CASE: UW 166 WITNESS: STEPHANIE YAMADA

PUBLIC UTILITY COMMISSION OF OREGON

ROATS WATER SYSTEM, INC.

STAFF EXHIBIT 100

Testimony in Support of the Stipulation

January 5, 2017

1 INTRODUCTION 2 Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS 3 ADDRESS. 4 A. My name is Stephanie Yamada. I am a Utility Analyst in the 5 Telecommunications and Water Division of the Utility Program at the Oregon 6 Public Utility Commission (Commission). My business address is 201 High St 7 SE, Suite 100, Salem, Oregon 97301. 8 Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK 9 EXPERIENCE. 10 A. Please see my Witness Qualification Statement attached as Exhibit Staff/101, 11 Yamada/1. 12 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY? 13 A. The purpose of my testimony is to introduce and support the Stipulations 14 entered into by the Stipulating Parties in Docket UW 166, Roats Water System, 15 Inc.'s request for a general rate revision. 16 Q. WHO IS TESTIFYING IN THIS DOCKET? 17 A. I am testifying as the Staff witness in UW 166. 18 Q. WHO ARE THE PARTIES IN DOCKET UW 166? 19 A. The parties in Docket UW 166 are Roats Water System, Inc. (Roats or 20 Company), Commission Staff (Staff), and intervenors Pat McCabe 21 (representing Woodside Ranch Homeowners Association), Avion Water 22 Company, Inc. (Avion), James Pease, James Powell, William Burton, and

Richard Rotondi (Intervenors), collectively referred to as the "Parties."

23

Q. DID THE PARTIES REACH A SETTLEMENT IN UW 166?

A. Yes. Roats and Staff (the Stipulating Parties) reached agreement on all issues in this docket. The agreement is outlined in the Partial Stipulation filed

December 6, 2016, and the Second Partial Stipulation filed

December 9, 2016.

Q. DID YOU PREPARE EXHIBITS FOR THIS DOCKET?

A. Yes. I prepared Exhibit Staff/100, consisting of 32 pages, Exhibit Staff/101, Yamada/1, consisting of one page, Exhibit Staff/102, consisting of 15 pages, and Exhibit Staff/103 consisting of 28 pages.

Q. HOW IS YOUR TESTIMONY ORGANIZED?

A. My testimony is organized as follows:

Issue 1 Summary Recommendation	
Issue 2 Roats' Description and Regulatory History	
Issue 3 Summary of Roats' General Rate Filing	4
Issue 4 Customer Concerns	10
Issue 5 Revenue Requirement Issues	13
Issue 6 Non-Revenue Requirement Issues	24
Issue 7 Rate Spread and Rate Design	27
Table 1 Roats' Current & Proposed Average Bills	8
Table 2 Proposed Miscellaneous Fees	
Table 3 Revenue Requirement Comparison	
Table 4 Stipulated Net Invested Utility Plant	
Table 5 Stipulated Cost of Capital	
Exhibit 101 Witness Qualification	Yamada /1
Exhibit 102 Revenue Requirement	
Exhibit 102 Adjustment Summary	
•	

¹ On December 12, 2016, Staff and Roats re-filed the first Partial Stipulation to provide the Commission with a complete copy that reflects the corrections made via the errata filing on December 9, 2016.

1	Exhibit 102 Cost of CapitalYamada /5
2	Exhibit 102 Company Current and Proposed Rates
3	Exhibit 102 Stipulated Rates
4	Exhibit 102 Invested Plant
5	Exhibit 102 Contributed PlantYamada /12
6	Exhibit 102 Domestic/Irrigation Split
7	Exhibit 103 Data Responses & Supporting Documentation Yamada /1
8	ISSUE 1
9	SUMMARY RECOMMENDATION
10	Q. PLEASE SUMMARIZE THE STIPULATING PARTIES' RECOMMENDATION
11	IN THIS CASE.
12	A. The Stipulating Parties recommend that the Commission adopt the Stipulations
13	agreed to by the Stipulating Parties in UW 166. The first Partial Stipulation

The Stipulating Parties recommend that the Commission adopt the Stipulations agreed to by the Stipulating Parties in UW 166. The first Partial Stipulation filed in this case resolves all issues, including revenue requirement, rate spread and rate design, with the exception of the implementation date for new rates. The Second Partial Stipulation reflects the agreement between Staff and Roats relating to the date that new rates should be implemented in this case. Roats' case also includes the acquisition of the former Juniper Utility system (Juniper), which is anticipated to close on or before December 31, 2016. In order to address the contingency that Roats' proposed acquisition of the former Juniper system does not close as planned, the Stipulating Parties have agreed to two separate revenue requirements and rates—one set inclusive of the Juniper acquisition and one set exclusive of the proposed acquisition. The Stipulating Parties further agreed the rates should be effective as soon as practicable after the Commission issues an order in UW 166.

ROATS' DESCRIPTION AND REGULATORY HISTORY

ISSUE 2

Q. PLEASE DESCRIBE ROATS WATER SYSTEM, INC.

A. Roats is a rate- and service-regulated investor-owned water utility located in Bend, Oregon. The Company is organized as a Corporation. The system was constructed in 1963 and began providing water service in 1963. Roats currently serves approximately 1,562 residential and 187 commercial customers in the Bend area.

Q. PLEASE PROVIDE A SUMMARY OF ROATS' REGULATORY HISTORY.

A. Roats has been providing water service since 1963. Since that time, the Company has filed several rate cases, the most recent being UW 107, which was completed in 2005. The Commission approved a rate increase of 14.2 percent In UW 107, resulting in annual revenues of \$674,987.²

ISSUE 3

SUMMARY OF ROATS' GENERAL RATE FILING

Q. PLEASE DESCRIBE ROATS' RATE APPLICATION.

A. The Company filed its request for a general rate revision on March 15, 2016.

The Company's request was supported by a brief and testimony from William Roats, the President of Roats Water System, Inc. This testimony refers to the Company's filing as its Application. The Company's Application proposed annual domestic revenues of \$1,802,530 and annual irrigation revenues of \$445,451, for a total revenue requirement of \$2,247,981. The Company

² In re Roats Water System, Inc., OPUC Docket No. UW 107, Order No. 05-811 (June 24, 2005).

proposed a 10.03 percent rate of return on a rate base of \$3,856,886. Roats' requested revenues represent an increase of 108 percent over test year revenues of \$1,079,919.³ While this seems like a significant increase, it is largely driven by the proposed acquisition of the Juniper system, which would result in an approximately 95 percent increase in customers. This proposed acquisition is discussed in greater detail in my testimony, below.

Q. WHAT WERE THE PRIMARY DRIVERS FOR THE COMPANY'S REQUEST FOR A RATE INCREASE?

A. Roats has not filed a request for a general rate revision since 2005, and the Company's costs have increased since that time. In its Application, Roats asserts that it requires a rate increase because "current revenues are not covering the cost of providing service and allowing an opportunity for a reasonable return on the company's investments. Factors include additional expenses and inflation on supplies and operating costs." Additionally, Roats has proposed to acquire a portion of the former Juniper Utility system (Juniper) from the City of Bend. The acquisition would result in 821 new residential and 839 new irrigation customers, for a total of 1,660 new customers to Roats. Almost all of the Juniper customers to be acquired will be both residential and irrigation customers of Roats. As stated above, the 1,660 new customers

_

³ Although Roats' Application shows test year revenues of \$1,360,277, the Company clarified in response to Staff's Data Requests 43 d, e, and f (mislabeled c, d, and e in Roats' response) that this includes revenue collected from Juniper customers by the City of Bend. In response to Staff's Data Request 53 b, Roats clarified that its actual test year revenue was \$1,079,919. See Exhibit Staff/103 Yamada/1-2.

⁴ Roats Water System, Inc. Initial Testimony at 5.

1 represent an almost 95 percent increase in customers compared to Roats' 2 current customer count of 1,749. Roats' Application states that "the cost of serving the additional Juniper domestic customers must be included" and that 3 4 "Roats' capital improvements and the addition of Juniper's domestic systems need to be included in rate base." Finally, as Roats does not currently provide 5 6 irrigation service and therefore currently has no tariffed rate for irrigation service, Roats notes that rates for irrigation service must be established.7 7 8 Q. PLEASE DESCRIBE THE JUNIPER UTILITY SYSTEM. 9 10 11 12 13 14 15

Juniper was condemned by the City of Bend in 2002. While Juniper consists of a dual-pipe system which separately delivers domestic potable drinking water as well as non-potable irrigation water, the City of Bend does not otherwise operate a separate irrigation system. As such, the City had planned to abandon the irrigation portion of the system and upgrade the domestic portion according to City of Bend standards. However, the cost to upgrade the Juniper domestic system to the City of Bend's standards was expected to be substantial. First, the abandonment of the irrigation system would force Juniper customers to irrigate using potable drinking water, which in turn would require the new single-pipe system to have the capacity to meet both the domestic and irrigation needs of former Juniper customers. Second, the Company states the PVC pipe with which the legacy Juniper system was constructed would need to be replaced with more expensive ductile iron pipe in

16

17

18

19

20

21

Roats Water System, Inc. Initial Testimony at 5.

Ibid.

Ibid.

22

23

order to meet the demand for pressure and flow required to provide both domestic water and irrigation demands through a one pipe system. As a result of discussions between Juniper customers, the City of Bend, and private water utilities serving the area, two Bend utilities agreed to acquire the Juniper system from the City. The acquisition would enable Juniper customers to keep their separate irrigation system while eliminating the need to convert the domestic system to ductile iron. Roats proposes to acquire the portion of the former Juniper system which serves Tillicum Village, Timber Ridge, Mountain High, and Blue Ridge, as well as other properties including The Pines Mobile Home Park and Crown Villa RV Park. A separate water utility, Avion Water Company, plans to acquire the portion that serves the Nottingham Square and Stonegate neighborhoods. Currently, Roats does not operate a separate irrigation system, nor does it have an established rate for irrigation service. As such, Roats will need to establish an irrigation tariff prior to serving its new irrigation customers. Roats will also need to establish a tariff for Mobile Home and RV Park rates, as it will begin serving two such parks upon its acquisition of Juniper and currently has no tariffed rates at which those customers can be appropriately charged. The Company's Application reflects the inclusion of the Juniper plant, customers, consumption, and costs in Roats' proposed rates.

Q. DID ROATS SEEK PUC APPROVAL FOR THE PURCHASE OF JUNIPER?

A. No. Because Juniper is owned by a municipality not subject to the Commission's jurisdiction, Commission approval pursuant to ORS 759.485 is not required for Roats to purchase Juniper. However, Roats plans to finance

the acquisition through a \$1,400,000 loan from the City of Bend. Pursuant to ORS 757.415, Roats must obtain an order from the Commission prior to taking out this loan for the acquisition of the Juniper property. Staff's analysis of Roats' proposed financing was addressed in a separate docket, UF 4298. Staff's recommendation to approve that financing Application was adopted by the Commission at its November 8, 2016, public meeting.⁸

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

A. Please see Staff/102, Yamada/6 for the Company's current and proposed rates as stated in its Application.

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

A. The majority of Roats' current residential and commercial customers

(83 percent) take service through either 5/8" or 3/4" lines. For those

customers, Roats' proposed rates result in a 36.87 percent increase in the

base rate and a 77.63 percent increase in the commodity rate. The customer

notice that Roats submitted with its Application shows the following proposed

changes to average monthly bills:

TABLE 1 – ROATS' CURRENT & PROPSED AVERAGE BILLS

Class	Line Size	Current Average Monthly Bill	Roats' Proposed Average Monthly Bill
Residential & Commercial	5/8" & 3/4"	\$36.47	\$53.86
Residential & Commercial	1"	\$59.88	\$96.93
Residential & Commercial	1 ½"	\$104.38	\$174.12
Commercial	2"	\$155.80	\$262.23

⁸ In re Roats Water System, Inc., OPUC Docket No. UF 4298, Order No. 16-423 (Nov. 8, 2016).

Q. DID THE COMPANY REQUEST ANY OTHER TARIFF CHANGES?

A. Yes. Roats requested approval of a Power Cost Adjustment tariff (PCA). The
Company also proposed changes to what is currently Schedule 3,
 Miscellaneous Service Charges. Table 3 shows the current and proposed
charges as filed in the Company's Application.

TABLE 2 - PROPOSED MISCELLANEOUS FEES

Miscellaneous Fees	Current	Proposed
Connection for New Service (Standard ¾ inch)	\$450	At Cost
Connection for New Service (Larger than ¾ inch)	\$450	At Cost
Irrigation Hookup	\$450	At Cost
Trouble-Call (Normal office hours)	\$25	\$50
Trouble-Call (After hours)	\$50	\$75
"Disconnect Visit Charge" now "Field Visit Charge"	\$30	\$25
Backflow Prevention Device Repairs - Labor	\$25	\$50

Q. DID THE COMPANY REQUEST ANY CHANGES TO UTILITY PLANT?

A. Yes. Roats requested the inclusion of plant additions through
September 30, 2015, and a service truck with a gross book value of \$60,000
which had not yet been purchased at the time of Roats' filing. Roats also
requested that the Juniper assets planned to be acquired from the City of Bend
be included in Utility Plant with a gross book value of \$1,426,580.

1

ISSUE 4

2

3 4

5

6

7

8

9

10 11

12

13

14

15 16

17

18

19

20 21

22

23

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. Concerns that were expressed by customers during this case are outlined below.

Juniper Acquisition

One of the most common concerns expressed to Staff was that the acquisition, operation, and maintenance costs of the Juniper system would place undue strain on current Roats customers. Many customers felt that, if not for the Juniper acquisition, Roats would not require any rate increase at this time. To address this concern, Staff explained that Roats required PUC approval for the financing that would enable it to acquire Juniper. Furthermore, PUC approval of Roats' requested financing would require that current customers not be harmed by the acquisition. Staff directed customers to Docket UF 4298, where Staff's analysis of Roats' Financing Application could be found.

Customer Notice

With its Application, Roats submitted a customer notice outlining its proposed rate increases. Upon viewing Roats' Application on the PUC website, a number of customers notified Staff that they had not received the notice that Roats submitted with its Application. Staff contacted Roats, and the Company confirmed that the notice was posted in the Bend Bulletin rather than being

mailed to each customer individually. OAR 860-036-0620(3) allows utilities the option to provide notice of rate increases via a newspaper advertisement, bill insert, or direct mailer. Staff explained to customers that the notice provided by Roats was consistent with the Commission's rules regarding noticing requirements. Many customers urged that the Commission should consider revisiting these rules, as notices published in the newspaper are easily overlooked.

Amount of Increase

Roats' Application stated that the Company's rate proposal resulted in "an overall increase of 32.51 percent." Several customers contacted Staff with concerns that Roats' proposal would result in a much higher rate increase than the 32.51 percent quoted in Roats' Application. Staff raised the issue with Roats, and the Company confirmed that the 32.51 percent figure represents the increase from test year revenues of \$1,360,277 as shown on the Application to Roats' requested domestic revenue of \$1,802,530. Roats also confirmed that the test year revenue shown in the Application included \$280,358 that was collected from Juniper customers by the City of Bend at City of Bend rates during Roats' selected test year. As such, the 32.51 percent figure may not accurately reflect the overall bill increases that current Roats customers will experience. Instead, Staff advised customers to calculate their own bill impacts using their specific line size, consumption, and the proposed rates that Roats provided in its Application. Given the media attention and customer

engagement in this proceeding, Staff believes that Roats' customers were adequately apprised of the Company's request in this case.

Commodity Rate

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

The majority of customers who contacted Staff during this case were residents of Woodside Ranch, which is a subdivision of approximately 271 residents within Roats' current service area. One area of particular concern for Woodside Ranch residents was Roats' proposed commodity rate of \$1.35 per 100 cubic feet (cf) of water used. Homes in Woodside Ranch are typically built on relatively large plots of land, with large surrounding yards. Furthermore, as the subdivision borders Deschutes National Forest, many Woodside Ranch residents feel it necessary to keep their yards green and well-irrigated as a measure for protecting their homes against fire damage. However, as Woodside Ranch is not served by an irrigation system that is separate from Roats' domestic system, residents of this subdivision have no choice but to irrigate using potable domestic water, which is significantly more expensive than irrigating with non-potable irrigation water. A number of residents expressed the concern that increasing the commodity rate to \$1.35 would have a particularly significant impact on customers in Woodside Ranch. In order to address this concern, Staff and Roats agreed to a residential and commercial allocation of 32.5 percent to the variable rate and 67.5 percent to the base rate. The resulting commodity rate is \$0.95 per 100 cf of water used, which is an increase of approximately 24 percent from the current commodity rate of \$0.76

per 100 cf, but approximately 30 percent lower than Roats' initial request of \$1.35 per 100 cf.

Distribution of Water

A number of Woodside Ranch residents expressed concern that water pumped from wells within Woodside Ranch would be used to serve other Roats customers outside of Woodside Ranch. Staff informed these customers that the adjudication and enforcement of water rights and deeds is outside of the Commission's purview in this case.

ISSUE 5

REVENUE REQUIREMENT ISSUES

- Q. PLEASE SUMMARIZE THE REVENUE REQUIREMENTS AGREED TO BY THE STIPULATING PARTIES.
- A. The agreed-to revenue requirements inclusive and exclusive of the Juniper acquisition are shown in Table 3.

TABLE 3 - REVENUE REQUIREMENT COMPARISON

Revenue Requirement	With Juniper	Without Juniper
Domestic	\$1,594,974	\$1,399,633
Irrigation	\$406,724	\$0
Total Company	\$2,001,698	\$1,399,633

Q. WHAT ISSUES DID STAFF INVESTIGATE?

A. Staff's investigation and analysis of Roats' 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 the costs of operating and maintaining both the existing Roats system as well as the Juniper domestic and irrigation systems, costs of hired and contracted labor, and building rental costs. Staff further investigated customer concerns expressed during the case. Finally, Staff reviewed the cost allocations between the Roats domestic and irrigation systems as they will exist upon completion of the proposed acquisition.

Q. PLEASE DISCUSS THE STIPULATING PARTIES' AGREEMENT REGARDING ROATS' EXPENSES.

A. Staff examined Roats' expenses with consideration of the prudence and reasonableness of each expense and in accordance with the rules and statutes that apply to rate-regulated water utilities. Several expenses were eliminated, reallocated, or transferred from one account to another. All of the agreed-upon adjustments are shown in Exhibit Staff/102, Yamada/3. However, the following is a brief explanation of the most significant adjustments.

Salaries and Wages

Roats' test year wage expense as reported in its Application was \$94,570 for employees and \$217,100 for officers, for a combined total of \$311,670. Roats' proposed wage expense as shown in its Application is \$190,470 for employees and \$249,666 for officers, or a combined total of \$440,136. Test year wages

were adjusted to reflect actual wages shown on Roats' payroll summary.⁹
Roats' corrected test year wage expense is \$218,100 for officers and \$126,660 for employees, for a combined total of \$344,760.

In its Application, Roats requested the addition of a new employee with an annual salary of \$75,000. Roats also requested a 22.1 percent wage increase for seven existing employees, including officers. Based on wage information for comparable positions from the American Water Works Association (AWWA) and the Oregon Employment Department, Staff determined that the proposed wages for the new employee and six of the seven existing employees were justified. These adjustments resulted in a total Employee Salaries & Wages expense of \$222,270. However, this amount was reduced by \$26,727, to \$195,547, to fully remove the wages associated with Roats' Cross Connection Control program from rates, as discussed later in my testimony. Including the aforementioned 22.1 percent wage increase, the Stipulating Parties agreed to a total Officer Salaries & Wages expense of \$266,301, for a combined Salaries & Wages expense of \$461,847.

Employee Pension and Benefits

Roats' test year Pension and Benefits expense, as reported in its Application, was \$75,469. Roats' proposed Pension and Benefits expense was \$91,237. Based on documentation provided by Roats, the test year expense was

⁹ See Exhibit Staff/103, Yamada/3-7, Roats' response to Staff Data Request 44 a.
¹⁰ See Exhibit Staff/103, Yamada/8

adjusted to \$73,762. This amount was increased to reflect an 11.72 percent increase in the Company's health insurance rates and a 4 percent increase in the Company's dental insurance rates. The cost of benefits for Roats' new employee and for one existing employee who did not previously receive employee benefits was also included. The Stipulating Parties agreed to an annual Pension and Benefits Expense of \$114,704.

Purchased Water

The Company had no Purchased Water expense in the test year. Roats'

The Company had no Purchased Water expense in the test year. Roats' Application shows a proposed Purchased Water expense of \$29,353 for domestic service and \$41,740 for irrigation service, for a combined Purchased Water expense of \$71,093. Roats' proposed domestic Purchased Water expense consists of the cost to purchase bulk water from the City of Bend to serve customers in The Pines and Crown Villa. Based on Pines and Crown Villa consumption information provided by Roats¹² as well as the City of Bend's new bulk water rate, which increased from \$1.82 to \$1.86 per 100 cf effective July 1, 2016, the Stipulating Parties agreed to a domestic Purchased Water expense of \$28,570. Roats' proposed irrigation Purchased Water expense consists of the cost to purchase irrigation water from Arnold Irrigation District (Arnold) to serve the Juniper irrigation customers. With its Application, Roats submitted documentation showing that the City of Bend paid Arnold \$38,030 for irrigation water to serve Juniper customers throughout the 2016 irrigation

See Exhibit Staff/103, Yamada/9-11, Roats' response to Staff Data Request 68.
 See Exhibit Roats' Initial Testimony, Page 25

season.¹³ However, this amount included the cost to serve irrigation customers in Nottingham Square, which is not included in the portion of the Juniper system that Roats will acquire. Roats and Staff agreed to decrease the irrigation Purchased Water expense by 15 percent, to \$32,325, to remove the cost of serving the Nottingham Square neighborhood. The Stipulating Parties agree to a final Purchased Water expense of \$60,895, consisting of \$32,325 for irrigation customers and \$28,570 for domestic (i.e., The Pines and Crown Villa) customers.

Purchased Power

As shown on its Application, Roats' test year Purchased Power expense was \$117,321. The test year expense was adjusted to \$118,076 based on actual bills submitted by the Company. The power costs associated with the portion of the Juniper system to be acquired by Roats were then added to the test year amount. Roats submitted documentation showing that the City of Bend's power costs associated with this portion of the Juniper domestic and irrigation systems averaged \$98,116 over three fiscal years from 2011 to 2014. The Stipulating Parties agreed to a Purchased Power expense of \$143,790 for domestic service and \$72,401 for irrigation service, for a combined Purchased Power expense of \$216,191.

¹³ See Exhibit Staff/103, Yamada/12-14.

¹⁴ See Exhibit Staff/103, Yamada/15-18, Roats' response to Staff Data Request 12.

O&M Materials/Supplies

Roats' Application shows a test year O&M Materials/Supplies expense of \$26,176. However, based on actual receipts and invoices provided by the Company, Roats' test year expense in this account was adjusted to \$42,301. The O&M costs associated with the portion of the Juniper system to be acquired by Roats were then added to the test year amount. Roats submitted documentation showing that the City of Bend's O&M Materials/Supplies costs associated with this portion of the Juniper system averaged \$79,505 for the domestic system and \$91,227 for the irrigation system over three fiscal years from 2011 to 2014. The Stipulating Parties' agreed to an O&M Materials/Supplies expense of \$121,819 for domestic service and \$91,227 for irrigation service, for a combined total of \$213,046.

Contract Services – Accounting

Roats' test year Contract Services – Accounting expense as reported in its Application was \$15,289. Roats' proposed expense was \$16,818. Roats submitted documentation consisting of invoices for accounting services totaling \$15,942 in the test year. However, these invoices included charges for services relating specifically to the Juniper acquisition. The Stipulating Parties agreed to capitalize \$3,188 of Roats' test year accounting costs, resulting in a Contract Services – Accounting expense of \$12,754.

¹⁵ Ibid.

Contract Services – Legal

Roats' Contract Services – Legal expense as reported in its Application was \$9,374 in the test year, with a proposed expense of \$10,311 in this account. While the test year amount was confirmed in invoices submitted by the Company, a charge of \$1,219 was included twice. The duplicate charge was removed, resulting in a revised test year amount of \$8,155. Of this amount, the Stipulating Parties agreed to remove and instead capitalize \$7,408 in legal expenses relating specifically to the Juniper acquisition, as these expenses are more appropriately capitalized. The resulting Contract Services – Legal expense is \$748.

Contract Services – Labor

As shown in its Application, Roats' Contract Services – Labor expense was \$1,022 in the test year. Roats requested an increase of \$109,912, for a total of \$110,934 in this account. The requested increase consisted of the City of Bend's labor costs attributable to the irrigation system, averaging \$99,827 over three fiscal years, plus a 10 percent increase "for uncertainty." The Stipulating Parties agreed to remove the requested 10 percent increase and agreed to include the entire average City of Bend expense, resulting in an annual Contract Services – Labor expense of \$100,849.

Rental of Building/Real Property

As shown in its Application, Roats' test year Building Rental expense was \$97,400. In its Application, Roats initially requested a total of \$120,257 in this

¹⁶ UW 166 – Roats' Initial Testimony at 22.

account. However, the Company subsequently revised its request to \$126,036 to match the monthly amount of \$10,503 that was previously approved by the Commission in UI 326.¹⁷ The Stipulating Parties agreed to allow this increase, resulting in a total expense of \$126,036 in this account.

Cross Connection Control

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

As shown in its Application, Roats' test year expense in this account was \$22,495, and corresponding Cross Connection Control revenues totaled \$48,988. Roats proposed to increase the expense amount to \$24,745 and to eliminate the corresponding revenue allocation. As some of the customers in the portion of the Juniper system that Roats will acquire may receive backflow testing as part of agreements with their homeowners' associations, and therefore would not need to participate in Roats' Cross Connection Control Program, it was not possible to estimate confidently the number of Juniper customers that would utilize Roats' Cross Connection Control Program, and in turn impossible to accurately forecast the necessary Cross Connection Control expense. Therefore, the Stipulating Parties agreed to remove all expenses and revenues associated with the Cross Connection Control Program from the rates set in UW 166. To ensure that the removal of the Cross Connection Control Program would have no net impact on the revenue requirement, the Stipulating Parties agreed to remove the entire test year Cross Connection Control expense of \$22,495 as well as \$26,727 from Employee Salaries and Wages. The resulting Cross Connection Control expense is \$0.

¹⁷ Order No. 13-066, issued on February 26, 2013.

Q. PLEASE DISCUSS THE AGREED-UPON CHANGES TO ROATS'
PROPOSED PLANT.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

A. As shown in its Application, the Company's test year Utility Plant in Service was \$5,847,599, and Roats proposed no adjustment to this amount. This amount included the assets that Roats plans to acquire from the City of Bend at an original cost of \$1,426,580. Roats proposed Accumulated Depreciation of \$2,170,031, resulting in Net Invested Utility Plant of \$3,677,568. Based on depreciation schedules¹⁸ provided by the Company, Roats' test year Utility Plant in Service was adjusted to \$4,789,909, which includes \$1,706,782 in Contributions in Aid of Construction (CIAC). The Stipulating Parties also agreed to include the Juniper assets that Roats plans to acquire at \$1,400,000, an engineering study relating to the Juniper purchase totaling \$11,484, and accounting and legal costs relating to the Juniper purchase totaling \$10,596. The Stipulating Parties further agreed that \$104,096 in capital assets that were put into service during Roats' 2015-2016 fiscal year, ending September 30, 2016, were prudent. After these adjustments, Roats' total Utility Plant in Service is \$6,316,085. The Stipulating Parties agreed to Accumulated Depreciation of \$2,415,491, which includes depreciation on in-service assets through September 30, 2016, totaling \$1,869,936, six months' depreciation on the Juniper assets totaling \$14,221, and depreciation on CIAC assets totaling

¹⁸ See Exhibit Staff/103, Yamada/19-27, Roats' response to Staff Data Request 104.

\$545,555. As shown below, the resulting Net Invested Utility Plant that is included in rate base is \$2,739,367.¹⁹

1

2

3

4

5

6

7

8

9

10

11

12

13

TABLE 4 - STIPULATED NET INVESTED UTILITY PLANT

Utility Plant in Service	\$6,316,085
Accumulated Depreciation	\$ 2,415,491
Net Utility Plant	\$3,900,594
CIAC	\$1,706,782
	. ,
Accum. Amortization of CIAC	<u>\$ 545,555</u>
Net Contributed Plant	\$1,161,227
Net Invested Utility Plant	\$2,739,367

Q. PLEASE DISCUSS THE PRUDENCE OF ROATS' PROPOSED ACQUISITION OF JUNIPER.

A. As discussed above, Staff conducted a comprehensive review of the Juniper acquisition both in this case and in Docket UF 4298, the Company's application to finance the purchase. In both cases, Staff concluded that, due to the purchase, Roats' current customers would experience significant benefits over a 20-year period. Staff's public meeting memo, including recommendations adopted by the Commission at its November 8, 2016, public meeting, contains a detailed discussion of Staff's analysis.²⁰ Staff therefore finds that the Company's acquisition of the Juniper Utility system is prudent.

