the cost allocations between the GC and the other Sunriver customers.

Q. PLEASE DISCUSS STAFF'S REVIEW OF SUNRIVER'S EXPENSES.

A. Staff examined Sunriver's expenses with consideration of the prudency and reasonableness of each expense and in accordance with the rules and statutes that apply to rate-regulated water companies. Staff adjusted several expense accounts by eliminating the expense, reallocating the expense, or transferring expenses from one account to another. All of Staff's adjustments are shown in Exhibit Staff/102, Hari/2. However, the following is a brief explanation of the most significant adjustments. More detailed information regarding these adjustments is discussed in Staff/200, Anderson/1-13.

Salaries and Wages

Sunriver's test year wage expense as reported in its application was $463,539. Sunriver's proposed wage expense is $530,217. Staff adjusted test year wages to reflect actual wages shown in the employees' 2013 Form W-2s. Staff disallowed the salary of an employee that more appropriately belongs in the Management Agreement and removed wages for vacant positions that were not going to be filled. Staff allowed for a two percent employee raise and two new positions, a GIS Support Technician and a Utility Worker, as requested in the application.

Staff identified, verified, and used the salary allocations for water/wastewater supplied by Sunriver, which allows only water employee salaries in rates. The results of Staff's review resulted in a downward adjustment of $37,100, bringing the total annual Salaries and Wages expense to $493,117.

Employee Pension and Benefits

Sunriver's test year Pension and Benefits Expense as reported in its application was $162,503. Sunriver's proposed expense is $185,407. Staff removed all benefits associated with the salaries that were removed. In addition, the Company had previously coded all of the benefit costs to the employee's "home" station, either water or wastewater, which resulted in overstating or understating individual employee benefits. Staff recalculated these amounts and then adjusted the pension/benefits according to the same water/ wastewater allocation split used for wages. Lastly, Staff removed the monetary value of accumulated vacation time that was listed as an expense resulting in an annual Pension and Benefits Expense of $110,295.

Contract Services – Accounting

Sunriver's test year Contract Services - Accounting Expense as reported in its application was $20,000. Sunriver's proposed expense is $20,000. This amount represents the allocated cost by the Resort to Sunriver for its portion of the Resort's audit expense. Staff concluded that it is not reasonable for the customers to pay for the Resort's audit since no audit of the water utility is performed, nor is one required. Further, this is an affiliated interest transaction for which there is no approved affiliated interest contract. Staff disallowed the full $20,000, resulting in an annual Contract Services - Accounting Expense related to audits of $0.

Management Fees

Sunriver's test year affiliated interest Management Contract Expense as reported in its application was $166,060. Sunriver's proposed expense related to that contract is $177,684. Sunriver's affiliated interest Management Contract (Contract) was first approved in UI 168 in 1998, and amended in 2002. The cost of the Contract was set at $110,164 in 2002 and included an escalation clause that allowed for no less than a three percent increase and no more than a seven percent increase each year.

The services provided under the Contract consist of Accounting, Officer Costs, Other Administrative, Human Resources, and Information Technology. The Resort believes it is not being fairly compensated for the "actual" cost of the work performed under the Contract. The Resort claims that under the Contract, it is entitled to an increase of up to seven percent per year. Sunriver escalated the Contract at seven percent annually from 2011 to 2013, and stated its intention to continue the seven percent increase until the expense reaches the level the Resort believes is satisfactory.

Staff believes use of a seven percent escalation rate is not justified. The escalation is well above the Consumer Price Index, which has been an average of 2.3 percent per year since 2002.

Staff reduced the expense escalation to three percent per year since UW 147. Staff concluded that an annual management expense of $153,826, based on that escalation was reasonable.

The stipulated revenue requirement includes $166,401 for this expense item. The $166,401 reflects an escalation factor lower than the seven percent requested by the Company.

Q. DID STAFF HAVE ISSUES REGARDING THE CONTRACT OTHER THAN THE APPROPRIATE ESCALTION LEVEL TO BE USED?

A. Yes. Staff investigated the management fees, the services provided, the services stated in the Contract, and the associated costs. Staff's review of the Company's data responses regarding the Contract concluded that the Resort was unable to provide documentation supporting the prudency of the amounts charged within the Contract or that the expenses met the lower of cost or market standard which the Commission applies to affiliated interest transactions. Staff also found the description of services and financial arrangements within the Contract to be outdated and subjective.

Q. DID THE PARTIES AGREE TO A MECHANISM TO ADDRESS STAFF'S OTHER CONCERNS REGARDING THE MANGEMENT CONTRACT?

A. Yes. The adoption of Condition No. 2 to the Stipulation was designed to address these concerns. Condition No. 2 ameliorates the concerns detailed in Issue No. 9 of my testimony and addresses issues related to all affiliated charges the Company will request recovery of in its next rate application.

Rental of Building/Real Property

Sunriver's test year Building Rental Expense as reported in its application was $33,600. Sunriver's proposed building rental expense is $33,600. Staff disallowed the entire expense of $33,600 because it represents rent and utility

charges paid to Sunriver Environmental, LLC and as such, must have an approved affiliated interest agreement. There is no affiliated interest agreement in place that covers Building Rental Expense, no affiliated interest application was filed for this expense, nor is it included in the Contract.

The Building Rental Expenses included estimated set prices for the electric and gas utilities associated with the building. Those costs are identifiable and should be recorded in Other Utilities Expense. Staff verified the utility charges, adjusted them accordingly, and moved them to the appropriate expense account.

Contract Services – Computer/Electronic

Sunriver's test year Computer/Electronic Expense as reported in its application is $56,335. Sunriver's proposed expense is $51,978. Staff's investigation found that $33,205 of this expense was paid directly back to the Resort for computer services. However, computer services are covered under the Contract. Staff determined that Sunriver cannot request a separate expense paid to the Resort when the cost is already covered in the Contract. Staff also made other adjustments to move transactions to more appropriate accounts, correct allocations, or disallow transactions. In total, Staff removed $32,803 from this expense account, resulting in an annual Computer/Electronics expense of $19,175.

Q. PLEASE DISCUSS STAFF'S REVIEW OF SUNRIVER'S PROPOSED PLANT.

A. The Company's test year total utility plant as indicated on its application was $5,127,033. The Company proposed utility plant is $5,777,033. This includes a $650,000 increase in plant as Construction Work In Progress (CWIP) for one phase of Sunriver's reservoir project to be complete in the summer of 2015. After further discussion with the Company and the Interveners, Staff recommended including $2,032,967 in CWIP to capture construction costs that allows for full completion of the reservoir project.

Staff reconciled and updated Sunriver's utility plant and depreciation schedule to December 31, 2014. See Exhibit Staff/102, Hari 6-10, which shows the plant and depreciation schedules. Table 2 summarizes the Company's plant and depreciation in the test year, Sunriver's proposed plant and depreciation, and Staff's recommended plant and depreciation. Details of the plant and depreciation can be found in Staff/200, Anderson/7.

TABLE 2 – TEST YEAR, COMPANY PROPOSED, AND STAFF'S RECOMMENDED PLANT AND DEPRECIATION

	TEST YEAR	COMPANY PROPOSED	STAFF'S RECOMMENDED
UTILITY PLANT	$5,127,033	$5,777,033	$7,128.133
ACCUMULATED DEPRECIATION	$2,855,167	$3,032,341	$3,012,034
NET PLANT	$2,271,866	$2,744,692	$4,116,099

Q. PLEASE COMPARE THE COMPANY'S PROPOSED RATE BASE AND STAFF'S RECOMMENDED RATE BASE.

A. The Company's proposed rate base in its application was $2,892,319. Staff adjusted utility plant to include plant constructed since UW 147 and CWIP as previously discussed. Staff's recommended rate base is $4,244,046.

Q. PLEASE DESCRIBE WHAT IS INVOLVED IN THE RESERVOIR PROJECT.

A. The reservoir project consists of: 1) preliminary engineering studies and reports, (2) site preparation, including boring beneath existing railroad tracks, (3) foundations such as providing a road, electricity, and pipes and valves to the site, (4) laying water transmission and distribution pipes, and (5) construction of a new 1.25 million gallon reservoir.

Q. PLEASE DISCUSS WHY THE RESERVOIR PROJECT IS NECESSARY.

A. The reservoir project is needed to provide Sunriver with additional water to address current peak capacity, water pressure, and fire flow issues. The necessity of this project was first identified in an engineering study conducted by DMJM Hilton in 1979. Additional studies were conducted in 2000 by CH2MHill and in 2011 by WHPacific. Each of the additional studies reiterates the need for additional storage capacity, and in fact, increases the amount of recommended storage with each study.

The reservoir will provide storage in peak demand times, hold a higher level of water in case of emergency situations, and provide a second water supply for firefighting and customer use. Currently, if an emergency should occur, the individual reservoir water would be depleted in less than one and one-half days.

In a fire emergency, the water would be depleted in even less time. The second reservoir increases the capacity to two and one-half days.

The second reservoir will also give the Company a second source from which to provide water should the current reservoir be rendered unavailable for any reason.

The new reservoir will also remedy a long standing customer water pressure issue at the north end of Sunriver. Water coming from the single south reservoir typically has a drop in pressure during peak demand when the water simply cannot be moved through the pipes fast enough. There is a location along the line where the supply pipes join together, thus causing a reduction in flow capacity. This in turn causes the pressure to drop for customers beyond that restriction point. The north reservoir will provide water beyond the point where the problem is located, thus solving the pressure issue.

For the reasons stated above, the reservoir is a benefit to every customer of Sunriver.

ISSUE 6

CUSTOMER CONCERNS

Q. DID THE CUSTOMERS EXPRESS ANY CONCERNS DURING THE RATE CASE?

A. Yes. Staff received several letters, emails, and telephone calls from individual customers. Most of the customers were generally unhappy at the prospect of their rates increasing. This is a typical concern in rate cases, and Staff

immediately addressed those on an individual basis. Other customer concerns included customer service, water provision, water safety, and the necessity and justification for Sunriver's request for an increase. The SROA was concerned about Sunriver's Contract with the Resort and affiliate accounting practices, including eliminating accounts.[2] The SROA also shares the same customer issues stated above. SROA filed a Petition to Intervene, which was granted. All concerns were considered by Staff in this rate case.

Q. WHAT ACTIONS DID STAFF TAKE TO ADDRESS THESE CONCERNS?

A. Staff addressed the customer issues as shown below:

General Displeasure Regarding a Rate Increase

Customers contacting the Commission with a complaint regarding a general rate increase were handled by Staff or the Consumer Services Division. Information regarding how a rate case is investigated, including the length of time and the depth of examination, was given to the customers to assure them that the proposed rates would be investigated.

The Need for an Increase

A number of customers felt the request for the increase was driven by Company growth due to providing service to the Crosswater and Caldera subdivisions. Some customers believe that Sunriver should not provide water to any new-growth customers because it unfairly burdens the existing customers to pay for the infrastructure necessary to supply water to the new areas.

[2] The accounting practices will be addressed in the conditions of the Stipulation.

Staff's response was twofold. First, the infrastructures for the Crosswater and Caldera subdivisions were constructed with funds or contributions paid by the developer; therefore, the cost of the infrastructure was not included in rates. Sunriver assured Staff that all new development infrastructures would be handled in this way.

Second, Staff explained that the need for a rate adjustment is not based on growth, but rather on the cost of service and the opportunity for a reasonable return on the Company's investment. In particular, Sunriver needs to invest in additional storage capacity and a new reservoir that benefits all customers.

Affiliated Interests Between the Company and Sunriver Resort, LLP

Concerns were expressed regarding the amount of money passing between Sunriver and its affiliates. In particular, customers are concerned that Sunriver is paying too much to the Resort in management fees. As I described earlier, Staff did a thorough investigation of the Contract and other affiliated interest expenses included in the application. As stated earlier, Condition 2 to the Stipulation was designed to address these issues. That condition, as detailed in Issue 9 of my testimony, is designed to address issues related to accounting practices and charges from affiliates the Company will request recovery of in its next rate application.

ISSUE 7

COST ALLOCATION TO THE GOLF COURSES

Q. PLEASE EXPLAIN THE ISSUE OF COST ALLOCATION TO THE CROSSWATER AND CALDERA SPRINGS GOLF COURSES.

A. Following established practices regarding Sunriver, Staff split the plant and expenses associated with the GC from the rest of the customers, allowing Staff to develop a separate GC revenue requirement.

Q. PLEASE EXPLAIN WHY THE REVENUE REQUIREMENT FOR THE GC IS SEPARATED FROM THE REST OF THE REVENUE REQUIREMENT.

A. The GC expenses and rate base can be identified and separated from the costs of serving the remaining customer classes allowing for better cost of service ratemaking. The GC direct expenses and plant are identified and assigned. The indirect/shared expenses and plant are allocated between the GC and other customers.

It is reasonable to separate the GC costs because Well #12, which supplies the majority of irrigation water for the GC, contains contaminants such as iron and manganese, which cause the water to have a green tint. Although the contaminants do not present a health hazard, the green tint is offensive and unappealing for residential consumption.

Because the same water circumstances exist today, Staff finds it prudent to continue the separation of the GC from the other customer classes.

Staff Exhibit/102, Hari/1 shows Staff's recommended revenue requirement and expenses for Sunriver as a whole, and the separated amounts for the GC and the non-golf customers.

Q. PLEASE EXPLAIN IN MORE DETAIL HOW SHARED EXPENSES ARE ALLOCATED BETWEEN THE GOLF COURSES AND THE NON-GOLF COURSE REVENUE REQUIREMENTS.

A. Staff used the three allocations that were developed in UW 118 and applied in UW 147. The three allocations are: 1) direct billing when possible, 2) meter allocation ratio for billing functions, and 3) a 3-factor allocation based on consumption, number of meters, and dedicated plant for the remaining expenses. Further details of the GC revenue requirement are presented in Staff/200, Anderson/1-13. The detail of the non-golf course customers is presented in Staff/100, Hari/1-24 and Staff/102, Hari/1-10.

ISSUE 8

COST OF CAPITAL

Q. WHAT COST OF CAPITAL DID THE COMPANY REQUEST IN ITS APPLICATION?

A. The Company requested a 10 percent cost of capital based on a 10 percent cost of equity and no debt. Since the Company's proposed capital structure included no debt, their proposed cost of capital, or allowed rate of return, was equal to their proposed cost of equity.

Q. PLEASE SUMMARIZE THE COST OF CAPITAL THE PARTIES STIPULATED TO.

A. All parties in this docket stipulated to an 8 percent cost of capital, or allowed rate of return. The derivation of the 8 percent cost of capital is shown in Table 3.

TABLE 3 – RECOMMENDED COST OF CAPITAL

	Cost	Percentage	Weighted Cost
Debt	6.0%	50.0%	3.0%
Equity	10.0%	50.0%	5.0%
Total	N/A	100.0%	8.0%

Q. WHAT CAPITAL STRUCTURE DID STAFF RECOMMEND?

A. Staff recommended a hypothetical capital structure comprised of 50 percent debt and 50 percent equity. Staff believes this structure represents a reasonable outcome in line with capital structures employed by other water utilities and will result in a more reasonable cost of capital to be borne by customers.

Q. WHY IS A HYPOTHETICAL CAPTIAL STRUCTURE APPROPRIATE?

A. Sunriver is a relatively small portion of a much larger corporation and does not operate in isolation. As a result, Sunriver has no “stand-alone” utility capital structure from which to derive a utility specific cost of capital.

The Commission has historically treated utilities without a “stand-alone” utility capital structure using a hypothetical capital structure. The end result is that customers will be paying a cost of capital which more closely reflects a reasonable return for a stand-alone water utility.

All parties have stipulated to the use of this hypothetical capital structure in this proceeding.

Q. WHAT COST OF EQUITY IS STAFF RECOMMENDING IN THIS PROCEEDING?

A. As shown in Table 3, Staff is recommending a 10 percent cost of equity in this docket. All parties have stipulated to a 10 percent cost.

Q. WHAT COST OF DEBT IS STAFF RECOMMENDING IN THIS PROCEEDING?

A. As shown in Table 3, Staff is recommending a 6 percent cost of debt in this docket. All parties have stipulated to a 6 percent cost of debt.

ISSUE 9

THE STIPULATION

Q. WHAT REVENUE REQUIREMENT DID THE PARTIES STIPULATE TO IN UW 160?

A. The Parties stipulated to a revenue requirement of $1,755,539 reflecting a 9.97 percent or $159,164 increase over test year revenues. A comparison of the Company's proposed revenue requirement, Staff's recommended revenue requirement, and the stipulated revenue requirement is shown in Table 4.

TABLE 4 – REVENUE REQUIREMENT COMPARISON

Revenue Requirement	Sunriver Proposed	Staff Analysis	Stipulated
Total Company	$2,026,219	$1,702,006	**$1,755,539**

Q. WHAT RATES DID THE PARTIES STIPULATE TO IN UW 160?

A. The Parties stipulated to the rates shown in Staff/102, Hari/5.

Q. PLEASE EXPLAIN THE DIFFERENCE BETWEEN SUNRIVER'S PROPOSED RATES/RATE DESIGN AND THE STIPULATED RATES/RATE DESIGN.

A. The Company currently has a single rate for all residential, multi-family, commercial, and irrigation customers. Sunriver's application proposed separating each of these customers into individual rate bands. After the adjustments in the revenue requirement, Staff found this design did not produce fair and reasonable rates for any customer class.

Staff ran numerous rate scenarios and proposed rates to which the Parties stipulated. Staff's proposed rate design combines the residential, multi-family, and commercial customers into one class, a single class for irrigation customers, and a single class for fire protection.

Q. WHAT ARE THE RATE COMPONENTS?

A. Rates are comprised of a base rate that is charged regardless of water use and a commodity or usage rate that is charged per 1,000 gallons of water used. Compared to rates based on only commodity usage, this rate design relies less on the usage of water to maintain funds and ensures that there are adequate funds for the Company to operate during the winter months when there is lower water use. It ensures that customers are paying for their own actual water used per month.

The commodity rate for the residential/commercial customers is $1.39 for each 1,000 gallons of water used. Base rates differ due to the size of the meter. Larger meters will have increasingly higher base rates. The full rate charts are presented in Exhibit/102, Hari/4.

Q. WHAT ARE THE EFFECTS OF THE STIPULATED RATES ON THE AVERAGE CUSTOMER BILL?

A. The effects of the stipulated rates on the average customer's monthly bills are shown below:

1. Average residential bills will increase from $17.71 to $20.06;
2. Average Multi-Family bills will increase from $14.38 to $16.17;
3. Average commercial bills (1" meter) will increase from $53.09 to $60.49;
4. Average irrigation bills (2" meter) will increase from $210.87 to $256.64;
5. Flat-rate customer bills will increase from $19.69 to $24.60;
6. Golf course customer bills will change from a $1,699.14 base rate and a $0.44 per 1000 gallons commodity rate to a $2,235.43 base rate and a $0.31 per 1000 gallons commodity rate.

Q. DID THE PARTIES STIPULATE TO THE GC RATES?

A. Yes. The Parties stipulated to the rate spread and rate design for GC, which are discussed in Staff/200, Anderson/1-13.

Q. ARE THE RESULTING RATES FAIR AND RESONABLE?

A. Yes.

Q. DID THE PARTIES STIPULATE TO AN EFFECTIVE DATE FOR THE NEW RATES?

A. Yes. The Parties agreed to an effective date of December 1, 2014, for the stipulated rates.

Q. DOES THE STIPULATION CONTAIN ANY OTHER CONDITIONS?

A. Yes. The Parties agreed to the following conditions:

1. Sunriver Water, LLC will file a new affiliated interest contract within 90 days of the date of the final order. The application will address all of the charges from affiliates that the Company plans to seek rate recovery of in its next rate application.
2. Sunriver Water, LLC will separate the accounting for the water utility from the accounting for Sunriver Environmental, LLC and Sunriver Resort, LLP. To accomplish this, separate Balance Sheets, Income Statements, and Cash Flow Statements for Sunriver Water, LLC must be submitted to the Commission on a quarterly basis until December 31, 2016, and annually thereafter.

Q. WHAT IS YOUR RECOMMENDATION REGARDING THE STIPULATION?

A. Staff recommends the Commission admit the Stipulation and Staff's testimony into the UW 160 record and adopt the Stipulation in its entirety.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes.

CASE: UW 160
WITNESS: CELESTE HARI

PUBLIC UTILITY COMMISSION
OF
OREGON

STAFF EXHIBIT 101

Witness Qualifications Statement

October 30, 2014

WITNESS QUALIFICATION STATEMENT

NAME: Celeste Hari

EMPLOYER: Public Utility Commission of Oregon

TITLE: Utility Analyst, Telecommunications and Water Regulation Division.

ADDRESS: 3930 Fairview Industrial Drive SE, Salem, OR 97302
PO Box 1088, Salem, OR 97308-1088.

EDUCATION: Bachelor of Science, Business Management, Linfield College.
Associate of Science, Business Management, Chemeketa Community College.

EXPERIENCE: Employed with the Oregon Public Utility Commission since 1986. I am currently a Utility Analyst for the Telecommunications and Water Regulation Section.

Performed many functions within my career at PUC, including providing testimony in over 60 telecommunications dockets, analyzing tariffs, compiling reports, and processing applications for certificates of authority and ETC designations.

CASE: UW 160
WITNESS: CELESTE HARI

PUBLIC UTILITY COMMISSION
OF
OREGON

STAFF EXHIBIT 102

Exhibits in Support Of Testimony

October 30, 2014

Sunriver Water LLC
Docket UW 160
Test Year: 2013

Company Proposed Change:	26.93%

Staff Proposed Change to Test Year	9.97%

Staff Proposed Change to Co. Proposed	-13.36%

REVENUE REQUIREMENT		
Stipulated	Test Year	Difference
1,755,539	1,596,375	159,164
		9.97%

Revenue Requirement

	A	B	C		D	E	F	G	H	FINAL REV REQUIRE	
	Company	Company	Company		Staff	Staff	Staff	Staff	Total		
			A+B=C			C+D=E		D+F=G	C+G=H		
REVENUES	Test Year Balance per Application	Proposed Company Adjustments	Proposed Company Totals	Adjusted Proposed Company Totals	Staff Adjustments	Adjusted Results	Revenue-Sensitive Adjustments	Total PUC Adjustments	PUC Proposed Results	Allocation to Non Golf Course	Allocation to Golf Course
Resi/Comm/Multi-Family Water Sales	$ 1,119,242	$ 362,133	$ 1,481,375	$ 1,481,375	$ -	$ 1,481,375	$ (199,829)	$ (199,829)	$ 1,281,546	$ 1,281,546	
Water Sales to Public Authorities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Irrigation -	$ 215,936	$ 79,991	$ 295,927	$ 295,927	$ -	$ 295,927	$ (39,919)	$ (39,919)	$ 256,008	$ 256,008	
Sales for Resale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Golf Course	$ 172,673	$ (16,587)	$ 156,086	$ 156,086	$ 23,766	$ 179,852	$ (56,044)	$ (32,278)	$ 123,808		$ 123,808
Special Contracts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Misc. Revenues	$ 71,903	$ -	$ 71,903	$ 71,903	$ 13,268	$ 85,171	$ (9,699)	$ 3,569	$ 75,472	$ 75,472	
Cell Tower Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Cross Connection Control Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Private Fire Protection	$ 7,256	$ 1,864	$ 9,120	$ 9,120	$ -	$ 9,120	$ (1,230)	$ (1,230)	$ 7,890	$ 7,890	
Unmetered Domestic Water Sales	$ 9,365	$ 2,443	$ 11,808	$ 11,808	$ 600	$ 12,408	$ (1,593)	$ (993)	$ 10,815	$ 10,815	
TOTAL REVENUE	$ 1,596,375	$ 429,844	$ 2,026,219	$ 2,026,219	$ 37,634	$ 2,063,853	$ (308,314)	$ (270,680)	$ 1,755,539	$ 1,631,731	$ 123,808
OPERATING EXPENSES											
Salaries and Wages - Employees	$ 463,539	$ 66,678	$ 530,217	$ 530,217	$ (37,100)	$ 493,117		$ (37,100)	$ 493,117	3-factor -6.25% $ 462,289	$ 30,828
Salaries and Wages - Officers	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	3-factor -6.25% $ -	$ -
Employee Pension & Benefits	$ 162,503	$ 22,904	$ 185,407	$ 185,407	$ (75,112)	$ 110,295		$ (75,112)	$ 110,295	3-factor -6.25% $ 103,400	$ 6,895
Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	meter - .07% $ -	
Telephone/Communications	$ 5,721	$ (1,821)	$ 3,900	$ 3,900	$ (997)	$ 2,903		$ (997)	$ 2,903	meter - .07% $ 2,901	$ 2
Purchased Power	$ 69,155	$ (5,257)	$ 63,898	$ 63,898	$ 12,778	$ 76,676		$ 12,778	$ 76,676	Direct $ 69,110	$ 7,566
Fuel for Power Production	$ 115	$ -	$ 115	$ 115	$ (3)	$ 112		$ (3)	$ 112	Direct $ 112	
Other Utilities	$ -	$ -	$ -	$ -	$ 3,051	$ 3,051		$ 3,051	$ 3,051	meter - .07% $ 3,049	$ 2
Chemical / Treatment Expense	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	meter - .07% $ -	$ -
Office Supplies	$ 2,115	$ (404)	$ 1,711	$ 1,711	$ 63	$ 1,774		$ 63	$ 1,774	meter - .07% $ 1,773	$ 1
Postage	$ 22,364	$ 1,729	$ 24,093	$ 24,093	$ (7,739)	$ 16,354		$ (7,739)	$ 16,354	meter - .07% $ 16,343	$ 11
O&M Materials/Supplies	$ 6,842	$ (341)	$ 6,501	$ 6,501	$ 229	$ 6,730		$ 229	$ 6,730	3-factor -6.25% $ 6,310	$ 421
Repairs to Water Plant	$ 9,015	$ 1,181	$ 10,196	$ 10,196	$ (4,955)	$ 5,241		$ (4,955)	$ 5,241	3-factor -6.25% $ 4,913	$ 328
Contract Svcs - Engineering	$ -	$ -	$ -	$ -	$ 2,299	$ 2,299		$ 2,299	$ 2,299	3-factor -6.25% $ 2,155	$ 144
Contract Svcs - Accounting	$ 20,000	$ -	$ 20,000	$ 20,000	$ (20,000)	$ -		$ (20,000)	$ -	3-factor -6.25% $ -	$ -
Contract Svcs - Legal	$ 3,257	$ 1,293	$ 4,550	$ 4,550	$ (638)	$ 3,912		$ (638)	$ 3,912	3-factor -6.25% $ 3,668	$ 245
Contract Svcs - Management Fees	$ 166,060	$ 11,624	$ 177,684	$ 177,684	$ (11,283)	$ 166,401		$ (11,283)	$ 166,401	3-factor -6.25% $ 155,999	$ 10,403
Contract Svcs - Testing	$ 2,022	$ 328	$ 2,350	$ 2,350	$ 1,280	$ 3,630		$ 1,280	$ 3,630	Direct $ 3,630	
Contract Svcs - Labor	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	3-factor -6.25% $ -	$ -
Contract Svcs - Cust Payment by Credit C	$ 8,056	$ (1,156)	$ 6,900	$ 6,900	$ -	$ 6,900		$ -	$ 6,900	meter - .07% $ 6,895	$ 5
Contract Svcs - Meter Reading	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	meter - .07% $ -	$ -
Contract Svcs - Other	$ 13,951	$ 1,498	$ 15,449	$ 15,449	$ (6,401)	$ 9,048		$ (6,401)	$ 9,048	3-factor -6.25% $ 8,483	$ 566
Rental of Building/Real Property	$ 33,600	$ -	$ 33,600	$ 33,600	$ (33,600)	$ -		$ (33,600)	$ -	3-factor -6.25% $ -	$ -
Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	3-factor -6.25% $ -	$ -
Small Tools	$ 1,974	$ 2,511	$ 4,485	$ 4,485	$ (3,761)	$ 724		$ (3,761)	$ 724	2-factor -6.25% $ 679	$ 45
Computer/Electronic Expenses	$ 56,335	$ (4,357)	$ 51,978	$ 51,978	$ (32,803)	$ 19,175		$ (32,803)	$ 19,175	meter - .07% $ 19,162	$ 13
Transportation	$ 38,306	$ 5,070	$ 43,376	$ 43,376	$ (6,632)	$ 36,744		$ (6,632)	$ 36,744	meter - .07% $ 36,718	$ 26
Vehicle Insurance	$ -	$ -	$ -	$ -	$ 10,045	$ 10,045		$ 10,045	$ 10,045	meter - .07% $ 10,038	$ 7
General Liability Insurance	$ 23,877	$ 303	$ 24,180	$ 24,180	$ (9,757)	$ 14,423		$ (9,757)	$ 14,423	meter - .07% $ 14,413	$ 10
Workers' Comp Insurance	$ 14,557	$ 5,975	$ 20,532	$ 20,532	$ (6,642)	$ 13,890		$ (6,642)	$ 13,890	3-factor -6.25% $ 13,022	$ 868
Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	meter - .07% $ -	
Public Relations/Advertising	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	meter - .07% $ -	
Amortz. of Rate Case	$ 2,225	$ 275	$ 2,500	$ 2,500	$ (0)	$ 2,500		$ (0)	$ 2,500	2-factor -6.25% $ 2,344	$ 156
Gross Revenue Fee (PUC)	$ 3,673	$ 1,393	$ 5,066	$ 5,066	$ -	$ -	$ (677)	$ (677)	$ 4,389	revenue $ 4,011	$ 378
Water Resources Conservation	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	3-factor -6.25% $ -	$ -
Bad Debt Expense	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	meter - .07% $ -	
Cross Connection Control Program	$ -	$ -	$ -	$ -	$ 200	$ 200		$ 200	$ 200	meter - .07% $ 200	$ 0
System Capacity Development	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	3-factor -6.25% $ -	$ -
Training and Certification	$ 5,739	$ (626)	$ 5,113	$ 5,113	$ (411)	$ 4,702		$ (411)	$ 4,702	3-factor -6.25% $ 4,408	$ 294
Consumer Confidence Report	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	meter - .07% $ -	$ -
Miscellaneous Expense	$ 4,575	$ -	$ 4,575	$ 4,575	$ (3,217)	$ 1,358		$ (3,217)	$ 1,358	2-factor -6.25% $ 1,273	$ 85
Other Expense 1	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		
Other Expense 2	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		
Other Expense 3	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		
Other Expense 4	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		
Other Expense 5	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		
TOTAL OPERATING EXPENSE	$ 1,139,576	$ 108,800	$ 1,248,376	$ 1,248,376	$ (231,103)	$ 1,012,207	$ (677)	$ (231,780)	$ 1,016,596	$ 957,297	$ 59,299
OTHER REVENUE DEDUCTIONS											
Depreciation Expense	$ 160,924	$ 16,250	$ 177,174	$ 177,174	$ (14,206)	$ 162,968		$ (14,206)	$ 162,968	$ 145,244	$ 17,724
Amort of Plant Acquisition Adjustment	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
Amortization Expense	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
Property Tax	$ 61,173	$ 365	$ 61,528	$ 61,528	$ -	$ 61,528		$ -	$ 61,528	meter - .07% $ 61,485	$ 43
Payroll Tax	$ 44,581	$ 6,632	$ 51,113	$ 51,113	$ (7,042)	$ 44,071		$ (7,042)	$ 44,071	3-factor -6.25% $ 41,317	$ 2,754
Other	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
Federal Income Tax	$ 56,079	$ 109,851	$ 165,930	$ 165,930	$ -	$ -	$ (57,719)	$ (57,719)	$ 108,211	$ 94,800	$ 13,411
Oregon Income Tax	$ 22,456	$ 10,496	$ 32,952	$ 32,952	$ -	$ -	$ (10,310)	$ (10,310)	$ 22,642	$ 19,738	$ 2,903
Extraordinary Items Income Tax	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL REVENUE DEDUCTIONS	$ 1,484,789	$ 252,284	$ 1,737,073	$ 1,737,073	$ (252,351)	$ 1,280,774	$ (68,706)	$ (321,057)	$ 1,416,016	$ 1,319,881	$ 96,135
NET OPERATING INCOME	$ 111,586	$ 177,560	$ 289,146	$ 289,146	$ 289,985	$ 783,079	$ (239,608)	$ 50,377	$ 339,523	$ 311,850	$ 27,673
UTILITY RATE BASE											
Utility Plant Invested by Company	$ 5,127,033	$ 650,000	$ 5,777,033	$ 5,777,033	$ 1,351,100	$ 7,128,133		$ 1,351,100	$ 7,128,133	$ 6,478,002	$ 650,132
+ Contributions in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
- Excess Capacity	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
Equals: Total Utility Plant	$ 5,127,033	$ 650,000	$ 5,777,033	$ 5,777,033	$ 1,351,100	$ 7,128,133	$ -	$ 1,351,100	$ 7,128,133	$ 6,478,002	$ 650,132
- Accum. Depreciation--Invested Plant	$ 2,855,167	$ 177,174	$ 3,032,341	$ 3,032,341	$ (20,307)	$ 3,012,034		$ (20,307)	$ 3,012,034	$ 2,702,821	$ 309,213
- Accum. Depreciation--CIAC	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
- Contributions in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
- Accumulated Deferred Income Tax	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
+ Accum. Amortization of CIAC	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
Equals: Net Invested Utility Plant	$ 2,271,866	$ 472,826	$ 2,744,692	$ 2,744,692	$ 1,371,407	$ 4,116,099	$ -	$ 1,371,407	$ 4,116,099	$ 3,775,181	$ 340,919
Plus: (working capital)											
Materials and Supplies Inventory	$ 43,596	$ -	$ 43,596	$ 43,596	$ -	$ 43,596		$ -	$ 43,596	$ 43,596	
Working Cash (Total Op Exp /12)	$ 94,965	$ 9,066	$ 104,031	$ 104,031	$ (19,680)	$ 84,351		$ (19,680)	$ 84,351	$ 79,409	$ 4,941
TOTAL RATE BASE	$ 2,410,427	$ 481,892	$ 2,892,319	$ 2,892,319	$ 1,351,727	$ 4,244,046	$ -	$ 1,351,727	$ 4,244,046	$ 3,898,186	$ 345,860
Rate of Return	4.63%		10.00%	10.00%		18.45%			8.00%	8.00%	8.00%

Adjustment Summary

Acct No.	REVENUES	Company Proposed	PUC Adjustments	PUC Proposed Results	Reason for Adjustment
461.1	Resi/Comm/Multi-Famiily Water Sales	$ 1,481,375	(199,829)	1,281,546	Revenue Sensitive Adjustment
	Water Sales to Public Authorities	$ -			
462.1	Irrigation -	$ 295,927	(39,919)	256,008	Revenue Sensitive Adjustment
464	Sales for Resale	$ -	0	0	
465	Golf Course	$ 156,086	(32,278)	123,808	Revenue Sensitive Adjustment
466	Special Contracts	$ -	0	0	No Adjustment
467	Misc. Revenues	$ 71,903	3,569	75,472	Revenue Sensitive Adjustment
468	Cell Tower Revenue	$ -	0	0	No Adjustment
471	Cross Connection Control Revenue	$ -			No Adjustment
	Private Fire Protection	$ 9,120	(1,230)	7,890	
	Unmetered Domestic Water Sales	$ 11,808	(993)	10,815	
	TOTAL REVENUE	**$ 2,026,219**	(270,680)	1,755,539	Revenue Sensitive Adjustment
	OPERATING EXPENSES				
601	Salaries and Wages - Employees	$ 530,217	$ (37,100)	$ 493,117	Correct Allocations, position additions, disallowed UGM salary no Al Contract
603	Salaries and Wages - Officers	$ -	$ -	$ -	No Adjustment
604	Employee Pension & Benefits	$ 185,407	$ (75,112)	$ 110,295	Correct Allocations, position additions, disallowed UGM salary no Al Contract
610	Purchased Water	$ -	$ -	$ -	No Adjustment
611	Telephone/Communications	$ 3,900	$ (997)	$ 2,903	Partial allowances, actuals from bills
615	Purchased Power	$ 63,898	$ 12,778	$ 76,676	Added payment for well 12 that had been miscoded by company
616	Fuel for Power Production	$ 115	$ (3)	$ 112	Rounding
617	Other Utilities	$ -	$ 3,051	$ 3,051	Moved to Other Utilities from Bldg Rental
618	Chemical / Treatment Expense	$ -	$ -	$ -	No Adjustment
619	Office Supplies	$ 1,711	$ 63	$ 1,774	Move expenses to appropriate accounts
619.1	Postage	$ 24,093	$ (7,739)	$ 16,354	Move expenses to appropriate accounts
620	O&M Materials/Supplies	$ 6,501	$ 229	$ 6,730	Move expenses to appropriate accounts
621	Repairs to Water Plant	$ 10,196	$ (4,955)	$ 5,241	Move expenses to appropriate accounts
631	Contract Svcs - Engineering	$ -	$ 2,299	$ 2,299	Move expenses to appropriate accounts
632	Contract Svcs - Accounting	$ 20,000	$ (20,000)	$ -	Disallowed, not a Water Co. expense
633	Contract Svcs - Legal	$ 4,550	$ (638)	$ 3,912	Used 3-year average
634	Contract Svcs - Management Fees	$ 177,684	$ (11,283)	$ 166,401	3% per year increase allowed
635	Contract Svcs - Testing	$ 2,350	$ 1,280	$ 3,630	Increase to forward-looking three year average
636	Contract Svcs - Labor	$ -	$ -	$ -	No Adjustment
637	Contract Svcs - Billing/Collection	$ 6,900	$ -	$ 6,900	No Adjustment
638	Contract Svcs - Meter Reading	$ -	$ -	$ -	No Adjustment
639	Contract Svcs - Other	$ 15,449	$ (6,401)	$ 9,048	Move expenses to appropriate accounts, disallowed non-test year items
641	Rental of Building/Real Property	$ 33,600	$ (33,600)	$ -	Disallowed/Affil. Interest without approved contract
642	Rental of Equipment	$ -	$ -	$ -	No Adjustment
643	Small Tools	$ 4,485	$ (3,761)	$ 724	Move expenses to appropriate accounts, disallowed non-test year items
648	Computer/Electronic Expenses	$ 51,978	$ (32,803)	$ 19,175	Disallowed/Affil. Interest without approved contract
650	Transportation	$ 43,376	$ (6,632)	$ 36,744	Move expenses to appropriate accounts
656	Vehicle Insurance	$ -	$ 10,045	$ 10,045	Allocated from an actual overall bill
657	General Liability Insurance	$ 24,180	$ (9,757)	$ 14,423	Allocated from an actual overall bill
658	Workers' Comp Insurance	$ 20,532	$ (6,642)	$ 13,890	To adjust based on WC rates assigned to empl.
659	Insurance - Other	$ -	$ -	$ -	No Adjustment
660	Public Relations/Advertising	$ -	$ -	$ -	No Adjustment
666	Amortz. of Rate Case	$ 2,500	$ (0)	$ 2,500	No Adjustment
667	Gross Revenue Fee (PUC)	$ 5,066	$ (677)	$ 4,389	Revenue Sensitive Adjustment
668	Water Resources Conservation	$ -	$ -	$ -	No Adjustment
670	Bad Debt Expense	$ -	$ -	$ -	No Adjustment
671	Cross Connection Control Program	$ -	$ 200	$ 200	Move expenses to appropriate accounts
672	System Capacity Development	$ -	$ -	$ -	No Adjustment
673	Training and Certification	$ 5,113	$ (411)	$ 4,702	Amortizing for two-year certificates, etc.
674	Consumer Confidence Report	$ -	$ -	$ -	No Adjustment
675	Miscellaneous Expense	$ 4,575	$ (3,217)	$ 1,358	Move expenses to appropriate accounts
OE1	Other Expense 1	$ -	$ -	$ -	No Adjustment
OE2	Other Expense 2	$ -	$ -	$ -	No Adjustment
OE3	Other Expense 3	$ -	$ -	$ -	No Adjustment
	TOTAL OPERATING EXPENSE	$ 1,248,376	$ (231,780)	$ 1,016,596	Calculation
	OTHER REVENUE DEDUCTIONS				
403	Depreciation Expense	$ 177,174	$ (14,206)	$ 162,968	Reflect 2014 deprec exp
406	Amort of Plant Acquisition Adjustment	$ -	$ -	$ -	No Adjustment
407	Amortization Expense	$ -	$ -	$ -	No Adjustment
408.11	Property Tax	$ 61,528	$ -	$ 61,528	No Adjustment
408.12	Payroll Tax	$ 51,113	$ (7,042)	$ 44,071	Refect actual payroll tax on salaries/wages allowed
408.13	Other	$ -	$ -	$ -	No Adjustment
409.1	Federal Income Tax	$ 165,930	$ (57,719)	$ 108,211	Revenue Sensitive Adjustment
409.11	Oregon Income Tax	$ 32,952	$ (10,310)	$ 22,642	Revenue Sensitive Adjustment
409.13	Extraordinary Items Income Tax	$ -	$ -	$ -	No Adjustment
	TOTAL REVENUE DEDUCTIONS	$ 1,737,073	$ (321,057)	$ 1,416,016	Calculation
	NET OPERATING INCOME	$ 289,146	$ 50,377	$ 339,523	Calculation
	UTILITY RATE BASE				
101	Utility Plant in Service	$ 5,777,033	$ 1,351,100	$ 7,128,133	Reflect actual plant
272	Amortization of CIAC	$ -	$ -	$ -	No Adjustment
	Less:				
108.1	Depreciation Reserve	$ 3,032,341	$ (20,307)	$ 3,012,034	Reflect actual accumulated depreciation
271	Contributions in Aid of Const	$ -	$ -	$ -	No Adjustment
281	Accumulated Deferred Income Tax	$ -	$ -	$ -	No Adjustment
	Net Utility Plant	$ 2,744,692	$ 1,371,407	$ 4,116,099	Calculation
	Plus: (working capital)				
151	Materials and Supplies Inventory	$ 43,596	$ -	$ 43,596	No Adjustment
WrkCash	Working Cash (Total Op Exp /12)	$ 104,031	$ (19,680)	$ 84,351	1/12 of total operating expenses
	TOTAL RATE BASE	$ 2,892,319	$ 1,351,727	$ 4,244,046	Calculation