¹⁹ See complete invested & contributed plant depreciation schedules in Exhibit Staff/102, Yamada/8-13.

²⁰ In re Roats Water System Inc., OPUC Docket No. UF 4298, Order No. 16-423 (Nov. 8, 2016).

Q. PLEASE COMPARE THE COMPANY'S PROPOSED RATE BASE AND THE AGREED-UPON RATE BASE.

A. The Company's proposed rate base as shown in its Application was \$3,820,141 for the domestic system and \$36,745 for the irrigation system, for a combined total of \$3,856,886. As discussed above, utility plant was adjusted to include new assets from Roats' 2015-2016 fiscal year, and the Stipulating Parties agreed, for purposes of this case, to remove CIAC from rate base. The Stipulating Parties agreed to a rate base of \$2,860,040 for the domestic system and \$32,392 for the irrigation system, for a combined total of \$2,892,432. As there is no book value associated with the Juniper irrigation plant, irrigation rate base consists only of working cash.

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

A. Roats requested a 10.03 percent cost of capital, which included an 11.5 percent Return on Equity (ROE).

Q. PLEASE SUMMARIZE THE COST OF CAPITAL AGREED TO BY THE STIPULATING PARTIES.

A. Assuming the Juniper acquisition closes, the Stipulating Parties agreed to a 7.89 percent cost of capital for the domestic system and a 9.5 percent cost of capital for the irrigation system, for an overall cost of capital of 7.91 percent.²²

²¹ The first Partial Stipulation in this case also makes clear that the issue of CIAC may be addressed in a future rate case.

²² The Stipulating Parties agreed to a 9.22 percent overall cost of capital absent the Juniper acquisition. See Exhibit Staff/102 Yamada/1.

The derivation of the combined domestic & irrigation cost of capital is shown in Table 2.

TABLE 5 - STIPULATED COST OF CAPITAL

	Amount	Cost	Weighted Cost
Debt	\$1,560,000	6.55%	3.53%
Equity	\$1,332,432	9.50%	4.38%
Total	\$2,892,432		7.91%

Q. WHAT COST OF EQUITY DID THE PARTIES STIPULATE TO IN THIS PROCEEDING?

A. As shown in Table 3, the Stipulating Parties agreed to a 9.5 percent ROE in this docket.

Q. WHAT COST OF DEBT IS BEING USED IN THIS PROCEEDING?

A. As shown in Table 3, the cost of debt is 6.55 percent. Roats' debt consists of a \$160,000 loan from W.K. Roats at 7 percent interest as well as the proposed \$1,400,000 loan from the City of Bend at 6.5 percent interest.

<u>ISSUE 6</u>

NON-REVENUE REQUIREMENT ISSUES

Q. PLEASE EXPLAIN HOW THE RATES WILL BE IMPLEMENTED.

- A. The Stipulating Parties agreed on the following timelines for implementing new rates in this case:
 - If the Juniper Utility system acquisition closes prior to the rate effective
 date, Roats agrees to charge newly acquired domestic customers
 pursuant to its current tariffs until new rates, inclusive of the Juniper
 acquisition, become effective. For standard irrigation service, and

2

1

4

6

5

7 8

9

10

11

12

13

14

15

16

17

18

19

20

irrigation and domestic service for The Pines and Crown Villa, Roats agrees to make an advice filing with the Commission requesting standard irrigation rates for Juniper customers and domestic rates and irrigation for The Pines and Crown Villa be approved, subject to refund, equivalent to the "with Juniper" rates agreed to by the Stipulating Parties.

- If the sale has not closed by the rate effective date, Roats agrees to
 charge current customers stipulated rates without the Juniper
 acquisition. If the sale closes after the rate effective date but before
 September 1, 2017, Roats agrees to file compliance tariffs to implement
 stipulated rates inclusive of the Juniper acquisition within three business
 days of the date of the closure.
- If Roats proceeds with the purchase but it does not close prior to
 September 1, 2017, Roats agrees that it will file a new general rate case
 in order to include the Juniper acquisition in rates no later than three
 months following the closing date of the sale.

Q. DID THE STIPULATING PARTIES AGREE TO A RATE IMPLEMENTATION DATE?

A. The Stipulating Parties agreed that approved rates should be implemented as soon as practicable upon a final Commission order approving rates in this proceeding. Roats will begin to incur operating costs and revenues associated with the Juniper property as of the close of the acquisition.

Q. DID THE STUPULATING PARTIES AGREE TO A POWER COST ADJSUTMENT TARIFF?

A. Yes. The Stipulating Parties agreed to a power cost adjustment tariff that will apply as an addition to the standard domestic commodity rate per 100 cf of water used. The power cost adjustment rate will be set to zero until the Company files an updated tariff sheet triggered by an increase in power cost rates charged by one or more of its electricity suppliers. Changes to the power cost adjustment rate will be computed as follows:

For the purpose of applying this equation, the Stipulating Parties agreed to a Power Cost of \$0.282 per 100 cf, computed by dividing Roats' domestic power costs of \$143,790 by Roats' domestic consumption (excluding The Pines and Crown Villa) of 50,991,198 cf. Based on the portion of Roats' power expense supplied by each company, the Stipulating Parties agreed to Supplier Allocators of 78.77 percent for Pacific Power and 21.23 percent for Central Electric Cooperative (CEC). The Supplier Increase or Decrease Percentage will reflect the overall percentage rate increase (or decrease) put in place by the respective supplier.

|-

ISSUE 7

RATE SPREAD AND RATE DESIGN

- Q. PLEASE EXPLAIN WHY THE REVENUE REQUIREMENT FOR IRRIGATION IS SEPARATED FROM THE REST OF THE REVENUE REQUIREMENT.
- A. In its Application, Roats submitted separate revenue requirements for its proposed domestic and irrigation operations. During the rate case, Roats further expressed a desire to maintain separate domestic and irrigation revenue requirements. As such, Staff agreed to and developed an irrigation revenue requirement to display revenues, expenses, and rate base information relating to Roats' irrigation operations separately from the rest of Roats' domestic operations.

Q. PLEASE EXPLAIN THE ISSUE OF COST ALLOCATION TO IRRIGATION.

A. As stated in Roats' response to Staff's Data Request 7, "[t]he irrigation system is physically separate from the domestic system. Irrigation is a stand-alone system with its own plant and expenses." To expand on this statement, as the Juniper domestic and irrigation systems that Roats plans to acquire from the City of Bend are physically separated from one another, many of the expenses relating to the systems can easily be separated as well. For example, while the domestic Juniper system will be served mainly with water pumped by Roats, Roats will purchase water from Arnold Irrigation District to serve the Juniper irrigation customers. As such, the Purchased Water expense for irrigation can be directly assigned to irrigation, eliminating the need to

 $^{^{\}rm 23}$ See Exhibit Staff/103, Yamada/28, Roats' response to Staff Data Request 7.

estimate cost allocations between the two systems. Displaying the domestic and irrigation revenue requirements separately more clearly shows these distinctions between the two systems.

Q. PLEASE EXPLAIN HOW SHARED EXPENSES ARE ALLOCATED BETWEEN THE DOMESTIC AND THE IRRIGATION REVENUE REQUIREMENTS.

A. While the majority of costs can be directly assigned to either domestic or irrigation operations as described above, other costs must be allocated to irrigation on an estimated percentage basis. For example, a portion of Roats' Building Rental expense must be allocated to irrigation operations, as no portion of this cost is directly attributable to irrigation. The Stipulating Parties agreed to four different methods for allocating non-directly-assignable costs to irrigation. These methods are discussed in further detail below. Specific methods used for each account can be found in Exhibit Staff/102, Yamada/14-15.

Percentage of Customers

With the addition of 1,660 Juniper domestic and irrigation customers to Roats' current customer count of 1,749, Roats will have a total of 3,409 customers following its acquisition of Juniper. 839 customers, or approximately 24.61 percent of the total, will be irrigation customers. As such, certain expenses were allocated 24.61 percent to the irrigation revenue requirement, particularly for accounts consisting of fixed expenses that span an entire year. For

example, 24.61 percent of the Property Tax expense was allocated to irrigation, while the remaining 75.39 percent was allocated to domestic service.

Percentage of Customers, Adjusted for Irrigation Months

The irrigation allocation in a number of expense accounts was adjusted to reflect the fact that irrigation service is only offered for approximately seven months each year. To achieve this, the irrigation customer percentage discussed above was multiplied by seven twelfths, resulting in an allocation of 14.36 percent to irrigation.

Percentage of Salaries

As some expenses vary depending on employee salaries, some expense accounts were allocated according to the overall percentage of employee labor that will be dedicated to irrigation operations. Roats' Application proposed to use contract labor for the irrigation system; as such, Roats' employees are planned to work exclusively on the domestic system. However, the duties of Roats' officers apply to both irrigation and domestic services. Therefore, for certain accounts, the 14.36 percent irrigation allocation discussed above was further adjusted according to the proportion of officer salaries to total salaries. As approximately 57.7 percent of total salaries and wages are attributable to officers, this method results in an allocation of approximately 8.28 percent to the irrigation revenue requirement.

No Allocation to Irrigation

Finally, for some accounts, no portion of the expense was allocated to irrigation. The Training and Certification expense, for example, was allocated

entirely to domestic service. Operation of an irrigation system does not require domestic water distribution certifications; only the domestic customers would benefit from Roats' Training and Certification expense, and so no portion was assigned to irrigation.

Q. WHAT RATES DID THE PARTIES STIPULATE TO IN UW 166?

A. The Stipulating Parties stipulated to the rates shown in Staff/102, Yamada/7.

Q. WHAT ARE THE RATE COMPONENTS?

A. Domestic rates are comprised of a base rate that is charged regardless of water use and a commodity rate that is charged per 100 cf of water used. As irrigation water is unmetered, irrigation rates consist of a flat monthly fee. The standard commodity rate for residential/commercial customers (excluding those in The Pines/Crown Villa) is \$0.95 for each 100 cf of water used. Base rates differ due to the size of the meter. Larger meters will have increasingly higher base rates.

Q. ARE THE RESULTING RATES FAIR AND RESONABLE?

A. Yes.

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

A. The stipulated 3/4" and 5/8" base rate, which applies to the majority of current Roats customers, is approximately 9 percent lower than the rate proposed in Roats' Application. The stipulated standard variable rate is approximately 30 percent lower than the rate proposed in Roats' Application. Additionally, the Stipulation includes an irrigation rate for customers in The Pines and Crown

Villa which is separate from the standard irrigation rate. Although Roats did not initially request a separate irrigation rate for The Pines and Crown Villa in its Application, the Stipulating Parties agreed that, due to the small size of these lots, a lower irrigation rate was appropriate. Furthermore, following its initial Application, Roats requested that base rates be established for standard domestic 3", 4", and 6" service. Though there are currently no customers at these line sizes in either Roats' current service territory or the areas it proposes to acquire, the Stipulating Parties agreed to establish rates for these line sizes. Finally, while the rates proposed in Roats' initial Application were inclusive of the Juniper acquisition, the Stipulating Parties agreed to two sets of rates—one which includes the Juniper acquisition, and one which does not, in consideration of the timing differences between when rates may be implemented in this case and when the acquisition may close, as discussed below.

Q. PLEASE EXPLAIN THE DEVELOPMENT OF RATES BOTH INCLUSIVE AND EXCLUSIVE OF THE JUNIPER ACQUISITION.

A. Due to a lack of certainty about the exact date upon which the transaction between Roats and the City of Bend would close, the Stipulating Parties agreed that rates should be developed to address the possible scenario of the sale not closing as expected. To determine rates without Juniper, all expenses, revenues, and plant associated with Juniper was removed from the Juniper-inclusive revenue requirement. The specific adjustments to the revenue requirement can be found in Exhibit Staff/102, Yamada/1. The two sets of rates

can be found in Exhibit Staff/102, Yamada/7. As the Juniper acquisition would nearly double Roats' customer count, distributing costs over more customers (economies of scale) the rates inclusive of the Juniper acquisition are lower than the rates exclusive of it. Unless otherwise noted, any discussion of the new rates throughout this testimony refers to the set which is inclusive of the Juniper acquisition.

Q. DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes.

CASE: UW 166 WITNESS: STEPHANIE YAMADA

PUBLIC UTILITY COMMISSION OF OREGON

STAFF EXHIBIT 101

Witness Qualification Statement

WITNESS QUALIFICATION STATEMENT

NAME: Stephanie Yamada

EMPLOYER: Public Utility Commission of Oregon

TITLE: Utility Analyst, Telecommunications and Water Division.

ADDRESS: 201 High St SE, Suite 100, Salem, OR, 97301

EDUCATION: Bachelor of Science, Accounting, University of Oregon

EXPERIENCE: Employed with the Oregon Public Utility Commission

since 2013. I am currently a Utility Analyst for the

Telecommunications and Water Division.

CASE: UW 166 WITNESS: STEPHANIE YAMADA

PUBLIC UTILITY COMMISSION OF OREGON

STAFF EXHIBIT 102

Exhibits in Support of Testimony

Test Year: Oct 1, 2014 to Sept 30, 2015

Combined Domestic & Irrigation Revenue Requirement

			Proposed				PUC Proposed		PUC Proposed	
Acct			Company	Proposed	Total	PUC	Results	Adjustments to	Results	
No.	REVENUES	Test Year	Adjustments	Company Totals	Adjustr	ments	With Juniper	Remove Juniper	Without Juniper	
460	Unmetered Water Sales	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	
461.1	Residential Water Sales (Domestic)	\$ 790,675		\$ 1,087,652		265,548	\$ 1,353,199	\$ (217,458)	\$ 1,135,742	
461.2 462	Commercial Water Sales (Domestic) Fire Protection (Domestic)	\$ 225,517 \$ 14,200	\$ 84,704 \$ 4,797	\$ 310,221 \$ 18,997		(97,851) 10,407	\$ 212,370 \$ 29,404	\$ 22,117 \$ -	\$ 234,488 \$ 29,404	
402	JUNIPER Residential	\$ 220,793	\$ 82,929			303,722)	\$ 29,404	\$ -	\$ 29,404	
	The Pines (Domestic)	\$ 49,651	\$ 18,648			(68,299)	\$ -	\$ -	\$ -	
	Crown Villa (Domestic)	\$ 9,914	·			(13,638)	\$ -	\$ -	\$ -	
465	JUNIPER Irrigation	\$ -	\$ 399,443	\$ 399,443	\$	7,281	\$ 406,724	\$ (406,724)	\$ -	
	JUNIPER Irrigation - Common Areas	\$ -	\$ 46,008			(46,008)	\$ -	\$ -	\$ -	
471	Miscellaneous Revenues	\$ 539	\$ (539)		\$	-	\$ -	\$ -	\$ -	
472	Cell Tower/Rent from Util. Property	\$ -	\$ -	-	\$	-	\$ -	\$ -	\$ -	
475 0	Cross Connection Control Revenue Juniper Surcharge	\$ 48,988 \$ -	\$ (48,988)	\$ -	\$ \$	-	\$ - \$ -	\$ - \$ -	\$ - \$ -	
U	TOTAL REVENUE	\$ 1,360,277	\$ 887,704	\$ 2,247,981		246,283)		\$ (602,064)	\$ 1,399,633	
		Ψ 1,000,211	ψ 331,104	Ψ 2,2-1,00	ΙΨ (-	0,_00/	2,001,000	(002,004)	Ψ 1,000,000	
	OPERATING EXPENSES	1	r .	η.	1.		η.	r .	r	
601	Salaries and Wages - Employees	\$ 94,570				5,077	\$ 195,547	\$ -	\$ 195,547	
603	Salaries and Wages - Officers	\$ 217,100	·	·		16,635	\$ 266,301	\$ -	\$ 266,301	
604	Employee Pension & Benefits	\$ 75,469				23,466	\$ 114,704		\$ 114,704	
610	Purchased Water	\$ - \$ 11,179	\$ 71,093 \$ 1,118			(10,198)	\$ 60,895 \$ 11,499	\$ (60,895) \$ -	\$ - \$ 11,499	
611 615	Telephone/Communications Purchased Power	\$ 117,321	\$ 119,660			(798) (20,790)	\$ 216,191	\$ (98,116)	\$ 118,076	
616	Fuel for Power Production	\$ -	\$ 119,000	\$ 230,961	\$	(20,790)	\$ 210,191	\$ (96,116)	\$ 110,076	
617	Other Utilities	\$ 2,032	\$ 203	\$ 2,235		(196)	\$ 2,039	\$ -	\$ 2,039	
618	Chemical / Treatment Expense	\$ -	\$ -	\$ -	\$	- (130)	\$ -	\$ -	\$ -	
619	Office Supplies	\$ 12,109	\$ 1,211	\$ 13,320	_ ·	(4,589)	\$ 8,731	\$ (794)	\$ 7,937	
619.1	Postage	\$ 977	\$ 1,821	\$ 2,798		(1,028)	\$ 1,770	\$ (878)	\$ 892	
620	O&M Materials/Supplies	\$ 26,176				(1,963)	\$ 213,046	\$ (170,732)	\$ 42,314	
621	Repairs to Water Plant	\$ 14,848	\$ 742	\$ 15,590	\$	(737)	\$ 14,854	\$ -	\$ 14,854	
631	Contract Svcs - Engineering	\$ 315	\$ 31	\$ 346	\$	(31)	\$ 315	\$ -	\$ 315	
632	Contract Svcs - Accounting	\$ 15,289	\$ 1,529	\$ 16,818		(4,064)	\$ 12,754		\$ 12,754	
633	Contract Svcs - Legal	\$ 9,374		\$ 10,311		(9,564)	\$ 748	\$ -	\$ 748	
634	Contract Svcs - Management Fees	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	
635	Contract Svcs - Testing	\$ 5,463	\$ (2,535)			- (40.00=)	\$ 2,928	\$ -	\$ 2,928	
636	Contract Svcs - Labor	\$ 1,022	\$ 109,912			(10,085)	\$ 100,849	\$ (99,827)	\$ 1,022	
637	Contract Sycs - Billing/Collection	\$ 19,253 \$ -	\$ 16,286 \$ -	\$ 35,539	\$ \$	(2,170)	\$ 33,369	\$ (16,753) \$ -	\$ 16,616 \$ -	
638 639	Contract Svcs - Meter Reading Contract Svcs - Other	\$ 8,841	\$ 884	\$ 9,725		(1,238)	\$ - \$ 8,487	\$ - \$ -	\$ - \$ 8,487	
641	Rental of Building/Real Property	\$ 97,400	\$ 22,857	\$ 120,257		5,779	\$ 126,036	\$ -	\$ 126,036	
642	Rental of Equipment	\$ -	\$ -	\$ 120,237	\$		\$ 120,030	\$ -	\$ -	
643	Small Tools	\$ 948	\$ 95			(132)	\$ 910	\$ -	\$ 910	
648	Computer/Electronic Expenses	\$ 3,659	\$ 366	·		(366)	\$ 3,659	\$ -	\$ 3,659	
650	Transportation	\$ 36,142	\$ 7,228	\$ 43,370	\$	(2,920)	\$ 40,451	\$ -	\$ 40,451	
656	Vehicle Insurance	\$ 8,117	\$ 1,000	\$ 9,117	\$	(335)	\$ 8,782	\$ -	\$ 8,782	
657	General Liability Insurance	\$ 10,891	\$ 2,739			5,957	\$ 19,587	\$ -	\$ 19,587	
658	Workers' Comp Insurance	\$ 5,906	\$ 4,433			(136)	\$ 10,203		\$ 10,203	
659	Insurance - Other	\$ 85	\$ -	\$ 85		(85)	\$ -	\$ -	\$ -	
666	Amortz. of Rate Case	\$ -	\$ 2,800			6,667	\$ 9,467	\$ -	\$ 9,467	
	Gross Revenue Fee (PUC)	\$ -	\$ 6,744			(738)	\$ 6,005	\$ (1,806)	\$ 4,199	
670	Bad Debt Expense	\$ -	\$ -	\$ -	\$	(0.4.7.45)	\$ -	\$ -	\$ -	
671 673	Cross Connection Control Program	\$ 22,495 \$ 1,570				(24,745)		\$ -	\$ - \$ 2,828	
673 674	Training and Certification Consumer Confidence Report	\$ 1,570 \$ -	\$ 658 \$ -	\$ 2,228	\$	601	\$ 2,828 \$ -	\$ -	\$ 2,828 \$ -	
675	Miscellaneous Expense	\$ 13,329	\$ 1,333			5,671	\$ 20,333		\$ 12,290	
073 OE1	Public Relations/Advertising	\$ 189				(19)			\$ 12,290	
OE2	Wheeling Fee	\$ 12,589				(362)	\$ 13,486		\$ 13,486	
OE3	Meter Change Out	\$ 8,475				6,998	\$ 9,823		\$ -	
OE4	3	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	
OE5		\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	
	TOTAL OPERATING EXPENSE	\$ 853,133	\$ 704,090	\$ 1,557,223	\$	(20,438)	\$ 1,536,786	\$ (467,666)	\$ 1,069,119	
	OTHER REVENUE DEDUCTIONS									
	Depreciation Expense	\$ 136,081	-	\$ 136,081	\$	(49,526)	\$ 86,555	\$ (14,221)	\$ 72,335	
406	Amort of Plant Acquisition Adjustment	\$ 130,081	\$ -	\$ 130,061	\$	(49,526 <u>)</u> -	\$ 60,555	\$ (14,221)	\$ 72,333	
407	Amortization Expense	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	
408.11	Property Tax	\$ 14,759		\$ 37,497		(2,512)	\$ 34,985		\$ 13,617	
408.12	Payroll Tax	\$ 32,189	\$ 15,720	·		488	\$ 48,397		\$ 48,397	
408.13	Other	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	
409.1	Federal Income Tax	\$ -	\$ 54,991	\$ 54,991	\$	(1,521)	\$ 53,470			
409.11	Oregon Income Tax	\$ -	\$ 27,594			(14,871)				
409.13	Extraordinary Items Income Tax	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	
	TOTAL REVENUE DEDUCTIONS	\$ 1,036,162	\$ 825,133	\$ 1,861,295	\$	(88,379)	\$ 1,772,917	\$ (506,615)	\$ 1,266,301	

NET OPERATING INCOME

UTILITY RATE BASE

Utility Plant Invested by Company + Contributions in Aid of Construction - Excess Capacity Equals: Total Utility Plant

271

271 281 272 - Accum. Depreciation--Invested Plant

Accum. Depreciation—Invested Flatti
 Accum. Depreciation—CIAC
 Contributions in Aid of Construction
 Accumulated Deferred Income Tax

+ Accum. Amortization of CIAC

Equals: Net Invested Utility Plant

Plus: (working capital)
Materials and Supplies Inventory
Working Cash (Total Op Exp /12)
TOTAL RATE BASE 151 WrkCash

Rate of Return

\$ 324,115	\$ 62,571	\$ 386,686	\$ (157,904)	\$ 228,781	\$ (95,449)	\$ 133,332
\$ 5,847,599	\$ -	\$ 5,847,599	\$ (1,238,296)	\$ 4,609,303	\$ (1,422,080)	\$ 3,187,223
\$ -	\$ -	\$ -	\$ 1,706,782	\$ 1,706,782	\$ -	\$ 1,706,782
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,847,599	\$ -	\$ 5,847,599	\$ 468,486	\$ 6,316,085	\$ (1,422,080)	\$ 4,894,005
\$ 2,170,031	\$ -	\$ 2,170,031	\$ (300,095)	\$ 1,869,936	\$ (14,221)	\$ 1,855,716
\$ -	\$ -	\$ -	\$ 545,555	\$ 545,555	\$ -	\$ 545,555
\$ -	\$ -	\$ -	\$ 1,706,782	\$ 1,706,782	\$ -	\$ 1,706,782
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 545,555	\$ 545,555	\$ -	\$ 545,555
\$ 3,677,568	\$ -	\$ 3,677,568	\$ (938,201)	\$ 2,739,367	\$ (1,407,859)	\$ 1,331,508
					\$ -	\$ -
\$ 50,000	\$ -	\$ 50,000	\$ (25,000)	\$ 25,000	\$ -	\$ 25,000
\$ 71,094	\$ 58,224	\$ 129,318	\$ (1,253)	\$ 128,065	\$ (38,972)	\$ 89,093
\$ 3,798,662	\$ 58,224	\$ 3,856,886	\$ (964,454)	\$ 2,892,432	\$ (1,446,831)	\$ 1,445,601
8.53%		10.03%		7.91%	1.31%	9.22%

Test Year: Oct 1, 2014 to Sept 30, 2015

Adjustment Summary (Juniper-Inclusive)

Acct		Compa	ny		PUC	PU	C Proposed	
No.	REVENUES	Propos	ed	Ad	ljustments		Results	Explanation of PUC Proposal
460	Unmetered Water Sales	\$	-	\$	-	\$	-	
461.1	Residential Water Sales (Domestic)	\$ 1,087		\$	265,548	\$		Added Juniper, The Pines & Crown Villa to Account 461.1
461.2	Commercial Water Sales (Domestic)			\$	(97,851)	_		Reduced overall expenses
462	Fire Protection (Domestic)			\$	10,407	_		Added public fire revenue
	JUNIPER Resi - Timb, Tillic, Blue, Mtn (I			\$	(303,722)		-	Moved to Acct 461.1 - Residential Water Sales
	The Pines (Domestic)			\$	(68,299)		-	Moved to Acct 461.1 - Residential Water Sales
405	Crown Villa (Domestic)		638	\$	(13,638)		400 704	Moved to Acct 461.1 - Residential Water Sales
465	JUNIPER Irrigation		443	\$	7,281 (46,008)	\$	406,724	Combined Common Area Irrigation into Account 465; reduced overall expenses
474	JUNIPER Irrigation - Common Areas Miscellaneous Revenues	\$ 46	-	\$	(46,006)	\$		Moved to Acct 465 - Irrigation Water Sales
471 472	Cell Tower/Rent from Util. Property	\$	-	\$	-	\$	-	
472 475	Cross Connection Control Revenue	\$	-	\$	-	\$		
0	Juniper Surcharge	\$	-	\$		\$		
O	TOTAL REVENUE	\$ 2,247		\$	(246,283)		2,001,698	
		- -,- · · ·		<u> </u>	(= :0,=00)	<u> </u>	_,001,000	
	OPERATING EXPENSES							
601	Salaries and Wages - Employees		470	_	5,077	_	195,547	Added excluded employees; reduced by \$26,724 to remove Cross-Connection effect.
603	Salaries and Wages - Officers			\$	16,635	\$		Corrected wage allocation to Officers; included 22.1% increase for 3 officers.
604	Employee Pension & Benefits			\$	23,466	_		Reflects 2016 insurance increases; added benefits for two employees.
610	Purchased Water			\$	(10,198)			Removed cost of irrigation for Nottingham Square.
611	Telephone/Communications			\$	(798)	•		Reduced to actual bills; removed late fees, duplicates, & 10% increase
615	Purchased Power		981	\$	(20,790)	\$	216,191	Includes Bend's 3-year average cost; 10% increase removed.
616	Fuel for Power Production	\$	-	\$	- (400)	•	0.000	
617	Other Utilities		235	\$	(196)	\$	2,039	Based on actual bills; removed 10% increase
618	Chemical / Treatment Expense	\$	-	\$	- (4.500)	Φ.	0.704	Decrees the description of the decree of the
619 619.1	Office Supplies			\$	(4,589) (1.028)	\$		Documented actuals less than reported; removed unnecessary purchases. Consists of \$977 test year expense plus adjustment for new customers.
620	Postage O&M Materials/Supplies			\$	(1,026)	_		Test year cost plus City of Bend's 3-year average cost.
621	Repairs to Water Plant			\$	(737)	_		Used documented test year actuals
631	Contract Svcs - Engineering	\$ 13		\$	(31)			Removed 10% increase
632	Contract Svcs - Accounting			\$	(4,064)	_		Removed 10% increase and capitalized costs associated with Juniper acquisition
633	Contract Svcs - Legal			\$	(9,564)	_		Removed 10% increase and capitalized costs associated with Juniper acquisition
634	Contract Svcs - Management Fees	\$	-	\$	-	Ψ	7 10	Tromovod 1076 indicado ana capitalizad code accordated with campor acquicitori
635	Contract Svcs - Testing			\$	-	\$	2.928	No Adjustment
636	Contract Svcs - Labor		934	\$	(10,085)		100,849	Test year actuals plus City of Bend's 3-year average irrigation labor cost.
637	Contract Svcs - Billing/Collection		539	\$		_		Increased to account for new customers; removed 10% increase.
638	Contract Svcs - Meter Reading	\$	-	\$	-		,	·
639	Contract Svcs - Other	\$ 9	725	\$	(1,238)	\$	8,487	Removed 10% increase & costs outside of test year
641	Rental of Building/Real Property	\$ 120	257	\$	5,779	\$	126,036	Increased to UI 326 approved amount.
642	Rental of Equipment	\$	-	\$	-			
643	Small Tools	\$ 1	043	\$	(132)	\$	910	Removed10% increase, duplicates, and expenses not in test year.
648	Computer/Electronic Expenses			\$	(366)	\$	3,659	Removed 10% increase
650	Transportation			\$	(2,920)	_		Removed 50% of requested increase for new vehicle
656	Vehicle Insurance			\$	(335)	_	8,782	Test year actuals plus adjustment for new vehicle (DR 82)
657	General Liability Insurance			\$	5,957	_	19,587	Test year actuals.
658	Workers' Comp Insurance	-		\$	(136)	_	10,203	Test year actuals plus adjustment based on pay increases & new employee.
659	Insurance - Other	\$		\$	(85)			
666	Amortz. of Rate Case		800	\$	6,667			\$37,866 over four years.
667	Gross Revenue Fee (PUC)		744		(738)	\$	6,005	Calculated from revenue.
670	Bad Debt Expense	\$	745	\$	(04.745)	•		D
671	Cross Connection Control Program			\$	(24,745)		- 0.000	Removed.
673	Training and Certification		228	\$	601	\$	2,828	Test year actuals plus agreed-upon adjustment.
674	Consumer Confidence Report	\$	-	\$	- E 671	ď	20.222	Added book shows a that was a sectional case of
675 OE1	Miscellaneous Expense Public Relations/Advertising	\$ 14	662	\$	5,671	\$	20,333	Added bank charges that were previously excluded. Test year actuals; removed 10% increase
OE1 OE2	Wheeling Fee	-		<u>\$</u> \$	(19)	_	189 13,486	Test year actuals; removed 10% increase Test year actuals; removed 10% increase
OE2	Meter Change Out			\$	6,998		9,823	\$58,938 over six years. Includes adjustment for additional costs not known previously.
OE3		\$	-	\$	0,990	Ψ	3,023	1900,000 0701 31x years. Includes adjustment for additional costs flot known previously.
OE5		\$	-	\$	-			
OLU	TOTAL OPERATING EXPENSE	\$ 1,557		\$	(20,438)	\$	1,536,786	
		+ 1,001		<u> </u>	,,,.)	· *	.,,	
	OTHER REVENUE DEDUCTIONS							
403	Depreciation Expense	\$ 136	081	\$	(49,526)	\$	86.555	Includes invested assests through 9/30/16 + 6 months on Juniper.
406	Amort of Plant Acquisition Adjustment	\$		\$, ,,===)	\$		

Depreciation Expense
Amort of Plant Acquisition Adjustment
Amortization Expense
Property Tax
Payroll Tax

	\$ 136,081	\$ (49,526)	\$ 86,555	Includes invested assests through 9/30/16 + 6 months on Juniper.
t	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ 37,497	\$ (2,512)	\$ 34,985	Actuals plus adjustment for Juniper acquisition
	\$ 47,909	\$ 488	\$ 48,397	Test year actuals plus proportional increase for salary increases & new employee.