Sunriver Water LLC
Docket UW 160
Test Year: 2013

Staff/102
Hari/3

Cost of Capital

50/50 CAPITAL STRUCTURE

Utility Proposed Rate of Return	10.00%
Test Year Rate of Return	4.63%
Staff Proposed Rate of Return	8.00%

Cost of Debt

Debt	Original Balance	Outstanding Balance	Capital Structure	Cost	Weighted Cost
None			50.00%	6.00%	3.00%
0	$0	$0		0.00%	
0	$0	$0		0.00%	
0	$0	$0		0.00%	
0	$0	$0		0.00%	
0	$0	$0		0.00%	
TOTAL DEBT	**$0**	**$0**			**3.00%**

Equity

Equity	Original Balance	Outstanding Balance	Capital Structure	Cost	Weighted Cost	
Net Plant			50.00%	10.00%	5.00%	
TOTAL EQUITY	**$0**	**$0**			**5.00%**	
TOTAL DEBT + EQUITY		**$0**			**8.00%**	**Rate of Return**

SUNRIVER'S CURRENT AND PROPOSED RATES

CUSTOMER CLASS	METER SIZE	CURRENT BASE RATES	CURRENT COMMODITY RATE	PROPOSED BASE RATES	PROPOSED COMMODITY RATE
RESIDENTAL/ MULTI-FAMILY	5/8-3/4	$10.84	$1.19 per 1000 gals	$14.85	$1.38 per 1000 gals
RESIDENTIAL	1"	$27.11	$1.19 per 1000 gals	$37.13	$1.38 per 1000 gals
RESIDENTAL	1 ½"	$54.21	$1.19 per 1000 gals	$74.25	$1.38 per 1000 gals
COMMERCIAL	5/8-3/4	$10.84	$1.19 per 1000 gals	$17.95	$1.38 per 1000 gals
COMMERCIAL	1"	$27.11	$1.19 per 1000 gals	$44.88	$1.38 per 1000 gals
COMMERCIAL	1 ½"	$54.21	$1.19 per 1000 gals	$89.75	$1.38 per 1000 gals
COMMERCIAL	2"	$86.74	$1.19 per 1000 gals	$143.60	$1.38 per 1000 gals
COMMERCIAL	3"	$162.64	$1.19 per 1000 gals	$269.25	$1.38 per 1000 gals
COMMERCIAL	4"	$271.06	$1.19 per 1000 gals	NA	$1.38 per 1000 gals
COMMERCIAL	6"	$542.13	$1.19 per 1000 gals	$897.50	$1.38 per 1000 gals
IRRIGATION	5/8-3/4	$10.84	$1.19 per 1000 gals	$19.20	$1.38 per 1000 gals
IRRIGATION	1"	$27.11	$1.19 per 1000 gals	$48.00	$1.38 per 1000 gals
IRRIGATION	1 ½"	$54.21	$1.19 per 1000 gals	$96.00	$1.38 per 1000 gals
IRRIGATION	2"	$86.74	$1.19 per 1000 gals	$153.60	$1.38 per 1000 gals
IRRIGATION	3"	$162.64	$1.19 per 1000 gals	$288.00	$1.38 per 1000 gals
FIRE PROTECTION	2"	$5.08	N/A	$6.80	N/A
FIRE PROTECTION	3"	$9.53	N/A	$13.35	N/A
FIRE PROTECTION	4"	$15.88	N/A	$19.50	N/A
FIRE PROTECTION	6"	$31.77	N/A	$38.15	N/A
FIRE PROTECTION	8"	$50.83	N/A	$58.80	N/A
FLAT RATE	N/A	$19.69	N/A	$24.60	N/A
GOLF COURSE	N/A	$1,699.14	$ .44 per 1000 gals	$1,699.14	$ .44 per 1000 gals

UW 160 STIPULATED RATES

CUSTOMER CLASS	METER SIZE	STIPULATED BASE RATES	STIPULATED COMMODITY RATE
RESIDENTIAL/ MULTI-FAMILY	5/8-3/4	$12.02	$1.39 per 1000 gals
RESIDENTIAL	1"	$30.05	$1.39 per 1000 gals
RESIDENTIAL	1 ½"	$60.10	$1.39 per 1000 gals
COMMERCIAL	5/8-3/4	$12.02	$1.39 per 1000 gals
COMMERCIAL	1"	$30.05	$1.39 per 1000 gals
COMMERCIAL	1 ½"	$60.10	$1.39 per 1000 gals
COMMERCIAL	2"	$96.17	$1.39 per 1000 gals
COMMERCIAL	3"	$180.31	$1.39 per 1000 gals
COMMERCIAL	4"	$300.52	$1.39 per 1000 gals
COMMERCIAL	6"	$601.04	$1.39 per 1000 gals
IRRIGATION	3/4x5/8	$12.55	$1.50 per 1000 gals
IRRIGATION	1"	$31.37	$1.50 per 1000 gals
IRRIGATION	1 ½"	$62.75	$1.50 per 1000 gals
IRRIGATION	2"	$100.40	$1.50 per 1000 gals
IRRIGATION	3"	$188.24	$1.50 per 1000 gals
FIRE PROTECTION	2"	$5.66	N/A
FIRE PROTECTION	3"	$10.60	N/A
FIRE PROTECTION	4"	$17.67	N/A
FIRE PROTECTION	6"	$35.35	N/A
FIRE PROTECTION	8"	$56.56	N/A
FLAT RATE	N/A	$22.53	N/A
GOLF COURSE	3"	$2,235.43	$0.31 per 1000 gals

Sunriver Water LLC
Docket UW 160
Test Year: 2013

Invested Plant

Acct No.	Account Description	Date Acquired	Utility Plant Orig Cost	Less Excess Capacity Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 1985	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Accumulated Deprec. Ending 2014	Remain Plant Beg. 2015	Deprec Expense for 2015
		C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
301	Organization																																									
					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	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	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	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	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	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	0	0	0	0
303	Land and Land Rights																																									
alloc	Land and Land Rights	Jun 1970	3,159	91.15%	2,879	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	2,879	0
alloc	Land and Land Rights	Jun 1970	13,695	91.15%	12,483	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	12,483	0
alloc	Land and Land Rights	Jan 1994	1,343	91.15%	1,224	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	1,224	0
alloc	Land and Land Rights	May 2010	860	91.15%																																						
alloc	T9729 Application (land)	Jul 2005	350	91.15%	319	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	319	0
alloc	Water Rights Well #14	Jul 2006	4,524	91.15%	4,124	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	4,124	0
alloc	OWRD Land Rights	Dec 2006	800	91.15%	729	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	729	0
alloc	Water Rights	Dec 2007	4,020	91.15%	3,664	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	3,664	0
alloc	Water Resevoir	Sep 2008	1,956	91.15%	1,783	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	1,783	0
alloc	Water Rights	Nov 2008	12,170	91.15%	11,093	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	11,093	0
alloc	Water Rights	Mar 2009	3,525	91.15%	3,213	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	3,213	0
alloc	Water Resevoir	Mar 2009	2,934	91.15%	2,674	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	2,674	0
alloc	Water Rights Amendment T8841	Nov 2011	23,723	91.15%	21,624	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	21,624	0
alloc	Purchase ground water rights COID well 4	Nov 2013	75,333	91.15%	68,667	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	68,667	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	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	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	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
304	Structures and Improvements																																									
alloc	Structures and Improvements	Oct 1969	31,057	91.15%	28,309	50	566	Oct 2019	8,632	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	24,480	3,829	566
alloc	Structures and Improvements	May 1971	4,861	91.15%	4,431	35	127	May 2006	1,736	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127	28	0	0	0	0	0	0	0	0	4,431	0	0
alloc	Structures and Improvements	Jun 1971	3,442	91.15%	3,137	35	90	Jun 2006	1,223	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	24	0	0	0	0	0	0	0	0	3,137	0	0
alloc	#4 Well Building	Jul 1982	18,747	91.15%	17,089	35	488	Jul 2017	1,220	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	488	15,860	1,229	488
alloc	Office Bldg	Jan 1984	5,827	91.15%	5,311	35	152	Jan 2019	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	4,712	599	152
alloc	#1 Booster Bldg	Dec 1987	26,821	91.15%	24,448	35	699	Dec 2022	0	0	0	58	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	18,931	5,517	699
alloc	Structures and Improvements	Dec 1990	41	91.15%	38	35	1	Dec 2025	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	24	14	1
alloc	Concrete Retaining Wall	Nov 1992	2,218	91.15%	2,022	35	58	Dec 2027	0	0	0	0	0	0	0	0	10	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	1,286	736	58
alloc	Tree Removal & Clean Up	Aug 2004	3,245	91.15%	2,958	40	74	Aug 2044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31	74	74	74	74	74	74	74	74	74	74	771	2,187	74
alloc	Reservior Fences	Oct 2004	26,680	91.15%	24,319	20	1,216	Oct 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	304	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	12,464	11,855	1,216
alloc	Concrete Floor	Nov 2004	940	91.15%	857	40	21	Nov 2044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	21	21	21	21	21	21	21	21	21	21	214	643	21
alloc	Aluminum Floor Plate	Mar 2005	405	91.15%	369	10	37	Mar 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31	37	37	37	37	37	37	37	37	37	364	5	5
					0	35	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	35	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	35	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	35	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	35	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	35	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	35	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
305	Collecting and Impounding Reservoirs																																									
					0	50	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	50	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	50	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	50	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
306	Lake, River and Other Intakes																																									
					0	35	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	35	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	35	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	35	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
307	Wells and Springs																																									
alloc	Well - GC 111	Dec 1981	10,171	91.15%	9,271	25	371	Dec 2006	1,144	371	371	371	371	371	371	371	371	371	371	371	371	371	371	371	371	371	371	371	371	371	336	0	0	0	0	0	0	0	0	9,271	0	0
alloc	#8 well ties	Jun 1984	1,784	91.15%	1,626	25	65	Jun 2009	38	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	28	0	0	0	0	0	1,626	0	0
alloc	Airport/skpark well ties	Aug 1985	9,777	91.15%	8,912	25	356	Aug 2010	0	148	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	356	220	0	0	0	0	8,912	0	0
alloc	Well #9 30/17 FPV IV	Dec 1988	19,467	91.15%	17,745	25	710	Dec 2013	0	0	0	0	59	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	710	646	0	17,745	0	0
alloc	Well #2 Upgrade	Dec 1989	6,497	91.15%	5,923	25	237	Dec 2014	0	0	0	0	0	20	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	215	5,923	0	0
alloc	Airport Well 89	Dec 1989	8,106	91.15%	7,388	25	296	Dec 2014	0	0	0	0	0	25	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	259	7,388	0	0
alloc	Water Maines/Well Tie	Jun 1994	6,865	91.15%	6,258	25	250	Jun 2019	0	0	0	0	0	0	0	0	0	0	146	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	5,146	1,112	250
alloc	New Well	Feb 2007	993,232	91.15%	905,352	25	36,214	Jan 2032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,196	36,214	36,214	36,214	36,214	36,214	36,214	36,214	286,694	618,658	36,214
Dedica	CW Well Additions	Jan 1997	7,061	0.00%	0	35	0	Jan 2032	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
Dedica	Crosswater Well structures & equipment	Feb 1995	180,338	0.00%	0	25	0	Feb 2020	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
308	Infiltration Galleries and Tunnels																																									
					0	25	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	25	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	25	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	25	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
309	Supply Main																																									
alloc	12" Water Tie	Dec 1987	7,143	91.15%	6,511	50	130	Dec 2037	0	0	0	11	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	3,521	2,990	130
					0	50	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	50	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	50	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
310	Power Generation Equipment																																									
alloc	#2 well aux power structure	Apr 1985	14,397	91.15%	13,123	35	375	Mar 2020	0	281	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	11,156	1,967	375
alloc	#2 well aux power equip	Apr 1985	30,146	91.15%	27,479	30	916	Mar 2015	0	687	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	916	27,251	228	228
alloc	Circle #9 Well Aux Power	Sep 1986	46,953	91.15%	42,799	30	1,427	Sep 2016	0	0	476	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	40,432	2,367	1,427
alloc	Circle #9 Well Aux Power	Dec 1986	73,182	91.15%	66,707	35	1,906	Dec 2021	0	0	159	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	53,527	13,180	1,906
alloc	Kubota Portable Generator	Oct 1988	1,349	91.15%	1,230	30	41	Sep 2018	0	0	0	0	10	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	1,076	154	41

alloc	Booster #1 Generator	Oct 1988	22,571	91.15%	20,574	30	686	Oct 2018	0	0	0	0	172	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	686	18,008	2,566	686
alloc	Fuel Tanks	Nov 1992	22,298	91.15%	20,325	30	678	Nov 2022	0	0	0	0	0	0	0	0	113	678	678	678	678	678	678	678	678	678	678	678	678	678	678	678	678	678	678	678	678	678	15,029	5,296	678
alloc	Diesel Tank Cover	Oct 1995	1,003	91.15%	914	30	30	Oct 2025	0	0	0	0	0	0	0	0	0	0	0	8	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	578	336	30
alloc	Bobcat Port Generator 5K watt	Jun 2003	1,800	91.15%	1,641	10	164	Jun 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96	164	164	164	164	164	164	164	164	164	69	0	1,641	0	0
alloc	Kohler Generator (used)	Dec 2004	5,525	91.15%	5,036	10	504	Dec 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42	504	504	504	504	504	504	504	504	504	458	5,036	0	0
alloc	Hi Level Booster #2	Nov 2011	84,711	91.15%	77,216	30	2,574	Nov 2041	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	429	2,574	2,574	2,574	8,151	69,065	2,574
					0	30	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	30	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	30	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
311	Pumping Equipment																																								
alloc	Electric pumping equipment	Jun 1976	18,473	91.15%	16,838	20	842	May 1996	7,227	842	842	842	842	842	842	842	842	842	842	842	349	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,838	0	0
alloc	Electric pumping equipment	Jun 1977	778	91.15%	709	20	35	May 1997	265	35	35	35	35	35	35	35	35	35	35	35	35	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	709	0	0
alloc	Electric pumping equipment	Dec 1978	1,058	91.15%	964	20	48	Dec 1998	292	48	48	48	48	48	48	48	48	48	48	48	48	48	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	964	0	0
alloc	Electric pumping equipment	Dec 1979	17,095	91.15%	15,582	20	779	Dec 1999	3,960	779	779	779	779	779	779	779	779	779	779	779	779	779	779	716	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,582	0	0
alloc	High level booster station	Jul 1982	3,178	91.15%	2,897	20	145	Jun 2002	363	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	69	0	0	0	0	0	0	0	0	0	0	0	0	2,897	0	0
alloc	2 EA GP pumps	Dec 1983	494	91.15%	450	20	23	Dec 2003	25	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	11	0	0	0	0	0	0	0	0	0	0	0	450	0	0
alloc	High level booster station	Oct 1984	15,882	91.15%	14,477	20	724	Oct 2004	181	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724	724	540	0	0	0	0	0	0	0	0	0	0	14,477	0	0
alloc	High level booster #2 equi	Oct 1984	52,426	91.15%	47,788	20	2,389	Oct 2004	597	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	2,389	1,800	0	0	0	0	0	0	0	0	0	0	47,788	0	0
alloc	Mink Lane Booster	Nov 1989	11,886	91.15%	10,835	20	542	Nov 2009	0	0	0	0	0	90	542	542	542	542	542	542	542	542	542	542	542	542	542	542	542	542	542	542	542	447	0	0	0	0	0	10,835	0	0
alloc	Overflow system	Jun 1991	3,091	91.15%	2,818	20	141	Jun 2011	0	0	0	0	0	0	0	82	141	141	141	141	141	141	141	141	141	141	141	141	141	141	141	141	141	141	141	57	0	0	0	2,818	0	0
alloc	Portable Water Pump	Apr 1992	370	91.15%	337	20	17	Apr 2012	0	0	0	0	0	0	0	0	13	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	1	0	0	337	0	0
alloc	Pump	Jul 1995	1,324	91.15%	1,207	20	60	Jul 2015	0	0	0	0	0	0	0	0	0	0	30	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	1,170	37	37
alloc	8 HP Pump	Sep 1998	1,215	91.15%	1,107	20	55	Aug 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	18	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	898	209	55
alloc	Pump Controllers	May 2002	4,703	91.15%	4,287	20	214	May 2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	143	214	214	214	214	214	214	214	214	214	214	214	214	2,711	1,576	214
alloc	Water Booster PLC	Dec 2002	8,494	91.15%	7,742	20	387	Dec 2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32	387	387	387	387	387	387	387	387	387	387	387	387	4,676	3,066	387
alloc	Water Booster Station	Jun 2004	34,602	91.15%	31,540	20	1,577	Jun 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	920	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	16,690	14,850	1,577
alloc	Pump Wiring	Dec 2004	5,429	91.15%	4,948	20	247	Dec 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	247	247	247	247	247	247	247	247	247	247	2,491	2,457	247
alloc	Electric Pump Control WH&H	Jan 2005	6,744	91.15%	6,147	20	307	Jan 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	307	307	307	307	307	307	307	307	307	307	3,070	3,077	307
alloc	Well 14 Motor	Jun 2009	5,311	91.15%	4,841	20	242	May 2029	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	141	242	242	242	242	242	1,351	3,490	242
alloc	Electric Pumping Equipment	Dec 2009	14,355	91.15%	13,085	20	654	Nov 2029	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	55	654	654	654	654	654	3,325	9,760	654
					0	20	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	20	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	20	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	20	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	20	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	20	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
320	Water Treatment Equipment																																								
	Chlorinator	Jan 2005	7,010		7,010	20	351	Dec 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	351	351	351	351	351	351	351	351	351	351	3,510	3,500	351
					0	20	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	20	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	20	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
330	Distribution Reservoir and Standpipes																																								
	Distribution Reservoir and Standpipes	Jun 1970	106,124	91.15%	96,734	50	1,935	Jun 2020	28,219	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	86,269	10,465	1,935
	Distribution Reservoir and Standpipes	Jul 1976	129,238	91.15%	117,803	50	2,356	Jun 2026	20,026	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	90,706	27,097	2,356
	Floats for water servoir	Sep 1983	562	91.15%	512	50	10	Sep 2033	13	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	313	199	10
	Pressure Reducing Station	Dec 1988	3,742	91.15%	3,411	50	68	Dec 2038	0	0	0	0	6	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	1,774	1,637	68
	Paint 3 Reservoir Tanks	Aug 1996	6,150	91.15%	5,606	50	112	Aug 2046	0	0	0	0	0	0	0	0	0	0	0	0	47	112	112	112	112	112	112	112	112	112	112	112	112	112	112	112	112	112	112	2,063	3,543	112
	Water Reservoir Telemetry	Dec 1997	2,176	91.15%	1,983	50	40	Dec 2047	0	0	0	0	0	0	0	0	0	0	0	0	0	3	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	683	1,300	40
	Hydro Ranger	Sep 2007	2,737	91.15%	2,495	50	50	Aug 2057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	50	50	50	50	50	50	50	367	2,128	50
	North Reservoir Planning (not in service)	Aug 2014	31,717	91.15%	28,911	50	578	Jul 2064	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	241	241	28,670	578
CWIP	North Reservoir CWIP	Aug 2014	2,032,967	91.15%	1,853,092	50	37,062	Jul 2064	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	15,443	15,443	1,837,649	37,062
					0	50	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	50	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	50	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
331	Transmission and Distribution Mains																																								
	Airport/S	Oct 1984	655	91.15%	597	50	12	Oct 2034	3	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	363	234	12
	Airport/S Park Water Line	Dec 1986	10,772	91.15%	9,819	50	196	Dec 2036	0	0	16	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	196	5,504	4,315	196
	Pasture Water Line	Jul 1987	1,485	91.15%	1,354	50	27	Jul 2037	0	0	0	14	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	743	611	27
	Marina Quelah Tie	Dec 1989	16,464	91.15%	15,008	50	300	Dec 2039	0	0	0	0	0	25	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	7,525	7,483	300
	Busines Park Tie	Jan 1990	24,984	91.15%	22,773	50	455	Jan 2040	0	0	0	0	0	0	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	455	11,375	11,398	455
	6" Clay Valve	Apr 1991	2,643	91.15%	2,409	50	48	Apr 2041	0	0	0	0	0	0	0	36	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	1,140	1,269	48
	DEA Water Connection	Dec 1993	810	91.15%	738	50	15	Dec 2043	0	0	0	0	0	0	0	0	0	1	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	316	422	15
	ZAGT Water Connection	Dec 1993	12,705	91.15%	11,581	50	232	Dec 2043	0	0	0	0	0	0	0	0	0	19	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	4,891	6,690	232
	ZAGT Subdivision Water	Dec 1993	14,112		14,112	50	282	Dec 2043	0	0	0	0	0	0	0	0	0	24	282	282	282	282	282	282	282	282	282	282	282	282	282	282	282	282	282	282	282	282	282	5,946	8,166	282
	ZAGT Water Distribution	Dec 1993	10,145		10,145	50	203	Dec 2043	0	0	0	0	0	0	0	0	0	17	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203	4,280	5,865	203
	ZAGT Subdivision Water	Dec 1993	8,469		8,469	50	169	Dec 2043	0	0	0	0	0	0	0	0	0	14	169	169	169	169	169	169	169	169	169	169	169	169	169	169	169	169	169	169	169	169	169	3,563	4,906	169
	ZAGT Subdivision Water	Mar 1994	46,763		46,763	50	935	Mar 2044	0	0	0	0	0	0	0	0	0	0	779	935	935	935	935	935	935	935	935	935	935	935	935	935	935	935	935	935	935	935	935	19,479	27,284	935
	ZAGT Subdivision Water	Apr 1994	4,447		4,447	50	89	Apr 2044	0	0	0	0	0	0	0	0	0	0	67	89	89	89	89	89	89	89	89	89	89	89	89	89	89	89	89	89	89	89	89	1,847	2,600	89
	ZAGT Water Distribution	Apr 1994	147,551		147,551	50	2,951	Apr 2044	0	0	0	0	0	0	0	0	0	0	2,213	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	61,233	86,318	2,951
	ZAGT Water Distribution	May 1994	65,037		65,037	50	1,301	May 2044	0	0	0	0	0	0	0	0	0	0	867	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	26,887	38,150	1,301
	ZAGT Water Distribution	Mar 1994	8,550		8,550	50	171	Mar 2044	0	0	0	0	0	0	0	0	0	0	143	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	3,563	4,987	171
	ZAGT Subdivision Water	Jul 1994	1,990		1,990	50	40	Jul 2044	0	0	0	0	0	0	0	0	0	0	20	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	820	1,170	40
	ZAGT Water Connection Bus P	Aug 1994	26,129	91.15%	23,817	50	476	Aug 2044	0	0	0	0	0	0	0	0	0	0	198	476	476	476	476	476	476	476	476	476	476	476	476	476	476	476	476	476	476	476	476	9,718	14,099	476
	ZAGT Water Connection Bus P	Sep 1994	19,940	91.15%	18,176	50	364	Sep 2044	0	0	0	0	0	0	0	0	0	0	121	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	364	7,401	10,775	364
	Other Subdivision Water	Dec 1994	11,105		11,105	50	222	Dec 2044	0	0	0	0	0	0	0	0	0	0	19	222	222	222	222	222	222	222	222	222	222	222	222	222	222	222	222	222	222	222	222	4,459	6,646	222
	ZAGT Water Connection	Feb 1995	2,495	91.15%	2,274	50	45	Feb 2045	0	0	0	0	0	0	0	0	0	0	0	41	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	896	1,378	45
	Water Distribution Phase III	Dec 1995	127,563		127,563	50	2,551	Dec 2045	0	0	0	0	0	0	0	0	0	0	0	213	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	2,551	48,682	78,881	2,551
	Valve Delineators	May 1997	4,822	91.15%	4,395	50	88	May 2047	0	0	0	0	0	0	0	0	0	0	0	0	0	59	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	1,555	2,840	88
	Water Distribution Phase IV	Dec 1997	236	91.15%	215	50	4	Dec 2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	68	147	4
	Excavate/Install 12" Water Line	Oct 2003	6,694	91.15%	6,102	50	122	Sep 2053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31	122	122	122	122	122	122	122	122	122	122	122	1,373	4,729	122
	Install 12" Pipe	Aug 2004	11,000	91.15%	10,027	50	201	Aug 2054	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	84	201	201	201	201	201	201	201	201	201	201	2,094	7,933	201
	Eccentric Reducer & Parts	Dec 2004	1,848	91.15%	1,685	50	34	Dec 2054	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	34	34	34	34	34	34	34	34	34	34	343	1,342	34
	Valve Delineators	Sep 2007	2,032	91.15%	1,852	50	37	Aug 2057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	37	37	37	37	37	37	37	271	1,581	37
	Water Pipe Relocation Roundabout	Feb 2008	22,752	91.15%	20,739	50	415	Jan 2058	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	380	415	415	415	415	415	415	2,870	17,869	415
	Valve Delineators	Dec 2009	6,808	91.15%	6,206	50	124	Nov 2059	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	10	124	124	124	124	124	630	5,576	124
	Pipe to Woodlands	Aug 2007	1,032		1,032	50	21	Jul 2057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	21	21	21	21	21	21	21	156	876	21
	Crosswater Valve Boxes	Oct 2011	3,602		3,602	50	72	Oct 2061	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	18	72	72	72	234	3,368	72
	Tennis Village Water Loop	Nov 2013	14,032		14,032	50	281	Oct 2063	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	47	281	328	13,704	281
					0	50	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	50	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
333	Services																																								
					0	30	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	30	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	30	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	30	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
334	Meters and Meter Installations																																								
	1977 additions (meters)	Sep 1976	1,580		1,580	20	79	Sep 1996	658	79	79	79	79	79	79	79	79	79	79	79	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,580	0	0
	Meter Installations	Dec 1976	62		62	20	3	Dec 1996	24	3	3	3	3	3	3	3	3	3	3	3	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	62	0	0
	Meters	Jun 1977	217		217	20	11	May 1997	83	11	11	11	11	11	11	11	11	11	11	11	11	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	217	0	0

	Meter Installations	Dec 1979	1,293		1,293	20	65	Dec 1999	330	65	65	65	65	65	65	65	65	65	65	65	65	65	65	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,293	0	0
	Meters	Apr 1980	31,934		31,934	20	1,597	Apr 2000	7,586	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	393	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,934	0	0
	Meters	Oct 1980	13,097		13,097	20	655	Oct 2000	2,784	655	655	655	655	655	655	655	655	655	655	655	655	655	655	655	488	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,097	0	0
	Meter Installations	Oct 1980	7,939		7,939	20	397	Oct 2000	1,687	397	397	397	397	397	397	397	397	397	397	397	397	397	397	397	297	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,939	0	0
	Meters	Aug 1981	5,151		5,151	20	258	Aug 2001	882	258	258	258	258	258	258	258	258	258	258	258	258	258	258	258	258	141	0	0	0	0	0	0	0	0	0	0	0	0	0	5,151	0	0
	Meters	Aug 1981	12,939		12,939	20	647	Aug 2001	2,211	647	647	647	647	647	647	647	647	647	647	647	647	647	647	647	647	376	0	0	0	0	0	0	0	0	0	0	0	0	0	12,939	0	0
	Meter Installations	Aug 1981	14,346		14,346	20	717	Aug 2001	2,450	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	717	424	0	0	0	0	0	0	0	0	0	0	0	0	0	14,346	0	0
	Meter Installations	Aug 1981	28,921		28,921	20	1,446	Aug 2001	4,941	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	844	0	0	0	0	0	0	0	0	0	0	0	0	0	28,921	0	0
	Meters	Jul 1982	7,857		7,857	20	393	Jun 2002	983	393	393	393	393	393	393	393	393	393	393	393	393	393	393	393	393	393	193	0	0	0	0	0	0	0	0	0	0	0	0	7,857	0	0
	Meter Installations	Nov 1982	8,077		8,077	20	404	Nov 2002	875	404	404	404	404	404	404	404	404	404	404	404	404	404	404	404	404	404	334	0	0	0	0	0	0	0	0	0	0	0	0	8,077	0	0
	1983 Meters	Jun 1983	5,378		5,378	20	269	Jun 2003	426	269	269	269	269	269	269	269	269	269	269	269	269	269	269	269	269	269	269	110	0	0	0	0	0	0	0	0	0	0	0	5,378	0	0
	1983 Meter Installations	Jun 1983	6,488		6,488	20	324	Jun 2003	513	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	143	0	0	0	0	0	0	0	0	0	0	0	6,488	0	0
	1984 Meters	Jun 1984	4,612		4,612	20	231	Jun 2004	135	231	231	231	231	231	231	231	231	231	231	231	231	231	231	231	231	231	231	231	88	0	0	0	0	0	0	0	0	0	0	4,612	0	0
	1984 Meter Installations	Jul 1984	6,051		6,051	20	303	Jun 2004	152	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	142	0	0	0	0	0	0	0	0	0	0	6,051	0	0
	1985 Meter	Jul 1985	5,130		5,130	20	256	Jul 2005	0	128	256	256	256	256	256	256	256	256	256	256	256	256	256	256	256	256	256	256	256	138	0	0	0	0	0	0	0	0	0	5,130	0	0
	1985 Meter Installations	Jun 1985	7,552		7,552	20	378	Jun 2005	0	221	378	378	378	378	378	378	378	378	378	378	378	378	378	378	378	378	378	378	378	149	0	0	0	0	0	0	0	0	0	7,552	0	0
	Metering Equipment	Dec 1986	4,087		4,087	20	204	Dec 2006	0	0	17	204	204	204	204	204	204	204	204	204	204	204	204	204	204	204	204	204	204	204	194	0	0	0	0	0	0	0	0	4,087	0	0
	1986 Meter Installations	Dec 1986	4,731		4,731	20	237	Dec 2006	0	0	20	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	237	208	0	0	0	0	0	0	0	0	4,731	0	0
	1987 Meters	Dec 1987	5,100		5,100	20	255	Dec 2007	0	0	0	21	255	255	255	255	255	255	255	255	255	255	255	255	255	255	255	255	255	255	255	234	0	0	0	0	0	0	0	5,100	0	0
	1987 Meter Installation	Dec 1987	7,352		7,352	20	368	Dec 2007	0	0	0	31	368	368	368	368	368	368	368	368	368	368	368	368	368	368	368	368	368	368	368	329	0	0	0	0	0	0	0	7,352	0	0
	1988 Meters	Dec 1988	3,483		3,483	20	174	Dec 2008	0	0	0	0	15	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	162	0	0	0	0	0	0	3,483	0	0
	1988 Meter Installation	Dec 1988	10,494		10,494	20	525	Dec 2008	0	0	0	0	44	525	525	525	525	525	525	525	525	525	525	525	525	525	525	525	525	525	525	525	475	0	0	0	0	0	0	10,494	0	0
	1989 Meters	Jun 1989	6,908		6,908	20	345	Jun 2009	0	0	0	0	0	201	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	152	0	0	0	0	0	6,908	0	0
	1989 Meter Installation	Jun 1989	17,169		17,169	20	858	Jun 2009	0	0	0	0	0	501	858	858	858	858	858	858	858	858	858	858	858	858	858	858	858	858	858	858	858	366	0	0	0	0	0	17,169	0	0
	1990 Meters	Feb 1990	6,790		6,790	20	339	Feb 2010	0	0	0	0	0	0	311	339	339	339	339	339	339	339	339	339	339	339	339	339	339	339	339	339	339	339	38	0	0	0	0	6,790	0	0
	1990 Meter Installation	Dec 1990	18,166		18,166	20	908	Dec 2010	0	0	0	0	0	0	76	908	908	908	908	908	908	908	908	908	908	908	908	908	908	908	908	908	908	908	838	0	0	0	0	18,166	0	0
	8" Flow Meter	Mar 1991	3,520		3,520	20	176	Mar 2011	0	0	0	0	0	0	0	147	176	176	176	176	176	176	176	176	176	176	176	176	176	176	176	176	176	176	176	29	0	0	0	3,520	0	0
	1991 Meters	Dec 1991	13,614		13,614	20	681	Dec 2011	0	0	0	0	0	0	0	57	681	681	681	681	681	681	681	681	681	681	681	681	681	681	681	681	681	681	681	618	0	0	0	13,614	0	0
	1991 Meter Installation	Dec 1991	23,614		23,614	20	1,181	Dec 2011	0	0	0	0	0	0	0	98	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,077	0	0	0	23,614	0	0
	1992 Meters	Dec 1992	5,001		5,001	20	250	Dec 2012	0	0	0	0	0	0	0	0	21	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	230	0	0	5,001	0	0
	1992 Meter Installation	Dec 1992	15,008		15,008	20	750	Dec 2012	0	0	0	0	0	0	0	0	63	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	695	0	0	15,008	0	0
	1993 Meters	Dec 1993	4,885		4,885	20	244	Dec 2013	0	0	0	0	0	0	0	0	0	20	244	244	244	244	244	244	244	244	244	244	244	244	244	244	244	244	244	244	244	229	0	4,885	0	0
	1993 Meters Installation	Dec 1993	8,867		8,867	20	443	Dec 2013	0	0	0	0	0	0	0	0	0	37	443	443	443	443	443	443	443	443	443	443	443	443	443	443	443	443	443	443	443	413	0	8,867	0	0
	1994 Meters	Dec 1994	12,475		12,475	20	624	Dec 2014	0	0	0	0	0	0	0	0	0	0	52	624	624	624	624	624	624	624	624	624	624	624	624	624	624	624	624	624	624	624	567	12,475	0	0
	1994 Meters Installation	Dec 1994	6,132		6,132	20	307	Dec 2014	0	0	0	0	0	0	0	0	0	0	26	307	307	307	307	307	307	307	307	307	307	307	307	307	307	307	307	307	307	307	273	6,132	0	0
	1996 Meters	Dec 1996	19,184		19,184	20	959	Dec 2016	0	0	0	0	0	0	0	0	0	0	0	0	80	959	959	959	959	959	959	959	959	959	959	959	959	959	959	959	959	959	959	17,342	1,842	959
	1996 Meters Instalation	Dec 1996	8,953		8,953	20	448	Dec 2016	0	0	0	0	0	0	0	0	0	0	0	0	37	448	448	448	448	448	448	448	448	448	448	448	448	448	448	448	448	448	448	8,101	852	448
	1997 Meters	Dec 1997	14,461		14,461	20	723	Dec 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	60	723	723	723	723	723	723	723	723	723	723	723	723	723	723	723	723	723	12,351	2,110	723
	1997 Meter Installation	Dec 1997	6,144		6,144	20	307	Dec 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	26	307	307	307	307	307	307	307	307	307	307	307	307	307	307	307	307	307	5,245	899	307
	1999 Meters	Dec 1999	22,654		22,654	20	1,133	Dec 2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	94	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	1,133	17,089	5,565	1,133
	1999 Meter Installation	Dec 1999	9,608		9,608	20	480	Dec 2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	7,240	2,368	480
	Meters	Dec 2000	11,561		11,561	20	578	Dec 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	578	578	578	578	578	578	578	578	578	578	578	578	578	578	8,140	3,421	578
	Water Meters	Jun 2001	6,040		6,040	20	302	Jun 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	176	302	302	302	302	302	302	302	302	302	302	302	302	302	4,102	1,938	302
	Meters	Oct 2002	7,102		7,102	20	355	Oct 2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	89	355	355	355	355	355	355	355	355	355	355	355	355	4,349	2,753	355
	Meters	Dec 2002	11,561		11,561	20	578	Dec 2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	578	578	578	578	578	578	578	578	578	578	578	578	6,984	4,577	578
	Meters	Oct 2003	6,046		6,046	20	302	Oct 2023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76	302	302	302	302	302	302	302	302	302	302	302	3,398	2,648	302
	Meters	Dec 2004	5,947		5,947	20	297	Dec 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	297	297	297	297	297	297	297	297	297	297	2,995	2,952	297
	Flowmeter	Jun 2005	846		846	20	42	Jun 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	42	42	42	42	42	42	42	42	42	403	443	42
	Meters	Dec 2005	5,814		5,814	20	291	Dec 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	291	291	291	291	291	291	291	291	291	2,643	3,171	291
	Meter Installations	Jul 2006	3,216		3,216	20	161	Jun 2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	81	161	161	161	161	161	161	161	161	1,369	1,847	161
	Meter Installations	Jul 2006	7,064		7,064	20	353	Jun 2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	177	353	353	353	353	353	353	353	353	3,001	4,063	353
	Meters	May 2006	8,235		8,235	20	412	Apr 2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	275	412	412	412	412	412	412	412	412	3,571	4,664	412
	Meters	Jul 2006	32,152		32,152	20	1,608	Jun 2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	804	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	13,668	18,484	1,608
	Meters	Dec 2007	71,193		71,193	20	3,560	Nov 2027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	297	3,560	3,560	3,560	3,560	3,560	3,560	3,560	25,217	45,976	3,560
	Meters	Jul 2008	80,371		80,371	20	4,019	Jun 2028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,010	4,019	4,019	4,019	4,019	4,019	4,019	26,124	54,247	4,019
	Meter Installations	Sep 2009	47,422		47,422	20	2,371	Aug 2029	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	790	2,371	2,371	2,371	2,371	2,371	12,645	34,777	2,371
	Meter Installation	Jul 2010	56,505		56,505	20																																					
	Meters	Jul 2011	28,062		28,062																																						
	Meter Installation	Jul 2011	4,867		4,867	20	243	Jul 2031	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	122	243	243	243	851	4,016	243
	Meter Installation	Oct 2012	2,518		2,518																																						
	Meters	Oct 2012	18,348		18,348																																						
	Meter Installation	Jun 2013	8,741		8,741	20	437	May 2033	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	255	437	692	8,049	437
	Meters	Jun 2013	23,574		23,574	20	1,179	May 2033	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	688	1,179	1,867	21,707	1,179
335	**Hydrants**																																									
	Fire Hydrant Flow Meter	Sep 1994	535		535	35	15	Sep 2029	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	15	15	15	15	60	475	15
	Hydrant Pump & Extendable Retriever	Mar 2005	733		733	40	18	Feb 2045	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	18	18	18	18	72	661	18
	Hydrants	Aug 2008	329		329	40	8	Jul 2048	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	8	8	8	8	32	297	8
	Hydrants	Jul 2010	1,780		1,780	40	44	Jul 2050	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	44	44	44	44	176	1,604	44
	Hydrants	Nov 2011	13,064		13,064	40	327	Nov 2051	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	55	327	327	327	1,036	12,028	327
336	**Cross Connection Control (utility owned)**																																									
	Test guage for backflow	Apr 1983	759	91.15%	691	15	46	Apr 1998	81	46	46	46	46	46	46	46	46	46	46	46	46	46	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	691	0	0
	Backflow Testing Gauge	Dec 2010	775	91.15%	706	15	47	Nov 2025	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	4	47	47	47	47	192	514	47
					0	15	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	15	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
339	**Other Plant**																																									
	Magnetic Locator Mac-51B	Jul 1996	1,725	91.15%	1,572	20	79	Jul 2016	0	0	0	0	0	0	0	0	0	0	0	0	40	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	1,462	110	79
	Reservoir Fence Resurfacing	Sep 2010	2,750		2,750	30	92	Sep 2040	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	31	92	92	92	92	399	2,351	92
	Water Master Plan	Dec 2011	22,828	91.15%	20,808	20	1,040	Nov 2031	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	87	1,040	1,040	1,040	3,207	17,601	1,040
	Water Mgmnt and Conservation plan update	Jan 2013	24,308	91.15%	22,157	40	554	Dec 2052	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	554	554	1,108	21,049	554
340	**Office Furniture and Equipment**																																									
	File Cabinet	Feb 1986	131		131	20	7	Feb 2006	0	0	6	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	-8	0	0	0	0	0	0	0	0	131	0	0
	2 Desks, 5 Chairs	Feb 1989	1,334		1,334	20	67	Feb 2009	0	0	0	0	0	61	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	0	0	0	0	0	0	1,334	0	0
	Copy Machine	Feb 1991	1,700		1,700	20	85	Feb 2011	0	0	0	0	0	0	0	78	85	85	85	85	85	85	85	85	85	85	85	85	85	85	85	85	85	85	85	7	0	0	0	1,700	0	0
	Work Station	Dec 2000	2,324		2,324	20	116	Dec 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	116	116	116	116	116	116	116	116	116	116	116	116	116	116	1,634	690	116
					0	20	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	20	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	20	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	20	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
341	**Transportation Equipment**																																									
	1974 Ford	Jan 1974	1,500		1,500	7	214	Dec 1980	1,500	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	1,500	0	0
	1979 Ford	Jan 1979	2,400		2,400	7	343	Dec 1985	2,058	342	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	2,400	0	0
	1980 Toyota	Nov 1982	2,600		2,600	7	371	Nov 1989	804	371	371	371	371	312	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	2,600	0	0
	1983 GMC	Jul 1985	7,527		7,527	7	1,075	Jul 1992	0	538	1,075	1,075	1,075	1,075	1,075	1,075	539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,527	0	0
	Ford Couri	Apr 1986	2,147		2,147	7	307	Apr 1993	0	0	230	307	307	307	307	307	307	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,147	0	0
	1986 Jeep Pickup	Mar 1986	7,729		7,729	7	1,104	Mar 1993	0	0	920	1,104	1,104	1,104	1,104	1,104	1,104	185	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,729	0	0
	1984 Dodge Pickup	Mar 1986	4,029		4,029	7	576	Mar 1993	0	0	480	576	576	576	576	576	576	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,029	0	0
	1986 Dodge Truck	Apr 1988	6,780		6,780	7	969	Apr 1995	0	0	0	0	727	969	969	969	969	969	969	239	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,780	0	0
	Jeep Pickup	Mar 1990	11,835		11,835	7	1,691	Mar 1997	0	0	0	0	0	0	1,409	1,691	1,691	1,691	1,691	1,691	1,691	280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,835	(1)	(1)
	1983 GMC Dump Truck	Jun 1990	15,806		15,806	7	2,258	Jun 1997	0	0	0	0	0	0	1,317	2,258	2,258	2,258	2,258	2,258	2,258	941	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,806	0	0
	Fertilizer Spreader	May 1990	236		236	7	34	May 1997	0	0	0	0	0	0	23	34	34	34	34	34	34	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	236	0	0
	1990 Ford Ranger	Jun 1990	14,740		14,740	7	2,106	Jun 1997	0	0	0	0	0	0	1,229	2,106	2,106	2,106	2,106	2,106	2,106	875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,740	0	0