408.13 409.1 409.11 409.13	Other Federal Income Tax Oregon Income Tax Extraordinary Items Income Tax TOTAL REVENUE DEDUCTIONS NET OPERATING INCOME
	UTILITY RATE BASE Utility Plant Invested by Company
271	+ Contributions in Aid of Construction - Excess Capacity
	Equals: Total Utility Plant
	- Accum. DepreciationInvested Plant
	- Accum. DepreciationCIAC
271	- Contributions in Aid of Construction
281	- Accumulated Deferred Income Tax
272	+ Accum. Amortization of CIAC

Equals: Net Invested Utility Plant
Plus: (working capital)

151 Materials and Supplies Inventory
WrkCash Working Cash (Total Op Exp /12)
TOTAL RATE BASE

Rate of Return

\$ -	\$ -	\$ -	
\$ 54,991	\$ (1,521)	\$ 53,470	Calculated.
\$ 27,594	\$ (14,871)	\$ 12,723	Calculated.
\$ -	\$ -	\$ -	
\$ 1,861,295	\$ (88,379)	\$ 1,772,917	
\$ 386,686	\$ (157,904)	\$ 228,781	

\$ 5,847,599	\$ (1,238,296)	\$ 4,609,303	Adjusted/corrected Plant & CIAC schedules.
\$ -	\$ 1,706,782	\$ 1,706,782	Adjusted/corrected Plant & CIAC schedules.
\$ -	\$ -	\$ -	
\$ 5,847,599	\$ 468,486	\$ 6,316,085	
\$ 2,170,031	\$ (300,095)	\$ 1,869,936	Adjusted/corrected Plant & CIAC schedules.
\$ -	\$ 545,555	\$ 545,555	Adjusted/corrected Plant & CIAC schedules.
\$ -	\$ 1,706,782	\$ 1,706,782	Adjusted/corrected Plant & CIAC schedules.
\$ -	\$ -	\$ -	
\$ -	\$ 545,555	\$ 545,555	Adjusted/corrected Plant & CIAC schedules.
\$ 3,677,568	\$ (938,201)	\$ 2,739,367	
	\$ -		
\$ 50,000	\$ (25,000)	\$ 25,000	Reduced to match Annual Report.
\$ 129,318	\$ (1,253)	\$ 128,065	Calculated based on operating expenses.
\$ 3,856,886	\$ (964,454)	\$ 2,892,432	
10.03%		7.91%	

Test Year: Oct 1, 2014 to Sept 30, 2015

Cost of Capital

Utility Proposed Rate of Return 10.03%

Test Year Rate of Return 8.53%

Staff Proposed Rate of Return 7.91%

Debt

			Capital		Weighted
Type	Debt	Balance	Structure	Cost	Cost
Domestic	W.K. Roats	\$ 160,000	5.53%	7.00%	0.39%
Domestic	City of Bend	\$ 1,400,000	48.40%	6.50%	3.15%
	TOTAL DEBT	\$ 1,560,000	53.93%		3.53%

Equity

			Capital	•	Weighted
Type	Equity	Balance	Structure	Cost	Cost
Domestic	Working Cash	\$ 95,673	3.31%	9.50%	0.31%
Domestic	Other	\$ 1,204,367	41.64%	9.50%	3.96%
Irrigation	Working Cash	\$ 32,392	1.12%	9.50%	0.11%
	TOTAL EQUITY	\$ 1,332,432	46.07%		4.38%
	TOTAL DEBT + EQUITY	\$ 2,892,432	100.00%		7.91%

Rate of Return

Test Year: Oct 1, 2014 to Sept 30, 2015

Roats' Current vs. Proposed Rates

Rate	Roats Current		Roats Application		crease/ ecrease (\$)	Increase/ Decrease (%)
Resi/Comm 3/4" and 5/8" Base Rate	\$ 26.80	\$	36.68	\$	9.88	37%
Resi/Comm 1" Base Rate	\$ 32.16	\$	47.69	\$	15.53	48%
Resi/Comm 1 1/2" Base Rate	\$ 38.59	\$	57.23	\$	18.64	48%
Resi/Comm 2" Base Rate	\$ 49.50	\$	73.37	\$	23.87	48%
Resi/Comm Commodity Rate	\$ 0.76	\$	1.35	\$	0.59	78%
The Pines/Crown Villa Base Rate	None	\$	17.58	N/A		N/A
The Pines/Crown Villa Commodity Rate	None	\$	1.82		N/A	N/A
4" Private Fire	\$ 5.00	\$	2.74	\$	(2.26)	-45%
6" Private Fire	\$ 11.00	\$	6.04	\$	(4.96)	-45%
8" Private Fire	\$ 15.00	\$	8.39	\$	(6.61)	-44%
10" Private Fire	\$ 25.00	\$	13.40	\$	(11.60)	-46%
12" Private Fire	None	\$	25.36		N/A	N/A
Public Fire	None		0.37	N/A		N/A
Irrigation - Standard	None	\$	47.23	N/A		N/A

Test Year: Oct 1, 2014 to Sept 30, 2015

Stipulated Rates

Cupulated Flates										
Rate		ncluding Juniper	Excluding Juniper							
Resi/Comm 3/4" and 5/8" Base Rate	\$	33.45	\$	40.24						
Resi/Comm 1" Base Rate	\$	48.17	\$	57.94						
Resi/Comm 1 1/2" Base Rate	\$	57.80	\$	69.53						
Resi/Comm 2" Base Rate	\$	74.26	\$	89.32						
Resi/Comm 3" Base Rate	\$	501.75	\$	603.53						
Resi/Comm 4" Base Rate	\$	836.26	\$	1,005.89						
Resi/Comm 6" Base Rate	\$	1,672.51	\$	2,011.77						
Resi/Comm Commodity Rate	\$	0.95	\$	0.95						
The Pines/Crown Villa Base Rate	\$	17.58		N/A						
The Pines/Crown Villa Commodity Rate	\$	1.86		N/A						
4" Private Fire	\$	5.34	\$	5.34						
6" Private Fire	\$	10.67	\$	10.67						
8" Private Fire	\$	17.07	\$	17.07						
10" Private Fire	\$	24.54	\$	24.54						
12" Private Fire	\$	33.94	\$	33.94						
Public Fire	\$	0.46	\$	0.68						
Irrigation - Standard	\$	48.80		N/A						
Irrigation - Pines/Crown Villa	\$	23.16		N/A						

Test Year: Oct 1, 2014 to Sept 30, 2015																														
Invested Plant	C D	E	F	G	Н	1	J K	L	M N	O F	, Q	R	S	T U	V	w x	: Y	Z	AA AB	AC	AD AE	AF	AG AH	Al	AJ	AK AL	AM AN	I AO	AP A	Q AR
ģ																													Accumu-	
Account Description	Date Utility Plant Acquired Orig Cost		otal Adj Plant				efore 1985 1985	1986	1987 1988	1989	1990 1	991 1992	1993	1994 1	995 1996	1997	1998 19	99 2000	2001 20	102 2003	2004 200	5 2006	2007 2	2008 200	09 2010	2011 201:	2013	2014 2015	lated Deprec. R Ending 2015	
301 Organization	Acquired ong cost	one shaj re	Aut Auf Fluit	AUGULENC D	оргоо јог.	Бергее	1000	1500	1501 1500	1 .505		55. 1552	1000	1554	1000	1001	1000 10	2000	2001 20	2000	2004 200	2000	2001	.000 20	20.0	2011		2014 2010	Linding 2010	Bog. 2010
302 Franchises																														
303 Land and Land Rights																														
304 Structures and Improvements																														
Structures & wellw UW107 Other struc/imprv (Various dates)	Jun 1967 22,040 Jun 1981 6,368		22,040 6,368	50 20	182 Ma	ay 2002 ay 2016	652 31	11 441 18 318	441 4 318 3	11 441 18 318	441 318	441 44 318 31	1 441 8 318	441 318	441 441 318 318	441 318	441 318	441 441 318 318	441 318	441 441 303 0	441 0	441 441 0 0	441 0	441 0	441 44 0	1 441	0 0	441 44 0	0 6,368	0 0
UW107 Pumphouse UW107 3-door garage	Jun 1982 2,891 Jun 1984 8,881		2,891 8,881	15 25	83 Ma 254 Ma	ay 2017 ay 2019	213 19 148 35	18 318 93 193 55 355	318 3 193 11 355 3	18 318 93 193 55 355	193 355	318 31 193 19 355 35	8 318 13 193 15 355	318 193 355	318 318 193 193 355 355	318 193 355	172 355	0 0 355 355	355	0 0 355 355	0 355	0 0 355 355	355	0 355	207	0 0	0 0	0	2,891 0 8,881	0 0
UW107 Finish work - garage UW107 Valve housing	Jun 1985 2,939 Jun 1986 392		2,939	25	84 Ma 11 Ma 285 Ma	ay 2020	0 4	118	118 1	18 118	118	118 11	8 118	118	118 118	118	118	118 118 26 26	118	118 118	118	118 118	118	118	118 6	9			2,939	(0) 0
UW107 Pinebrook pumphouse	Jun 1988 9,990		9,990	30	285 Ma	ay 2021 ay 2023	0	0 0	0 1	34 333	333	333 33			333 333		333	333 333		333 333		333 333	333		333 33		333 333	333 33		915 333
UW107 Pinebrook backup plant UW107 Pinebrook pumphouse	Jun 1989 26,580 Jun 1989 6,470		26,580 6,470	30	759 Ma 185 Ma	ay 2024	0	0 0	0	0 222	886 216	886 88 216 21			886 886 216 216			886 886 216 216		886 886 216 216		886 886 216 216			886 88 216 21		386 886 216 216	886 88 216 21		3,322 886 804 216
Pinebrook landc/fence Cyclone fencing	Jun 1990 2,500 Jun 1994 3,750		2,500	30	71 Ma 107 Ma	ay 2025	0	0 0	0	0 0	17	83 8	3 83	83	83 83 125 125		83	83 83 125 125		83 83 125 125	83	83 83 125 125	83 125 185	83	83 8 125 12	3 83	83 83 125 125	83 8 125 12		400 83 1,093 125
UW107 Shop building/cyclone fencing	Jun 1997 5,542		3,750 5,542 1,000	30	158 Ma	ay 2032	0	0 0	0	0 0	0	0	0 0	0	0 0	48	185	185 185	185	185 185	185	185 185	185	185	185 18	5 185	83 83 125 125 185 185 33 33	185 18	5 3,373 3 606	2,169 185
UW107 Chain link fence UW107 Parker buildings	Jun 2003 1,200		1,000 1,200 2,644	40	158 Ma 29 Ma 34 Ma 76 Ma	ay 2032 ay 2038	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0	0 0	0	0 8	33	30 30	33	30	30 3	3 33	33 33 30 30 88 88	30 3	3 606	394 33 833 30 1,917 88
Structures & Improvements Shop Yard Improvements	Jun 2007 2,644 Jun 2010 2,496		2,644 2,496	30 50			0	0 0	0	0 0	0	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0 0	22 0	0	88 8 0 1	8 88	88 88 50 50	88 8 50 5	B 727 0 262	2.234 50
Telementary Data Processing Center Remodel	Jun 2010 30,915 Jun 2010 30,109		30,915	50 50	883 Ma 860 Ma	ay 2045 ay 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 15 0 15	5 618	618	618 61 602 60	3,246	27,669 618
Telementary Storage Bldg	Jun 2011 37,009 Jun 2012 8,446		30,109 37,009 8,446	50	1,057 Ma	ay 2046	0	0 0	ō O	0 0	0	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0 0	0	0	0	1 602 0 185	502 602 740 740 70 282	602 60 740 74	3 146	26,947 602 33,863 740 7,531 282
Equipment Lot	Jun 2012 10,323		10,323 1,240	30	295 Ma 35 Ma	ay 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	502 602 740 740 70 282 86 344	602 60 740 74 282 28 344 34 41 4	4 1,118	7,531 282 9,205 344 1,157 41
Telementary Structure/Improve	Jun 2014 1,240 Jun 2014 6,325		1,240 6,325	30	35 Ma 181 Ma	ay 2049 ay 2049	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0 0	0	0	0	0 0	0 0	41 4 211 21	1 83 1 422	1,157 41 5,903 211
305 Collecting and Impounding Reservoir																														
306 Lake, River and Other Intakes																														
307 Wells and Springs																														
IIW107 Fees - new well	Jun 1975 7,324 Jun 1986 697		7,324 697	50 25	293 Ma 28 Ma	ay 2000 ay 2011 ay 2012	1,417 14	146 0 16	146 1- 28	16 146 28 28	146 28	146 14 28 2	6 146 8 28	146 28	146 146 28 28	146	146 28	146 146 28 28	146 28	146 146 28 28	146 28	146 146 28 28	146 28	146 28	146 14 28 2	6 146 B 12	146 146	146 14		1,366 146
UW107 Pinebrook well UW107 Pinebrook well pipe	Jun 1987 21,074 Jun 1990 1,376		21,074 1,376	50	843 Ma 55 Ma	ay 2012	0	0 0	28 : 97 4:	28 28 28 21 421	421	28 2 421 42 46 4	1 421 6 46	28 421 46 561	28 28 421 421 46 46	28 421 46	421 46	28 28 421 421 46 46	421	28 28 421 421 46 46 561 561	28 421 46 561	28 28 421 421 46 46 561 561	28 421 46 561	421	28 2 421 42 46 4 561 56	1 421	0 0 421 421 46 46 561 561	0 421 42 46 4 561 56	1 11 898	(0) 0 9,175 421
UW107 Woodside well	Jun 1991 28,051		28,051 21,496	50	1,122 Ma 860 Ma	ay 2016	0	0 0	0	0 0	0	141 56	1 561	561	561 561	561	561	561 561	561	561 561	561	561 561	561	561	561 56	1 561	46 46 561 561	46 4 561 56	5 1,160 1 13,605	216 46 14,446 561 11,929 430
UW107 Brookswood well		 	21,496	50	860 Ma	ay 2018	0	0 0	0	0 0	0	0	0 109	430	430 430	430	430	430 430	430	430 430	430	430 430	430	430	430 43	430	130 430	430 43	9,567	11,929 430
308 Infiltration Galleries and Tunnels																														
309 Supply Main																														
310 Power Generation Equipment																														
311 Pumping Equipment Pump Equip	Jun 1981 4,932		4,932	10	247 Ma 493 Ma	ay 2001	884 49	93 493	493 49 986 98	93 493	493	493 49	3 103	0	0 0	0	0	0 0	0	0 0	0	0 0	0	0	0	0 0	0 0	0	0 4,932	(0) 0
Pump Equip uw107 Pump equipment - Hamilton uw107 Pump	Jun 1982 9,857 Jun 1981 375		9,857 375	10	493 Ma 19 Ma 291 Ma	ay 2002 ay 2001	1,273 98 67 3	36 986 38 38	986 9i	36 986 38 38	986 38	986 98 38 3	6 698 8 8	0	0 0	0	0	0 0	0	0 0	0	0 0	0	0	0	0 0	0 0	0	9,857 375	0 0
uw107 Pump uw107 Pump equipment - Hamilton uw107 Pump equipment - Backup	Jun 1981 375 Jun 1983 5,810 Jun 1984 1.449		5,810 1,449	10	291 Ma 72 Ma	ay 2003 ay 2004	67 3 460 58 42 14		38 3 581 56 145 16	38 38 31 581 45 145	581 145	38 3 581 58 145 14	581 5 145	121 103	0 0	0	0	0 0	0	0 0	0	0 0	0	0	0	0 0	0 0	0	0 5,810 0 1,449	0 0
uw107 Woodside booster pump uw107 Woodside pump	Jun 1985 1,773 Jun 1987 2,721		1,773 2,721	10	89 Ma 136 Ma	ay 2005	0 5		177 1	77 177	177	177 17	7 177		125	102						0	0	0	0	0 0	0 0	0	0 1,773	0 0
uw107 Pinebrook pumps uw107 Woodside pump - new well	Jun 1988 6,763 Jun 1991 15,562		6,763 15,562	10	338 Ma 778 Ma	ay 2008	0	0 0	0 1	72 272	676	676 67 453 1,55	6 676 6 1,556	676 1,556	676 676 1,556 1,556	676 1,556	479 1,556	,556 1,556	4.400					-	0	0 0	0 0	ő	0 6,763 0 15,562	0 0
uw107 Brookswood pump set	Jun 1994 15,879		15,879	10	778 Ma 794 Ma	ay 2011 ay 2014	0	0 0	0	0 0	0	453 1,5t	0 0	1,556 463	1,556 1,556 1,588 1,588	1,588	1,588	,556 1,556	1,103	1,588 1,588	1,125								15,879	(0) 0
uw107 Pump (homeplace) uw107 Pump (Pinebrook)	Jun 2001 885 Jun 2001 1,310		885 1,310	10 10	794 Ma 44 Ma 66 Ma	ay 2021 ay 2021	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0	0 0	26 38	89 89 131 131	89 131	89 89 131 131		89 131	89 8 131 13				885 1,310	(0) 0
uw107 Pineridge pump circuit box uw107 Motor (well #1)	Jun 2001 620 Jun 2001 1,483		620 1,483	10 10	31 Ma 74 Ma	ay 2021 ay 2021	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0	0 0	18 43	62 62 148 148	62 148	62 62 148 148		62 148	62 6 148 14	105			620 1,483	0 0
uw107 Micometer Pump Equip (DRW)	Jun 2001 656 Jun 2005 43,157		656 43,157	10	33 Ma 2,158 Ma	ay 2021 ay 2025	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0	0 0	19	66 66	66	66 66 4.316	66 4,316	66 4,316 4	66 6 4,316 4,31	6 46 6 4,316 4,	316 4.316	4.316 4.31	656 6 43 157	0 0
Well Panels DRW Pump Equip	Jun 2005 8,795 Jun 2005 812		8,795	10 10	440 Ma	av 2025	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0	0 0	0	0 0	0	880	880	880	880 88	0 880	880 880	880 88		0 0
Pump Equip (DRW)	Jun 2005 3,090		812 3,090 4,521	10	41 Ma 154 Ma 226 De 143 Ma	ay 2025	0	0 0	0	0 0	0	0	0 0	0	0 0	Ŏ	0	0 0	0	0 0	0	24 81 90 309 0 113	880 81 309 452	81 309 452	81 8 309 30 452 45	1 81 9 309 2 452	380 880 81 81 309 309 452 452	81 5 309 21 452 45	7 811 9 3,090	0 0 (0) 0
2006 Pump Equipment Pump Equipment	Jan 2006 4,521 Jun 2013 2,862		4,521 2,862	10 10	143 Ma	ay 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 45	0 0	0 215	286 28	2 4,182 6 787	339 339 2,074 286
320 Water Treatment Equipment																														
330 Distribution Reservoir and Standpipe	s								,			,	,			, ,	,								,	, ,		,		
UW107 Water tank - Pinebrook	Jun 1983 17,831		3,000 17,831	40 30	60 Ma 357 Ma	ay 2024 ay 2033	675 7 565 59	75 75 94 594 63 163	75 594 5	75 75 94 594	75 594	75 594 59	5 75 4 594	75 594	75 75 594 594	75 594	75 594	75 75 594 594	75 594	75 75 594 594	75 594	75 75 594 594	75 594	75 594	75 7 594 59	75 4 594	75 75 594 594	75 7 30	17,831	0 75 (0) 0
UW107 Water tank - Woodside Pinebrook 300k Reservoir	Jun 1984 3,255 Jun 1989 95,695		3,255 95,695	20 30	65 Ma 1,914 Ma	ay 2034	38 16	0 163	163 1	75 75 94 594 33 163 0 801	163 3,190	75 594 59 163 16 3,190 3,19	3 163 0 3,190	163	163 163 3,190 3,190	75 594 163 3,190	163 3,190	75 75 594 594 163 163 3,190 3,190	163 3,190	75 75 594 594 163 163 3,190 3,190	125 3,190 3,	0 0 190 3,190	3,190	0 3,190 3	0 3,190 3,19	0 0 3,190 3,	0 0	0 3,190 3,19	3,255 0 83,736	(0) 0 11,958 3,190
UW107 Jt venture storage tank WSR Storage Tank	Sep 2004 373,311 Jun 2012 835		373,311 835	30 30	7.466 Au	a 2054	0	0 0	0	0 0	0	0	0 0	0	0 0	0	0	0 0	0	0 0	3,111 12,	12,444	12,444	12,444 12	2,444 12,44 0	4 12,444 12,	144 12,444 20 28	12,444 12,44 28 2	4 139,992	233,319 12,444 732 28
WSR Loop Prv WSR Storage Tank	Jun 2013 12,266 Jun 2013 300		12,266	30 30	17 Ma 245 Ma 6 Ma	ay 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	0 306	409 40 10 1	9 1,124	11,142 409 273 10
331 TRANSMISSION/DISTRIBUTION	3012010] 300	· · · · · · · · · · · · · · · · · · ·	300	30			· 1	-1 0	٠,	-, 0	0		-1 0		٠, ٠		V _I	V ₁ 0		- J U	. 0	J, U	o ₁	٠,		-, 0	-1 01			2.0
UW107 Other equipment -	Jun 1981 41,468		41,468 1,400	25	829 Ma	ay 2031	2,972 1,65	59 1,659	1,659 1,6	59 1,659	1,659	1,659 1,65	9 1,659	1,659	1,659 1,659	1,659	1,659	,659 1,659	1,659	1,659 1,659	1,659 1, 35	659 1,659	1,659	346	0	0 0	0 0	0 25 ^	0 41,468 5 1,216	(0) 0 184 35
UW107 Services - Woodside UW107 mainline plus 1/2 in meters below = 211 UW107 services (1/2 in meters below = 1337)	Jun 1981 1,400 Jun 1982 1,056 Jun 1983 669		1,400 1,056 669	25 25	21 Ma 13 Ma	ay 2032	131 3 55 4	35 35 42 42	42	12 42	42	42 4	2 42	42	42 42 27 27	42	42	35 35 42 42	42	35 35 42 42	42	35 35 42 42	42 27	30	JO 3	35	33	30 3	1,216 1,056 669	(0) 0
UW107 mainline (1/ in meters below = 2525)	Jun 1984 1,263		1,263	25 25	13 Ma 25 Ma 325 Ma	sy 2033 sy 2034	21 2 15 5	51 51	51	51 51	27 51	27 2 51 5	1 51	27 51 650	2/ 27 51 51	27 51	27 51	27 51 51	27 51	21 27 51 51	27 51	∠/ 27 51 51	27 51	51	36				1,263	(O) 0
UW107 Mainline - Murphy Road UW107 Murphy Road - valves UW107 Pinebrook - transfer main	Jun 1986 16,260		16,260	25 25	325 Ma 18 Ma	ay 2036 ay 2037	0	0 190	650 69 11 3	50 650 36 36	650 36	650 65 36 3	650 6 36	650 36	650 650 36 36	650	650 36	650 650 36 36	650 36	650 650 36 36	650	650 650 36 36	650 36	650 36	650 65 36 3	0 461 6 36	25		16,260	0 0
UW107 Pinebrook - transfer main UW107 12" transf main - Badges to Pineb	Jun 1988 2.091		907 2,091 35,742	40 40	18 Ma 42 Ma 715 Ma	ay 2038 ay 2038	0	0 0	0 2	9 52 31 894	52 894	52 5 894 89	2 52	52 894	52 52 894 894		52 894	52 52	52 894	52 52 894 894	52		52 894	52 894	52 5	2 52 4 894	52 52 894 894	52 5 894 89	907 2 1,420 4 24,357	671 52 11,385 894
UW107 Pinebrook to Badges - 12" main UW107 12" Reed Lane crossing	Jun 1989 77,382		35,742 77,382 8,059	40	715 Ma 1,548 Ma 161 Ma	ay 2039	0	0 0	0	0 491	1,935	1,935 1,93	1,935		1,935 1,935	1,935	1,935	,935 1,935	1,935	894 894 1,935 1,935 201 201 445 445	894 1,935 1,	935 1,935	1,935	1,935 1		5 1,935 1,	935 1,935	1,935 1,93	50,789	11,385 894 26,593 1,935 2,979 201
UW107 12" Powers Road crossing	Jun 1992 17.809		17,809	40	356 Ma	av 2042	0	0 0	0	0 0	0	0 10	11 201	445	201 201 445 445	445	445	445 445	445	1,935 1,935 201 201 445 445	445	445 445	445	445	445 44	5 445	145 445	445 44	5 10,349	7,460 445
UW107 Badges/Parrell 12" (qual constr) UW107 Powers Road - extension w/county reimb	Jun 1992 75,817 Jun 1993 73,349		75,817 19,076		1,516 Ma 1,467 Ma	ay 2043	0	0 0	0	0 0	0	0 46	8 1,895 0 120	201 445 1,895 477 169	1,895 1,895 477 477	52 894 1,935 201 445 1,895 477 169	1,895 °	1,935 1,935 201 201 445 445 1,895 1,895 477 477 169 169 169	1,895 477	1,895 1,895 477 477 169 169	1,935 1, 201 445 1,895 1, 477 169	895 1,895 477 477	52 894 1,935 201 445 1,895 477 169 3,550	1,895 1 477	1,895 1,89 477 47	5 1,935 1, 1 201 : 5 445 : 5 1,895 1, 7 477 :	52 52 394 894 395 1,935 201 201 445 445 395 1,895 477 477 169 169	1,895 1,89 477 47 169 16	7 10,612	7,460 445 31,754 1,895 8,464 477
UW107 Benham Road	Jun 1993 6,769 Jun 1994 142,000		6,769 142,000	40 40	135 Ma 2,840 Ma	ay 2043 ay 2044	0	0 0	0	0 0	0	0	0 40	169 888	169 169 3,550 3,550	169 3,550	169 3,550	169 169 3,550 3,550	169 3,550	169 169 3,550 3,550	169 3,550 3,	169 169 550 3,550	169 3,550	169 3,550 3	169 16 3,550 3,55	9 169 0 3,550 3,	169 169 550 3,550	169 16 3,550 3,55	9 3,763	3,006 169 66,563 3,550