	Snow Plow	Oct 1995	5,200		5,200	7	743	Oct 2002	0	0	0	0	0	0	0	0	0	0	0	186	743	743	743	743	743	743	556	0	0	0	0	0	0	0	0	0	0	0	0	5,200	0	0
	New Engine - Ford Ranger	Feb 1997	3,643		3,643	7	520	Feb 2004	0	0	0	0	0	0	0	0	0	0	0	0	0	477	520	520	520	520	520	520	46	0	0	0	0	0	0	0	0	0	0	3,643	0	0
	Truck Qua Cab	May 1998	23,497		23,497	7	3,357	May 2005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,238	3,357	3,357	3,357	3,357	3,357	3,357	1,117	0	0	0	0	0	0	0	0	0	23,497	0	0
	1999 Ford Ranger	Jun 1999	20,243		20,243	7	2,892	Jun 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,687	2,892	2,892	2,892	2,892	2,892	2,892	1,204	0	0	0	0	0	0	0	0	20,243	0	0
	1994 Ford F150	Jul 1999	8,119		8,119	7	1,160	Jun 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	580	1,160	1,160	1,160	1,160	1,160	1,160	579	0	0	0	0	0	0	0	0	8,119	0	0
	Snow Plow	Dec 2002	12,465	91.15%	11,362	7	1,623	Dec 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	135	1,623	1,623	1,623	1,623	1,623	1,623	1,489	0	0	0	0	0	11,362	0	0
	2003 Dodge Dakota (white)	Apr 2003	21,426	91.15%	19,530	7	2,790	Apr 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,093	2,790	2,790	2,790	2,790	2,790	2,790	697	0	0	0	0	19,530	0	0
	2003 Dodge 1500 SLT (white)	May 2003	25,719	91.15%	23,443	7	3,349	May 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,233	3,349	3,349	3,349	3,349	3,349	3,349	1,116	0	0	0	0	23,443	0	0
	2004 Ddakota 4X4	Mar 2004	22,463	91.15%	20,475	7	2,925	Mar 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,438	2,925	2,925	2,925	2,925	2,925	2,925	487	0	0	0	20,475	0	0
	2005 Dodge Truck	Apr 2005	21,402	91.15%	19,508	7	2,787	Apr 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,090	2,787	2,787	2,787	2,787	2,787	2,787	696	0	0	19,508	0	0
	Dodge Truck w/Canopy	May 2005	24,877	91.15%	22,676	7	3,239	May 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,159	3,239	3,239	3,239	3,239	3,239	3,239	1,083	0	0	22,676	0	0
	International Dump Truck	Jun 2005	36,909	91.15%	33,643	7	4,806	Jun 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,804	4,806	4,806	4,806	4,806	4,806	4,806	2,003	0	0	33,643	0	0
	2006 Dodge Dakota 4WD replaces 99 Ford Ranger	Mar 2006	22,831	91.15%	20,811	7	2,973	Mar 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,478	2,973	2,973	2,973	2,973	2,973	2,973	495	0	20,811	0	0
	Pipe Rack for Truck	Mar 2006	2,100	91.15%	1,914	7	273	Mar 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	228	273	273	273	273	273	273	48	0	1,914	0	0
	Truck Qua Cab 2007	May 2007	24,431	91.15%	22,269	7	3,181	Apr 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,121	3,181	3,181	3,181	3,181	3,181	3,181	1,062	22,269	0	0
	Dodge Dakota Truck 2008	Jun 2008	10,418	91.15%	9,496	7	1,357	May 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	792	1,357	1,357	1,357	1,357	1,357	1,357	8,934	562	562
	BOBCAT	Mar 2006	22,840		0	7	0	Mar 2013	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
	2013 Kawasaki Utility Vehicle 75%	Jun 2013	12,584	91.15%	11,470	7	1,639	May 2020	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	956	1,639	2,595	8,875	1,639
	2014 Kawasaki Utility Vehicle 75%	Jun 2013	12,584	91.15%	11,470	7	1,639	May 2020	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	956	1,639	2,595	8,875	1,639
343	Tools, Shop, and Garage Equipment																																									
	Tools, Shop	Dec 1976	11	91.15%	10	15	1	Dec 1991	8	1	1	1	1	1	1	-4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	0	0
	Tools, Shop	Jan 1976	371	91.15%	338	15	23	Dec 1990	207	23	23	23	23	23	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	338	0	0
	Tools, Shop	Jan 1978	1,400	91.15%	1,276	15	85	Dec 1992	595	85	85	85	85	85	85	85	86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,276	0	0
	Tools, Shop	Jan 1980	559	91.15%	510	15	34	Dec 1994	170	34	34	34	34	34	34	34	34	34	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	510	0	0
	Wheeler Pipe Cutter	Jul 1986	1,331	91.15%	1,214	15	81	Jul 2001	0	0	41	81	81	81	81	81	81	81	81	81	81	81	81	81	81	39	0	0	0	0	0	0	0	0	0	0	0	0	0	1,214	0	0
	Lockers	Feb 1988	564	91.15%	514	15	34	Feb 2003	0	0	0	0	31	34	34	34	34	34	34	34	34	34	34	34	34	34	34	7	0	0	0	0	0	0	0	0	0	0	0	514	0	0
	Cable Locator	Jun 1990	1,550	91.15%	1,413	15	94	Jun 2005	0	0	0	0	0	0	55	94	94	94	94	94	94	94	94	94	94	94	94	94	94	42	0	0	0	0	0	0	0	0	0	1,413	0	0
	JD Backhoe	Dec 1991	36,250	91.15%	33,043	15	2,203	Dec 2006	0	0	0	0	0	0	0	184	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,203	2,017	0	0	0	0	0	0	0	0	33,043	0	0
	Tools - Double Shot Wrenches	Nov 2005	795	91.15%	724	15	48	Nov 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	48	48	48	48	48	48	48	48	48	440	284	48
	High Pressure Washer	Oct 2005	4,475	91.15%	4,079	15	272	Oct 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	68	272	272	272	272	272	272	272	272	272	2,516	1,563	272
	Backhoe	Apr 2006	61,740	91.15%	56,277	15	3,752	Mar 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,814	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	32,830	23,447	3,752
	Skid Steer	Apr 2006	22,840	91.15%	20,819	15	1,388	Mar 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,041	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	12,145	8,674	1,388
	Case Skidsteerer equipment	Apr 2007	7,590	91.15%	6,918	15	461	Mar 2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	346	461	461	461	461	461	461	461	3,573	3,345	461
	Pipe Rack	May 2006	1,050	91.15%	957	15	64	Apr 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43	64	64	64	64	64	64	64	64	555	402	64
	Snowblower	Dec 2006	3,866	91.15%	3,524	15	235	Nov 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	235	235	235	235	235	235	235	235	1,900	1,624	235
	Gas Detector	Feb 2012	1,915	91.15%	1,745	15	116	Feb 2027	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	106	116	116	338	1,407	116
	Backflow Testing Guages	Feb 2012	2,123	91.15%	1,935	15	129	Feb 2027	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	118	129	129	376	1,559	129
	Storage Racks	Jun 2013	412	91.15%	376	15	25	May 2028	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	15	25	40	336	25
344	Laboratory Equipment																																									
	Lab Equipment	Jan 1978	2,000		2,000	15	133	Dec 1992	931	133	133	133	133	133	133	133	138	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	0	0
					0	15	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
345	Power Operated Equipment																																									
	Cut Off Saw	Nov 1985	727		727	10	73	Nov 1995	0	12	73	73	73	73	73	73	73	73	73	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	727	0	0
	Jackhammer	Jan 1991	1,685		1,685	10	168	Jan 2001	0	0	0	0	0	0	0	168	168	168	168	168	168	168	168	168	168	5	0	0	0	0	0	0	0	0	0	0	0	0	0	1,685	0	0
	Drill Press	May 1998	850	91.15%	775	10	77	May 2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51	77	77	77	77	77	77	77	77	77	31	0	0	0	0	0	0	775	0	0
	Jackhammer	Jun 2000	1,360	91.15%	1,240	10	124	Jun 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72	124	124	124	124	124	124	124	124	124	52	0	0	0	0	1,240	0	0
					0	10	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
346	Communication Equipment																																									
	Telecommunication	Jan 1976	30	91.15%	27	10	3	Dec 1985	27	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	27	0	0
	Communication Equipment	Jan 1980	500	91.15%	456	10	46	Dec 1989	230	46	46	46	46	42	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	456	0	0
	Moxy Radio Base Sta	Apr 1985	1,362	91.15%	1,241	10	124	Apr 1995	0	93	124	124	124	124	124	124	124	124	124	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,241	0	0
	2 ea Moxy Radio Movile Radios	Apr 1985	1,438	91.15%	1,310	10	131	Apr 1995	0	98	131	131	131	131	131	131	131	131	131	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,310	0	0
	Phoenix Radio	Apr 1988	695	91.15%	634	10	63	Apr 1998	0	0	0	0	47	63	63	63	63	63	63	63	63	63	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	634	0	0
	Mobile Radio	May 1989	750	91.15%	684	10	68	May 1999	0	0	0	0	0	45	68	68	68	68	68	68	68	68	68	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	684	0	0
	Mobile Radio	Jul 1989	750	91.15%	684	10	68	Jul 1999	0	0	0	0	0	34	68	68	68	68	68	68	68	68	68	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	684	0	0
	2 Handheld Radios	Aug 1990	1,198	91.15%	1,092	10	109	Aug 2000	0	0	0	0	0	0	45	109	109	109	109	109	109	109	109	109	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,092	0	0
	Telemetering Equip	Dec 1990	5,072	91.15%	4,623	10	462	Dec 2000	0	0	0	0	0	0	39	462	462	462	462	462	462	462	462	462	426	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,623	0	0
	2 2-Way Radios	Feb 1992	1,286	91.15%	1,172	10	117	Feb 2002	0	0	0	0	0	0	0	0	107	117	117	117	117	117	117	117	117	117	12	0	0	0	0	0	0	0	0	0	0	0	0	1,172	0	0
	Cellular Phone	Dec 1993	450	91.15%	410	10	41	Dec 2003	0	0	0	0	0	0	0	0	0	3	41	41	41	41	41	41	41	41	41	38	0	0	0	0	0	0	0	0	0	0	0	410	0	0
	Mobile Radios	Jul 1994	1,148	91.15%	1,046	10	105	Jul 2004	0	0	0	0	0	0	0	0	0	0	53	105	105	105	105	105	105	105	105	105	48	0	0	0	0	0	0	0	0	0	0	1,046	0	0
	Woodland Fiber Optics Lablor & MRLS	Jun 2004	75,988	91.15%	75,987	10	7,599	Jun 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,433	7,599	7,599	7,599	7,599	7,599	7,599	7,599	7,599	7,599	3,163	75,987	0	0
	Woodland Fiber Optic Switches & Ports	Sep 2004	14,751	91.15%	14,750	10	1,475	Sep 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	492	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	983	14,750	0	0
	Computer Server Switch to Fiber Optic	May 2006	988	91.15%	901	10	90	Apr 2016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60	90	90	90	90	90	90	90	90	780	121	90
	GIS Mapping	Nov 2010	20,557	91.15%	18,736	10	1,874	Nov 2020	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	312	1,874	1,874	1,874	1,874	7,808	10,930	1,874
	GIS Mapping 75%	Mar 2012	7,538	91.15%	6,871	10	687	Mar 2022	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	573	687	687	1,947	4,924	687
	GIS Hardware/Software 75%	Nov 2012	7,622	91.15%	6,947	10	695	Nov 2022	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	116	695	695	1,506	5,441	695
					0	10	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
347	Electronic/Computer Equipment																																									
	Atmospheric Monitor	Mar 1990	2,410		2,410	5	482	Mar 1995	0	0	0	0	0	0	402	482	482	482	482	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,410	0	0
	Panasonic Printer	Jul 1990	425		425	5	85	Jul 1995	0	0	0	0	0	0	43	85	85	85	85	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	425	0	0
	Personal Computer	Jul 1990	1,140		1,140	5	228	Jul 1995	0	0	0	0	0	0	114	228	228	228	228	114	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,140	0	0
	Fujitsu DL 5800 Printer	Jun 1992	1,385		1,385	5	277	Jun 1997	0	0	0	0	0	0	0	0	162	277	277	277	277	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,385	0	0
	Computer Hardware	Aug 1994	24,789		24,789	5	4,958	Aug 1999	0	0	0	0	0	0	0	0	0	0	2,066	4,958	4,958	4,958	4,958	2,891	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,789	0	0
	Pentium PC	Jul 1996	1,165		1,165	5	233	Jul 2001	0	0	0	0	0	0	0	0	0	0	0	0	117	233	233	233	233	116	0	0	0	0	0	0	0	0	0	0	0	0	0	1,165	0	0
	File Server - Pentium 120	Jul 1996	1,800		1,800	5	360	Jul 2001	0	0	0	0	0	0	0	0	0	0	0	0	180	360	360	360	360	180	0	0	0	0	0	0	0	0	0	0	0	0	0	1,800	0	0
	Genicom Line Printer	Aug 1996	5,500		5,500	5	1,100	Aug 2001	0	0	0	0	0	0	0	0	0	0	0	0	458	1,100	1,100	1,100	1,100	642	0	0	0	0	0	0	0	0	0	0	0	0	0	5,500	0	0
	Fax Machine - Sharp	Oct 1996	849		849	5	170	Oct 2001	0	0	0	0	0	0	0	0	0	0	0	0	43	170	170	170	170	126	0	0	0	0	0	0	0	0	0	0	0	0	0	849	0	0
	Softwear Upgrade	Nov 1997	7,450	91.15%	6,791	5	1,358	Nov 2002	0	0	0	0	0	0	0	0	0	0	0	0	0	226	1,358	1,358	1,358	1,358	1,133	0	0	0	0	0	0	0	0	0	0	0	0	6,791	0	0
	Custom Billing Software	Jan 1998	1,500		1,500	5	300	Jan 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	300	300	300	300	300	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	0
	Meter Reading Unit-Hand Held	Jun 1998	2,425	91.15%	2,210	5	442	Jun 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	258	442	442	442	442	184	0	0	0	0	0	0	0	0	0	0	0	2,210	0	0
	Tape Drive (EXABYTE)	Jul 1998	1,776	91.15%	1,619	5	324	Jul 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	162	324	324	324	324	161	0	0	0	0	0	0	0	0	0	0	0	1,619	0	0
	Computer Routers	Dec 1998	2,237	91.15%	2,039	5	408	Dec 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34	408	408	408	408	373	0	0	0	0	0	0	0	0	0	0	0	2,039	0	0
	3 Computer/1 Server	Apr 1999	4,655	91.15%	4,243	5	849	Apr 2004	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	637	849	849	849	849	210	0	0	0	0	0	0	0	0	0	0	4,243	0	0
	Computer	Jan 2001	4,332	91.15%	3,949	5	790	Dec 2005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	790	790	790	790	789	0	0	0	0	0	0	0	0	0	3,949	0	0
	Telemetry Fiber & Conduit	Nov 2001	78,751	91.15%	71,783	5	14,357	Oct 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,393	14,357	14,357	14,357	14,357	11,962	0	0	0	0	0	0	0	0	71,783	0	0
	Software Telemetry	Nov 2001	4,657	91.15%	4,245	5	849	Nov 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	142	849	849	849	849	707	0	0	0	0	0	0	0	0	4,245	0	0
	Computer Software Tel	Jan 2002	9,999	91.15%	9,114	5	1,823	Jan 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,823	1,823	1,823	1,823	1,823	-1	0	0	0	0	0	0	0	9,114	0	0
	PCS, Servers, Computer	Mar 2002	3,645	91.15%	3,322	5	664	Mar 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	553	664	664	664	664	113	0	0	0	0	0	0	0	3,322	0	0
	Atmospheric Monitor	Sep 2002	1,867	91.15%	1,702	5	340	Sep 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113	340	340	340	340	229	0	0	0	0	0	0	0	1,702	0	0
	Utility Star Platinum Softwear	Nov 2002	13,709	91.15%	12,496	5	2,499	Nov 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	417	2,499	2,499	2,499	2,499	2,083	0	0	0	0	0	0	0	12,496	0	0
	Computer Software Billing	Nov 2002	3,387	91.15%	3,087	5	617	Nov 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103	617	617	617	617	516	0	0	0	0	0	0	0	3,087	0	0
	Laptop	Dec 2002	606	91.15%	552	5	110	Dec 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	110	110	110	110	103	0	0	0	0	0	0	0	552	0	0
	HP Laserject Printer	Aug 2004	2,986	91.15%	2,722	5	544	Aug 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227	544	544	544	544	319	0	0	0	0	0	2,722	0	0
	Dell Precision 470 Desktop	Nov 2004	1,837	91.15%	1,674	5	335	Nov 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56	335	335	335	335	278	0	0	0	0	0	1,674	0	0
	Computer Equipment	Mar 2006	1,338	91.15%	1,220	5	244	Mar 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	203	244	244	244	244	41	0	0	0	1,220	0	0
	Fiber for Computer	Oct 2006	580	91.15%	528	5	106	Sep 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	106	106	106	106	77	0	0	0	528	0	0
	Fiber to Well 2	Dec 2006	11,281	91.15%	10,283	5	2,057	Nov 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	171	2,057	2,057	2,057	2,057	1,884	0	0	0	10,283	0	0
	Fiber to Well 2	Sep 2007	11,587	91.15%	10,562	5	2,112	Aug 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	704	2,112	2,112	2,112	2,112	1,410	0	0	10,562	0	0
	Software telemetry	Nov 2007	852	91.15%	777	5	155	Oct 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26	155	155	155	155	131	0	0	777	0	0
	Zetron/Scada/Wonderware Upgrade	Oct 2008	40,519	91.15%	36,934	5	7,387	Sep 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,847	7,387	7,387	7,387	7,387	5,539	0	36,934	0	0

	Well 12 Telemetry	Oct 2008	5,471	91.15%	4,987	5	997	Sep 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249	997	997	997	997	750	0	4,987	0	0
	Computer Equipment	Dec 2008	8,327	91.15%	7,590	5	1,518	Nov 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127	1,518	1,518	1,518	1,518	1,391	0	7,590	0	0
	Zetron/Scada/Wonderware Upgrade	Jun 2009	40,251	91.15%	36,690	5	7,338	May 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,281	7,338	7,338	7,338	7,338	3,057	36,690	0	0
	Hand Held Meter Reading	Jul 2008	4,820	91.15%	4,394	5	879	Jun 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	440	879	879	879	879	438	0	4,394	0	0
	Computer	Sep 2006	1,129	91.15%	1,029	5	206	Aug 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69	206	206	206	206	136	0	0	0	1,029	0	0
	CUSI Software	Nov 2006	7,932	91.15%	7,230	5	1,446	Oct 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	241	1,446	1,446	1,446	1,446	1,205	0	0	0	7,230	0	0
	Billing system software	Jan 2007	4,725	91.15%	4,307	5	861	Dec 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	861	861	861	861	863	0	0	0	4,307	0	0
	Computer Equipment	Feb 2007	957	91.15%	872	5	174	Jan 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160	174	174	174	174	16	0	0	872	0	0
	Video Camera	Feb 2007	1,363	91.15%	1,242	5	248	Jan 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227	248	248	248	248	23	0	0	1,242	0	0
	Comuter Equipment	Jan 2008	5,222	91.15%	4,760	5	952	Dec 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	952	952	952	952	952	0	0	4,760	0	0
	UPS Battery	Jul 2008	3,028	91.15%	2,758	5	552	Jun 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	276	552	552	552	552	274	0	2,758	0	0
	Computer Equipment	Sep 2009	4,438	91.15%	4,045	5	809	Aug 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	270	809	809	809	809	539	4,045	0	0
	Billing Software	Dec 2005	9,697	91.15%	8,839	5	1,768	Nov 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	147	1,768	1,768	1,768	1,768	1,620	0	0	0	8,839	0	0
	CUSI payment processor 75%	Apr 2011	8,141	91.15%	7,420	5	1,484	Apr 2016	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	1,113	1,484	1,484	1,484	5,565	1,855	1,484
	Software Telemetry 75%	Nov 2013	4,313	91.15%	3,931	5	786	Oct 2018	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	131	786	917	3,014	786
	Computer Equipment 75%	Nov 2013	3,555	91.15%	3,240	5	648	Oct 2018	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	108	648	756	2,484	648
						5	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
348	Miscellaneous Equipment																																										
	911 Alarm System	Aug 1985	4,017	91.15%	3,661	10	366	Aug 1995	0	153	366	366	366	366	366	366	366	366	366	214	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,661	0	0
	As Built Mapping	Dec 1985	3,495		3,495	10	350	Dec 1995	0	29	350	350	350	350	350	350	350	350	350	316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,495	0	0
	Blue Print	Dec 1989	849		849	10	85	Dec 1999	0	0	0	0	0	7	85	85	85	85	85	85	85	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	849	0	0
	Transit Level Tripod	Jul 1992	1,224		1,224	10	122	Jul 2002	0	0	0	0	0	0	0	0	61	122	122	122	122	122	122	122	122	122	65	0	0	0	0	0	0	0	0	0	0	1,224	0	0
	4 Bravo PA	Mar 1989	1,028		1,028	10	103	Mar 1999	0	0	0	0	0	86	103	103	103	103	103	103	103	103	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,028	0	0
	Water Cooler	Dec 1993	600		600	10	60	Dec 2003	0	0	0	0	0	0	0	0	0	5	60	60	60	60	60	60	60	60	55	0	0	0	0	0	0	0	0	0	0	600	0	0
	Siemans Hydrorangers (2)	Dec 2002	3,233		3,233	10	323	Dec 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	323	323	323	323	323	323	323	323	299	0	0	3,233	0	0
	Schonstedt Locator	Feb 2003	1,708	91.15%	1,557	10	156	Feb 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	143	156	156	156	156	156	156	156	156	10	0	1,557	0	0
	Schonstedt Locator	Feb 2003	704	91.15%	642	10	64	Feb 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59	64	64	64	64	64	64	64	64	7	0	642	0	0
	GSI Mapping	Dec 2009	27,478	91.15%	25,047	10	2,505	Nov 2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	209	2,505	2,505	2,505	2,505	2,505	12,734	12,313	2,505
	GSI Mapping	Dec 2008	27,832	91.15%	25,369	10	2,537	Nov 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211	2,537	2,537	2,537	2,537	2,537	2,537	15,433	9,936	2,537
	Missing (Used January 1, 2004 as acquired date)	Dec 2010	22,948	91.15%	20,918	10	2,092	Nov 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	174	2,092	2,092	2,092	2,092	8,542	12,376	2,092
	Control lines fault locator	Oct 2011	1,893	91.15%	1,725	10	173	Oct 2021	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	43	173	173	173	562	1,163	173
	GIS Mapping 75%	Nov 2013	5,741	91.15%	5,233	10	523	Oct 2023	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	87	523	610	4,623	523
	Valve exercise machine 100%	May 2013	2,790	91.15%	2,543	10	254	Apr 2023	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	169	254	423	2,120	254
	Wire Feed welder 100%	Apr 2013	3,792	91.15%	3,457	10	346	Mar 2023	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	260	346	606	2,851	346
					0	10	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
	TOTALS		7,128,133		6,451,439		0		108,647	22,425	26,460	30,275	32,730	35,921	42,952	47,515	51,372	50,834	58,800	63,587	65,895	64,632	67,559	70,110	68,349	68,581	81,057	88,324	96,291	106,760	113,945	138,236	150,904	168,021	168,697	166,024	156,228	147,578	145,244	2,702,821	3,643,183	155,085

	Total Plant	Non Golf		
Original Plant in Service Cost	7,128,133	6,478,002	7,128,176	(43)
Less: Excess Capacity	0			
"Used & Useful" Plant	7,128,133	6,478,002		
Less Accum Depreciation	3,012,034	2,702,821		
NET PLANT	4,116,099	3,775,181		
2014 Depreciation Expense	162,968	145,244		

91.15%	589,029,157	Consumption for all other customers
8.85%	57,175,733	Consumption for golf courses from same sources
	646,204,890	TOTAL

Sunriver Water LLC
Docket UW 160
Test Year: 2013

Invested Plant- Golf

Acct No.	Account Description	Date Acquired	Utility Plant Orig Cost	Less Excess Capacity Adj to Plant	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 1985	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
		C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
303	Land and Land Rights																							
alloc	Land and Land Rights	Jun 1970	3,159	8.85%	279	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Land and Land Rights	Jun 1970	13,695	8.85%	1,212	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Land and Land Rights	Jan 1994	1,343	8.85%	119	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Land and Land Rights	May 2010	860	8.85%	76	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	T9729 Application (land)	Jul 2005	350	8.85%	31	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Water Rights Well #14	Jul 2006	4,524	8.85%	400	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	OWRD Land Rights	Dec 2006	800	8.85%	71	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Water Rights	Dec 2007	4,020	8.85%	356	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Water Resevoir	Sep 2008	1,956	8.85%	173	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Water Rights	Nov 2008	12,170	8.85%	1,077	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Water Rights	Mar 2009	3,525	8.85%	312	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Water Resevoir	Mar 2009	2,934	8.85%	260	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Water Rights Amendment T8841	Nov 2011	23,723	8.85%	2,099	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Purchase ground water rights COID well 4	Nov 2013	75,333	8.85%	6,665	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
304	Structures and Improvements																							
alloc	Structures and Improvements	Oct 1969	31,057	8.85%	2,748	50	55	Oct 2019	839	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
alloc	Structures and Improvements	May 1971	4,861	8.85%	430	35	12	May 2006	164	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
alloc	Structures and Improvements	Jun 1971	3,442	8.85%	305	35	9	Jun 2006	122	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
alloc	#4 Well Building	Jul 1982	18,747	8.85%	1,659	35	47	Jul 2017	118	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47
alloc	Office Bldg	Jan 1984	5,827	8.85%	516	35	15	Jan 2019	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
alloc	#1 Booster Bldg	Dec 1987	26,821	8.85%	2,373	35	68	Dec 2022	0	0	0	6	68	68	68	68	68	68	68	68	68	68	68	68
alloc	Structures and Improvements	Dec 1990	41	8.85%	4	35	0	Dec 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Concrete Retaining Wall	Nov 1992	2,218	8.85%	196	35	6	Dec 2027	0	0	0	0	0	0	0	0	1	6	6	6	6	6	6	6
alloc	Tree Removal & Clean Up	Aug 2004	3,245	8.85%	287	40	7	Aug 2044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Reservior Fences	Oct 2004	26,680	8.85%	2,361	20	118	Oct 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Concrete Floor	Nov 2004	940	8.85%	83	40	2	Nov 2044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Aluminum Floor Plate	Mar 2005	405	8.85%	36	10	4	Mar 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307	Wells and Springs																							
alloc	Well - GC 111	Dec 1981	10,171	8.85%	900	25	36	Dec 2006	111	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36
alloc	#8 well ties	Jun 1984	1,784	8.85%	158	25	6	Jun 2009	4	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
alloc	Airport/skpark well ties	Aug 1985	9,777	8.85%	865	25	35	Aug 2010	0	15	35	35	35	35	35	35	35	35	35	35	35	35	35	35
alloc	Well #9 30/17 FPV IV	Dec 1988	19,467	8.85%	1,722	25	69	Dec 2013	0	0	0	0	6	69	69	69	69	69	69	69	69	69	69	69
alloc	Well #2 Upgrade	Dec 1989	6,497	8.85%	576	25	23	Dec 2014	0	0	0	0	0	2	23	23	23	23	23	23	23	23	23	23
alloc	Airport Well 89	Dec 1989	8,106	8.85%	717	25	29	Dec 2014	0	0	0	0	0	2	29	29	29	29	29	29	29	29	29	29
alloc	Water Maines/Well Tie	Jun 1994	6,865	8.85%	607	25	24	Jun 2019	0	0	0	0	0	0	0	0	0	0	14	24	24	24	24	24
alloc	New Well	Feb 2007	993,232	8.85%	87,880	25	3,515	Jan 2032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dedica	CW Well Additions	Jan 1997	7,061	100.00%	7,061	35	202	Jan 2032	0	0	0	0	0	0	0	0	0	0	0	0	0	202	202	202
Dedica	Crosswater Well structures & equipment	Feb 1995	180,338	100.00%	180,338	25	7,214	Feb 2020	0	0	0	0	0	0	0	0	0	0	0	6,613	7,214	7,214	7,214	7,214
309	Supply Main																							
alloc	12" Water Tie	Dec 1987	7,143	8.85%	632	50	13	Dec 2037	0	0	0	1	13	13	13	13	13	13	13	13	13	13	13	13
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310	Power Generation Equipment																							
alloc	#2 well aux power structure	Apr 1985	14,397	8.85%	1,274	35	36	Mar 2020	0	27	36	36	36	36	36	36	36	36	36	36	36	36	36	36
alloc	#2 well aux power equip	Apr 1985	30,146	8.85%	2,667	30	89	Mar 2015	0	67	89	89	89	89	89	89	89	89	89	89	89	89	89	89
alloc	Circle #9 Well Aux Power	Sep 1986	46,953	8.85%	4,154	30	138	Sep 2016	0	0	46	138	138	138	138	138	138	138	138	138	138	138	138	138
alloc	Circle #9 Well Aux Power	Dec 1986	73,182	8.85%	6,475	35	185	Dec 2021	0	0	15	185	185	185	185	185	185	185	185	185	185	185	185	185
alloc	Kubota Portable Generator	Oct 1988	1,349	8.85%	119	30	4	Sep 2018	0	0	0	0	1	4	4	4	4	4	4	4	4	4	4	4
alloc	Booster #1 Generator	Oct 1988	22,571	8.85%	1,997	30	67	Oct 2018	0	0	0	0	17	67	67	67	67	67	67	67	67	67	67	67
alloc	Fuel Tanks	Nov 1992	22,298	8.85%	1,973	30	66	Nov 2022	0	0	0	0	0	0	0	0	11	66	66	66	66	66	66	66
alloc	Diesel Tank Cover	Oct 1995	1,003	8.85%	89	30	3	Oct 2025	0	0	0	0	0	0	0	0	0	0	0	1	3	3	3	3
alloc	Bobcat Port Generator 5K watt	Jun 2003	1,800	8.85%	159	10	16	Jun 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Kohler Generator (used)	Dec 2004	5,525	8.85%	489	10	49	Dec 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Hi Level Booster #2	Nov 2011	84,711	8.85%	7,495	30	250	Nov 2041	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	30	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	30	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	30	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Pumping Equipment																							
alloc	Electric pumping equipment	Jun 1976	18,473	8.85%	1,634	20	82	May 1996	704	82	82	82	82	82	82	82	82	82	82	82	28	0	0	0
alloc	Electric pumping equipment	Jun 1977	778	8.85%	69	20	3	May 1997	23	3	3	3	3	3	3	3	3	3	3	3	3	10	0	0
alloc	Electric pumping equipment	Dec 1978	1,058	8.85%	94	20	5	Dec 1998	30	5	5	5	5	5	5	5	5	5	5	5	5	5	-1	0
alloc	Electric pumping equipment	Dec 1979	17,095	8.85%	1,513	20	76	Dec 1999	386	76	76	76	76	76	76	76	76	76	76	76	76	76	76	63
alloc	High level booster station	Jul 1982	3,178	8.85%	281	20	14	Jun 2002	35	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
alloc	2 EA GP pumps	Dec 1983	494	8.85%	44	20	2	Dec 2003	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
alloc	High level booster station	Oct 1984	15,882	8.85%	1,405	20	70	Oct 2004	18	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
alloc	High level booster #2 equi	Oct 1984	52,426	8.85%	4,639	20	232	Oct 2004	58	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232
alloc	Mink Lane Booster	Nov 1989	11,886	8.85%	1,052	20	53	Nov 2009	0	0	0	0	0	9	53	53	53	53	53	53	53	53	53	53
alloc	Overflow system	Jun 1991	3,091	8.85%	273	20	14	Jun 2011	0	0	0	0	0	0	0	8	14	14	14	14	14	14	14	14
alloc	Portable Water Pump	Apr 1992	370	8.85%	33	20	2	Apr 2012	0	0	0	0	0	0	0	0	2	2	2	2	2	2	2	2
alloc	Pump	Jul 1995	1,324	8.85%	117	20	6	Jul 2015	0	0	0	0	0	0	0	0	0	0	0	3	6	6	6	6
alloc	8 HP Pump	Sep 1998	1,215	8.85%	108	20	5	Aug 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	5
alloc	Pump Controllers	May 2002	4,703	8.85%	416	20	21	May 2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Water Booster PLC	Dec 2002	8,494	8.85%	751	20	38	Dec 2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Water Booster Station	Jun 2004	34,602	8.85%	3,062	20	153	Jun 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Pump Wiring	Dec 2004	5,429	8.85%	480	20	24	Dec 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Electric Pump Control WH&H	Jan 2005	6,744	8.85%	597	20	30	Jan 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Well 14 Motor	Jun 2009	5,311	8.85%	470	20	23	May 2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
alloc	Electric Pumping Equipment	Dec 2009	14,355	8.85%	1,270	20	64	Nov 2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330	Distribution Reservoir and Standpipes																							
alloc	Distribution Reservoir and Standpipes	Jun 1970	106,124	8.85%	9,390	50	188	Jun 2020	2,742	188	188	188	188	188	188	188	188	188	188	188	188	188	188	188
alloc	Distribution Reservoir and Standpipes	Jul 1976	129,238	8.85%	11,435	50	229	Jun 2026	1,947	229	229	229	229	229	229	229	229	229	229	229	229	229	229	229
alloc	Floats for water servoir	Sep 1983	562	8.85%	50	50	1	Sep 2033	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
alloc	Pressure Reducing Station	Dec 1988	3,742	8.85%	331	50	7	Dec 2038	0	0	0	0	1	7	7	7	7	7	7	7	7	7	7	7
alloc	Paint 3 Reservoir Tanks	Aug 1996	6,150	8.85%	544	50	11	Aug 2046	0	0	0	0	0	0	0	0	0	0	0	0	5	11	11	11
alloc	Water Reservoir Telemetry	Dec 1997	2,176	8.85%	193	50	4	Dec 2047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4
alloc	Hydro Ranger	Sep 2007	2,737	8.85%	242	50	5	Aug 2057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Acct No.	Account Description	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Accumulated Deprec. Ending 2014	Remain Plant Beg. 2015	Deprec Expense for 2015
		Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
303	Land and Land Rights																		
alloc	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279	0
alloc	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,212	0
alloc	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	119	0
alloc	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76	0
alloc	T9729 Application (land)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31	0
alloc	Water Rights Well #14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	400	0
alloc	OWRD Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71	0
alloc	Water Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	356	0
alloc	Water Resevoir	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	173	0
alloc	Water Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,077	0
alloc	Water Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	312	0
alloc	Water Resevoir	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	260	0
alloc	Water Rights Amendment T8841	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,099	0
alloc	Purchase ground water rights COID well 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,665	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304	Structures and Improvements																		
alloc	Structures and Improvements	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	2,379	369	55
alloc	Structures and Improvements	12	12	12	12	12	12	14	0	0	0	0	0	0	0	0	430	0	0
alloc	Structures and Improvements	9	9	9	9	9	9	-6	0	0	0	0	0	0	0	0	305	0	0
alloc	#4 Well Building	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	1,528	131	47
alloc	Office Bldg	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	465	51	15
alloc	#1 Booster Bldg	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	1,842	531	68
alloc	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0
alloc	Concrete Retaining Wall	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	133	63	6
alloc	Tree Removal & Clean Up	0	0	0	0	3	7	7	7	7	7	7	7	7	7	7	73	214	7
alloc	Reservior Fences	0	0	0	0	30	118	118	118	118	118	118	118	118	118	118	1,210	1,151	118
alloc	Concrete Floor	0	0	0	0	0	2	2	2	2	2	2	2	2	2	2	20	63	2
alloc	Aluminum Floor Plate	0	0	0	0	0	3	4	4	4	4	4	4	4	4	4	39	(3)	(3)
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307	Wells and Springs																		
alloc	Well - GC 111	36	36	36	36	36	36	33	0	0	0	0	0	0	0	0	900	0	0
alloc	#8 well ties	6	6	6	6	6	6	6	6	6	10	0	0	0	0	0	158	0	0
alloc	Airport/skpark well ties	35	35	35	35	35	35	35	35	35	35	10	0	0	0	0	865	0	0
alloc	Well #9 30/17 FPV IV	69	69	69	69	69	69	69	69	69	69	69	69	69	60	0	1,722	0	0
alloc	Well #2 Upgrade	23	23	23	23	23	23	23	23	23	23	23	23	23	23	21	575	0	0
alloc	Airport Well 89	29	29	29	29	29	29	29	29	29	29	29	29	29	29	19	717	0	0
alloc	Water Maines/Well Tie	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	494	113	24
alloc	New Well	0	0	0	0	0	0	0	3,222	3,515	3,515	3,515	3,515	3,515	3,515	3,515	27,827	60,053	3,515
Dedica	CW Well Additions	202	202	202	202	202	202	202	202	202	202	202	202	202	202	202	3,636	3,425	202
Dedica	Crosswater Well structures & equipment	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	7,214	143,679	36,659	7,214
309	Supply Main																		
alloc	12" Water Tie	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	352	280	13
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310	Power Generation Equipment																		
alloc	#2 well aux power structure	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	1,071	203	36
alloc	#2 well aux power equip	89	89	89	89	89	89	89	89	89	89	89	89	89	89	89	2,648	19	19
alloc	Circle #9 Well Aux Power	138	138	138	138	138	138	138	138	138	138	138	138	138	138	138	3,910	244	138
alloc	Circle #9 Well Aux Power	185	185	185	185	185	185	185	185	185	185	185	185	185	185	185	5,195	1,280	185
alloc	Kubota Portable Generator	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	105	14	4
alloc	Booster #1 Generator	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	1,759	238	67
alloc	Fuel Tanks	66	66	66	66	66	66	66	66	66	66	66	66	66	66	66	1,463	510	66
alloc	Diesel Tank Cover	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	58	31	3
alloc	Bobcat Port Generator 5K watt	0	0	0	9	16	16	16	16	16	16	16	16	16	6	0	159	0	0
alloc	Kohler Generator (used)	0	0	0	0	4	49	49	49	49	49	49	49	49	49	44	489	0	0
alloc	Hi Level Booster #2	0	0	0	0	0	0	0	0	0	0	0	42	250	250	250	792	6,703	250
		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	0	0	0	0	0	0
311	Pumping Equipment																		
alloc	Electric pumping equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,634	0	0
alloc	Electric pumping equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69	0	0
alloc	Electric pumping equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	94	0	0
alloc	Electric pumping equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,513	0	0
alloc	High level booster station	14	14	8	0	0	0	0	0	0	0	0	0	0	0	0	281	0	0
alloc	2 EA GP pumps	2	2	2	6	0	0	0	0	0	0	0	0	0	0	0	44	0	0
alloc	High level booster station	70	70	70	70	57	0	0	0	0	0	0	0	0	0	0	1,405	0	0
alloc	High level booster #2 equi	232	232	232	232	173	0	0	0	0	0	0	0	0	0	0	4,639	0	0
alloc	Mink Lane Booster	53	53	53	53	53	53	53	53	53	36	0	0	0	0	0	1,052	0	0
alloc	Overflow system	14	14	14	14	14	14	14	14	14	14	14	-1	0	0	0	273	0	0
alloc	Portable Water Pump	2	2	2	2	2	2	2	2	2	2	2	2	-7	0	0	33	0	0
alloc	Pump	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	117	0	0
alloc	8 HP Pump	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	82	26	5
alloc	Pump Controllers	0	0	14	21	21	21	21	21	21	21	21	21	21	21	21	266	150	21
alloc	Water Booster PLC	0	0	3	38	38	38	38	38	38	38	38	38	38	38	38	459	292	38
alloc	Water Booster Station	0	0	0	0	89	153	153	153	153	153	153	153	153	153	153	1,619	1,443	153
alloc	Pump Wiring	0	0	0	0	2	24	24	24	24	24	24	24	24	24	24	242	238	24
alloc	Electric Pump Control WH&H	0	0	0	0	0	30	30	30	30	30	30	30	30	30	30	300	297	30
alloc	Well 14 Motor	0	0	0	0	0	0	0	0	0	13	23	23	23	23	23	128	342	23
alloc	Electric Pumping Equipment	0	0	0	0	0	0	0	0	0	5	64	64	64	64	64	325	945	64
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330	Distribution Reservoir and Standpipes																		
alloc	Distribution Reservoir and Standpipes	188	188	188	188	188	188	188	188	188	188	188	188	188	188	188	8,382	1,008	188
alloc	Distribution Reservoir and Standpipes	229	229	229	229	229	229	229	229	229	229	229	229	229	229	229	8,817	2,618	229
alloc	Floats for water servoir	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	31	19	1
alloc	Pressure Reducing Station	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	183	148	7
alloc	Paint 3 Reservoir Tanks	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	203	341	11
alloc	Water Reservoir Telemetry	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	68	125	4
alloc	Hydro Ranger	0	0	0	0	0	0	0	2	5	5	5	5	5	5	5	37	205	5