Te	ocket # UW 166 est Year: Oct 1, 2014 to Sept 30, 2015	5																											
	nvested Plant	С	D E		F G	с п			L M	N O	ь	O B	е т		V	w x	, ,	Z AA	AB AC	AD	AE AF	AG A	H AI	AJ AK	AL AN	an ao	AP	AQ AR	
	TVCStCu T lunt		, L			3 11		3 K	M	N O	T	u K	3 1	I	Ť			- m	AB AC	no no	AL A	AG /		AL AIX	AL AII	AN AC	Ar.	AQ AIX	
ġ																											Accumu-		
8 .		Date U	tility Plant LES	S OtherBas	i NAR	RUC Anni	ual Final Month	Before																			lated Deprec.	Remain Plant	
UW107 Hv	ccount Description wy 97 crossing - Badger	Acquired Jun 1994	8,742	C s Adj	8.742	40 Depr	rec of Deprec 175 May 2044	1985 1985 0 0	1986 1987 0 0	1988 1989 0	1990 0 0	1991 199 0	2 1993 1 0 0	994 199 59	95 1996 219 219	1997 219	1998 1999 219 21	2000 2001 19 219 2	2002 2 19 219	219 21	2005 20 9 219	06 2007 219 219	2008 2009 219 21	2010 20 9 219	219 219	2013 2014 20 219 219	219 4,649	Beg. 2016 2019 4,093	219
UW107 Pa	arrell Road - completion lurphy Road - line extension	Jun 1995 Jun 1997	6,748 21,801		6,748 21,801	40	135 May 2045 436 May 2047	0 0	0 0	0	0 0	0	0 0	0	45 169	169	169 16	69 169 10 15 545 5	59 169 15 545	169 16	9 169	169 169	169 16	9 169 5 545	169 169 545 545	169 169 545 545 895 895 288 288 174 174	169 3,419 545 9,947	3,329 11,854	169 545
UW107 Pa	arkway/Moose/Blakely	Jun 1998	35,811		35,811	40	716 May 2048	0 0	0 0	0	0 0	0	0 0	0	0 0	0			95 895	895 89	5 895	169 169 545 545 895 895	895 89	5 895	895 895	895 895	895 15,449	20,362	895
UW107 Pa	arkway Project lakely/Powers	Jun 2003 Jun 2003	11,500 8,694		11,500 8,694	40	230 May 2053 174 May 2053	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	72 28 4	8 288	288 288 174 174	288 28 174 17	8 288	288 288 174 174	288 288 174 174	288 3,522 174 1,956	7,978 6,738	288 174
UW107 BI	lakely/Powers	Jun 2004	56,167		56 167	50 1	1.123 May 2054	0 0	0 0	ő	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0 28	1 1.123	1.123 1.123	1.123 1.12	3 1.123	1 123 1 123		1,123 12,638	43,529 1	1,123
UW107 Be	enham Road	Jun 2004 Jun 2004	1,781 63,858		1,781 63,858 24,778 37,754	50 1	36 May 2054 1,277 May 2054	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0 21	9 36 9 1,277	36 36 1,277 1,277	36 3 1,277 1,27 496 49 755 75	6 36 7 1,277	36 36 1,277 1,277 496 496 755 755 603 603 1,182 1,182	36 36 1,277 1,277 496 496 755 755	36 401 1,277 14,368	1,380 49,490 1	36 1,277
		Jun 2004	24,778 37,754		24,778	50	496 May 2054	0 0	0 0	ő	0 0	ő	0 0	0	0 0	0	0	0 0	0 0	0 31 0 49 0 18	6 496	496 496 755 755	496 49	6 496	496 496 755 755	496 496	496 5,947	18,831	496
UW107 St	tonehaven #1 tonehaven #2	Jun 2004 Jun 2004	37,754 30,161		37,754 30,161		755 May 2054 603 May 2054	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0 18	9 755 1 603	755 755 603 603	755 75 603 60	5 755 3 603	755 755 603 603	755 755 603 603	755 8,495 603 6,786		755 603
UW107 Sc	outh Village	Jun 2004	59,081		59,081	50 1	1,182 May 2054	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0 29	5 1,182	1,182 1,182	1,182 1,18	2 1,182	1,182 1,182	1,182 1,182	1,182 13,293	45,788 1	1,182
1/2	2 of water line	Jun 2005 Jun 2005	12,498		12,498	50	250 May 2055 89 May 2055	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 62	250 250	250 25	0 250 9 89	250 250	250 250	250 2,562	9,936	250
Re	oulter 2005 costs eed Lane East	Jun 2005	4,462 44,769		4,462 44,769	50	89 May 2055 895 May 2055	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 224	89 89 895 895	89 8 895 89	5 895	89 89 895 895	89 89 895 895	89 915 895 9,178	3,546 35,591	89 895
BI	lakely Rd Extension RW Project	Jun 2006 Jun 2006	30,817 99,747		30,817 99,747	50 1	616 May 2056 1,995 May 2056	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	154 616 499 1,995	616 61 1,995 1,99	6 616 5 1,995	616 616 1,995 1,995	616 616 1,995 1,995 205 205 477 477	616 5,701 1,995 18,453	25,116 81,293 1	616 1,995
DI	RW Project	Jun 2007	10,242		10,242 23,853		205 May 2057 477 May 2057	0 0	0 0	Ö	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 51	205 20	5 205	205 205 477 477	205 205	205 1,690	8,552	205
Fi	incham/Parrell Extension lakely Rd Extension	Jun 2007 Jun 2007	23,853		23,853	50	66 May 2057	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 120	477 47 66 6	7 477	477 477 66 66	477 477 66 66	477 3,936 66 543	19,916	477
Ba	adger 12" (quality contr.)	Jun 2007	3,288 11,308 12,203		3,288 11,308 12,203	50	226 May 2057	0 0	0 0	ő	0 0	0	0 0	ő	0 0	ő	Ö	0 0	0 0	0	0 0	0 57	66 6 226 22	6 66 6 226 4 244 9 229 7 147	66 66 226 226	226 226	66 543 226 1,866	2,745 9,442	66 226
20 Pi	007 Capitalized Labor	Jun 2007 Jun 2008	12,203		12,203	50	244 May 2057 229 May 2058	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 62	244 24 57 23	4 244	244 244	244 244	244 2,014 229 1.657	10,188	244
C	ioneer Crossing OB Transfer	Jun 2008	11,425 7,375		11,425 7,375	50	229 May 2058 147 May 2058	0 0	0 0	ő	0 0	0	0 0	0	0 0	0	ő	0 0	0 0	0	0 0	0 0	37 14	7 147	66 66 226 226 244 244 229 229 147 147	66 66 226 226 244 244 229 229 147 147	147 1,069	9,769 6,305	229 147
Ba	adger Rd hop Yard Line Extension	Jun 2008 Jun 2009	1,147 5,165		1,147 5,165	50	23 May 2058 103 May 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	5 2	3 23 6 103	23 23 103 103	23 23 103 103	23 166 103 646	981 4,520	23 103
To	oyota	Jun 2009	5,935		5.935	50	119 May 2059	0 0	0 0	ō	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 0	0 3	0 119	103 103 119 119 458 458	119 119	119 742	5,193	119
To	elementary System ovota	Jun 2009 Jun 2010	22,915		22,915 2,337	50	458 May 2059 47 May 2060	0 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	4 458 0 11	458 458 47 47	458 458 47 47	458 2,864 47 245	20,051	458 47
M	It Bachelor MC	Jun 2012	49,643		49,643	50	993 May 2062 369 May 2062	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 0	Ö	0 0	47 47 0 248 0 92	23 23 103 103 119 119 458 458 47 47 993 993 369 369	47 245 993 3,227 369 1,198	2,092 46,416	993 369
333 81	rookswood Roundabout	Jun 2012	18,433		18,433	50	369 May 2062	0 0	0 0	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	369 369	369 1,198	17,235	369
Se	ervices																												
334 M	leters and Meter Installations	1																											
UW107 M	leters (Various dates) leter installation (Various dates)	Jun 1981	22,765 14,558		22,765 14,558	25 1	1,138 May 2001	4,079 911	911 911 582 582	911 91 582 58	911	911 582	911 911	911	911 911 582 582	911	911 91	11 911 9 32 582 5	911	911 91	1 474	0 0	0	0 0	0 0	0 0	0 22,765 0 14,558	0	0
UW107 M	leters - Woodside	Jun 1981 Jun 1981	14,558 4,705		14,558 4,705	25 25	728 May 2001 235 May 2001	2,608 582 843 188	582 582 188 188	582 58 188 18	32 582 38 188	582 188	582 582 188 188	582 188	582 582 188 188	582 188	582 58 188 18	32 582 5i 38 188 1i	32 582 38 188	582 58 188 18	2 303 8 98	0 0	0	0 0	0 0	0 0	0 4,705	0	0
UW107 M	leters - Homeplace leters \$2111= w/\$1056 in mains	Jun 1981	1,277 1,055		1,277 1,055	25	64 May 2001	229 51	51 51	51 5	51 51		51 51	51	51 51	51	51 5		51 51	51 5	1 27	0 0	0	0 0	0 0	0 0	0 1,277 0 1,055	(0)	0
UW107 M	leters \$2111= W\\$1056 in mains leters \$1337 = w\\$669 in mains	Jun 1982 Jun 1983	1,055			25	53 May 2002 33 May 2003	136 42 53 27	27 27	27 2	27 27	27	27 27	27	27 27	27	27 2	27 27 :	27 27	27 2	7 27	27 27	1	0 0	0 0	0 0	0 1,055	(0)	0
UW107 M	leters \$1337 = w/\$669 in mains leters \$2525 = w/\$1263 in mains	Jun 1984	668 1,262		668 1,262	25	63 May 2004	37 50	50 50	50 5	50 50	50	50 50	50	50 50	50	50 5	50 50	50 63	63 6	3 63	63 52	0	0 0	0 0	0 0	0 668 0 1,262	(0)	0
UW107 M	leters - Murphy Road leters - Woodside	Jun 1986 Jun 1987	1,431		1,431 1,877	25 25	72 May 2006 94 May 2007	0 0	42 57 0 55	57 5 75 7	75 75	75	75 75	75	57 57 75 75	75	75	75 75	75 75	57 5 75 7	5 75	75 75	75	5 75	75 20	0 0	0 1,431 0 1,877	0	0
UW107 He	ead gate meters	Jun 1988	2,201		2,201	25	110 May 2008	0 0	0 0		88 88	88	88 88	88	88 88				38 88	88 8		88 88		8 88	88 88	24 0	0 2,201	(0)	0
UW107 W	esidential meters - Woodside /oodside meters	Jun 1988 Jun 1989	2,300 4,210		2,300 4,210	25	211 May 2009	0 0	0 0	67 9 0 12	92 92	92 168	92 92 168 168	92 168	92 92 168 168	92 168	168 16	92 92 1 68 168 1	92 92 38 168	168 16	2 92 8 168	92 92 168 168	92 9 168 16	2 92 8 168	92 92 168 168	168 46	0 2,300 0 4,210	(0)	0
UW107 W	/oodside meters	Jun 1990	1,240 1,500		1,240 1,500	25	62 May 2010 75 May 2012	0 0	0 0	0	0 36	50	50 50	50	50 50	50	50 5	50 50 :	50 50	50 5	0 50	50 50	50 5	0 50	50 50	50 50 60 60	13 1,240 60 1,424	0	0
UW107 M	loodside meters laster Fire Hydrant meter	Jun 1992 Jun 2004	580		580	20	29 Jun 2024	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0 6	7 29	29 29	29 2	9 29	29 29	29 29	29 326	254	29
M:	laster Fire Hydrant meter leters AMR	Jun 2005 Jun 2011	619 59,363		619 59,363	20 25 1	29 Jun 2024 31 May 2025 1,187 May 2061	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 8	31 31	31 3	1 31	31 31	31 31 2,375 2,375	29 326 31 317 2,375 9,498	301 49,865 2	31 2,375
	GIGIO AWIL	301120111	39,303		39,303	20	1,167 may 2001	0 0	0, 0		0, 0,		01 01		0, 0	- 0	o _l	01 01	01 01	- 0	01	01 01		01 01	0 2,373	2,373 2,373	2,373 8,480	49,000 2	,373
335 Hv	ydrants	1																											
H	ydrants (Various dates)	Jun 1981	2,500		2,500	40	63 May 2021	224 63	63 63	63 6	63	63	63 63	63	63 63	63	63 6	63 63	63	63 6	3 63	63 63	63 6	3 63	63 63	63 63	63 2,161	339	63
336 Cr	ross Connection Control (utility ow	ned)																											
		- · · ·																											
340	ther Plant	_																											
Of	ffice Furniture and Equipment	lum 4004	500		500	-	25 Mm. 2004	00 400	100 100	100	اما ما	0	0 0	ol.	0 0		ol.		0 0	0	0 0	0 0	0	0 0	0 0	0	0 500		0
St	esk helves & counters	Jun 1981 Jun 1995	500 1,552		500 1,552	10	25 May 2001 78 May 2015	90 100 0 0	0 0	0	0 0	0	0 0	0	45 155	155	155 15	55 155 1	55 155	155 15	5 110	0 0	0	0 0	0 0	0 0	0 1,552	(0)	0
De	esk & Chairs	Jun 2005	1,040	-	1,040	20	52 May 2025 12 May 2025	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 13	52 52	52 5	2 52	52 52	52 52	52 533 12 123 24 245 0 793 0 150	(0) 507 117 235	52
M	ile Cabinets lap File Cabinet	Jun 2005 Jun 2005	240 479		240 479	20	12 May 2025 24 May 2025	0 0	0 0	ŏ	0 0	0	0 0	0	0 0	0	ő	0 0	0 0	0	0 5	24 24	24 2 159 15	4 24	24 24	12 12 24 24	24 245	235	24
Of	ffice Equipment urniture	Jun 2007 Jun 2007	793 150	_	793 150	5	40 May 2027 8 May 2027	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 23	159 15	9 159	159 135 21 21	0 0 21 17	0 793	0	0
Sa	afe	Jun 2012	2,916		2,916	7	146 May 2032	0 0	0 0	ŏ	0 0	0	0 0	ŏ	0 0	0	0	0 0	0 0	o o	0 0	0 0	0	0 0	0 103	417 417	417 1,353	1,563	417
Sh	helving	Jun 2014	1,605		1,605	5	80 May 2034	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 0	0	0 0	0 0	0 321	321 642	963	321
341		٦																											
UW107 C	ransportation Equipment hevrolet pickup	Jun 1994	25,528	1	25 528	5 3	3,647 May 2001	0 0	0 0	0	0 0	0	0 0	2,127 5.	5,106 5,106	5,106	5 106 2 97	78 0	0 0	0	0 0	0 0	0	0 0	0 0	0 0	0 25,528	0	0
UW107 Se	ervice truck	Jun 1995	4,385		25,528 4,385	5	626 May 2002 4,540 May 2005	0 0	0 0	ō	0 0	0	0 0	0	5,106 5,106 365 877	877	5,106 2,97 877 87 2,648 6,35	77 512	0 0	0	0 0	0 0	0	0 0	ō ŏ	0 0	0 4,385	(0)	0
UW107 Do	odge 4x4 dualy pickup rieghtliner truck	Jun 1998 Jun 1999	31,778 15,000		31,778 15,000	5 4	4,540 May 2005 2 143 May 2006	0 0	0 0	0	0 0	0	0 0	0	0 0	0	2,648 6,35	56 6,356 6,3 50 3,000 3,0	56 6,356 00 3,000	3,707 3,000 1,75	0 0	0 0	0	0 0	0 0	0 0	0 31,778	0	0
UW107 R	rieghtliner truck ock tub	Jun 1999	15,000 3,500		15,000 3,500	10	2,143 May 2006 500 May 2006 857 May 2008	0 0	0 0	ŏ	0 0	0	0 0	ŏ	0 0	0	0 1,25 0 29	92 350 3	50 350	350 35	0 350	350 350	350 5	8 0	ŏ ŏ	0 0	0 15,000 0 3,500	0	0
UW107 93	3 Dodge pickup 9 Ford Plumbing truck	Jun 2001 Jun 2002	6,000 15,000	-	6,000 15,000	5 2	857 May 2008 2,143 May 2009	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0 5	00 1,200 0 1,250	1,200 1,20 3,000 3,00	0 1,200 0 3,000	700 3.000 1.750	0	0 0	0 0	0 0	0 6,000 0 15,000	0	0
UW107 90	0 Ford 2 ton	Jun 2002	17,500		17,500	5 2	2,500 May 2009	0 0	0 0	ŏ	0 0	0	0 0	ő	0 0	0	Ö	0 0	0 1,458	3,500 3,50	0 3,500	3,500 2,042	ő	0 0	0 0	0 0	0 17,500	(0)	0
UW107 95	5 Dodge 1 ton ando water truck	Jun 2002 May 2004	12,463 22,575		12,463 22,575		1,780 May 2009 3,225 Apr 2011	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 1,039	2,493 2,49 0 2,15		2,493 1,454 3,225 3,225	3,225 3,22	0 0 5 3,225	0 0 1,075 0	0 0	0 12,463 0 22,575		0
20	001 F-350	Jun 2005	22,575 15,000		15,000	5 2	2.143 May 2012	0 0	0 0	ŏ	0 0	0	0 0	ŏ	0 0	0	Ö	0 0	0 0	0 2,15	0 1,250	3,000 3,000	3,000 3,00	0 1,750	0 0	0 0	0 15,000	0	ő
Dt	ump Truck 995 Ford Truck	Jun 2006 Jun 2008	12,000 8,750		12,000 8,750	5 1	1,714 May 2013 1,250 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 2,400	2,400 2,40 729 1,75		1,400 0 1,750 1,750	0 0	0 12,000 0 8,750	0	0
20	001 Dakota	Jun 2008	5,355		5,355	5	765 May 2015 1,571 May 2016	0 0	0 0	ő	0 0	0	0 0	0	0 0	0	ő	0 0	0 0	0	0 0	0 0	446 1.07	1 1 071	1.071 1.071	625 0	0 5,355	(0)	0
	olaris Ranger meter reading vehicle th Wheel Utility Trailer	Jun 2009 Jun 2011	10,999 7,500	_	10,999 7,500	5 1 5 1	1,571 May 2016 1,071 May 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		7 2,200 0 0	2,200 2,200 625 1,500	2,200 1,283 1,500 1,500	0 10,999 1 500 6 625	0 875	0 875
		lun 2012	11,655		7,500 11,655	5 1	1,665 May 2019 5,000 Dec 2024	0 0	0 0	ő	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 0	0	0 0	625 1,500 0 971	1,500 1,500 2,331 2,331	1,500 6,625 2,331 7,964	3,691 2 42,857 7	875 2,331 7,143
Pe Ca	eterbuilt Truck & Transfer 10 yr serv li ervice Truck w/equipment	Jan 2015 Jun 2016	50,000		50,000	7 5	5,000 Dec 2024 5,000 May 2026	0 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 0	0	0 0	0 0	0 0	7,143 7,143 0 0	42,857 7	,143
	oraco ridok w/oquipmont	Juli 2010	1			10 5	5,000 INIAY 2020	01 0	01 0	91	U U	o _l	V, V	o _l	J 0	1 0	U _I	VI VI	VI 0	o _l	U U	3 0	o _j	·	31 01	0 0	VI 0		
343	ools, Shop, and Garage Equipment	1																											
UW107 To	ools	Jun 1968	218		218	10	15 May 1983	218 0	0 0	0	0 0	0	0 0	0	0 0	0	0	0 0	0 0	0	0 0	0 0	0	0 0	0 0	0 0	0 218	0	0
UW107 To UW107 Sa	oois aw	Jun 1969 Jun 1995	86 708	-	86 708	10 5	6 May 1984 47 May 2010	86 0 0 0	0 0	0	0 0	0	0 0	0	28 142	142	142 14	U 0 12 114	0 0	0	0 0	0 0	0	0 0	0 0	0 0	0 86 0 708	0	0
UW107 Sh	hop Vac	Jun 1995	170		170	5	11 May 2010	0 0	0 0	0	0 0	0	0 0	0	7 34	34	34	34 27	0 0	0	0 0	0 0	0	0 0	0 0	0 0	0 170	0	0