	North Reservoir Planning (not in service)	Aug 2014	31,717	8.85%	2,807	50	56	Jul 2064	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	23	23	2,784	56
CWIP	North Reservoir CWIP	Aug 2014	2,032,967	8.85%	179,918	50	3,598	Jul 2064	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	1,499	1,499	178,419	3,598
331	Transmission and Distribution Mains																																									
alloc	Airport/S	Oct 1984	655	8.85%	58	50	1	Oct 2034	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	30	28	1
alloc	Airport/S Park Water Line	Dec 1986	10,772	8.85%	953	50	19	Dec 2036	0	0	2	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	534	419	19
alloc	Pasture Water Line	Jul 1987	1,485	8.85%	131	50	3	Jul 2037	0	0	0	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	83	48	3
alloc	Marina Quelah Tie	Dec 1989	16,464	8.85%	1,457	50	29	Dec 2039	0	0	0	0	0	2	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	727	730	29
alloc	Busines Park Tie	Jan 1990	24,984	8.85%	2,211	50	44	Jan 2040	0	0	0	0	0	0	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	1,100	1,111	44
alloc	6" Clay Valve	Apr 1991	2,643	8.85%	234	50	5	Apr 2041	0	0	0	0	0	0	0	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	119	115	5
alloc	DEA Water Connection	Dec 1993	810	8.85%	72	50	1	Dec 2043	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	21	51	1
alloc	ZAGT Water Connection	Dec 1993	12,705	8.85%	1,124	50	22	Dec 2043	0	0	0	0	0	0	0	0	0	2	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	464	660	22
alloc	ZAGT Water Connection Bus P	Aug 1994	26,129	8.85%	2,312	50	46	Aug 2044	0	0	0	0	0	0	0	0	0	0	19	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	939	1,373	46
alloc	ZAGT Water Connection Bus P	Sep 1994	19,940	8.85%	1,764	50	35	Sep 2044	0	0	0	0	0	0	0	0	0	0	12	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	712	1,052	35
alloc	ZAGT Water Connection	Feb 1995	2,495	8.85%	221	50	4	Feb 2045	0	0	0	0	0	0	0	0	0	0	0	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	80	141	4
alloc	Valve Delineators	May 1997	4,822	8.85%	427	50	9	May 2047	0	0	0	0	0	0	0	0	0	0	0	0	0	6	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	159	268	9
alloc	Water Distribution Phase IV	Dec 1997	236	8.85%	21	50	0	Dec 2047	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	21	0
alloc	Excavate/Install 12" Water Line	Oct 2003	6,694	8.85%	592	50	12	Sep 2053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	12	12	12	12	12	12	12	12	12	12	12	135	457	12
alloc	Install 12" Pipe	Aug 2004	11,000	8.85%	973	50	19	Aug 2054	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	19	19	19	19	19	19	19	19	19	19	198	775	19
alloc	Eccentric Reducer & Parts	Dec 2004	1,848	8.85%	164	50	3	Dec 2054	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3	3	3	3	3	3	3	3	3	30	134	3
alloc	Valve Delineators	Sep 2007	2,032	8.85%	180	50	4	Aug 2057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	4	4	4	4	4	4	4	29	151	4
alloc	Water Pipe Relocation Roundabout	Feb 2008	22,752	8.85%	2,013	50	40	Jan 2058	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37	40	40	40	40	40	40	277	1,736	40
alloc	Valve Delineators	Dec 2009	6,806	8.85%	602	50	12	Nov 2059	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	1	12	12	12	12	12	61	541	12
336	Cross Connection Control (utility owned)																																									
alloc	Test guage for backflow	Apr 1983	759	8.85%	67	15	4	Apr 1998	7	4	4	4	4	4	4	4	4	4	4	4	4	4	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67	0	0
alloc	Backflow Testing Gauge	Dec 2010	775	8.85%	69	15	5	Nov 2025	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	5	5	5	5	20	49	5
					0	15	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	15	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
339	Other Plant																																									
alloc	Magnetic Locator Mac-51B	Jul 1996	1,725	8.85%	153	20	8	Jul 2016	0	0	0	0	0	0	0	0	0	0	0	0	4	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	148	5	5
alloc	Water Master Plan	Dec 2011	22,828	8.85%	2,020	20	101	Nov 2031	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	8	101	101	101	311	1,709	101
alloc	Water Mgmnt and Conservation plan update	Jan 2013	24,308	8.85%	2,151	40	54	Dec 2052	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	54	54	108	2,043	54
341	Transportation Equipment																																									
alloc	Snow Plow	Dec 2002	12,465	8.85%	1,103	7	158	Dec 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	158	158	158	158	158	158	142	0	0	0	0	0	1,103	0	0
alloc	2003 Dodge Dakota (white)	Apr 2003	21,426	8.85%	1,896	7	271	Apr 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	203	271	271	271	271	271	271	67	0	0	0	0	1,896	0	0
alloc	2003 Dodge 1500 SLT (white)	May 2003	25,719	8.85%	2,276	7	325	May 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	217	325	325	325	325	325	325	109	0	0	0	0	2,276	0	0
alloc	2004 Dakota 4X4	Mar 2004	22,463	8.85%	1,988	7	284	Mar 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	237	284	284	284	284	284	284	47	0	0	0	1,988	0	0
alloc	2005 Dodge Truck	Apr 2005	21,402	8.85%	1,894	7	271	Apr 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	203	271	271	271	271	271	271	65	0	0	1,894	0	0
alloc	Dodge Truck w/Canopy	May 2005	24,877	8.85%	2,201	7	314	May 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	209	314	314	314	314	314	314	108	0	0	2,201	0	0
alloc	International Dump Truck	Jun 2005	36,909	8.85%	3,266	7	467	Jun 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	272	467	467	467	467	467	467	192	0	0	3,266	0	0
alloc	2006 Dodge Dakota 4WD replaces 99 Ford Ranger	Mar 2006	22,831	8.85%	2,020	7	289	Mar 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	241	289	289	289	289	289	289	45	0	2,020	0	0
alloc	Pipe Rack for Truck	Mar 2006	2,100	8.85%	186	7	27	Mar 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23	27	27	27	27	27	27	1	0	186	0	0
alloc	Truck Qua Cab 2007	May 2007	12,216	8.85%	1,081	7	154	Apr 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103	154	154	154	154	154	154	54	1,081	0	0
alloc	Dodge Dakota Truck 2008	Jun 2008	5,209	8.85%	461	7	66	May 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39	66	66	66	66	66	66	435	26	26
alloc	2013 Kawasaki Utility Vehicle 75%	Jun 2013	12,584	8.85%	1,113	7	159	May 2020	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	93	159	252	861	159
alloc	2014 Kawasaki Utility Vehicle 75%	Jun 2013	12,584	8.85%	1,113	7	159	May 2020	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	93	159	252	861	159
343	Tools, Shop, and Garage Equipment																																									
alloc	Tools, Shop	Dec 1976	11	8.85%	1	15	0	Dec 1991	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
alloc	Tools, Shop	Jan 1976	371	8.85%	33	15	2	Dec 1990	18	2	2	2	2	2	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33	0	0
alloc	Tools, Shop	Jan 1978	1,400	8.85%	124	15	8	Dec 1992	56	8	8	8	8	8	8	8	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	124	0	0
alloc	Tools, Shop	Jan 1980	559	8.85%	50	15	3	Dec 1994	15	3	3	3	3	3	3	3	3	3	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50	0	0
alloc	Wheeler Pipe Cutter	Jul 1986	1,331	8.85%	118	15	8	Jul 2001	0	0	4	8	8	8	8	8	8	8	8	8	8	8	8	8	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0	118	0	0
alloc	Lockers	Feb 1988	564	8.85%	50	15	3	Feb 2003	0	0	0	0	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5	0	0	0	0	0	0	0	0	0	0	0	50	0	0
alloc	Cable Locator	Jun 1990	1,550	8.85%	137	15	9	Jun 2005	0	0	0	0	0	0	5	9	9	9	9	9	9	9	9	9	9	9	9	9	9	6	0	0	0	0	0	0	0	0	0	137	0	0
alloc	JD Backhoe	Dec 1991	36,250	8.85%	3,207	15	214	Dec 2006	0	0	0	0	0	0	0	18	214	214	214	214	214	214	214	214	214	214	214	214	214	214	193	0	0	0	0	0	0	0	0	3,207	0	0
alloc	Tools - Double Shot Wrenches	Nov 2005	795	8.85%	70	15	5	Nov 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	5	5	5	5	5	5	5	5	5	46	24	5
alloc	High Pressure Washer	Oct 2005	4,475	8.85%	396	15	26	Oct 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	26	26	26	26	26	26	26	26	26	241	155	26
alloc	Backhoe	Apr 2006	61,740	8.85%	5,463	15	364	Mar 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	273	364	364	364	364	364	364	364	364	3,185	2,278	364
alloc	Skid Steer	Apr 2006	22,840	8.85%	2,021	15	135	Mar 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	101	135	135	135	135	135	135	135	135	1,181	840	135
alloc	Case Skidsteerer equipment	Apr 2007	7,590	8.85%	672	15	45	Mar 2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34	45	45	45	45	45	45	45	349	323	45
alloc	Pipe Rack	May 2006	1,050	8.85%	93	15	6	Apr 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	6	6	6	6	6	6	6	6	52	41	6
alloc	Snowblower	Dec 2006	3,866	8.85%	342	15	23	Nov 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	23	23	23	23	23	23	23	23	186	156	23
alloc	Gas Detector	Feb 2012	1,915	8.85%	169	15	11	Feb 2027	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	10	11	11	32	137	11
alloc	Backflow Testing Guages	Feb 2012	2,123	8.85%	188	15	13	Feb 2027	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	12	13	13	38	150	13
alloc	Storage Racks	Jun 2013	412	8.85%	36	15	2	May 2028	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	1	2	3	33	2
345	Power Operated Equipment																																									
alloc	Drill Press	May 1998	850	8.85%	75	10	8	May 2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	8	8	8	8	8	8	8	8	8	-2	0	0	0	0	0	0	75	0	0
alloc	Jackhammer	Jun 2000	1,360	8.85%	120	10	12	Jun 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	12	12	12	12	12	12	12	12	12	5	0	0	0	0	120	0	0
					0	10	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
346	Communication Equipment																																									
alloc	Telecommunication	Jan 1976	30	8.85%	3	10	0	Dec 1985	0	3	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	3	0	0
alloc	Communication Equipment	Jan 1980	500	8.85%	44	10	4	Dec 1989	20	4	4	4	4	8	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	44	0	0
alloc	Moxy Radio Base Sta	Apr 1985	1,362	8.85%	120	10	12	Apr 1995	0	9	12	12	12	12	12	12	12	12	12	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120	0	0
alloc	2 ea Moxy Radio Movile Radios	Apr 1985	1,438	8.85%	127	10	13	Apr 1995	0	10	13	13	13	13	13	13	13	13	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127	0	0
alloc	Phoenix Radio	Apr 1988	695	8.85%	61	10	6	Apr 1998	0	0	0	0	5	6	6	6	6	6	6	6	6	6	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61	0	0
alloc	Mobile Radio	May 1989	750	8.85%	66	10	7	May 1999	0	0	0	0	0	5	7	7	7	7	7	7	7	7	7	-2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66	0	0
alloc	Mobile Radio	Jul 1989	750	8.85%	66	10	7	Jul 1999	0	0	0	0	0	4	7	7	7	7	7	7	7	7	7	-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66	0	0
alloc	2 Handheld Radios	Aug 1990	1,198	8.85%	106	10	11	Aug 2000	0	0	0	0	0	0	5	11	11	11	11	11	11	11	11	11	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106	0	0
alloc	Telemetering Equip	Dec 1990	5,072	8.85%	449	10	45	Dec 2000	0	0	0	0	0	0	4	45	45	45	45	45	45	45	45	45	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	449	0	0
alloc	2 2-Way Radios	Feb 1992	1,286	8.85%	114	10	11	Feb 2002	0	0	0	0	0	0	0	0	10	11	11	11	11	11	11	11	11	11	5	0	0	0	0	0	0	0	0	0	0	0	0	114	0	0
alloc	Cellular Phone	Dec 1993	450	8.85%	40	10	4	Dec 2003	0	0	0	0	0	0	0	0	0	0	4	4	4	4	4	4	4	4	4	4	0	0	0	0	0	0	0	0	0	0	0	40	0	0
alloc	Mobile Radios	Jul 1994	1,148	8.85%	102	10	10	Jul 2004	0	0	0	0	0	0	0	0	0	0	5	10	10	10	10	10	10	10	10	10	7	0	0	0	0	0	0	0	0	0	0	102	0	0
alloc	GIS Mapping	Nov 2010	20,557	8.85%	1,819	10	182	Nov 2020	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	30	182	182	182	182	758	1,061	182
alloc	GIS Mapping 75%	Mar 2012	7,538	8.85%	667	10	67	Mar 2022	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	56	67	67	190	477	67
alloc	GIS Hardware/Software 75%	Nov 2012	7,622	8.85%	674	10	67	Nov 2022	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	11	67	67	145	529	67
					0	10	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
347	Electronic/Computer Equipment																																									
alloc	Softwear Upgrade	Nov 1997	7,450	8.85%	659	5	132	Nov 2002	0	0	0	0	0	0	0	0	0	0	0	0	0	22	132	132	132	132	109	0	0	0	0	0	0	0	0	0	0	0	0	659	0	0
alloc	Meter Reading Unit-Hand Held	Jun 1998	2,425	8.85%	215	5	43	Jun 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	43	43	43	43	18	0	0	0	0	0	0	0	0	0	0	0	215	0	0
alloc	Tape Drive (EXABYTE)	Jul 1998	1,776	8.85%	157	5	31	Jul 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	31	31	31	31	17	0	0	0	0	0	0	0	0	0	0	0	157	0	0
alloc	Computer Routers	Dec 1998	2,237	8.85%	198	5	40	Dec 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	40	40	40	40	35	0	0	0	0	0	0	0	0	0	0	0	198	0	0
alloc	3 Computer/1 Server	Apr 1999	4,655	8.85%	412	5	82	Apr 2004	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	62	82	82	82	82	22	0	0	0	0	0	0	0	0	0	0	412	0	0
alloc	Computer	Jan 2001	4,332	8.85%	383	5	77	Dec 2005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77	77	77	77	75	0	0	0	0	0	0	0	0	0	383	0	0
alloc	Telemetry Fiber & Conduit	Nov 2001	78,751	8.85%	6,968	5	1,394	Oct 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	232	1,394	1,394	1,394	1,394	1,160	0	0	0	0	0	0	0	0	6,968	0	0
alloc	Software Telemetry	Nov 2001	4,657	8.85%	412	5	82	Nov 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	82	82	82	82	70	0	0	0	0	0	0	0	0	412	0	0
alloc	Computer Software Tel	Jan 2002	9,999	8.85%	885	5	177	Jan 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	177	177	177	177	177	0	0	0	0	0	0	0	0	885	0	0
alloc	PCS, Servers, Computer	Mar 2002	3,645	8.85%	323	5	65	Mar 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54	65	65	65	65	9	0	0	0	0	0	0	0	323	0	0
alloc	Atmospheric Monitor	Sep 2002	1,867	8.85%	165	5	33	Sep 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	33	33	33	33	22	0	0	0	0	0	0	0	165	0	0
alloc	Utility Star Platinum Softwear	Nov 2002	13,709	8.85%	1,213	5	243	Nov 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41	243	243	243	243	200	0	0	0	0	0	0	0	1,213	0	0

alloc	Computer Software Billing	Nov 2002	3,387	8.85%	300	5	60	Nov 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	60	60	60	60	50	0	0	0	0	0	0	0	300	0	0
alloc	Laptop	Dec 2002	606	8.85%	54	5	11	Dec 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	11	11	11	11	9	0	0	0	0	0	0	0	54	0	0
alloc	HP Laserject Printer	Aug 2004	2,986	8.85%	264	5	53	Aug 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	53	53	53	53	30	0	0	0	0	0	264	0	0
alloc	Dell Precision 470 Desktop	Nov 2004	1,837	8.85%	163	5	33	Nov 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	33	33	33	33	25	0	0	0	0	0	163	0	0
alloc	Computer Equipment	Mar 2006	1,338	8.85%	118	5	24	Mar 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	24	24	24	24	2	0	0	0	118	0	0
alloc	Fiber for Computer	Oct 2006	580	8.85%	51	5	10	Sep 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	10	10	10	10	8	0	0	0	51	0	0
alloc	Fiber to Well 2	Dec 2006	11,281	8.85%	998	5	200	Nov 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	200	200	200	200	181	0	0	0	998	0	0
alloc	Fiber to Well 2	Sep 2007	11,587	8.85%	1,025	5	205	Aug 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	68	205	205	205	205	137	0	0	1,025	0	0
alloc	Software telemetry	Nov 2007	852	8.85%	75	5	15	Oct 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	15	15	15	15	12	0	0	75	0	0
alloc	Zetron/Scada/Wonderware Upgrade	Oct 2008	40,519	8.85%	3,585	5	717	Sep 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	179	717	717	717	717	538	0	3,585	0	0
alloc	Well 12 Telemetry	Oct 2008	5,471	8.85%	484	5	97	Sep 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	97	97	97	97	72	0	484	0	0
alloc	Computer Equipment	Dec 2008	8,327	8.85%	737	5	147	Nov 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	147	147	147	147	137	0	737	0	0
alloc	Zetron/Scada/Wonderware Upgrade	Jun 2009	40,251	8.85%	3,561	5	712	May 2014	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	415	712	712	712	712	298	3,561	0	0
alloc	Hand Held Meter Reading	Jul 2008	4,820	8.85%	426	5	85	Jun 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43	85	85	85	85	43	0	426	0	0
alloc	Computer	Sep 2006	1,129	8.85%	100	5	20	Aug 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	20	20	20	20	13	0	0	0	100	0	0
alloc	CUSI Software	Nov 2006	7,932	8.85%	702	5	140	Oct 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23	140	140	140	140	119	0	0	0	702	0	0
alloc	Billing system software	Jan 2007	4,725	8.85%	418	5	84	Dec 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	84	84	84	84	82	0	0	0	418	0	0
alloc	Computer Equipment	Feb 2007	957	8.85%	85	5	17	Jan 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	17	17	17	17	1	0	0	85	0	0
alloc	Video Camera	Feb 2007	1,363	8.85%	121	5	24	Jan 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	24	24	24	24	3	0	0	121	0	0
alloc	Comuter Equipment	Jan 2008	5,222	8.85%	462	5	92	Dec 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	92	92	92	92	94	0	0	462	0	0
alloc	UPS Battery	Jul 2008	3,026	8.85%	268	5	54	Jun 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	54	54	54	54	25	0	268	0	0
alloc	Computer Equipment	Sep 2009	4,438	8.85%	393	5	79	Aug 2014	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	26	79	79	79	79	51	393	0	0
alloc	Billing Software	Dec 2005	9,697	8.85%	858	5	172	Nov 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	172	172	172	172	156	0	0	0	0	858	0	0
alloc	CUSI payment processor 75%	Apr 2011	8,141	8.85%	720	5	144	Apr 2016	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	108	144	144	144	540	180	144
alloc	Software Telemetry 75%	Nov 2013	4,313	8.85%	382	5	76	Oct 2018	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	13	76	89	293	76
alloc	Computer Equipment 75%	Nov 2013	3,555	8.85%	315	5	63	Oct 2018	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	11	63	74	241	63
						5	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
348	Miscellaneous Equipment																																									
alloc	911 Alarm System	Aug 1985	4,017	8.85%	355	10	36	Aug 1995	0	15	36	36	36	36	36	36	36	36	36	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	355	0	0
alloc	Schonstedt Locator	Feb 2003	1,708	8.85%	151	10	15	Feb 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	15	15	15	15	15	15	15	15	15	2	0	151	0	0
alloc	Schonstedt Locator	Feb 2003	704	8.85%	62	10	6	Feb 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	6	6	6	6	6	6	6	6	6	2	0	62	0	0
alloc	GSI Mapping	Dec 2009	18,410	8.85%	1,629	10	163	Nov 2019	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	14	163	163	163	163	163	829	800	163
alloc	GSI Mapping	Dec 2008	22,127	8.85%	1,958	10	196	Nov 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	196	196	196	196	196	196	1,192	766	196
alloc	Missing (Used January 1, 2004 as acquired date)	Dec 2010	22,948	8.85%	2,030	10	203	Nov 2020	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	17	203	203	203	203	829	1,201	203
alloc	Control lines fault locator	Oct 2011	1,893	8.85%	167	10	17	Oct 2021	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	4	17	17	17	55	112	17
alloc	GIS Mapping 75%	Nov 2013	5,741	8.85%	508	10	51	Oct 2023	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	9	51	60	448	51
alloc	Valve exercise machine 100%	May 2013	2,790	8.85%	247	10	25	Apr 2023	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	17	25	42	205	25
alloc	Wire Feed welder 100%	Apr 2013	3,792	8.85%	336	10	34	Mar 2023	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	26	34	60	276	34
					0	10	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
	TOTALS		5,417,242		650,175		0		7,435	1,250	1,392	1,684	1,792	1,943	2,120	2,197	2,427	2,478	2,558	9,194	9,736	9,955	10,107	10,206	10,159	10,439	11,956	12,730	13,104	13,923	14,823	17,139	17,821	19,262	19,177	19,010	18,196	17,386	17,724	309,213	340,967	19,243

		Golf Course
Original Plant In Service Cost	5,417,242	650,175
Less: Excess Capacity	0	0
"Used & Useful" Plant	5,417,242	650,175
Less Accum Depreciation	309,213	309,213
NET PLANT	5,108,029	340,962
2014 Depreciation Expense	17,724	17,724

91.15%	589,029,157	Consumption for all other customers
8.85%	57,175,733	Consumption for golf courses from same sources
	646,204,890	TOTAL

CASE: UW 160
WITNESS: LAUREL ANDERSON

PUBLIC UTILITY COMMISSION
OF
OREGON

STAFF EXHIBIT 200

Testimony in Support of the Stipulation

October 30, 2014

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

A. My name is Laurel Anderson. I am a Water Utility Analyst in the Telecommunication and Water Division of the Utility Program for the Public Utility Commission of Oregon (Commission). My business address is 3930 Fairview Industrial Drive SE, Salem, Oregon, 97302.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK EXPERIENCE

A. My Witness Qualification Statement is included as Exhibit Staff/201, Anderson/1.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY AND WHAT TOPICS DO YOU COVER?