Docket # UW 166 Test Year: Oct 1, 2014 to Sept 30, 20	15																			
								T 11 V W												
Invested Plant	C D E	F G	H I	J K	L M N	O P (R S	T U V W	X Y	Z AA AE	B AC AD	AE AF	AG	AH AI	AJ	AK AL	AM AN	AO	AP AQ	AR
ė.																			1. '	
Ž	Date Utility Plant LESS OtherE	asi NARUC An	nual Final Month	n Before															Accumu- lated Deprec. Remain Plant	ıt
Account Description	Acquired Orig Cost CIAC s Ad	Total Adj Plant Asset Life De	prec of Deprec	1985 1985	1986 1987 1988	1989 1990	1991 1992 199	3 1994 1995 1996	1997 1998 1999	2000 2001	2002 2003 20	004 2005	2006 2007	2008 2009	2010	2011 2012	2013 20	014 2015	Ending 2015 Beg. 2016	2016
UW107 Backhow bucket UW107 Excavator bucket	Jun 1995 535 Jun 1996 3.400	535 5 3.400 5	36 May 2010 227 May 2011	0 0	0 0	0 0 0	0 0	0 0 21 107	107 107 107 680 680 680	680 548	0 0	0 0	0 0	0	0 0	0	0 0	0 0	535 0 3.400 (0)	0
UW107 Hot tap drill	Jun 1997 1,195 Jun 1999 2,945	1,195 5	80 May 2012 196 May 2014	0 0	0 0	0 0 0	0 0	0 0 0 0	46 239 239 0 0 115	239 239	193 0 589 589	0 0	0 0	0	0 0	0	0 0	0 0	1,195 (0)	0
UW107 Wacker UW107 Portable water tank		2,945 5 2,700 5	196 May 2014 180 May 2015 107 May 2015	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 115	0 105 540	540 540	540 435	0 0	0	0 0	0	0 0	0 0	2,945 0 2,700 0	0 0
UW107 Laser level	Jun 2000 1,600	2,700 5 1,600 5	107 May 2015	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	62 320	320 320 100 100	320 258 100 100	0 0	0	0 0	0	0 0	0 0	2,700 0 1,600 (0)	0
UW107 Weed trimmer UW107 Ackley tool	Jun 2001 499 Jun 2001 12,000	499 5 12,000 5	33 May 2016 800 May 2016	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 19	2,400 2,400		1,933 0	0	0 0	0	0 0	0 0	499 0 12,000 0	0
UW107 Trench shoring UW107 Backflow tester	Jun 2001 3,670	3,670 10	800 May 2016 245 May 2016	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 143			367 367	367 3	67 367	224			3,670 0	0
UW107 Equipment bucket	Jun 2002 626 Jun 2002 3,834	626 5 3,834 5	42 May 2017 256 May 2017	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 0	24 125 149 767	367 367 125 125 767 767	767 618						626 (0) 3,834 (0)	0
2006 Camera/Vaccuum 2006 tool box/lawn mower	Jun 2006 1,378 Jun 2006 685	1,378 10 685 10	92 May 2021 46 May 2021	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 0	0 0	0 0	0 138			138 1:	38 138	138 138		138
Air Compressor	Jun 2012 2,469	2,469 5	165 May 2027	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 0	0 0	0 0	0 69	69	69 69 0 0	69 6	69 69 24 494	69 69 494 494	1,605 864	494
344																				
Laboratory Equipment																				
Power Operated Equipment	7																			
UW107 Hydraulic hammer/couples	Jun 1994 12,425	12,425 5	1,243 May 2004	0 0	0 0	0 0 0	0 0	0 725 2,485 2,485	2,485 2,485 1,760	0 0	0 0	0 0	0 0	0	0 0	0	0 0	0 0	12,425 0	0
UW107 Hitachi excavator	Jun 1995 20,764 Jun 1996 48,800	20,764 5 48,800 5	2,076 May 2005 4,880 May 2006	0 0	0 0	0 0 0	0 0	0 0 1,211 4,153 0 0 0 2,847	4,153 4,153 4,153 9,760 9,760 9,760	3 2,942 0 9,760 6,913	0 0	0 0	0 0	0	0 0	0	0 0	0 0	20,764 (0) 48,800 0	0 0
UW107 Utility trailer	Jun 1997 5,195	5,195 5 1,380 5	520 May 2007 138 May 2008	0 0	0 0	0 0 0	0 0	0 0 0 0	303 1,039 1,039	1,039 1,039	736 0	0 0	0 0	0	0 0	0	0 0	0 0	5,195 (0)	0
UW107 Utility trailer UW107 Scoop forks UW107 CAT 426C backhoe loader	Jun 1999 53,970	53,970 5	5,397 May 2009	0 0	0 0	0 0 0	0 0	0 0 0 0	0 81 276	3 10,794 10,794		7,646 0	0 0	0	0 0	0	0 0	0 0	1,380 0 53,970 (0)	0
UW107 5x10 Flatbed tilt trailer	Jun 1999 980 Jun 2000 76,500	980 5	98 May 2009 7,650 May 2010	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 57	7 196 196 0 4,463 15,300	196 196 15,300 15,300 1	139 0 5,300 10,838	0 0	0	0 0	0	0 0	0 0	980 (0) 76,500 0	0
UW107 320 CAT excavator UW107 950 CAT loader UW107 Econoline trailer	Jun 2000 32.850	32,850 5 3,700 5	3,285 May 2010 370 May 2011	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	1,916 6,570	6,570 6,570 740 740	6,570 10,838 6,570 4,654 740 740	0 0	0	0 0	0	0 0	0 0	32,850 (0) 3,700 0	0
UW107 Econoline trailer	Jun 2001 3,700 Jun 2001 13,000	3,700 5 13,000 5	370 May 2011	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 216	740 740 2,600 2,600 :	740 740 2,600 2,600	524 0 1.842 0	0	0 0	0	0 0	0 0	3,700 0 13,000 (0)	0
UW107 Muval trailer UW107 Cement mixer UW107 Breaking hammer	Jun 2003 265	265 5	1,300 May 2011 27 May 2013	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 0	0 15	53 53	53 53	38	0 0	0	0 0	0 0	265 (0)	0
UW107 Breaking hammer UW107 Trimmer	Jun 2003 30,000 Jun 2004 300	30,000 5 300 10	3,000 May 2013 30 May 2014	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 0	0 1,750	6,000 6,000	6,000 6,000	4,250	0 0	30	0 0	0 0	30,000 0 300 0	
UW107 Compressor UW107 Cutoff saw	Jun 2004 299	299 10 850 10	30 May 2014	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 0	0 0	17 30	30 30	30	30 30	30 :	30 30	12 0	299 0	0
UW107 Cutoff saw Mini Excavator	Jun 2004 850 Jun 2005 42,800	850 10 42,800 7	30 May 2014 85 May 2014 4,280 May 2015	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 0	0 0	50 85 0 2,497	85 85 6114 6114	85 6114 61	85 85 14 6.114	85 8 6 114 3 6	35 85 18 0	35 0	850 0 42,800 (0)	0
Trailer World Trailer	Jun 2006 5,211 (68)	5.143 7	514 May 2016	0 0 0	0	0 0 0	0 0	0 0 0 0	0 0 0	0 0	0 0	0 0	0 735 817 2,000	735 7:	35 735 00 2,000	735 7: 2,000 2,00	35 735	0 0	5,143 0	0
Allu Trailer Heater/Pump House	Jun 2006 14,000 Jun 2007 1,346	1.346 7	1,400 May 2016 135 May 2017	0 0	0 0	0 0 0	0 0	0 0 0 0	0 0 0	0 0	0 0	0 0	0 48	2,000 2,00 192 1	92 192	2,000 2,00 192 19	92 192	192 -48	1.346 0	0
Welder VAC Truck	Jun 2013 1,411	1,411 7 40,300 7	141 May 2023 4,030 May 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		202 202 5.757 5.757	554 857 15,832 24,468	202 5,757
	Jun 2013 40,300	40,300 7	4,030 May 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 4,318	5,/5/ 5,/5/	15,832 24,468	5,/5/
346 Communication Equipment																				
Radios	Jun 1994 1,754	1,754 10	175 May 2004	0 0	0 0	0 0 0	0 0	0 102 175 175	175 175 175	5 175 175	175 175	73 0	0 0	0	0 0	0	0 0	0 0	1,754 0	0
													0 0	- 0						
Cell phone (245) 2 way radio (613)	Jun 1995 858	858 10	86 May 2005	0 0	0 0	0 0 0	0 0	0 0 50 86	86 86 86	86 86	86 86	86 36	0 0	0	0 0	0	0 0	0 0	858 0 962 0	0
Cell phone (245) 2 way radio (613) Radios 3rd Party Interfact	Jun 1995 858 Jun 1998 962 Jun 2007 1,500	858 10 962 10 1,500 5	96 May 2008 150 May 2017	0 0	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 86 0 0 0 0 0 0 0 0 0	86 86 86 0 56 96 0 0 0	86 86		86 36 96 96 0 0	0 0 96 96 0 88	0 40 300 3	0 0 0 0 00 300	0 0 300 2	0 0 0 0 13 0	0 0 0 0 0 0	962 0 1,500 0	0 0
Cell phone (245) 2 way radio (613) Radios Radios 3rd Party Interfact Data Logger & Accessories	Jun 1995 858	858 10	86 May 2005	0 0	0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86	86 86	86 86	86 36 96 96 0 0 0 0	0 0 96 96 0 88 0 51	0 40 300 31 174 1	0 0 0 0 00 300 74 174	0 0 300 2 174 1:	0 0 0 0 13 0 23 0	0 0 0 0 0 0	858 0 962 0 1,500 0	0 0
Cell phone (245) 2 way radio (613) Radios 3rd Party Interfact Data Logger & Accessories 347 ELECTRONICS/COMPUTER	Jun 1995 858 Jun 1998 962 Jun 2007 1,500 Jun 2007 868	858 10 962 10 1,500 5	86 May 2005 96 May 2008 150 May 2017 87 May 2017	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86	86 86	86 86	86 36 96 96 0 0 0 0	0 0 96 96 0 88 0 51	0 40 300 3 174 1	0 0 0 0 00 300 74 174	0 0 300 2 174 1:	0 0 0 0 13 0 23 0	0 0 0 0 0 0	962 0 1,500 0	0 0 0
Cell phone (245) 2 way radio (613) Radios 3rd Party Interfact Data Longer & Accessories 347 ELECTRONICS/COMPUTER unt 107 Office equipment	Jun 1995 858 Jun 1998 962 Jun 2007 1,500 Jun 2007 868 Jun 1965 977	858 10 962 10 1,500 5 868 5	86 May 2005 96 May 2008 150 May 2017 87 May 2017	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86	86 86	86 86	86 36 96 96 0 0 0 0 0	0 0 96 96 0 88 0 51	0 40 300 31 174 1	0 0 0 0 00 300 74 174	0 0 300 2 174 1:	0 0 0 133 0 233 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	962 0 1,500 0 868 0	0
Cell phone (245) 2 way radio (613) Radios 3rd Parly Interfact Data Logar & Accessories 347 ELECTRONICS/COMPUTER Unt 107 Office squipment unt 107 Office squipment	Jun 1985 858 Jun 1989 962 Jun 2007 1,500 Jun 2007 668 Jun 1965 977 Jun 1965 100 Jun 1966 151	858 10 962 10 1,500 5 868 5	86 May 2005 96 May 2008 150 May 2017 87 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970	977 0 100 0 977 0 151 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86	86 86	86 86	86 36 96 96 0 0 0 0 0 0	0 0 0 96 96 0 88 0 51	0 40 300 31 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 300 2: 174 1:	0 0 0 133 0 233 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1,500 0 868 0 977 0 100 0 151 0	0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Radios 3rd Party Interfact Data Loger & Accessories 347 ELECTRONICS/COMPUTER 0xt 107 Office saujement 0xt 107 Office saujement 0xt 107 Mice saujement 0xt 107 Mice saujement 0xt 107 General equipment	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1965 100 Jun 1966 151 Jun 1971 45 Jun 1971 45 Jun 1971 45 Jun 1974 45 Jun 1974 45 Jun 1975 404	858 10 962 10 1,500 5 868 5	86 May 2005 96 May 2008 150 May 2017 87 May 2017 195 May 1970 20 Jun 1970 30 Jun 1971 9 Jun 1976 81 Jun 1980	977 0 100 0 977 0 100 0 151 0 45 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86	86 86	86 86	86 36 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 96 96 96 0 88 0 51 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 40 300 31 174 11	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 300 2: 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1,500 0 868 0	0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Radios 3rd Party Interfact Data Loger & Accessories 347 ELECTRONICS/COMPUTER 0xt 107 Office saujement 0xt 107 Office saujement 0xt 107 Mice saujement 0xt 107 Mice saujement 0xt 107 General equipment	Jun 1996 858 962 Jun 2007 1,500 Jun 2007 1,500 Jun 2007 1,500 Jun 2007 868 777 Jun 1966 100 Jun 1966 151 Jun 1971 45 Jun 1975 404 Jun 1976 84	958 10 962 10 1.500 5 868 5 977 30 100 10 151 29 43 15 44 15	86 May 2005 96 May 2008 150 May 2017 87 May 2017 195 May 1970 20 Jun 1970 30 Jun 1971 9 Jun 1976 81 Jun 1980	977 0 100 0 977 0 100 0 151 0 45 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86	86 86	86 86	86 36 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 96 96 96 0 88 0 51 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 40 300 34 174 1:	0 0 0 0 0 0 000 300 74 174 0 0 0 0 0 0 0 0 0 0 0 0	0 0 300 2 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1,500 0 868 0 977 0 100 0 151 0 45 0 404 0	0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Sat Party Interfact Data Looper & Accessories 347 ELECTRONICS/COMPUTER Usd 107 Office equipment Usd 107 Computer & Software Usd 107 Computer & Software	Jun 1996 858 Jun 1998 962 Jun 2007 1,500 Jun 1966 1,51 Jun 1965 100 Jun 1966 151 Jun 1971 45 Jun 1971 47 Jun 1971	958 10 952 10 1,500 5 868 5 977 30 100 10 151 29 45 10 45 10 45 10 424 5 436 10	86 May 2005 96 May 2008 150 May 2017 87 May 2017 195 May 1970 20 Jun 1970 30 Jun 1971 9 Jun 1980 17 Jun 1981 245 Jun 1991	977 0 100 0 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 0 56 96 0	5 86 86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 36 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 96 96 96 96 96 96 96 96 96 96 96 96 96	0 40 300 31 174 11 11 11 11 11 11 11 11 11 11 11 11 11	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 300 2: 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1,500 0 868 0 977 0 100 0 151 0 445 0 445 0 84 0 1,224 0 4,326 0	0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Sat Party Interfact Data Looper & Accessories 347 ELECTRONICS/COMPUTER Usd 107 Office equipment Usd 107 Computer & Software Usd 107 Computer & Software	Jun 1996 858 Jun 1996 962 Jun 2007 1 500 Jun 1966 1 51 Jun 1976 45 Jun 1977 45 Jun 1978 404 Jun 1978 405 Jun 1978	858 10 952 10 1.500 5 868 5 977 30 100 10 151 29 45 10 404 5 184 3 184 3 184 3 184 15 184 15 184 15 184 15 184 15 184 15 184 15 184 15 184 184 10	86 May 2005 96 May 2008 150 May 2017 87 May 2017 195 May 1970 20 Jun 1970 9 Jun 1970 81 Jun 1980 17 Jun 1981 245 Jun 1991 457 Jun 1988 457 Jun 1998	977 0 977 0 100 0 1100 0 151 0 404 0 84 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0	86 86 86 86 0 56 96 0 433 433 433 423 229 229 229 229	5 86 86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86	86 36 96 96 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 40 300 3i 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 300 2 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1,500 0 868 0 977 0 100 0 155 0 404 0 84 0 1,224 0 1,224 0 2,285 0 448 0	0 0 0 0 0 0 0 0 0
Cell phone (246) 2 way radio (613) Radios 3rd Parly Interfact Data Logger & Accessories 347 ELECTRONICS/COMPUTER 0w107 Office equipment 0w107 Office equipment 0w107 Office equipment 0w107 Office equipment 0w107 Equipment 0w107 Equipment 0w107 Office equipment 0w107 Office equipment 0w107 Office equipment 0w107 Occupier & software 0w107 I Laptop computer 0w107 Occupier	Jun 1996 858 Jun 1998 962 Jun 2007 1,500 Jun 1965 100 Jun 1966 1,50 Jun 1967 1,50 Jun 1967 1,50 Jun 1976 84 Jun 1996 1,224 Jun 1996 1,224 Jun 1992 4,326 Jun 1992 4,326 Jun 1994 448 Jun 1995 1,443 Jun 1996 1,448 Jun 1996 1,448 Jun 1996 1,448 Jun 1997 1,448 Jun 1997 1,448 Jun 1998 1,448 Jun 19	858 10 962 10 1,500 5 868 5 977 30 100 10 111 29 151 29 152 10 153 10 154 3 155 10 155 10	86 May 2005 96 May 2008 150 May 2017 87 May 2017 195 May 1970 20 Jun 1970 9 Jun 1970 81 Jun 1980 17 Jun 1981 245 Jun 1991 457 Jun 1988 457 Jun 1998	977 0 977 0 100 0 1100 0 151 0 404 0 84 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 0 56 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ 86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 36 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 40 40 40 40 40 40 40 40 40 40 40 40	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 133 0 0 133 0 0 133 0 0 133 0 0 133 0 0 133 0 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1,500 0 868 0 977 0 100 0 151 0 45 0 464 0 84 0 428 0 428 0 448 0 1,443 0	0 0 0 0 0 0 0 0 0
Cell phone (246) 2 way radio (613) Radios 3rd Parly Interfact Data Logger & Accessories 347 ELECTRONICS/COMPUTER 09/107 Office equipment 09/107 Office	Jun 1996 858 Jun 1998 962 Jun 2007 1,500 Jun 1965 100 Jun 1966 101 Jun 1966 151 Jun 1977 45 Jun 197	958 10 962 10 1,500 8 5 868 5 977 30 100 10 100 10 105	86 May 2008 96 May 2008 150 May 2017 87 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 91 Jun 1980 17 Jun 1981 245 Jun 1980 457 Jun 1989 90 Jun 1997 457 Jun 1980 167 Jun 1980 17 Jun 1980 185 Jun 1997 186 Jun 1990 185 Jun 2000	977 0 100 0 100 0 100 0 151 0 45 0 404 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	3 86 86 86 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	86 86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	96 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 40 300 31 174 11 1 1 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 133 0 0 233 0 0 233 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1,500 0 868 0 100 0 100 0 151 0 45 0 404 0 84 0 1,224 0 4,326 0 2,286 0 1,443 0 1,443 0 9,26 0 83 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Srd Party Interfact Data Loger & Accessories 347 ELECTRONICS/COMPUTER (247) Cities esquiment user 107 Office equipment user 107 Office equipment user 107 Misc outprenent user 107 Misc outprenent user 107 General equipment user 107 Misc outprenent user 107 All accessories office accessories user 107 Computer & software user 107 Leabo computer user 107 Autocal computer user 107 Autocal computer software	Jun 1996 888 Jun 1996 962 Jun 2007 1,500 Jun 1996 100 Jun 1996 151 Jun 1971 45 Jun 1971 45 Jun 1976 84 Jun 1980 1,224 Jun 1992 4,326 Jun 1992 4,326 Jun 1995 4,326 Jun 1995 1,226 5 Jun 1995 1,226 5 Jun 1995 1,226 5 Jun 1995 1,226 5 Jun 1995 1,227 5 Jun 1995 1,228 5 Jun 1995 1,228 5 Jun 1995 1,228 5 Jun 1995 1,228 5 Jun 1995 1,208 5 Jun 199	858 10 952 10 1,500 5 868 5 100 100 10 100 10 151 29 45 10 404 5 84 3 1,224 5 4,336 10 2,285 10 4,436 10 1,244 5 1,245 5 1,246 10 1,246 10 1,247 10 1,248 10 1,448 10	86 May 2008 96 May 2017 87 May 2017 195 May 1970 20 Jun 1970 30 Jun 1971 9 Jun 1978 11 Jun 1980 17 Jun 1980 17 Jun 1988 50 Jun 1991 457 Jun 1988 90 Jun 1990 289 Jun 2000 186 Jun 2000	977 0 100 0 100 0 100 0 151 0 45 0 404 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	96 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 40 300 31 174 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 133 0 0 233 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1.500 0 868 0 977 0 100 0 151 0 45 0 845 0 122 0 4.326 0 4.326 0 4.326 0 4.326 0 4.326 0 1.446 0 1.	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Srd Party Interfact Data Loger & Accessories 347 ELECTRONICS/COMPUTER 09/107 Office saujement 09/107 Equipment 09/107 Equipment 09/107 Occupater & software	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1966 101 Jun 1966 101 Jun 1971 45 Jun 1971 45 Jun 1976 84 Jun 1976 84 Jun 1976 84 Jun 1992 4,236 Jun 1992 4,236 Jun 1994 448 Jun 1998 1,244 Jun 1998 1,244 Jun 1998 1,245 Jun 1998 1,443 Jun 1998 1,448 Jun 1998 1,443 Jun 1997 3,400 Jun 1998 1,443 J	858 10 952 10 1,500 5 868 5 100 100 10 100 10 151 29 45 10 404 5 84 3 1,224 5 4,336 10 2,285 10 4,436 10 1,244 5 1,245 5 1,246 10 1,246 10 1,247 10 1,248 10 1,448 10	86 May 2005 86 May 2005 87 May 2017 195 May 1970 20 Jun 1970 30 Jun 1971 81 Jun 1980 145 Jun 1980 145 Jun 1980 145 Jun 1980 146 Jun 1980 147 Jun 1980 148 Jun 1980 149 Jun 1980 149 Jun 1980 140 Jun 1980 141 Jun 1980 145 Jun 1980 146 Jun 1980 147 Jun 1980 148 Jun	977 0 100 0 101 0 977 0 100 0 45 0 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 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	96 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 96 96 96 96 96 96 96 96 96 96 96 96 96	0 40 300 31 31 31 31 31 31	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 133 0 0 233 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 0 1.500 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0 0 1.500 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (246) 2 way radio (613) Radios Radios 3rd Party Interfact Data Logger & Accessories 347 ELECTRONICS/COMPUTER 0xr107 Office squipment 0xr107 Office squipment 0xr107 Office squipment 0xr107 Miss captioment 0xr107 Miss captioment 0xr107 Equipment 0xr107 Equipment 0xr107 Equipment 0xr107 Computer & software 0xr107 Lapolpo computer 0xr107 Computer & Software 0xr107 Video camera 0xr107 Video camera 0xr107 Allocad computer 0xr107 Allocad computer 0xr107 Computer Software 0xr107 Computer Computer 0xr107 Computer printer 0xr107 Computer printer	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1965 100 Jun 1965 100 Jun 1967 464 Jun 1997 464 Jun 1997 464 Jun 1997 4,300 Jun 1968 1,224 Jun 1993 2,285 Jun 1994 4,326 Jun 1995 1,443 Jun 1995 1,444 Jun 1995 1,444 Jun 1995 1,444 Jun 1995 1,444 Jun 1	858 10 962 10 1,500 5 868 5 10 1,500 5 868 5 10 100 10 151 29 45 10 448 3 1,224 5 4,326 10 2,285 10 448 10 1,4443 5 928 10 2,285 10 2,285 10 2,285 10 2,285 10 3,100 5 1,008 5 555 5 5 571 3	86 May 2005 86 May 2005 87 May 2017 195 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 9 Jun 1976 81 Jun 1990 17 Jun 1981 865 Jun 1997 457 Jun 1988 90 Jun 1999 867 Jun 1998 90 Jun 1998 91 Jun 2008 91 Jun 2008	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96	96 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 40 300 31 174 11 174 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 300 2 174 1:	0 0 0 0 133 0 0 233 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1.500 0 868 0 977 0 100 0 151 0 45 0 845 0 122 0 4.326 0 4.326 0 4.326 0 4.326 0 4.326 0 1.446 0 1.	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Sard Party Interfact Data Loger & Accessories 247 ELECTRONICS/COMPUTER User107 Office equipment User107 Equipment User107 Computer Software User107 Computer Software User107 Computer Software User107 Computer Software User107 Autocad computer software User107 Miscopier User107 Miscopier User107 Miscopier User107 Miscopier User107 Miscopier User107 Miscopier User107 Autocad computer software User107 Miscopiers Computer User107 Autocad computer software	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1996 151 Jun 1996 151 Jun 1977 45 Jun 1977 45 Jun 1977 45 Jun 1978 404 Jun 1996 1,225 Jun 1994 448 Jun 1995 1,443 Jun 1995 1,443 Jun 1995 1,443 Jun 1995 1,443 Jun 1995 2,075 Jun 1994 448 Jun 1995 1,443 Jun 1995 1,443 Jun 1995 1,443 Jun 1995 1,443 Jun 1996 1,443 Jun 1996 1,443 Jun 1996 1,445 Jun 1997	858 10 952 10 1.500 5 868 5 5 977 30 100 10 151 29 45 10 404 5 84 3 1.4286 10 4.4386 10 4.4386 10 4.4386 10 4.448 10 1.443 5 926 10 830 10 2.075 10 3.100 5 1.500	86 May 2008 96 May 2008 150 May 2017 77 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 30 Jun 1970 40 Jun 1976 41 Jun 1981 424 Jun 1981 425 Jun 1981 426 Jun 1981 427 Jun 1988 437 Jun 1988 447 Jun 19	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96	96 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 51 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 300 2 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1,500 0 868 0 100 0 100 0 151 0 45 0 445 0 404 0 84 0 1,224 0 4,336 0 2,285 0 448 0 1,443 0 2,285 0 1,443 0 1,443 0 1,443 0 1,443 0 1,443 0 1,445 0 1,445 0 1,445 0 1,445 0 1,445 0 1,45 0 1,	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Radios Ard Party Interfact Data Logare & Accessories 347 ELECTRONICS/COMPUTER Use 107 Use 1	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1966 100 Jun 1966 151 Jun 1971 45 Jun 1977 404 Jun 1978 40 Jun 1978 1,428 Jun 1978 1,500 Jun 1978 1,500 Jun 1978 1,43 Jun 1978 1,500 Jun 1978 1,	958 10 952 10 1,500 5 1,500	86 May 2008 96 May 2008 150 May 2017 77 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 30 Jun 1970 40 Jun 1976 81 Jun 1981 1245 Jun 1981 245 Jun 1981 246 Jun 2000 166 Jun 2000 168 Jun 2000 169 Jun 2000 17 Jun 2000 185 Jun 2000 191 Jun 2000 192 Jun 2003 191 Jun 2000 192 Jun 2003 191 Jun 2000 192 Jun 2003 193 Jun 2009 194 Jun 2009 195 Jun 2003 197 Jun 2003 197 Jun 2003 198 Jun 2009 199 Jun 2003 199 Jun 2003	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 51 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 300 2 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1.500 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Sad Parry Institut Data Logue & Accessories 347 ELETRONICS/COMPUTER 040107 Office equipment 040107 Office equipment 040107 Office equipment 040107 Office equipment 040107 Miss equipment 040107 Miss equipment 040107 Office equi	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1966 100 Jun 1966 151 Jun 1971 45 Jun 1977 404 Jun 1978 40 Jun 1978 1,428 Jun 1978 1,500 Jun 1978 1,500 Jun 1978 1,43 Jun 1978 1,500 Jun 1978 1,	958 10 952 10 1,500 5 1,500	86 May 2008 96 May 2008 150 May 2017 77 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 30 Jun 1970 40 Jun 1976 81 Jun 1981 1245 Jun 1981 245 Jun 1981 246 Jun 2000 166 Jun 2000 168 Jun 2000 169 Jun 2000 17 Jun 2000 185 Jun 2000 191 Jun 2000 192 Jun 2003 191 Jun 2000 192 Jun 2003 191 Jun 2000 192 Jun 2003 193 Jun 2009 194 Jun 2009 195 Jun 2003 197 Jun 2003 197 Jun 2003 198 Jun 2009 199 Jun 2003 199 Jun 2003	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 51 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 300 2 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1.500 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2. way radio (613). Radios Radios Aro Party Interfact Data Loger & Accessories Data Data Data Data Data Data Data Dat	Jun 1996 858 Jun 1998 962 Jun 2007 1,500 Jun 1966 100 Jun 1966 151 Jun 1975 45 Jun 1975 404 Jun 1976 4,500 Jun 1996 1,443 Jun 1992 4,326 Jun 1994 4,326 Jun 1994 4,326 Jun 1995 1,443 Jun 1996 1,443 Jun 1997 1,500 Jun 1998 1,500 Jun 1997 1,500 Jun	958 10 952 10 1500 5 1500 5 1500 15 15	86 May 2006 96 May 2008 150 May 2017 77 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 30 Jun 1970 41 Jun 1980 41 Jun 1980 45 Jun 1980 465 Jun 1987 467 Jun 1988 468 Jun 2000 468 Jun 2000 468 Jun 2000 469 Jun 2000 479 Jun 2004 479 Jun 200	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 51 0 134 0 0 134 30 333 233 188 188 308 308 308	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 300 2 174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1500 0 100 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Radios Srd Party Interfact Data Logare & Accessories 347 ELECTROWICS/COMPUTER (347) Citics equipment used 107 Requipment used 107 Autocad computer used 107 Requipment used 107 Requip	Jun 1996 888 Jun 1996 962 Jun 2007 1,500 Jun 1996 100 Jun 1996 151 Jun 1976 45 Jun 1977 45 Jun 1977 84 Jun 1976 84 Jun 1976 84 Jun 1976 84 Jun 1996 1,224 Jun 1992 4,236 Jun 1995 1,438 Jun 1996 1,443 Jun 1996 1,450 Jun 1996 1,450 Jun 1996 1,450 Jun 1996 1,008 Jun 1997 3,100 Jun 1997 3,100 Jun 1998 1,008 Jun 1997 3,100 Jun 1997 3,100 Jun 1997 3,100 Jun 1997 3,100 Jun 1998 455 Jun 1996 455 Jun 1996 455 Jun 1996 455 Jun 1997 455 Jun 1997 455 Jun 1997 455 Jun 1998 495 Jun 1998 492 Jun 1998 1,538 Jun 1998 492 Jun 1998 1,538 J	858 10 952 10 1.500 5 868 5 977 30 100 10 151 29 45 10 464 5 10 404 5 4326 10 2.285 10 1.443 5 1.433 5 1.644 10 2.285 10 1.443 5 1.44	86 May 2005 96 May 2018 150 May 2017 17 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 9 Jun 1970 19 Jun 1976 11 Jun 1981 11 Jun 1981 12 Jun 1981 13 Jun 1981 14 Jun 2000 18 Jun 2000 18 Jun 2000 18 Jun 2000 18 Jun 2000 19 Jun 2000 10 Jun 20 Jun	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1.500 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Sat Party Interfact Data Logue & Accessories 347 ELETRONICS/COMPUTER UN107 Office equipment U	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1966 151 Jun 1977 454 Jun 1977 454 Jun 1977 454 Jun 1977 854 Jun 1978 1,224 Jun 1996 1,224 Jun 1996 1,224 Jun 1996 1,224 Jun 1996 1,224 Jun 1997 1,430 Jun 1977 1,430 Jun 1977 1,430 Jun 1977 1,430 Jun 1977 1,430 Jun 1996 1,245 Jun 1997 1,430 Jun 1998 1,000 Jun 1998 1,000 Jun 1999 1,000 Jun 2007 Jun 2007 1,470 Jun 2007 1,490 Jun 2007 7,49 Jun 2007 1,490 Jun 2008 1,293 Jun 2008 1,2	958 10 962 10 1,500 5 1,500	86 May 2006 96 May 2016 96 May 2008 96 May 2017 97 May	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	962 0 1.500 0 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Radios 3rd Party Interfact Data Looper & Accessories 347 ELECTRONICS/COMPUTER Usd 107 Office equipment Usd 107 Associate computer Usd 107 Office equipment	Jun 1996 858 Jun 1998 962 Jun 2007 1,500 Jun 1966 1,51 Jun 1971 46 Jun 1977 46 Jun 1977 46 Jun 1977 47 Jun 1978 1,000 Jun 1986 1,224 Jun 1993 2,285 Jun 1994 4,826 Jun 1995 2,285 Jun 1995 1,443 Jun 1995 1,443 Jun 1996 1,500 Jun 1997 1,500 Jun 1998 1,000 Jun 1998 1,000 Jun 1998 1,000 Jun 1998 1,500 Jun 1997 1,500 Jun 1997 1,500 Jun 1998 1,500 Jun 1998 1,500 Jun 1997 1,500 Jun 1998	958 10 962 10 1500 5 1500 5 1500 5 1500 1	86 May 2006 96 May 2017 97 May 217 195 May 1970 20 Jun 1970 30 Jun 1970 9 Jun 1976 197 May 217 198 Jun 1976 199 Jun 199 Jun 1976 199 Jun 1976 199 Jun 1976 199 Jun 1976 199 Jun 199 Jun 1976 199 Jun 1976 199 Jun 1976 199 Jun 1976 199 Jun 199 Jun 1976 199 Jun 1976 199 Jun 1976 199 Jun 1976 199 Jun 199 Jun 1976 199 Jun	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0	962 0 1500 0 100 1500 0 100 1500 0 100 1500 0 100 1500 0 100 1500 0 1500	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Srd Party Interfact Data Logare & Accessories 347 ELECTRONICS/COMPUTER US 107 Citics equipment US 107 Computer & software US 107 Computer & software US 107 Citics equipment US 107 Computer US 107 Computer printer US 107 Computer US 107 Computer US 107 Computer US 107 Computer US 108	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1966 100 Jun 1966 151 Jun 1976 45 Jun 1977 45 Jun 1977 45 Jun 1977 45 Jun 1978 40 Jun 1978 45 Jun 1978 40 Jun 1978 40 Jun 1978 40 Jun 1978 40 Jun 1986 1,224 Jun 1992 2,285 Jun 1995 1,43 Jun 1995 1,43 Jun 1995 1,43 Jun 1995 1,43 Jun 1995 1,00 Jun 1996 1,00 Jun 1996 1,00 Jun 1997 3,100 Jun 1997 3,100 Jun 1997 3,100 Jun 1997 3,100 Jun 1998 455 Jun 1998	858 10 952 10 1.500 5 868 5 868 5 977 30 100 10 151 29 45 10 404 5 84 3 1.224 8 4.383 10 1.224 8 1.225 8 1.26	86 May 2006 96 May 2017 97 May 2017 199 May 2017 199 May 1970 20 Jun 1970 30 Jun 1970 9 Jun 1976 81 Jun 1981 145 Jun 1981 145 Jun 1981 145 Jun 1981 146 Jun 2000 166 Jun 2002 179 Jun 1981 185 Jun 1988 289 Jun 2000 186 Jun 2000 187 Jun 2000 188 Jun 2000 189 Jun 2000 191 Jun 2000 192 Jun 2000 193 Jun 2000 193 Jun 2000 194 Jun 2000 195 Jun 2000 195 Jun 2000 196 Jun 2000 197 Jun 2000 198 Jun 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 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35	962 0 0 1.500 0 0 0 1.500 0 0 0 1.500 0 0 0 0 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 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Srd Party Instract Data Logare & Accessories 347 ELECTRONICS/COMPUTER Usd 107 Office equipment Usd 107 Allocad computer Usd 107 Autocad computer Usd 107 Autocad computer Usd 107 Octopiant & Software Usd 107 Autocad computer Usd 107 Octopiant & Software Usd 107 Autocad computer Usd 107 Octopiant & Software Usd 107 Explored Computer Usd 107 Octopiant & Software Usd 107 Octopiant & Soft	Jun 1996 888 Jun 1996 962 Jun 2007 1,500 Jun 1966 100 Jun 1966 151 Jun 1976 45 Jun 1977 45 Jun 1977 45 Jun 1977 45 Jun 1978 84 Jun 1978 84 Jun 1978 84 Jun 1978 84 Jun 1998 1,224 Jun 1998 1,226 Jun 1998 1,226 Jun 1999 1,226 Jun 1999 1,000 Jun 2000 1,538 Jun 2000 1,538 Jun 2000 1,538 Jun 2000 1,530 Jun 2000	858 10 952 10 1.500 5 1.500	86 May 2006 96 May 2017 97 May	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 1,463 0	962 0 0 1.500 0 0 0 1.500 0 0 0 1.500 0 0 0 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 0 0 0 0 0 0 0
Cell phone (245) 2. way radio (613) Radios Radios 3rd Party Interfact Data Loger & Accessories 347 ELECTRONICS/COMPUTER UN107 Office squipment UN107 Office squipment UN107 Office squipment UN107 Office squipment UN107 Equipment UN107 Laptice computer UN107 Valoración Computer UN107 Valoración Computer UN107 Valoración Computer UN107 Valoración Computer UN107 Autocad computer software UN107 Autocad computer UN107 Dell computer UN107 Self Compu	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1986 100 Jun 1986 151 Jun 1976 45 Jun 1976 404 Jun 1976 404 Jun 1976 404 Jun 1976 405 Jun 1976 405 Jun 1976 405 Jun 1976 405 Jun 1976 406 Jun 1976 407 Jun 1976 407 Jun 1976 407 Jun 1976 407 Jun 1976 Jun 2001 571 Jun 2001 Jun 1976 Jun 2001 Jun 1976 Jun 2001 Jun 1976 Jun 2001 Jun 1976 Jun 2006 Jun 2007 Jun 2007 Jun 2008 Jun 2008 Jun 2009 Jun 2011 6,750 Jun 2001 Jun 2009 Jun 2011 6,750 Jun 2011 6	958 10 952 10 1500 5 1500 5 1500	86 May 2006 96 May 2018 96 May 2018 97 Max 2017 195 May 1970 20 Jun 1970 30 Jun 1970 30 Jun 1970 40 Jun 1970 41 Jun 1976 41 Jun 1976 457 Jun 198 457 Jun 198 457 Jun 198 457 Jun 198 458 Jun 2000 166 Jun 2000 166 Jun 2000 167 Jun 198 168 Jun 2000 168 Jun 2000 168 Jun 2000 169 Jun 2000 160 Jun	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75	962 0 1500 0 100 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Srd Party Instruct Data Loger & Accessories 347 ELECTROMUSICOMPUTER Usd 107	Jun 1996 888 Jun 1996 962 Jun 2007 1,500 Jun 1966 100 Jun 1966 151 Jun 1976 45 Jun 1977 45 Jun 1977 45 Jun 1977 45 Jun 1978 84 Jun 1978 84 Jun 1978 84 Jun 1978 84 Jun 1998 1,224 Jun 1998 1,226 Jun 1998 1,226 Jun 1999 1,226 Jun 1999 1,000 Jun 2000 1,538 Jun 2000 1,538 Jun 2000 1,538 Jun 2000 1,530 Jun 2000	858 10 952 10 1.500 5 1.500	86 May 2006 96 May 2017 97 May	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 1,463 0 170 170	962 0 1500 0 100 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Srd Party Instruct Data Loger & Accessories 347 ELECTROMUSICOMPUTER Usd 107	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1986 100 Jun 1986 151 Jun 1976 45 Jun 1976 404 Jun 1976 404 Jun 1976 404 Jun 1976 405 Jun 1976 405 Jun 1976 405 Jun 1976 405 Jun 1976 406 Jun 1976 407 Jun 1976 407 Jun 1976 407 Jun 1976 407 Jun 1976 Jun 2001 571 Jun 2001 Jun 1976 Jun 2001 Jun 1976 Jun 2001 Jun 1976 Jun 2001 Jun 1976 Jun 2006 Jun 2007 Jun 2007 Jun 2008 Jun 2008 Jun 2009 Jun 2011 6,750 Jun 2001 Jun 2009 Jun 2011 6,750 Jun 2011 6	958 10 952 10 1500 5 1500 5 1500	86 May 2006 96 May 2018 96 May 2018 97 May 2017 97 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 30 Jun 1970 40 Jun 1970 40 Jun 1976 40 Jun 2000 40 Ju	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 1,463 0 170 170	962 0 1500 0 100 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2. way radio (613) Radios Safo Party Interfact Data Looper & Accessories 347 ELECTRONICS/COMPUTER Usd 107 Office equipment Usd 107 Associate computer Usd 107 Office equipment Usd	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1966 100 Jun 1966 151 Jun 1976 45 Jun 1977 45 Jun 1978 404 Jun 1978 404 Jun 1978 404 Jun 1978 4,500 Jun 2008 1,500 Jun 2008 1,500 Jun 2008 1,500 Jun 2008 1,500 Jun 1998 1,000 Jun 2001 571 Jun 2004 1,161 Jun 2004 1,161 Jun 2008 Jun 2010 256 Jun 2010 5,750 Jun 2011 6,750 Jun 2016 2,400 Jun 2014 Jun 2004 400	958 10 952 10 1500 5 1500 5 1500 15 15	86 May 2006 96 May 2018 96 May 2018 97 May 2017 97 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 30 Jun 1970 40 Jun 1970 40 Jun 1976 40 Jun 2000 40 Ju	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	174 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 1,463 0 170 170 0 800	962 0 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
Cell phone (245) 2. way radio (613). Radios Radios 3rd Party Interfact Data Loger & Accessories 347 ELECTRONICS/COMPUTER UN107 Office sugiment UN107 Office sugiment UN107 Office sugiment UN107 Office sugiment UN107 Equipment UN107 Interest software UN107 Laptice computer UN107 Valocad computer UN107 Valocad computer UN107 Valocad computer UN107 Valocad computer UN107 Persist computer UN107 Autocad computer UN107 Autocad computer UN107 Persist computer UN107 Persist computer UN107 Autocad computer UN107 Autocad computer UN107 Office sugiment UN107 Office sugiment UN107 Office computer UN107 Set Computer UN107 Office sugiment UN107 ACF Locabox Hadront Program Tools	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1965 100 Jun 1966 151 Jun 1976 404 Jun 1976 404 Jun 1976 84 Jun 1976 404 Jun 1976 84 Jun 1976 84 Jun 1976 84 Jun 1976 84 Jun 1986 1,224 Jun 1986 1,224 Jun 1986 1,224 Jun 1995 1,432 Jun 1995 1,432 Jun 1995 1,432 Jun 1995 1,432 Jun 1996 1,032 Jun 1996 1,033 Jun 1996 1,034 Jun 1997 1,034 Jun 1997 1,034 Jun 1997 1,034 Jun 1997 1,034 Jun 1998 1,035 Jun 1	958 10 952 10 1500 5 1500 5 1500 5 1500 10 1	86 May 2005 96 May 2018 96 May 2018 97 Max 2017 195 May 1970 20 Jun 1970 20 Jun 1970 30 Jun 1970 31 Jun 1970 41 Jun 1970 41 Jun 1970 42 Jun 1970 43 Jun 1976 45 Jun 1980 465 Jun 1977 467 Jun 1988 468 Jun 2000 468 Jun 2000 479 Jun 2004 485 Jun 2000 49 Jun 2000 40 May 2014 526 May 2010 526 May 2011 527 May 2014 528 May 2010 528 May 2010 528 May 2010 528 May 2011 559 May 2011 550 May 2014 550 May 2011 550 May 2014 550 May 2014 550 May 2011 550 May 2014 550 May 2016 550 May 2017 560 May	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 1,463 0 170 170 0 800 17 0 0 0 0 0	962 0 1.500	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2. way radio (613). Radios Sido Party Interfact Data Logue & Accessories 347 ELETRONICS/COMPUTER UN107 (Office equipment UN107 (Offic	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1966 977 Jun 1965 100 Jun 1966 151 Jun 1977 45 Jun 2007 45 Jun 1977 45 Jun 2007 45 Jun 1977 45 Jun 2007 45 Jun 2007 1,500 Jun 1977 45 Jun 2007 1,500 Jun 1977 45 Jun 2007 1,500 Jun 2007 2,500 Jun 2007 1,500 Jun	958 10 952 10 1500 5 1500 5 1500 5 1500 10 1	86 May 2005 96 May 2018 96 May 2018 97 Max 2017 195 May 1970 20 Jun 1970 20 Jun 1970 30 Jun 1970 31 Jun 1970 41 Jun 1970 41 Jun 1970 42 Jun 1970 43 Jun 1976 45 Jun 1980 465 Jun 1977 467 Jun 1988 468 Jun 2000 468 Jun 2000 479 Jun 2004 485 Jun 2000 49 Jun 2000 40 May 2014 526 May 2010 526 May 2011 527 May 2014 528 May 2010 528 May 2010 528 May 2010 528 May 2011 559 May 2011 550 May 2014 550 May 2011 550 May 2014 550 May 2014 550 May 2011 550 May 2014 550 May 2016 550 May 2017 560 May	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 1,463 0 170 170 0 800 17 0 0 0 0 0	962 0 1.500	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2. way radio (613) Radios Sho Party Interfact Data Looper & Accessories 347 ELECTRONICS/COMPUTER Usd 107 Office equipment Usd 10	Jun 1996 858 Jun 1998 962 Jun 2007 1 500 Jun 2007 2 500 Jun 2017 1 500 Jun 2007 2 500 Jun 2017 1 500 Jun 2007 2 500 Jun 2017 1 500 Jun 2007 2 500 Jun 2007 5 550 Jun 2008 5	958 10 962 10 1,500 5 1,500 5 1,500 5 1,500 5 1,500 5 1,500 1,	86 May 2005 96 May 2018 96 May 2018 97 May 2017 97 May 2017 195 May 1970 20 Jun 1970 30 Jun 1970 30 Jun 1970 9 Jun 1976 81 Jun 1981 11 Jun 1981 11 Jun 1981 12 Jun 1981 13 Jun 1981 14 Jun 2010 18 Jun 2010 19 Jun	0 0 0 0 0 151 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 1,463 0 170 170 0 800	962 0 1.500 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Srd Party Interfact Data Logare & Accessories 347 ELECTRONICS/COMPUTER Usd 107 Usd 1	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 1965 100 Jun 1966 151 Jun 1976 44 Jun 1976 45 Jun 1976 1,500 Jun 1976 1,500 Jun 1976 1,443 Jun 1996 1,443 Jun 1996 1,443 Jun 1996 1,443 Jun 1996 1,445 Jun 1996 1,441	958 10 952 10 1500 5 1500 5 1200 5	86 May 2005 96 May 2017 97 May 2017 97 May 2017 97 May 2017 99 Jun 1970 99 Jun 1970 17 May 2017 99 Jun 1970 17 May 2017 99 Jun 1970 17 May 2017 99 Jun 1970 18 Jun 1970 1970 18 Jun 1970 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1: 0 0 0 0 0 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 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 180 75 170 170 0 800 17 0 0 0 231 58 143 36 314 186 807 807 807	962 0 0 1.500 0 0 1.500 0 0 1.500 0 0 0 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 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Srd Party Instruct Data Logare & Accessories 347 ELECTRONICS/COMPUTER Use 107 Use 10	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 2008 2,5600 Jun 2008 2,5600 Jun 2008 1,500 Jun 2008	9588 10 9692 10 1.500 5 1.500 5 1.500 10 10 10 10 10 10 10	86 May 2006 96 May 2017 97 May 2018 98 May 2018 97 May 2018 98 May 2018 97 May 2018 98 May 2018 97 May	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 180 75 180 75 180 75 180 75 180 75 180 75 180 75 180 75 190 800 17 0 0 0 231 -58 143 -36 314 186 807 807 807 807 528 528 528 528 291 218 187 93	962 0 0 1.500 0 0 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 0 0 0 0 0 0 0
Cell phone (245) 2. way radio (613). Radios Radios 3rd Party Interfact Data Loger & Accessories 347 ELECTRONICS/COMPUTER UN107 Office equipment UN107 Office equ	Jun 1996 858 Jun 1996 962 Jun 2007 1,500 Jun 2008 2,5600 Jun 2008 2,5600 Jun 2008 1,500 Jun 2008	9588 10 9692 10 1.500 5 1.500 5 1.500 10 10 10 10 10 10 10	86 May 2005 96 May 2016 97 May 2017 97 May 2017 99 May 1970 99 May 2017 99 May 2018 99 May	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 1:	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 180 75 180 75 180 75 180 75 180 75 180 75 180 75 180 75 190 800 17 0 0 0 231 -58 143 -36 314 186 807 807 807 807 528 528 528 528 291 218 187 93	962 0 0 1.500 0 0 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 0 0 0 0 0 0 0
Cell phone (245) 2 way radio (613) Radios Srd Party Instruct Data Logare & Accessories 347 ELECTRONICS/COMPUTER Use 107 Use 10	Jun 1996 888 Jun 1996 962 Jun 2007 1,500 Jun 1965 100 Jun 1966 151 Jun 1976 404 Jun 1976 84 Jun 1996 4,226 Jun 1996 4,226 Jun 1996 1,424 Jun 1996 1,423 Jun 1996 1,424 Jun 1996 1,424 Jun 1996 1,424 Jun 1996 1,425 Jun 1997 1,525 J	958 10 952 10 1500 5 10 1500 5 10 1500 10 1	86 May 2006 96 May 2017 97 May 2018 98 May 2018 97 May 2018 98 May 2018 97 May 2018 98 May 2018 97 May	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 86 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	86 86 86 86 86 96 90 90 90 90 90 90 90 90 90 90 90 90 90	86 86 96 96 96 96 96 96 96 96 96 96 96 96 96	86 86 86 96 96 96 96 96 97 97 97 97 97 97 97 97 97 97 97 97 97	96 96 96 96 96 96 96 96 96 96 96 96 96 9	0 51 0	174 1: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 1:	0 0 0 0 0 0 0 0 0 0	67 0 64 0 47 35 180 75 180 75 180 75 180 75 180 75 180 75 180 75 180 75 180 75 190 800 17 0 0 0 231 -58 143 -36 314 186 807 807 807 807 528 528 528 528 291 218 187 93	962 0 0 1500 0 0 1500 0 0 0 0 1233 0 0 0 0 0 0 0 0 1600 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Invested Plant	С	D	E		F	G	н	1	J	К	L	М	N O	Р	Q	R	S	т	U	V	w	X Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	Al .	AJ A	AK .	AL A	M A	AN A	AO .	AP	AQ	AR
o Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	Date Acquired	Utility Plant Orig Cost	LESS CIAC	OtherBasi s Adj	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month	Before 1985	1985	1986	1987	1988 1	989 1	1990 19	91 199	92 19	93 1994	1995	1996	1997	1998	1999 2	000 20	001 200	2 2003	3 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Accumu- lated Deprec. Ending 2015	Remain Plan Beg. 2016	t 2016
		3,157,468	(20,068)	(54,273)	3,083,127		0)	28,366	8,456	9,047	9,899	11,114 1	4,202 1	19,000 19	9,723 22,3	269 23	,805 27,71	2 38,667	7 45,527	53,811	58,291	64,395 7	4,508 85	5,883 85,9	99 89,2	74 92,1	03 92,272	87,692	85,211	79,797	79,866	81,369	78,222	78,859	80,796	76,736	80,511	1,783,381	1,299,746	71,28

Assets added

F	Parrell/Sage Trans/Dist	Jun 2015	31,133	31,13	33	50	623	May 2066	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	31,133	623
F	Parrell/Sage Trans/Dist	Jun 2015	4,512	4,51	12	50	90	May 2066	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	4,512	90
1	/urphy/Parrell Trans/Dist	Jun 2016	68,451	68,45	51	50	1,369	May 2066	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	68,451	342
Ē	ngineering Study	Jan 2016	11,484	11,48	34	50	230	Jun 2066	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	11,484	115
5	Services relating to Juniper purchase sta	Jan 2016	10,596	10,59	96	50	212	May 2066	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	10,596	106
Juniper J	uniper Acquisition	Jun 2016	1,400,000	1,400,00	00	50	28,000	May 2066	0	0	0	0	0	0	0	0	0	0	0 0	0 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0	1,400,000	14,000
				4,609,30	03				28,366	8,456	9,047	9,899	11,114	14,202	19,000	19,723	22,269 23,8	05 27,712	2 38,667	45,527	53,811	58,291	64,395	74,508	85,883 8	5,999 89	9,274 92	103 92	,272 87,	692 85	,211 79	,797 79,	866 81,3	369 78,22	2 78,859	80,796	76,736	80,511	1,783,381	2,825,922	86,555

Total Accumulated Depr 9/30/2016 1,869,936

Test Year: Oct 1, 2014 to Sept 30, 2015																															
Contributed Plant	C D	E	F	G	H I	J	K L	М	N O	Р	Q	R S	Т	U	v w	Х	Y Z	Z AA	AB	AC A	AD AE	AF	AG A	H AI	AJ	AK	AL A	AM AN	AO	AP	AQ AR
ģ																														Accumu-	
# D	Date Utility I		Total Adj Plant		Annual Final Month Deprec of Deprec		1985 1986	1987	4000			4000	4000	4005	4000	4007	4000			0000			0007			2011	2040	2013 2	014 2015	lated Deprec.	
Account Description Organization	Acquired Orig C	ost	Plant	ASSet Life L	Deprec of Deprec	1985 1	1985 1986	1987	1988 1	989 1990	J 1991	1992	1993 1994	1995	1996	1997 1998	1999	2000 20	001 2002	2003	2004 200	2006	2007	2008 2	JU9 201C	2011	2012	2013 2	U14 2U15	Ending 2015	Beg. 2016 2016
302 Franchises	-i																														
	<u> </u>																														
303 Land and Land Rights	_1																														
304 Structures and Improvements	1 1007	440		50	0 14	0.070	400	100 100	400	400	400 400		400 4	00 400	400	400	100	400	100 10	100	400	400 400		400	400	400 40	00 400	400	400 40	0.000	005 400
Structures (CIAC \$8,412.81) Structures & Improvements		3,413 0,205	0	50	0 May 2002 0 May 2043	2,8/2	0 168	0 0	168	168	0 0	168	168 1	0 0	168	0 168	0 0	168	0 168	0 0	168	0 0	168	168 251	1,004 1,0	168 16 004 1,00	68 168 04 1,004	1,004	1,004 1,00	8 8,088 4 7,280	325 168 42,925 1,004
Shop Yard Structures & Improvements Structure/Improve	Jun 2009 43	3,022	0	50	0 May 2044	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 0	0	0	215 8	860 86	60 860	860	860 86	0 5,378	37,645 860 41,945 1,446
		,,001			o j may 2000			0 0						0 0		- 0	0			01 01	-	- 0					0, 0,		0 1,44	1,440	41,040
305 Collecting and Impounding Reservoirs	-1																														
306 Lake, River and Other Intakes	I																														
307 Wells and Springs	7																														
DRW New Well WSR #7	Jun 2005 82 Jun 2006 37	2,969	0	50 50	0 May 2030 0 May 2031	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	415 1,659 0 187	1,659	1,659	1,659 1,6	659 1,65 757 7 ⁶	59 1,659 57 757	1,659 757	1,659 1,659 757 75	9 17,009	65,960 1,659 30,850 757
	301120001 37	,030		30	0 May 2001		- 0	01 0		- 0	0 0	0	- 0	01 01	- 0	- OI	0 0	- 0	0,	01 01		0 107	131	737	737	131 15	31 131	737	131 13	7,000	30,030 131
308 Infiltration Galleries and Tunnels																															
309 Supply Main	\exists																														
310 Power Generation Equipment	\exists																														
311 Pumping Equipment	7																														
uw107 Pump Equipment CIAC Portion \$14,169.98 uw107 Saffronics & New pump	Jun 1981 14 Jun 2002 11	I,170 I,913	14,170	20	709 May 2001 0 May 2022	2,539	709 7	709 709	709	709	709 709	709	709 7	09 709	709	709 70	9 709	709	295	0 0	0	0 0 596 596	0 596	0 596	0	0	0 0 96 596	0	0	0 14,170	0 0 4,020 596
uw107 Saffronics & New pump Pump (DRW)	Jun 2002 11 Jun 2005 32	,913	0	20 10	0 May 2022 0 May 2025	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 15	0 596	596	596 596 807 3,228	596 3,228	596 3,228	596 5 3,228 3.2	596 59 228 3,22	96 596 28 3,228	596 3,228	596 59 3,228 2,42	6 7,893 1 32,278	4,020 596 0 0
Pump well #9	Jun 2008 20),747	0	10	0 May 2028 0 May 2034	0	0	0 0	Ö	ō o	0 0	, o	ō	0 0	ō	0	0 0	Ö	0	0 0	ō o	0 0	0 0	519	2,075 2,0	075 2,07	75 2,075	2,075	3,228 2,42 2,075 2,079 12,333 12,33	5 15,042	5,705 2,075
DRW Pump Equip	Jun 2014 123	3,325	0	10	0 May 2034	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 0	1 01	0	0	0	0 0	0 1	12,333 12,33	3 24,665	98,660 12,333
320 Water Treatment Equipment Water Treatment Plant date unknown		400	0	20	0	0	20	20 20	20	20	20 20	1 201	201	20 20	20	20	201	20	20 2	n anl	201	0 0	ol ol	ol	0	0	0 0	0	0	0 400	0 0
		400		20			20 .	20 20	20	20	20 20	20	201	20 20	20	20	20	20	20 2	.0 20	201	0 0	, 0	ų,	0	U	0 0	U	o .	900	0 0
330 Distribution Reservoir and Standpipes	4																														
331 TRANSMISSION/DISTRIBUTION	T				-1	11							1											-1	_1						
UW107 Transmission and distribution mains UW107 Services	Jun 1973 148 Jun 1965 32 Jun 1981 14	3,755 2,505 1,877	0	40	0 May 2023 0 May 2015	63,233 13,815	3,719 3,7 813 8	719 3,719 313 813	3,719 813	3,719 3, 813	719 3,719 B13 813	3,719 813 372	3,719 3,7 813 8	13 813	3,719 813	3,719 3,7 813 8	13 813	3,719 813	3,719 3,71 813 81	9 3,719 3 813	3,719 3, 813	719 3,719 B13 813	813	0	0	0	0 0	0	0	0 148,755	0 0
Other equipment - UW107 Mains - Parrell Road	Jun 1981 14 Jun 1981 15	i,877 i,359	0	40	0 May 2031 0 May 2031	13,815 6,323	813 8 372 3 384 3	372 372 384 384	372	372	813 813 372 372 384 384	372 384	372 3	13 813 72 372 84 384	813 372 384	372 3 384 3i	13 813 72 372 34 384	372	372 37	2 372	813 372 384	372 372	372	0	0 384 3	0	0 0	0	0 0	0 32,505 0 14,877 4 13,344	0 0
Blakely Heights	Jun 2002 11	,226	0	40 40	0 May 2052	0	0	0 0	384	0	0 0	384	384 3 0	0 0	384	384 3i	0 0	384 0	384 38 0 7	384 2 281	281	384 384 281 281	384 281 1,716	384 281 1,716	281 2	281 28	84 384 81 281	281	384 38- 281 28	1 3,720	7,506 281
Reed Lane West	Jun 2006 85	5,820	0	50 50	0 May 2056	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 429	1,716 2,801	1,716	1,716 1,7 2,801 2,8	716 1.71	16 1.716	1.716	1,716 1,71 2,801 2,80	6 15,877	69.943 1.716
PRIME project Benham Road Extension	Jun 2006 140 Jun 2006 15	5,351	0	50	0 May 2056 0 May 2056	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 77	307	307	3071 3	307 30	01 2,801 07 307	2,801 307	307 30	7 2,840	114,153 2,801 12,511 307
Deerfield Line Extension/Parrell Rd Murphy Rd Job	Jun 2006 110 Jun 2010 27	7,988	0	50 50	0 May 2056 0 May 2060	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 554	2,218	2,218	2,218 2,2	218 2,21 140 56	18 2,218 60 560	2,218 560	2,218 2,216 560 56	8 20,515 0 2,939	90,378 2,218 25,050 560
Main Line - Parkway	Jun 2011 75	5,250	0	50	0 May 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	ō	0	0 37	60 560 76 1,505	1,505	1,505 1,50	5 6,396	68.854 1.505
Murphy Rd Interchange Borden Rd	Jun 2014 8 Jun 2014 18	5,250 3,790 3,871	0	50 50	0 May 2061 0 May 2064 0 May 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	560 560 1,505 1,500 176 170 377 37 400 400 0 360	6 352 7 755	8,438 176 18,116 377
Shire Pipe Installation Supplies	Jun 2014 20	0,000 8,006	0	50 50	0 May 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	400 40	0 800 0 360	19,200 400 17,646 360
	Gail 2010	,,000	0	50	0	0	0	0 0	0	0	0 0	Ö	0	0 0	0	0	0 0	0	0	0 0	0	0 0	ŏ	0	0	0	0 0	0	0	0 0	0 0
333 Services	7																														
2000 Hookups	Jun 2000 2	2,413 3,677 3,926	0	40	0 May 2030	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	60	60 1	3 60	60	60 60	60	60	60	60 6	60 60	60	60 6	0 918	1,495 60
2001 Hookups 2002 Hookups	Jun 2001 13 Jun 2002 3	3,926	0	40 40	0 May 2031 0 May 2032	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	6 342 0 73	342 98	60 60 342 342 98 98 229 229 540 540	60 342 98 229 540	98	98	981 9	42 342 98 98	342 98	342 34: 98 9:	2 4,873 8 1,251	8,804 342 2,675 98
2003 Hookups 2004 Hookups	Jun 2003 9 Jun 2004 27	7,000	0	40	0 May 2033 0 May 2034	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 57	229 135	229 229 540 540	229	229 540	229 2 540 5	229 22	29 229 40 540	229 540	229 229 540 54	9 2,800 0 6,075	6,346 229 20,925 540
2005 Hookups	Jun 2005 52	2,943	0	50	0 May 2035	0	Ö	o o	0	ō	0 0	0	ŏ	0 0	ō	Ö	0 0	0	0	0 0	0	265 1,059	1,059	1,059	1,059 1,0	059 1,05	59 1,059	1,059	1,059 1,05	9 10,853	42,090 1,059
2006 Hookups 2007 Hookups	Jun 2006 Jun 2007 19	9,980	0	50 50	0 May 2036 0 May 2037	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 0	101	400		0 400 40		0 400	400 40	0 0 3,297	0 0 16,683 400
2008 Hookups	Jun 2008 18	3,910	0	50	0 May 2038	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 0	0	94	378	378 37	78 378	378	378 37	8 2,742	16,168 378
2009 Hookups 2010 Hookups	Jun 2010 5	,955 5,979	0	50 50	0 May 2039 0 May 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	39 3 90 12		39 120	39 3 120 12	0 687	1,711 39 5,292 120
2011 Hookups 2012 Hookups	Jun 2011 6	5,240	0	50 50	0 May 2041 0 May 2042	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	0	0	0 3	31 125 0 156	125	125 12	5 530	5 710 125
2013 Hookups		,204 ,960	0	50	0 May 2043	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 0	0	0	0	0	0 0	269	624 62 359 35 354 35	9 988	16,972 359
2014 Hookups 2015 Hookups		7,680 0,280	0	50 50	0 May 2044 0 May 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	0 0	0	354 35 0 40	4 707 6 406	16,973 354
					, 2340			Ů																					-	.50	
	 											-		+			+		_	+			\vdash				+				
201																															
334 Meters and Meter Installations	1																														
Meters	Jun 2012 167	,787	0	25	0 May 2062	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0 0	0	0	0	0	0 1,677	6,711	6,711 6,71	1 21,812	145,975 6,711
335 Hydrants 336																															
Hydrants 336	_																														
Cross Connection Control (utility owned)	\exists																														
	7																														
Office Furniture and Equipment	_																														
340 Office Furniture and Equipment																															
341 Transportation Equipment	7																														
2012 Dodge Pickup	Jun 2013 50),035	0	5	0 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	7,505	10,007 10,00	7 27,519	22,516 10,007
	1 1		0	10	0	0	0	0 0	0	0	0] 0	0	0	0 0	0	0	0 0	0	0	U 0	0	0] 0	1 0	0	0	0	U 0	0	0]	0 0	0 0
343	=																														
Tools, Shop, and Garage Equipment	→																														