A. The purpose of my testimony is to provide support for the Stipulation in Docket UW 160 entered into by Staff, Sunriver Water LLC (Sunriver or Company), and Sunriver Owners Association (SROA), hereafter collectively referred to as the Parties. My testimony covers:

1. The separation of Sunriver costs from the costs of Sunriver Environmental, LLC;
2. Crosswater and Caldera Golf Courses (GC or the Golf Courses):
    a. The separation of the GC expenses and plant, by direct assignment and allocations, from the expenses and plant borne by the other Sunriver customers;
    b. The GC stipulated revenue requirement;

c. The GC stipulated rates.

3. Sunriver's utility plant including Construction Work in Progress (CWIP), and rate base;

4. Sunriver's management contract with Sunriver Resort, LLP (the Resort); and

5. Sunriver's employee wages and salaries and pensions and benefits.

Q. DID YOU PREPARE EXHIBITS FOR THIS DOCKET?

A. Yes. I prepared Exhibits Staff/200 and Staff/201, see below:

Direct Testimony	Staff/200, Anderson/1-13
Witness Qualification Sheet	Staff/201, Anderson/1

Q. HOW IS YOUR TESTIMONY ORGANIZED?

A. My testimony is organized as follows:

ISSUE 1, SEPARATION OF SUNRIVER AND SUNRIVER ENVIRONMENTAL, LLC

Q. PLEASE EXPLAIN WHY SUNRIVER'S PLANT AND EXPENSES ARE SEPARATED FROM SUNRIVER ENVIRONMENTAL, LLC'S.

A. Sunriver and Sunriver Environmental, LLC, are both subsidiaries of the Resort. Although Sunriver and Sunriver Environmental, LLC are structured as separate limited liability companies, the two companies share personnel, office space,

services, and the same bank account. It is necessary to separate the costs to determine which of these joint costs should be borne by Sunriver customers.

Q. PLEASE DISCUSS HOW STAFF ACCOMPLISHED THIS SEPARATION AND WHAT ALLOCATION FACTORS WERE USED.

A. Staff used cost allocations that were determined and reviewed in previous rate filings (UW 29, UW 86, and UW 147). The allocations were based on various factors such as actual employee time, calculated usage for office equipment, and historical account information.

Q. DID YOU MAKE ANY ADJUSTMENTS TO THE ALLOCATION OF COSTS BETWEEN SUNRIVER AND SUNRIVER ENVIRONMENTAL, LLC?

A. Yes. Staff reviewed the allocations used by Sunriver in their previous rate case (UW 147) and agreed that they were reasonable. Staff applied these allocations to the operating costs. Staff allocated newly purchased plant using the allocations recommended by Sunriver.

ISSUE 2, THE GOLF COURSES

Q. PLEASE DESCRIBE THE GOLF COURSES (GC) THAT RECEIVE WATER SERVICE FROM SUNRIVER.

A. Sunriver provides water service to two golf courses, Crosswater and Caldera Springs, through three meters and charges for that water at the tariffed rates. Each meter is considered a customer for ratemaking purposes. The GC are irrigated from a combination of water from the main Sunriver water system and

a separate irrigation system. The majority of the GC's water is supplied by the irrigation system.

Q. PLEASE STATE SUNRIVER'S GC TEST YEAR REVENUES AND PROPOSED REVENUES AS STATED IN ITS GENERAL RATE APPLICATION.

A. Sunriver reported GC test year revenues of $172,673 and proposed revenues of $156,086 in its application; thus, requesting a decrease in revenues of $16,587.

Q. WHAT ARE THE CURRENT RATES FOR THE GC, AND WHAT RATES DID SUNRIVER PROPOSE FOR THE GC?

A. The GC current rates include a base rate of $1,699.14 and a commodity rate of $0.44 per one thousand gallons of water used resulting in an average monthly bill of $3,428.92. Sunriver proposed rates are the same as the current rates.

Q. PLEASE EXPLAIN WHY THERE IS A SEPARATE REVENUE REQUIREMENT FOR THE GC?

A. The separation of the revenue requirement for the GC was established in UW 118. At that time, Sunriver removed Well No. 12 as a water source from the main system and solely dedicated it for non-potable usage for the GC due to its undesirable green tint. Staff continues to separate GC's revenue requirement in UW 160. Staff separated the revenues, expenses, and plant associated with the GC from the revenue requirement borne by other customers. Staff used this separation to establish the GC's own cost of service and revenue requirement in order to avoid cross subsidization.

Q. PLEASE DISCUSS THE ALLOCATION FACTORS USED TO SEPARATE THE GC UTILITY PLANT FROM SUNRIVER'S TOTAL PLANT.

A. Staff directly assigned plant that was 100 percent dedicated to the GC where possible, such as Well No. 12. However, Well No. 12 does not always provide 100 percent of the GC's water supply. Therefore, Staff allocated 8.85 percent of the remaining plant to the GC.

Q. PLEASE EXPLAIN HOW STAFF DEVELOPED THE 8.85 PERCENT ALLOCATION OF PLANT?

A. The 8.85 percent plant allocation to the GC is calculated by comparing the annual consumption for the GC to the annual consumption for all other customers from the same sources. Consumption from Well No. 12 is excluded from this calculation.

Q. WHAT ALLOCATION FACTORS WERE USED TO SEPARATE THE GC'S GENERAL OPERATING EXPENSES?

A. Staff used a three-factor allocation to assign general operating expenses to the GC as previously established in UW 118. The three factors include the ratio of: (1) annual water consumption, (2) the total number of meters, and (3) the dedicated plant assigned to the GC compared to the dedicated plant assigned to the other customers. Staff applied a 15/70/15 percent split, respectively, as used in UW 147, to the three factors to calculate a 6.25 percent allocation rate which was applied to the line item shared operating expenses that were not directly assigned to the GC.

Q. WHAT PORTION OF THE REVENUE REQUIREMENT AGREED TO BY THE PARTIES IS ASSIGNED TO THE GC?

A. The Parties agreed to a GC revenue requirement of $123,808, which represents a 7 percent share of the overall revenue requirement.

Q. WHAT RATES WERE AGREED TO BY THE PARTIES FOR THE GC?

A. The table below shows the Company's proposed rates and the rates stipulated to by all Parties:

TABLE 1 – SUNRIVER'S CURRENT AND PROPOSED RATES

CUSTOMER CLASS	METER SIZE	SUNRIVER PROPOSED BASE RATE	SUNRIVER PROPOSED COMMODITY RATE	STIPULATED BASE RATE	STIPULATED COMMODITY RATE
GC	3"	$1,699.14	$.44 per 1000 gals	$2,235.43	$.31 per 1000 gals

Q. PLEASE EXPLAIN WHY THE GC COMMODITY RATE IS LOWER THAN THE RESIDENTIAL/COMMERCIAL COMMODITY RATE.

A. Staff designed the GC rates to provide a higher base rate to add financial stability to the Company during the winter months; thus, lowering the commodity rate. The GC revenue requirement is allocated at 65 percent to the base rate; whereas, the residential/commercial revenue requirement is allocated at 60 percent to the base rate.

ISSUE 3, STAFF'S ANALYSIS OF SUNRIVER'S UTILITY PLANT AND CIAC

Q. PLEASE DISCUSS STAFF ANALYSIS OF SUNRIVER'S UTILITY PLANT.

A. My analysis of Sunriver's plant and CWIP accounts indicated a utility plant of $5,095,166 and CWIP of $2,032,967. One of the major reasons Sunriver filed for a general rate increase was to update its utility plant and request CWIP for the first phase of its new reservoir project.

Q. PLEASE DISCUSS YOUR ADJUSTMENTS TO SUNRIVER'S UTILITY PLANT.

A. I adjusted Sunriver's plant to include plant put in service since UW 147 and other plant adjustments. I calculated the depreciation through 2014. I also added $2,032,967 to plant as CWIP for Sunriver's capital improvement reservoir project. The table below shows Sunriver's test year, Sunriver's proposed, and Staff's adjusted, utility plant, CWIP, accumulated depreciation, and net plant.

TABLE 2 – SUNRIVER'S TEST YEAR, PROPOSED, AND STAFF'S ADJUSTMENTS AND PROPOSED PLANT ACCOUNTS

CUSTOMER CLASS	SUNRIVER TEST YEAR	SUNRIVER PROPOSED	STAFF'S ADJUSTMENTS	STAFF'S PROPOSED
UTILITY PLANT	$5,127,033	$5,127,033	($31,867)	$5,095,166
ADD CWIP	$0	$650,000	$1,382,967	$2,032,967
TOTAL PLANT	$5,127,033	$5,777,033	$1,351,100	$7,128,133
MINUS ACCUMULATED DEPRECIATION	$2,855,167	$3,032,341	($20,307)	$3,012,034
NET PLANT	$2,271,866	$2,744,692	$1,371,407	$4,116,099

PLEASE DESCRIBE CWIP.

A. CWIP is a ratemaking methodology that provides funding for capital improvements through rates. It allows the Commission to include utility plant that is not yet in service in the rate base. ORS 757.355(1) restricts public utilities from including plant in rates if it is not actually serving the customers. However, ORS 757.355(2) exempts water utilities from section (1) allowing the Commission to include the cost of a specific capital improvement in rates as CWIP. CWIP must be in the public interest and the additional water revenue it generates can only be used for the purpose of completing the capital improvement.

Q. PLEASE DISCUSS SUNRIVER'S CAPITAL IMPROVEMENT RESERVOIR PROJECT.

A. Sunriver's water system currently has 2.0 million gallons of water storage. The current phase of the reservoir project will add 1.25 million gallons of storage capacity. The next phase of the project will add another 1.25 million gallons of storage at full build out. The project will also provide equalization between pump capacity and peak user demand.

Q. WHAT ANALYSIS DID THE COMPANY UNDERTAKE TO DEMONSTRATE THE NEED FOR THE INCREASED STORAGE?

A. Sunriver conducts Water Master Plans periodically to ensure it has adequate water supply for its customers. The current Master Plan calls for an increase in total storage. Sunriver's 2000 Water Master Plan by CH2MHill recommended 4.03 million gallons of total storage with a new reservoir at the north end of the property.

A 2011 review by the engineering firm WH Pacific generally agreed with the previous findings to increase storage; however, WH Pacific recommended a total of 4.5 million gallons of total storage. It was further recommended that storage for fire protection should be 1.2 million gallons year round. Adding 1.25 million gallons with the new reservoir will increase emergency/equalization storage to an amount which can cover either peak day equalization or an off peak day emergency, but not both.

The project was also reviewed by Angle Consulting Engineering, LLC for the Intervener, SROA. SROA agrees that the project is appropriate for Sunriver to continue to supply safe and adequate water to its customers and is a benefit to all customers.

Q. WHAT DO YOU CONCLUDE FROM THE ENGINEERING REPORTS?

A. The endorsements of the project by the engineering firms and the SROA support the project as prudent and in the public interest. Furthermore, the ramifications for failure to invest in the reservoir could be dire in the instance of a fire or other natural disaster.

Q. PLEASE EXPLAIN WHY STAFF ADJUSTED CWIP TO INCLUDE MORE THAN THE COMPANY INITIALLY PROPOSED IN ITS APPLICATION.

A. In its application, Sunriver requested $650,000 for a portion of the project's current phase that was to be completed in the summer of 2015. I adjusted CWIP to include the entire current phase of the reservoir project that will be completed in June 2015 at an estimated cost of $2,032,967. Given the critical need for the additional storage, it was prudent to include the entire phase in

CWIP. After the project is completed, Staff will verify the actual cost of the improvement and will replace the CWIP projected cost with the actual cost in the Company's next rate case.

Q. DID THE PARTIES AGREE TO INCLUDE THE ENTIRE PHASE OF THE PROJECT IN CWIP?

A. Yes, the Stipulating Parties agreed to add $2,032,967 in plant as CWIP.

ISSUE 4, STAFF'S ANALYSIS OF THE MANAGEMENT CONTRACT

Q. DID STAFF REVIEW THE AFFILIATED INTEREST MANAGEMENT CONTRACT BETWEEN SUNRIVER AND THE RESORT?

A. Yes, I reviewed the affiliated interest Management Contract (Contract) from its inception in 1998 to the current Contract, dated July 24, 2002, Docket No. UI 168.

The Commission's approval of the Contract included the Commission's right to review for reasonableness all financial aspects of the arrangement. Docket No. UI 168, Commission Order No. 98-173 issued on April 24, 1998, required the Resort and Sunriver Environmental, LLC to maintain records to show the cost of goods and services provided to Sunriver.

Commission Order No. 02-662, dated September 20, 2002, approved a revised Contract that references back to UI 168. The revised Contract included an Addendum of Responsibilities (Addendum) listing the services the Resort is to provide to Sunriver under the Contract.

Q. DOES THE COMMISSION HAVE THE AUTHORITY TO INVESTIGATE AFFILIATED INTEREST CONTRACTS?

A. Yes. The Commission by Statute is granted the right to investigate affiliated interest contracts with another company with relation to the construction, operation, maintenance or use of the property of a public utility in Oregon. ORS 757.490 (3) states:

> In making such investigation the commission and accountants, examiners and agents, appointed by the commission for the purpose, shall be given free access to all books, books of account, documents, data and records of the public utility as well as of the corporation with which it is proposing to contract, which the commission may deem material to the investigation. The failure or refusal of either of the parties to the proposed contract to comply with this subsection is prima facie evidence that such contract is unfair, unreasonable and contrary to public interest, and is sufficient to justify a determination and finding of the commission to that effect, which has the same force and effect as any other determination or order of the commission.

Q. PLEASE DISCUSS YOUR INVESTIGATION OF THE CONTRACT.

A. In response to Staff's data requests for information regarding the costs associated with the services provided to Sunriver through the Contract, Staff found Sunriver's documentation too general or unrelated to the specific costs of providing the services to allow Staff actual verification of the costs.

Staff also requested Sunriver's financial statements for 2011, 2012, and 2013 to include balance sheets, income statements, and statements of cash flows. These statements are required to be provided in the current Contract under the Addendum, Item No. 4. The Company's response to Staff's data request stated that these statements were not available.

Q. WHAT IS STAFF'S ANALYSIS OF THE MANAGEMENT CONTRACT?

A. Staff calculated a new contract expense by beginning with the 2010 cost of the Contract as reported of $140,820 and applying a three percent annual increase to arrive at an annual Contract expense of $153,826. The three percent increase is within the range of escalation values (three percent to seven percent) included in the contract.

Q. WHAT MANAGEMENT CONTRACT EXPENSE DID THE PARTIES AGREE TO?

A. The Parties agreed to a Management Contract Expense of $166,401. This amount was negotiated by the Parties in context of an overall settlement.

Q. DID STAFF HAVE ANY CONCERNS REGARDING SUNRIVER'S ACCOUNTING AND TRACKING OF THE COSTS ASSOCIATED WITH THE CONTRACT AND WERE THEY ADDRESSED IN THE STIPULATION?

A. Yes, as agreed to in the Stipulation, Sunriver will separate its accounting from the accounting of Sunriver Environmental, LLC and the Resort. To accomplish this, separate balance sheets, income statements, and statements of cash flow for Sunriver must be submitted to the Commission on a quarterly basis until December 31, 2016, and annually thereafter.

ISSUE 5, SALARIES AND BENEFITS

Q. DID YOU REVIEW ANY OTHER TEST YEAR EXPENSES?

A. Yes, I reviewed Sunriver's Salaries and Wages and Employee Pension and Benefits Expenses. In my review, I found that the Company had included

accrued vacation in the Salaries and Wages Expense that inflated the wages. The total wages and salaries shown for the test year was $463,539 compared to the total per the W-2 forms of $393,778, a difference of $69,761.

Q. WHAT ADJUSTMENTS DID STAFF MAKE TO SALARIES AND WAGES EXPENSE?

A. I excluded the accrued vacation from the Wages and Salary Expense. In addition, two new employees' wages were added, and the salary of one employee of an affiliate that should be included in the Contract rather than Wages and Salary Expense was disallowed. Wages were then adjusted to provide a two percent raise. Staff decreased the wages by $37,100. The Stipulation adopts Staff's analysis and has annual Wages and Salary expense of $493,117.

Q. WERE THE EMPLOYEE PENSION AND BENEFITS EXPENSES ALSO ADJUSTED?

A. Yes, Staff recalculated employee benefits using Form W-2 wages. This resulted in a reduction of $75,112 in employee pension and benefits. The Stipulation adopts Staff's analysis and has annual Pension and Benefits expense of $110,295.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes.

CASE: UW 160
WITNESS: LAUREL ANDERSON

PUBLIC UTILITY COMMISSION
OF
OREGON

STAFF EXHIBIT 201

Witness Qualifications Statement

October 30, 2014

WITNESS QUALIFICATION STATEMENT

NAME: LAUREL ANDERSON, CPA

EMPLOYER: PUBLIC UTILITY COMMISSION OF OREGON

TITLE: UTILITY ANALYST, TELECOMMUNICATIONS AND WATER DIVISION

ADDRESS: 3930 FAIRVIEW INDUSTRIAL DRIVE, SE
SALEM, OR 97302-1166

EDUCATION: Certified Public Accountant

Bachelor of Science, Business, Accounting
Montana College of Mineral Science and Technology

Bachelor of Science, Agriculture, Animal Science
Montana State University

EXPERIENCE: Oregon Public Utility Commission since May 2007
Budget Analyst – May 2007 to July 2013
Utility Analyst – August 2013 to Present

Oregon Department of Human Services
Budget Analyst-May 2005 to May 2007

Oregon Employment Department
Employment Tax Auditor—October 2003 to April 2005

LaCie, Limited
Senior Corporate Accountant

Oxford Molecular Group
Business Segment Accountant

Fifteen years of Public Accounting experience including income tax, small business accounting, and municipal auditing

CERTIFICATE OF SERVICE

UW 160

I certify that I have, this day, served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid, or by electronic mail pursuant to OAR 860-001-0180, to the following parties or attorneys of parties.

Dated this 30th day of October, 2014 at Salem, Oregon

Kay Barnes

Kay Barnes
Public Utility Commission
3930 Fairview Industrial Drive SE
Salem, Oregon 97302
Telephone: (503) 378-5763

UW 160
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