Contributed Plant	С	D E	F	G	н	1	J.	к	1 м	N	0	Р 0	R	s	т	U V	v w	x	Υ	7	AA A	B AC	. AD	AF	AF	AG	АН	AI	A.I A	K AI	AM	AN	AO	AP A	AQ AR	į
ý Z	B.//	III''' Di-	7	NA PUID		EIM0	D. f							Ť					Ì															Accumu-		
Account Description		Orig Cost	Total Adj Plant	NARUC	Deprec	Final Month	1985	100E 1	006 4007	4000	4000	1000	1001 10	02 4002	1004	4005	1000	1007 40	1000	2000	2004	2002	2002 200	4 200	2006	2007	2000	2000	2010	2011 20	112 20-	13 2014		lated Deprec. F	Beg. 2016 2	2016
Account Description	Acquirea	Orig Cost	Plant	Asset Life	Deprec	of Deprec	1985	1985 1	986 1987	1988	1989	1990	1991 18	92 1993	1994	1995	1996	1997 19	1999	2000	2001	2002	2003 200	4 200	2006	2007	2008	2009	2010	2011 20	012 20	13 2014	2015	Ending 2015	Beg. 2016 2	2016
344																																				
Laboratory Equipment																																				
345																																				
Power Operated Equipment																																				
Peterson Cat forks/broom	Jun 2006	7,161	0	10	0	0 May 2016	0	0	0	0	0 0	0	0	0	0 0	0	0	0	0	0 0	0	0	0	0	0 71	6 716	716	716	716	716	716	716 7	716 716	7,161	0	0
Trailer World Trailer	Jun 2006	68	5,143	10	51	4 May 2016	0	0	0	0	0 0	0	0	0	0 0	0	0	0	0	0 0	0	0	0	0	0	7	7 7	7	7	7	7	7	7 7	68	0	0
346																																				
Communication Equipment																																				
O 17 EL EGERONIOGIOGNIPILITED																																				
347 ELECTRONICS/COMPUTER																																				
249																																				
Miscellaneous Equipment																																				
Miscellaneous Equipment Pro Screen	Jun 2008	20.000	3 699	7	7	May 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	ol .	2.857	2 857	2 857	2 857 2	2857 28	857 2 857	20.000	0	2.857
T TO GOLGOT	0011 2000	20,000	0,000	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	2,007	0	0	0	0	0 0	0	0	0
	TOTALS	1,706,782	0 4 715 752			0	90.222	6 184	6184 618	84 6 184	6 184	6 194	6 19/1 6	194 61	94 6194	6 194	6 19/	6 19/1 6	184 6 18	4 6 244	6 172	6 707	6.884 7	216 0.0	16 21	7 22 159	18 430	24 104	25 009	25.866 28	9 0 2 2	100 50 /	30 59 835	E4E EEE	1,161,227 5	56 691

Test Year: Oct 1, 2014 to Sept 30, 2015

Domestic/Irrigation Split

	Allocation Methods		
Method	Basis for Allocation	Domestic	Irrigation
1	Specific costs assignable to dom/irrig	Direct	Direct
2	Irrigation customers as % of total customers	75.39%	24.61%
3	Irrigation customer %, adjusted for 7 out of 12 months	85.64%	14.36%
4	Portion of salaries attributable to irrigation	91.72%	8.28%
5	No Allocation to Irrigation	100.00%	0.00%

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

		Ι ΔΙ	located to	1 A II	ocated to	Domestic	Irrigation	Allocation
Staf	ff Proposed		Domestic		rigation	Allocation	Irrigation Allocation	Method
\$	195,547	\$	195,547	\$	ngation		rect	1
\$	266,301	\$	228,069	\$	38,232	86%	14%	3
\$	114,704	\$	105,208	\$	9,495	92%	8%	4
\$	60,895	\$	28,570	\$	32,325		ect	1
\$	11,499	\$	9,848	\$	1,651	86%	14%	3
\$	216,191	\$	143,790	\$	72,401		rect	1
Ψ	210,101	Ψ	1 10,7 00	Ψ	72,101			
\$	2,039	\$	1,747	\$	293	86%	14%	3
<u> </u>	2,000	\$		\$	-	0070	1170	-
\$	8,731	\$	7,477	\$	1,253	86%	14%	3
\$	1,770	\$	1,516	\$	254	86%	14%	3
\$	213,046	\$	121,819	\$	91,227		ect	1
\$	14,854	\$	14,854	\$	- ,	100%	0%	5
\$	315	\$	270	\$	45	86%	14%	3
\$	12,754	\$	10,923	\$	1,831	86%	14%	3
\$	748	\$	640	\$	107	86%	14%	3
				\$	-			-
\$	2,928	\$	2,928	\$	-	Dir	ect	1
\$	100,849	\$	1,022	\$	99,827	Dir	ect	1
\$	33,369	\$	28,578	\$	4,791	86%	14%	3
				\$	-			-
\$	8,487	\$	8,487	\$	-	100%	0%	5
\$	126,036	\$	107,942	\$	18,094	86%	14%	3
				\$	-			-
\$	910	\$	780	\$	131	86%	14%	3
\$	3,659	\$	3,134	\$	525	86%	14%	3
\$	40,451	\$	34,643	\$	5,807	86%	14%	3
\$	8,782	\$	7,521	\$	1,261	86%	14%	3
\$	19,587	\$	16,775	\$	2,812	86%	14%	3
\$	10,203	\$	9,358	\$	845	92%	8%	4
\$	-	\$	-	\$	-			-
\$	9,467	\$	8,108	\$	1,359	86%	14%	3
\$	6,005	\$	4,785	\$	1,220	Dir	ect	1
								-
\$		\$		\$	-			-
\$	2,828	\$	2,828	\$	-	100%	0%	5
		_		\$	-			-
\$	20,333	\$	17,414	\$	2,919	86%	14%	3

Staff/102 Yamada/15

OE1	Public Relations/Advertising
OE2	Wheeling Fee
OE3	Meter Change Out - 6 Yr Amort
OF4	

OE5

\$ 189	\$ 189	\$ -	100%	0%	5
\$ 13,486	\$ 13,486	\$ -	Dir	ect	1
\$ 9,823	\$ 9,823	\$ -	Dir	ect	1
	\$ -	\$ -			
	\$ -	\$ -			
\$ 1,536,786	\$ 1,148,080	\$ 388,706			

TOTAL OPERATING EXPENSE

OTHER REVENUE DEDUCTIONS

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

\$ 1,772,917	\$ 1,369,270	\$ 403,647		•	•
\$ -	\$ -	\$ -			-
\$ 12,723	\$ 12,367	\$ 356	Direct		1
\$ 53,470	\$ 51,502	\$ 1,967	Direct		1
\$ -	\$ -	\$ -			-
\$ 48,397	\$ 44,391	\$ 4,006	92%	8%	4
\$ 34,985	\$ 26,375	\$ 8,610	75%	25%	2
\$ -	\$ -	\$ -			-
\$ -	\$ -	\$ -			-
\$ 86,555	\$ 86,555	\$ -	Direct		1

CASE: UW 166 WITNESS: STEPHANIE YAMADA

PUBLIC UTILITY COMMISSION OF OREGON

STAFF EXHIBIT 103

Exhibits in Support of Testimony

OPUC Data Request 43 d, e, f

Page 8 of the testimony that Roats filed with its Rate Case Application contains a table showing Roats' revenues, including a column labeled "Balance Per Test Year." Regarding the values in this column,

- d. Please provide documentation showing that Roats Water System, Inc. collected \$220,793 in revenue attributable to "JUNIPER RESI Timber Ridge, Tillicum, Blue & Mtn Hi" during the test year period of October 1, 2014 to September 30, 2015.
- e. Please provide documentation showing that Roats Water System, Inc. collected \$49,651 in revenue attributable to The Pines during the test year period of October 1, 2014 to September 30, 2015.
- f. Please provide documentation showing that Roats Water System, Inc. collected \$9,914 in revenue attributable to Crown Villa during the test year period of October 1, 2014 to September 30, 2015.

Response to OPUC Data Request d, e, f

Roats does not own the Juniper system yet, so obviously, Roats has not collected any revenue from Juniper. The revenue listed in the test year column is what the City of Bend collected from Juniper. The revenue requirement form is not conducive to including test year revenue from another entity; therefore, Juniper revenue was listed in the test year. This allowed a transparent allocation of the cross connection revenue to the customers as shown in the proposed company adjustments.

OPUC Data Request 53 b

In its Rate Case Application, Roats states that the company is requesting "an overall increase of 32.51 percent." Regarding the proposed increase of 32.51%,

b. Please provide Roats' desired percentage increase over test year revenues after removing revenue attributable to Juniper, The Pines, and Crown Villa from Roats' test year.

Response to OPUC Data Request 53 b

To remove the revenues for Juniper from the test year, you zero out the income from Juniper, The Pines, and Crown Villa as shown below:

	WITH JUNIPER	WITHOUT JUNIPER
		Revenue-
	Balance per	Sensitive
REVENUES	Test Year	Adjustments
Unmetered Water Sales	0	0
Residential Water Sales	790,675	790,675
Commercial Water Sales	225,517	225,517
Fire Protection	14,200	14,200
JUNIPER RESI Timber Rdge,		
Tillicum, Blue & Mtn Hi	220,793	0
The Pines	49,651	0
Crown Villa	9,914	0
Miscellaneous Fees Income (pas	539	539
Cross Connection Control Reven	48,988	48,988
Totals	1,360,277	1,079,919

To determine the percentage increase, take \$1,079,919 and the proposed revenues of \$1,802,530 and calculate as follows: (\$1,802,530-\$1,079,919)/ \$1,079,919 = 66.91%. However, this reflects the total proposed revenue including Juniper, The Pines, and Crown Villa, (including expenses and return); but does not reflect the additional income that was collected during the test year from Juniper customers.

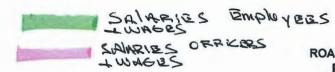
OPUC Data Request 44 a

Page 9 of the testimony that Roats filed with its Rate Case Application contains a table showing Roats' operating expenses. Regarding the values in the "Balance Per Test Year" column,

a. Please provide documentation showing that Roats Water System, Inc. had \$94,570 in expenses attributable to Employee Salaries and Wages during the test year period of October 1, 2014 to September 30, 2015. Please include documentation showing amounts paid to each individual throughout the test year period.

Response to OPUC Data Request 44 a

Actual employee salaries and wages should be \$126,660. Roats mistakenly understated employee salaries and wages. See Attachment: payroll documentation in the amount of \$126,659.70.



1:09 PM 05/25/16

ROATS WATER SYSTEM INC Payroll Summary

		Carder, Greg A		Ci	utsforth, Trent D			Martin, Lisa M		Mart	inez, Jennifer L	_A
	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 15
Employee Wages, Taxes and Adjustme Gross Pay												
Bonus			0.00			0.00			0.00			541.42
Salary			0.00			0.00			0.00			0.00
Holiday			0.00			0.00			0.00	30	17.50	
Hourly Pay	1,138,5	20.00	22,770.00	612.5	18.00	11.025.00	283.5	20.00		1,462.25	17.50	
Hourly Sick	1,100.5	20,00	0.00	012.0	10.00	0.00	200,0	20.00	0.00	42	16.50	
Hourly Vacation			0.00			0.00			0.00	8	16.50	
Overtime	8.5	30.00	255.00	33.5	27.00	904.50			0.00	•	10.50	0.00
Sick Hours	0.0	30.00	0.00	33.3	27.00	0,00			0.00	30	17.50	
			0.00			0.00			0.00	24	16.50	
Vacation Hourly Rate										24	10.50	
Weekend Duty #1			0.00			0.00			0.00			0.00
Payroll Advance			0.00			0.00			0.00			0.00
Total Gross Pay	1,147		23,025.00	646		11,929.50	283.5		5,670.00	1,596.25		27,434,57
Deductions from Gross Pay									4.02			
401k Emp.			0.00			0.00			0.00			-806.81
Payroll Advance Deduction			0.00			0.00			0.00			0.00
Total Deductions from Gross Pay			0.00			0.00			0.00			-806.81
Adjusted Gross Pay	1,147		23,025.00	646		11,929.50	283.5		5,670.00	1,596.25		26,627.76
Taxes Withheld												
Advance Earned Income Credit			0.00			0.00			0,00			0.00
Federal Withholding			-2,211.00			-1,107.00			0.00			-2,515.00
Medicare Employee			-333.86			-172,98			-93,96			-397.80
Social Security Employee			-1,427.55			-739,63			-440.79			-1,700.94
OR - Withholding			-1,467.00			-750.00			0.00			-1,696,00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
OR - Wkr's. Assessment Emp.			-17.97			-8.86			-4.09			-23.06
Total Taxes Withheld			-5,457.38			-2,778.47			-538.84			-6,332.80
Deductions from Net Pay												
Miller 401k Repay			0.00			0.00			0.00			0.00
Total Deductions from Net Pay			0.00			0.00			0.00			0.00
Net Pay	1,147		17,567.62	646		9,151.03	283,5		5,131.16	1,596.25		20,294.96
Employer Taxes and Contributions												
FUTA			42.00			42.00			34.02			42.00
Medicare Company			333.86			172.98			89.62			397.80
Social Security Company			1,427.55			739,63			422.19			1,700.94
OR - Unemployment Company			437.48			226.66			109.57			523.77
401k Co. Match			0.00			0.00			0.00			806.81
401k Profit Sharing			0.00			0.00			0.00			537.89
OR - Special Payroll Tax			0.00			0.00			0.00			0.00
OR - Wkr's. Assessment Co.			19.10			9.43			4.37			24.49
Total Employer Taxes and Contributions			2,259.99			1,190.70			659.77			4,033.70

ROATS WATER SYSTEM INC Payroll Summary

	M	artinez, Julia A		N	Miller, Michael A		O	Connor, Ryan D)		Roats, Shirley	E.
	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 16	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 15
Employee Wages, Taxes and Adjustme												
Gross Pay												
Bonus			0.00			541.42			0.00			0.00
Salary			0.00			0.00			0.00			65,540.87
Holiday			0.00	48	20.75	992.00			0.00			0.00
Hourly Pay	418	10.00	4,068.40	1,810	20.75	37,463.00	194	20.00	3,880.00			0.00
Hourly Sick	710	10.00	0.00	1,010	20,10	0.00	1		0.00			0.00
			0.00			0.00			0.00			0.00
Hourly Vacation							7.0					
Overtime			0.00	19	31.13	588.81	7.5	30.00				0.00
Sick Hours			0.00			0.00			0.00			0.00
Vacation Hourly Rate			0.00	108	20.75	2,239.50			0.00			0.00
Weekend Duty #1			0.00	39	25.00	975.00			0.00			0.00
Payroll Advance			0,00			0.00			0.00			0.00
Total Gross Pay	418		4,068,40	2,024		42,799.73	201.5		-1,105.00			65,540.87
Deductions from Gross Pay												
401k Emp.			0.00			-2,112.92			0.00			-23,000.00
						-5,500.00			0.00			0.00
Payroll Advance Deduction			0.00									
Total Deductions from Gross Pay			0,00			-7,612.92			0.00			-23,000.00
Adjusted Gross Pay	418		4,068.40	2,024		35,186.81	201.5		4,105.00			42,540.87
Taxes Withheld												
Advance Earned Income Credit			0.00			0.00			0.00			0.00
Federal Withholding			-22,00			-3,879.00			-307.00			-3,316.00
Medicare Employee			-58.99			-620.59			-59.53			-950.34
Social Security Employee			-252.24			-2,653.59			-254.51			-4,063.53
OR - Withholding			-144.00			-2,618.00			-233.00			-2,512.00
Medicare Employee Addi Tax			0.00			0.00			0.00			0.00
OR - Wkr's, Assessment Emp.			-6.57			-27.70			-3.23			0.00
Total Taxes Withheld			-483.80			-9,798.88			-857.27			-10,841.87
Deductions from Net Pay												
Miller 401k Repay			0.00			-2,006.04			0.00			0.00
Total Deductions from Net Pay			0.00			-2,006.04			0.00			0.00
Net Pay	418		3,584.60	2,024		23,381.89	201.5		3,247.73			31,699.00
Employer Taxes and Contributions									A THE RESIDENCE OF THE PARTY OF			
			04.44			42.00			0.00			42.00
FUTA			24.41									
Medicare Company			58.99			620,59			59.53			950.34
Social Security Company			252.24			2,653.59			254.51			4,063.53
OR - Unemployment Company			78.50			718.11			86.20			672.00
401k Co. Match			0.00			1,690.33			0.00			1,260.00
401k Profit Sharing			0.00			845.17			0.00			0.00
OR - Special Payroll Tax			0.00			0.00			0.00			0.00
OR - Wkr's. Assessment Co.			6.98			29.43			3.42			0.00
									403.66			6,987.87
Total Employer Taxes and Contributions			421.12			6,599.22			403.66			0,867.67

ROATS WATER SYSTEM INC Payroll Summary

		Roats, Stacle A		F	toats, William C.			Roats, William	K.	Т	opliff, Robert C	
_	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 15
imployee Wages, Taxes and Adjustme Gross Pay												
Bonus			0.00			0.00			0.00			0.00
Salary			0.00			47,633.30			94,566.32			0.00
Holiday			0.00			0.00			0.00			0.00
Hourly Pay	247.5	15.00	3,712.50	360	26.00	9,360.00			0.00	60	20.00	1,200.00
Hourly Sick			0.00			0.00			0.00			0.00
Hourly Vacation			0.00			. 0.00			0.00			0.00
Overtime			0.00			0.00			0.00			0.00
Sick Hours			0.00			0.00			0.00			0.00
Vacation Hourly Rate			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00
Weekend Duty #1			0.00			0.00			0.00			0.00
Payroll Advance		•							-			
Total Gross Pay	247.5		5712.50	360		56,993.80			94,566.32	60		1,200,00
Deductions from Gross Pay									20 000 00			-120.00
401k Emp.			0.00			-1,709.80			-23,000.00			
Payroll Advance Deduction			0.00			-4,500.00			0.00			0.00
Total Deductions from Gross Pay			0.00			-6,209.80			-23,000.00			-120.00
Adjusted Gross Pay	247.5		3,712.50	360		50,783.50			71,566.32	60		1,080.00
Taxes Withheld											*	0.00
Advance Earned Income Credit			0.00			0,00			0.00			0.00
Federal Withholding			0.00			-4,901.00			-7,680.00			0.00
Medicare Employee			-53.83			-826.40			-1,371.21			-17.40
Social Security Employee			-230.16			-3,533.59			-5,863.11			-74.40
OR - Withholding			-252.00			-3,298.00			-4,664.00			-800.00
Medicare Employee Addi Tax			0.00			0.00			0.00			0.00
OR - Wkr's. Assessment Emp.			3.37			-5.76			0.00			-0.97
Total Taxes Withheld			-539,38			-12,584.75			-19,578.32	,		-892,77
Deductions from Net Pay						***			4.00			0.00
Miller 401k Repay			0.00			0.00			0.00			0.00
Total Deductions from Net Pay			0.00			0.00			0.00			0.00
Net Pay	247.5		3,173.12	360		38,218.76			51,988.00	60		187.23
Employer Taxes and Contributions									-			
FUTA			22.28			42.00			42.00			7.20
Medicare Company			53.83			826.40			1,371.21			17.40
Social Security Company			230.18			3,533.59			5,863.11			74.40
OR - Unemployment Company			70.54			678.30			678.30			23.64
401k Co. Match			0.00			1,709.80			2,160.00			12.60
401k Profit Sharing			0.00			0.00			0.00			8.40
OR - Special Payroll Tax			0.00			0.00			0.00			0.00
OR - Wkr's. Assessment Co.			3.37			6.12			0.00			1.03
Total Employer Taxes and Contributions			380.20			5,796.21			10,114.62			144.67

ROATS WATER SYSTEM INC Payroll Summary

	V	ancil, Richard I		Vau	ighan, Kenneth	R		TOTAL	
	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 15	Hours	Rate	Oct '14 - Sep 16
Employee Wages, Taxes and Adjustme Gross Pay									
Bonus			0.00			0.00			1,082.84
Salary			0.00			0.00			207,740.49
Holiday			0.00			0.00	78.00		1,493.00
Hourly Pay	135	10.00	1,350.00	45.5	30.00		6,766.75		126,534.05
	100	10.00	0.00	40.0	30.00	0.00			
Hourly Sick							42.00		693,00
Hourly Vacation			0.00			0.00	8.00		132.00
Overtime			0.00			0.00	68.50		1,973.31
Sick Hours			0.00			0.00	30.00		501.00
Vacation Hourly Rate			0.00			0.00	132.00		2,635.50
Weekend Duty #1			0.00			0.00	39.00		975.00
Payroll Advance			0.00			0.00			0.00
Total Gross Pay	136		1 350 00	45.5		1,365.00	7,164.25		343,760.19
Deductions from Gross Pay									
401k Emp.			0.00			0,00			-50,749.53
Payroli Advance Deduction			0.00			0,00			-10,000.00
Payron Advance Deduction									-10,000.00
Total Deductions from Gross Pay			0,00			0.00			-60,749.53
Adjusted Gross Pay	135		1,350.00	45.5	•	1,365.00	7,164.25		283,010.66
Taxes Withheld									
Advance Earned Income Credit			0.00			0.00			0.00
Federal Withholding			-13.00			0.00			-25,951.00
Medicare Employee			-19.58			-19.79			-4,996.26
Social Security Employee			-83.70			-84.63			-21,402.39
OR - Withholding			-26.00			0.00			-18,460,00
Medicare Employee Addi Tax			0.00			0.00			0.00
OR - Wkr's. Assessment Emp.			-1.89			-0.73			-104.20
Total Taxes Withheld			-144.17			-105.15			-70,913.85
Deductions from Net Pay									
Miller 401k Repay			0.00			0.00			-2,006.04
Total Deductions from Net Pay			0.00			0.00			-2,006.04
Net Pay	135		1,205.83	45.5		1,259.85	7,164.25		210,090,77
Employer Taxes and Contributions									
FUTA			8.10			8.19			398.20
Medicare Company			19.58			19,79			4,991.92
Social Security Company			83.70			84.63			21,383.79
			26.31			26.43			
OR - Unemployment Company									4,355.81
401k Co. Match			0.00			0.00			7,639.54
401k Profit Sharing			0.00			0.00			1,391.46
OR - Special Payroll Tax			0.00			0.00			0.00
OR - Wkr's. Assessment Co.			2.01			0.77			110.52

Roats – Contract Labor for Irrigation

Duties per data request response: Repairs, Maint., and monitor Irrigation System

City of Bend required: 12 hours/day – approx. 2584 hours annually

Ave wage = \$42.50 / seasonal 6-7 months/yr / 7 days/week

<u>AWWA Compensation Survey – 2014</u>:

Job D140 - Water Distribution Operator - Senior

Operates & maintains a water distribution system. Is fully qualified to perform the most complex functions and may direct the work of other operators. Holds a high level water distribution certificate.

Pacific NW region average salary range: Min Mid Max

\$54,244 \$59,912 \$66,479

\$28.80/hr \$31.96

Per Oregon Employment Dept. (OLMIS):

Wage Range 2016

For Water and Wastewater Treatment Plant and System Operators

Area	10th Percentile	25th Percentile	50th Percentile (median)	75th Percentile		Average Annual
Area Oregon		25th Percentile \$22.24	Percentile (median)	75th Percentile \$30.19	Percentile	 Average Annual \$55,875
('antral ()regan	10th Percentile \$18.41	25th Percentile \$22.61	Percentile (median)	75th Percentile \$29.90	Percentile	 Average Annual \$54,302

\$28.80 x 2584 hours = \$74,419

\$31.96 x 2584 hours = \$82,585

\$33.40 x 2584 hours = \$86,306

\$31.78 x 2584 hours = \$83,120 (City of Hillsboro job)

Average of 3 highest paid positions: \$84,004

OPUC Data Request 68

Roats provided documentation for employee health, dental & vision, and life insurance totaling \$ \$64,744 in the test year. Please provide documentation for all requested increases to this amount.

Response to OPUC Data Request 68

See attached documents for increases. Documentation for expenses are included in the test year test year data Health Insurance.

#68

Agent Services 475 Fallbrook Blvd./Lincoln, NE 68521 Bus: 855-517-5307 E-mail: agentservices@ameritas.com



April 11, 2016

WILLIAM ROATS ROATS WATER SYSTEM INC 61147 HAMILTON LN BEND,OR 97702-2629

Group # 010-409897 Edge Plus

July 01, 2016 marks the renewal date of your Ameritas group dental insurance plan. Your covered employees' specific utilization and cost of dental care are considered in determining your renewal rating.

Effective July 01, 2016, your monthly dental rates will be as follows:

Plan 1	Current Rates	Renewal Rates
Employee	\$69.44	\$72.22
Employee +1 Dependent	\$135.97	\$141.41
Employee +2 or More Dependents	\$200.01	\$208.01

Your eligible employees may enroll during the open enrollment period, which normally coincides with the policy anniversary date. You may begin enrolling these employees now for an effective date of July 01, 2016.

Thank you for choosing Ameritas. We are happy to help you, your employees and their families maintain overall health while controlling health care costs. Your coverage will renew automatically with **no further action** required by you. If you need assistance, please call us toll free at 855-517-5307 or contact your broker.

Agent Services Ameritas Life Insurance Corp.

cc: WIX AGENCY LLC



P.O. Box 9103 Van Nuys, CA 91409-9103

hapathilialialian and included the second water system, inc.
CASEY ROATS
61147 HAMILTON LN
BEND OR 97702-2629

Group Bill

Date Prepared: 12-16-2015

RO	ROATS WATER SYSTEM, INC.									
GROUP ID	PAYMENT DUE DATE	COVERED PERIOD								
U6395A	01-01-2016	01-01-2016 - 01-31-2016								

16/972/OES

Please Make Check Payable to:

Health Net of Oregon

PO BOX 749393

Los Angeles, CA 90074-9393

Please include your Group ID on your check and return the entire bill with your payment. For billing information call: (888) 802-7001. Return bank items are subject to a \$35.00 fee.

BILL INFORMAT	ION	
LAST PERIOD AMOUNT DUE	5,060.27	
ACTIVITY SINCE LAST BILL		
Amount Received Amount Applied through 12-16-2015 Manual Adjustments Balance Forward	5,060.27 5,060.27 0.00	0.00
CURRENT BILL (See Bill Recap Section for Details)		
Current Period New Charges Adjustments to Membership Administration fee	5,653.50 0.00 0.00	
Total New Charges	5,653	3.50

Please Pay this Amount \$5,653.50

AMOUNT ENCLOSED



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

ASSESSMENT NOTICE

 City of Bend
 Voting Zone(s)
 Acctnbr:
 1248

 c/o Patrick Griffiths
 1
 Due Date:
 3/31/2016

 8end, OR 97701
 2
 2

181209DD - 0 18121900 - 0	1	1	33.03	
181209DD - 0				
19120000	1	1	5.00	
181209DA - 0	1	1	5.00	
181209C0 - 0	1	1	29.31	
181209AD - 0	1	1	5.00	
181209AA - 0	1	1	5.00	
181208D0 - 0	1	1	15.25	
18123000 - 0	1	1	10.00	
18121900 - 0	2	1	5.00	
181221BC - 0	2	1	10.00	
181221BB - 0	2	1	10.00	
181220AB - 0	2	1	10.00	
18122000 - 0	2	1	10.00	
181216DC - 0	2	1	5.00	
181216CC - 0	2	1	5.00	
181216B0 - 0	2	1	15.00	
18121600 - 0	2	1	50.00	
18121500 - 0	2	1	25.00	
181220AA - 0	2	1	30.00	
18121700 - 0	2	1	30.00	
		1		
181220AB - 0		1		
181220AA - 0	2	1	10.00	
		1		
	181220AB - 0 181220AD - 0 18121700 - 0 181220AA - 0 18121500 - 0 181216DC - 0 181220AB - 0 181220AB - 0 181220BB - 0 181221BC - 0 181221BC - 0 18123000 - 0 181209AD - 0 181209AA - 0 181209AD - 0 181209CO - 0 181209DA - 0	18122000 - 0 2 181220AA - 0 2 181220AB - 0 2 181220AD - 0 2 18121700 - 0 2 18121500 - 0 2 18121600 - 0 2 181216DC - 0 2 181220AB - 0 2 181221BB - 0 2 181221BC - 0 2 18123000 - 0 1 181209AA - 0 1 181209AD - 0 1 181209CO - 0 1 181209DA - 0 1	181220AA - 0	18122000 - 0 2 1 10.00 181220AA - 0 2 1 10.00 181220AB - 0 2 1 10.00 181220AD - 0 2 1 5.00 18121700 - 0 2 1 30.00 18121500 - 0 2 1 25.00 18121600 - 0 2 1 50.00 181216B0 - 0 2 1 5.00 181216CC - 0 2 1 5.00 18122000 - 0 2 1 10.00 181220AB - 0 2 1 10.00 181221BC - 0 2 1 10.00 181221BC - 0 2 1 10.00 18123000 - 0 1 1 10.00 181209AA - 0 1 1 5.00 181209AD - 0 1 1 5.00 181209DA - 0 1 1 5.00 181209DA - 0 1 1 5.00

If Paying by Mail Please Return Stub with Payment

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

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

Acctnbr 1248

Name City of Bend Due Date: 3/31/2016
 Prevs Bal
 \$0.00

 Current Assessment
 \$38,029.51

 Other Chg
 \$0.00

 Interest
 \$0.00

 Amount Paid
 \$0.00

Balance Due \$38,029.51



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

Delivery Address 20505 Murphy Rd

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

If Paying by Mail Please Return Stub with Payment

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

E-mail Address_

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

Acctnbr 1248

Name City of Bend Due Date: 3/31/2016

Prevs Bal	\$0.00
Current Assessment	\$38,029.51
Other Chg	\$0.00
Interest	\$0.00
Amount Paid	\$0.00
Ralance Due	\$38,029,51



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

Annual charges shall be due and payable on January 1, 2016 and shall he deemed delinquent if not paid by March 31, 2016. The District shall withhold delivery of water from any tract of land until the charges for the current year and any prior year(s), including interest, lien and collection costs and fees, are paid in full. Any charge not paid in full when due shall accrue interest at the statutory rate of 1 1/3 percent per montb until paid dating back to January 1, 2016. Water will not be delivered until payment is received in full. Payment is due whether or not water is used or received.

ASSESSMENT EXTENSION PAYMENT PLANS WILL NOT BE AVAILABLE THIS YEAR. Please see attached insert for explanation.

The Secretary of the District shall cause a late payment notice to be mailed to each parcel for which delinquent charges are owed. Said notice shall be provided and mailed to landowner on or after June 1, 2016 advising the landowner that an administrative fee of \$150 will be added to the unpaid balance if not paid by June 30, 2016.

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

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

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

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

We now have various payment optious:

- 1. Pay with check by mail.
- 2. Pay with cash, check or credit/debit card in office.
- 3. Pay over phone with credit/debit card.
- 4. Pay online with credit card or e-check.

Visit our website at www.arnoldirrigationdistrict.com to make your payment online.

Please Note: Customer is responsible for additional fees for making payment with a debit or credit card or e-check. See fees below.

E-check payment - \$2.95 flat fee Debit or Credit card - \$3.00 per every \$100

If Paying by Mail Please Return Stub with Payment		= = = = =
To cut down on mailing costs, please provide us with your e-mail address so that	ve may email you newsletters and not	ices.
E-mail Address		
Return to Arnold Irrigation District	Prevs Bal	\$0.00

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

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

 Current Assessment
 \$38,029.51

 Other Chg
 \$0.00

 Interest
 \$0.00

 Amount Paid
 \$0.00

 Balance Due
 \$38,029.51

OPUC Data Request 12

With its Rate Case Application, Roats submitted an Excel file labeled "Rate Case Attachments-Roats." This file contains tabs labeled "Juniper Domestic" and "Juniper Irrigation," showing the City of Bend's costs attributable to serving customers of the former Juniper Water from 2012 through 2014. Please provide a copy of the City of Bend's documentation showing the original source of these numbers.

Response to OPUC Data Request 12

See enclosed documents from the City of Bend.

Juniper Utility Divestiture - Maintenance Costs

	FY11-12 Maintenance Costs	FY12-13 Maintenance Costs	FY13-14 Maintenance Costs
Timber Ridge			
Connections			88
Domestic	\$ 8,542	\$ 844	\$ 3,767
Labor	4,448	756	2,099
Parts/Equipment	4,094	88	1,668
Irrigation	15,087	2,466	8,823
Labor	10,208	1,741	5,785
Parts/Equipment	4,879	725	3,038
Total Timber Ridge	23,629	3,310	12,590
Mountain High			250
Connections	00 450		258
Domestic	96,450	46,867	76,016 37,283
Labor	50,443	30,521	1
Parts/Equipment	46,007	16,346	38,733
Irrigation Labor	67,250	246,334	84,166 54,769
	35,534	89,622	1
Parts/Equipment Total Mountain High	31,716 163,700	156,712 293,201	29,397 160,182
Nottingham	103,700	230,201	100,102
Connections			163
Domestic	998	1,303	943
Labor	625	727	242
Parts/Equipment	373	576	701
Irrigation	8,395	2,902	8,133
Labor	5,639	2,174	5,663
Parts/Equipment	2,756	728	2,470
Total Nottingham	9,393	4,205	9,076
Tillicum			
Connections			197
Domestic	5,281	8,224	20,939
Labor	4,189	5,434	7,074
Parts/Equipment	1,092	2,790	13,865
Irrigation	24,142	15,262	40,861
Labor	17,768	8,991	23,848
Parts/Equipment	6,374	6,271	17,013
Total Tillicum	29,423	23,486	61,800

_ The Pines

Connections			187	7
Domestic	98,141			-
Labor	37,338	•		-
Parts/Equipment	60,803	-		-
Irrigation	6,756	5,006		5,273
Labor	5,700	2,105		3,518
Parts/Equipment	1,056	2,901		1,755
Total The Pines	104,897	5,006		5,273
Crown Villa				
Connections			76	
Domestic	66,438	2,577	A CONTRACT OF THE PARTY OF THE	5,860
Labor	28,946	1,594	1	1,324
Parts/Equipment	37,492	983	1.	4,536
Irrigation	7,004	2,739		6,596
Labor	5,413	1,993		4,867
Parts/Equipment	1,591	746		1,729
Total Crown Villa	73,442	5,316	3	2,456
Blue Ridge Subdivision				
Connections			28	
Domestic		66		46
Labor	-	47		46
Parts/Equipment	-	19		-
Irrigation				
Labor	-	-		-
Parts/Equipment	-	-		-
Total BR Subdivision	-	66		46
Stonegate Subdivision				
Connections			98	
Domestic	•	356		77
Labor	-	170	İ	77
Parts/Equipment	•	187		-
Irrigation				_
Labor	-	-		-
Parts/Equipment	-	-		-
Total SG Subdivision	•	356		77
15th St. Irrigation				
Irrigation	10,835	19,281		5,283
Labor	7,678	15,804	1	4,138
Parts/Equipment	3,157	3,477		1,145
Total 15th St. Irrigation	10,835	19,281		5,283

Total Maintenance Costs

Domestic Irrigation Total Maint. Costs

275,850	T	60,237		127,648
139,469		293,990		159,135
\$ 415,319		\$ 354,227	\$	286,783

Date Acquired	Description	Method	Life	Cost	Basis Adjust	Depreciation Cost	Accum Depr 09/30/14	10/1 - 9/30 2015	Accum Depr 9/30/15	CIAC Plant	CIAC Acum Depn
	·				-						
	Wells (Acct 102)			0.004.00		0.004.05	240.02	210.83	421.66		
2014	Structure & Improvements	SL	30	6,324.95	•	6,324.95	210.83	210.03	421.00		
Structures 8	k improvements (acct # 304) and Wells &	Springs (acct #	307)								
VAR	Structures & Wells	SL	50	22,040.26	-	22,040.26	21,353.55	440.81	21,794.35		
	Structures & Wells (CIAC portion)		50	8,412,81		8,412,81	7.919.74	168.26	8.087.99	8,412.81	8,087.99
VAR	Wells & Springs	SL	50	7,324.00	-	7,324.00	5,811.70	146.48	5,958.18		
VAR	Other structures & input	SL	20	6,368.00	-	6,368.00	6,368.23	(0.23)	6,368.00		
1982	Pumphouse	SL	15	2,890.63	-	2,890.63	2,890.63	•	2,890.63		
1983	Water tank - Pinebrook	SL	30	17,830.64	-	17,830.64	17,830.64	-	17,830.64		
1984	Water tank - Woodside	SL	20	3,254.67	-	3,254.67	3,254.67	-	3,254.67		
1984	3-door garage	SL	25	8,880.76	-	8,880.76	8,880.76	•	8,880.76		
1985	Finish work - garage	SL	25	2,939.00	-	2,939.00	2,939.11	(0.11)	2,939.00		
1986	Fees - New well	SL	25	697.00		697.00	697.00	-	697.00		
1986	Valve housings	SL	15	392.08	-	392.08	392.08	-	392.08		
1987	Pinebrook well	SL	50	21,073.86	•	21,073.86	11,476.95	421.48	11,898.42		
1988	Pinebrook pumphouse	SL	30	9,990.16	-	9,990.16	8,741.76	333.01	9,074.76		
1989	Pinebrook back-up plant	SL	30	26,579.88	-	26,579.88	22,371.50	886.00	23,257.49		
1989	Pinebrook 300k reservoir	SL	30	95,694.70	-	95,694.70	80,546.03	3,189.82	83,735.86		
1989	Pinebrook pumphouse	SL	30	6,469.50	-	6,469.50	5,450.81	215.65	5,666.46		
1990	Pinebrook well pipe	SL	30	1,375.92	-	1,375.92	1,114.33	45.86	1,160.20		
1990	Pinebrook landscape/fence	SL	30	2,500.00	-	2,500.00	2,016.16	83.33	2,099.50		
1991	Woodside well	SL	50	28,050.50	-	28,050.50	13,043.80	561.01	13,604.81		
1993	Brookswood well	SL	50	21,496.20	-	21,496.20	9,136.80	429.92	9,566.73		
1994	Cyclone fencing	SL	30	3,750.00	-	3,750.00	2,531.75	125.00	2,656.75		
1997	Cyclone fencing	SL	30	5,542.00	-	5,542.00	3,188.41	184.73	3,373.15		
1997	Chain link fence	SL	30	1,000.00	-	1,000.00	572.66	33.33	606.00		
2003	Parker Buildings	SL	40	1,200.00	-	1,200.00	337.50	30.00	367.50		
2005	DRW - new well	SL	50	82,969.00	-	82,969.00	15,349.27	1,659.38	17,008.65	82,969.00	17,008.65
2006	WSR #7	SL	50	37,850.18	-	37,850.18	6,245.25	757.00	7,002.26	37,850.18	7,002.26
2007	Structures & Improvements	SL	30	2,643.88	-	2,643.88	638.96	88.13	727.09	50.004.00	7.070.74
2008	Structures & Improvements	SL	50	50,204.60	•	50,204.60	6,275.62	1,004.09	7,279.71	50,204.60	7,279.71
2009	Shop yard structures & improvements	SL	50	43,022.35	-	43,022.35	4,517.32	860.45	5,377.76	43,022.35	5,377.76
2010	Shop yard Imporvements	SL	50	2,496.42	-	2,496.42	436.81	49.93	486.74		
2010	Telementary	SL	50	30,915.18	-	30,915.18	5,410.13	618.30	6,028.44		
2010	Data Processing Center Remodel	SL	50	30,108.85	-	30,108.85	5,269.08	602.18	5,871.25		
2011	Telementary	SL	50	37,009.15	-	37,009.15	2,405.59	740.18	3,145.78		
2012	Equipment Lot	SL	30	10,322.79	-	10,322.79	774.21	344.09	1,118.31		
2012	Storage Building	SL	30	8,445.79	-	8,445.79	633.43	281.53	914.95		
2014	Telementary	SL	30	1,240.00	-	1,240.00	41.33	41.33	82.67	42 204 22	4.446.20
2015	Structures & Improvements	SL	30	43,391.26		43,391.26		1,446.38	1,446.38	43,391.26	1,446.38
	Structures and Wells TOTALS			686,372,02	_	686,372.02	286,863,58	15,787.32	302,650.90		

Date					Basis	Depreciation	Accum Depr	10/1 - 9/30	Accum Depr	CIAC	CIAC
Acquired Pumping Pla	Acquired Description Pumning Plant (acct 311)	Method	Life	Cost	Adjust	Cost	09/30/14	2015	S/30/9	Plant	Acum Depn
VAR	Pump equipment	ชี	10	4,931.72	1	4,931.72	4,931.72		4,931.72		
	Pump equipment—CIAC Portion	7	,	14,169.98		14,169,98	74,169.98		74 169 98	14,169.98	14,169.98
1982	Pump equipment - Hamilton	S	10	79.958,6	ı	9,836.6	9,856,67	•	9,636.67		
1981	Pump	ร	9	375.00	•	375.00	375.00	ı	375.00		
1983	Pump equipment - Hamilton	ร	10	5,809.56	•	5,809.56	5,809.56	•	5,809.56		
1984	Pump equipment - Backup	รร	10	1,448.95	•	1,448.95	1,448.95	•	1,448.95		
1985	Woodside booster pump	S	10	1,772.91		1,772.91	1,772.91	•	1,772.91		
1987	Woodside pump	ร	5	2,720.60	•	2,720.60	2,720.60	1	2,720.60		
1988	Pinebrook pumps	ร	10	6,762.74	•	6,762.74	6,762.74	•	6,762.74		
1991	Woodside pumps - New well	S	10	15,562.47	•	15,562.47	15,561.47	1.00	15,562.47		
1994	Brookswood pump set	SF	10	15,878.70	•	15,878.70	15,878.70	•	15,878.70		
2001	Pump (Homeplace)	S	10	884.52	•	884.52	884.52	•	884.52		
2001	Pump (Pinebrook)	S	10	1,310.00	•	1,310.00	1,310.00	1	1,310.00		
2001	Pineridge pump circuit box	SF	10	620.00	•	620.00	620.00	•	620.00		
2001	Motor (well #1)	S	10	1,483.20	•	1,483.20	1,483.20	•	1,483.20		
2001	Micometer	ร	10	655.50	•	655.50	655.50	•	655.50		
2002	Saffronics & New Pump	ร	20	11,912.70	•	11,912.70	7,297.75	595.64	7,893.38	11,912.70	7,893.38
2005	Pump (DRW)	ร	10	32,278.00	•	32,278.00	29,857.15	3,227.80	33,084.95	32,278.00	33,084.95
2005	Pump Equipment (DRW)	ร	10	43,157.00	•	43,157.00	39,920.23	4,315.70	44,235.93		
2005	Well Panels	S	10	8,795.00	•	8,795.00	8,135.38	879.50	9,014.88		
2005	DRW Pump Equipment (DRW	S	10	811.67		811.67	751.05	81.17	832.21		
2005	Pump Equipment (DRW)	S	10	3,089.77	•	3,089.77	2,858.21	308.98	3,167.18		
2006	2006 pump equipment	S	10	4,521.16		4,521.16	3,729.86	452.12	4,181.97		
2008	Pump (well #9)	S	10	20,747.00	•	20,747.00	12,966.88	2,074.70	15,041.58	20,747.00	15,041.58
2013	Pump equipment	S	10	2,861.52	•	2,861.52	500.79	286.15	786.94		
2014	DRW Pump Equipment (DRW	S	9	123,325.00	1	123,325.00	12,332.50	12,332.50	24,665.00	123,325.00	24,665.00
	Pumping Plant TOTALS			335,741.34		335,741.34	202,591.31	24,555.25	227,146.55		
Water Trea	Water Treatment Plant (acct 320) (All CIAC)			\$00.00¢		400.00	400.00		400.00	400.00	400.00

Date					Basis	Depreciation	Accum Depr	10/1 - 9/30	Accum Depr	CIAC	CIAC
Acquired	Description	Method	Life	Cost	Adjust	Cost	09/30/14	2015	9/30/15	Plant	Acum Depn
	d Distribution										
VAR	Tansfer & Distribution mans	5L	40	148,754.80	_	148,755.00	148.754.80	0.20	148,754.80	148,754.80	148,754.80
VAR	Services (part of meters in '60s)	SL	40	32,505.08	-	32,505.00	32,310.48	194:63	32,505.00	32,505.08	32,505.00
VAR	Meters (original meters in late '60's)	SL	25	22,765.34	-	22,765.00	22,764.34	0.66	22,765.00		
VAR	Meter installation (labor, boxes late '60's)	SL	25	14,557.89	-	14,558.00	14,557.89	0.11	14,558.00		
VAR	Other quipment	SL	25	41,467.73	-	41,468.00	41,467.73	0.27	41,468.00		
	Other quipment (CIAC portion)			14,877.27		14,877.00	14,877,27	(0.27)	14,877.00	14,877.27	14,877.00
1981	Meters - Woodside	SL	25	4,705.20	•	4,705.00	4,705.20	(0.20)	4,705.00		
1981	Møns - Parrell Road (GIAC)	SL	40	15.359.29		15,359.00	12,959.79	383:98	13,343.76	15,359.29	13,343.76
1981	Maters - Homeplace	SL	25	1,277.39	-	1,277.00	1,277.39	(0.39)	1,277.00		
1981	Services - Woodside	SL	40	1,400.00	-	1,400.00	1,181.25	35.00	1,216.25		
1982	Meters & mainline	SL	25	2,110.68	-	2,111.00	2,110.68	0.32	2,111.00		
1983	Meters & services	SL	25	1,336.85	-	1,337.00	1,336.85	0.15	1,337.00		
1984	Meters & mainline	SL	25	2,524.61	-	2,525.00	2,524.61	0.39	2,525.00		
1986	Meters - Murphy Road	SL	25	1,430.58	-	1,431.00	1,430.58	0.42	1,431.00		
1986	Mainline - Murphy Road	SL	25	16,259.82	-	16,260.00	16,259.82	0.18	16,260.00		
1987	Meters - Woodside	SL	25	1,877.26	-	1,877.00	1,877.26	(0.26)	1,877.00		
1987	Murphy Road - valves	SL	25	907.38	-	907.00	907.38	(0.38)	907.00		
1988	Pinebrook - transfer main	SL	40	2,091.16	-	2,091.00	1,367.42	52.28	1,419.69		
1988	12" trans main - Badges to Pinebrook	SL	40	35,742,34		35,742.00	23,463.56	893.55	24,357,11		
1988	Head gate meters	SL	25	2,200.66	_	2,201.00	2,200.66	0.34	2,201.00		
1988	Residential meters - Woodside	SL	25	2,299.85	-	2,300.00	2,299.85	0.15	2,300.00		
1989	Pinebrook to Badges - 12" main	SL	40	77,381.59	-	77,382.00	48,854.31	1,934.55	50,788.86		
1990	Woodside meters	SL	25	1,240.32	-	1,240,00	1,209.00	31.00	1,240,00		
1989	Woodside meters	SL	25	4,210.11	_	4,210.00	4,245.50	(35.50)	4,210.00		
1990	12" Reed Lane crossing	SL	40	8,059,24	_	8,059.00	4,878.92	201.48	5,080.39		
1992	12" Powers Road crossing	SL	40	17,809.22	_	17,809.00	9,903,73	445,23	10,348.95		
1992	Badges/Parrell 12" (quality contr.)	SL	40	75,816,89		75,817.00	42,167.98	1,895.43	44,063.40		
1992	Woodside meters	SL	25	1,500.00	_	1,500,00	1,335.00	60.00	1,395,00		
1993	Powers Road - extension	SL	40	73,348.94	54,272,89	19,076,00	10,134.88	476.90	10,611,78		
1993	Benham Road	SL	40	6,769.11	(county reimb.)	6,769.00	3,593.73	169.23	3,762.95		
1994	Parrell Road 12" main	SL	40	142,000.00	,	142,000.00	71,887.50	3,550.00	75,437,50		
1994	Hwy 97 crossing - Badger	SL	40	8,741.76		8,742.00	4,430.31	218.55	4,648.86		
1995	Parrell Road - completion	SL	40	6,748,25	_	6.748.00	3,250.13	168.70	3,418,83		
1997	Murphy Road - line extensions	SL	40	21,800,53	_	21,801.00	9,401,98	545.03	9,947,00		
1998	Parkway(10558,5)/Moose(13788,1)/Blakely(6464,52+50		40	35,811,12	-	35,811.00	14,553,67	895.28	15,448.94		
2000	New hookups - CIAC	SL	40	2,412,72		2.413.00	857.85	60.33	918.17	2,412.72	918.17
2001	New hookups - CIAC	ŠĒ	40	13,677,29	_	13.677.00	4,53135	341.93	4,873.27	13,677.29	4,873.27
2002	Blakev Heights - CIAC	SĻ	40	11,226.58		11.226.00	3,439,52	280.65	3,720.17	11,225.58	3,720.17
2002	New hookups - CIAC	SL	40	3,925.76		3.926.00	1,152,81	98.15	1,250.96	3,925.76	1,250,96
2003	New hookups - CIAC	SL	4 D	9.145.78		9,146.00	2,571.99	228.65	2,800.64	9,145.78	2,800.64
2003	Parkway project	SL	40	11,500.00	*************************	11,500.00	3,234,38	287.50	3,521.88	5,	-,,
2003	Blakely/Powers 2003 costs)	SL	50	8.693.82		8.694.00	1 782 27	173.88	1.956.15		

Date					Basis	Depreciation	Accum Depr	10/1 - 9/30	Accum Depr	CIAC	CIAC
Acquired	Description	Method	Life	Cost	Adjust	Cost	09/30/14	2015	9/30/15	Plant	Acum Depn
2004	Blakely/Powers 2004 costs)	SL	50	56,166.61	, injust	56,167.00	11,514.24	1,123.34	12,637,58		•
2004	Benham Road	SL	50	1,780.72		1,781.00	365,11	35.62	400.73		
2004	Parrell Road	SL	50	63,857.88		63,858.00	13,090.89	1,277.16	14,368.05		
2004	Porter/James	SL	50	24,778.06		24,778.00	6,189.49	495.56	6,685.05		
2004	Stonehaven # 1	SL	50	37,754.36		37,754.00	7,739.53	755.08	8,494.61		
2004	Stonehaven#2	SL	50	30,161.21		30,161.00	6,183.01	603.22	6,786.23		
2004	South Village	SL	50	59.081.01		59,081.00	12,111.61	1,181.62	13,293.23		
2004	New hookups - CIAC	SL	∞50 ∞	27,000,00		27,000,00	5.535.00	540.00	6,075.00	27,000.00	6,075.00
2005	New hookups - CIAC	SL	5 0	52,942.73		52,943.00	9,794.46	1.058.86	10,853.32	52,942.73	10,853.32
2005	1/2 of waterline	SL	50	12,498,00		12,498.00	2,312,13	249.96	2,562.09	02,042.70	10,000.02
2005	Coulter 2005 costs	SL	50	4,461.61		4,462.00	825.47	89.24	914.71		
2005	Reed Lane East	SL	50	44,768.90		44,769.00	8,282.27	895.38	9,177.65		
2005	Reed lane west	SL	50			85,820.00	14,160.30	1,716.40	15,876,70	85,820,15	15.876.70
			50 50	85,820.15				2,801.30	25,912.03	140,064.91	25,912.03
2006	PRME project	SL	50	140,064.91		140,065.00	23,110.73 2,532.92	307.02	2.839.94	15,350,89	2,839.94
2006	Benham road extension	SL		15,350.89		15,351.00			20,515.21	110,892.90	20,515.21
2006	Deerfield line extension/parrell road	SL	50	110,892.90		110,893.00	18,297.35	2,217.86		110,892.90	20,515.21
2006	Blakely road extension	SL	50	30,817.34		30,817.00	5,084.81	616.34	5,701.15		
2006	DRW project	SL	50	99,746.94		99,747.00	16,458.26	1,994.94	18,453.20		
2007	DRW Project	SL	50	10,241.61		10,242.00	1,485.09	204.84	1,689.93		
2007	Fincham/Parrell extension	SL	50	23,852.61		23,853.00	3,458.69	477.06	3,935.75		
2007	Blakely road extension	SL	50	3,288.22		3,288.00	476.76	65.76	542.52		
2007	Badger 12" (quality contr.)	SL	50	11,308.26		11,308.00	1,639.66	226.16	1,865.82		
2007	2007 Capitalized labor	SL	50	12,202.73		12,203.00	1,769.44	244.06	2,013.50		
2007	New hookups - CIAC	SL	50	19,980,00		19,980.00	2.897.10	399:60	3,296.70	19,980.00	3,296.70
2008	Pioneer Crossing	SL	50	11,425.44		11,425.00	1,428.13	228.50	1,656.63		
2008	COB Transfer	SL	50	7,374.56		7,375.00	921.88	147.50	1,069.38		
2008	Badger Road	SL	50	1,147.00		1,147.00	143.38	22.94	166.32		
2008	New hookups - CIAC	SL	50	18,909,56		18,910,00	2,363,75	378:20	2,741.95	18,909.56	2,741.95
2009	Shop Yard Line extension	SL	50	5,165.45		5,165.00	542.33	103.30	645.63		
2009	Toyota	SL	50	5,934.69		5,935.00	623.18	118.70	741.88		
2009	New hookups - CIAC	SL	50	1,955.00		1,955.00	205,28	39.10	244.38	1,955.00	244.38
2009	Telementary System	SL	50	22,914.70		22,915.00	2,406.08	458.30	2,864.38		
2010	New hookups - CIAC	SL	5 0	5.979.47		5,979.00	568:01	119:58	687.59	5,979.47	687.59
2010	Toyota	SL	50	2,337.22		2,337.00	198.65	46.74	245.39		
2010	Murphy Rd Job	SL	50	27,988.23		27,988.00	2,378.98	559.76	2,938.74	27,988.23	2,938.74
2011	New hookups - CIAC	SL	50	6,240,00		6,240,00	405.60	124.80	530.40	6,240.00	530.40
2011	Main Line - Parkway	SL	50	75,250.00		75,250.00	4,891.25	1,505.00	6,396.25	75,250.00	6,396.25
2011	Meters - AMR	SL	25	59,363.37		59,363.37	7,123.60	2,374.53	9,498.14		
2012	New hookups - CIAC	SL.	50	31,203.98		31,203.98	1,404,18	624,08	2,028.26	31,203.98	2,028.26
2012	Mt. Bachelor MC	SL	50	49,642.66		49,642.66	2,233.91	992.85	3,226.77		
2012	Brookswood Roundabout	SL	50	18,432.59		18,432.59	829.46	368.65	1,198.11		
2012	Meters	SL	25	167,787.21		167,787,21	15,100.85	6,711.49	21,812.34	167,787.21	21,812.34
2013	New hackups = CIAC	SL	-50	17 960 00		17,960.00	628 60	359.20	987.80	17,960.00	987.80
2014	New hookups - CIAC	SL	50	17,680.0D		17,580,00	353.60	353.50	707.20	17,680.00	707.20
2015	New hookups - CIAC	SL	50	20,280.00		20,280.00		405,60	405.60	20,280.00	405.60
2014	Murphy Road Interchange	SL	50	8,789.84		8,789.84	175.80	175.80	351.59	8,789.84	351,59
2014	Borden Road	SL	50	18,870,54		18,870,54	377.41	377.41	754.82	18,870.54	754.82
2014	Shire Pipe Installation	SL	50	20,000.00		20,000.00	400.00	400.00	800.00	20,000.00	800.00
2015	Supplies	SL	50	18,005.61		18,005.61		360.11	360.11	18,005.61	360.11
				-1					The state of the s		
	Transfer and Distribution TOTALS			2,527,723.98	54,272.89	2,473,452.80	819,069.80	50,520.07	869,589.87		

Date Acquired	Description Reservoirs & Standpipes (Acct 330)	Method	Life	Cost	Basis Adjust	Depreciation Cost	Accum Depr 09/30/14	10/1 - 9/30 2015	Accum Depr 9/30/15	CIAC Plant	CIAC Acum Depn
VAR	Distribution mains & standpipes	SL	40	3,000.00		3,000.00	3,000.00		3,000,00		
2004	Joint venture storage tank	SL	30	373,310.63	-	373,310.63	127.547.92	12,443.69	139,991.61		
2012	WSR Storage Tank	SL	30	835.00		835.00	76.54	27.83	104.38		
2012	WSR Loop Prv	SL	30	12,265,99		1 2,265.99	715.52	408.87	1,124.38		
2013	WSR Storage Tank	SL	30	300.00	•	300.00	17.50	10.00	27.50		
2013	VVSR Storage Fank	SL	30	300.00		300,00	17.50	10.00	27.50		
				389,711.62	_	389,711.62	131,357.48	12,890.39	144,247.86		
	** * * * * * * * * * * * * * * * * * * *										
	Meter installations (acct 334)	01	-00	500.00		500.00	297.25	29.00	326.25		
	4 Master Fire Hydrant meter	SL	20	580.00		580.00	286.27	30,93	317.21		
2005	Master Fire Hydrant meter	SL	20	618.67		618.67	286.27		317,21		
				1,198.67	_	1,198.67	583.52	59.93	643.46		
Hydrants (a VAR	ect 335) Hydrants	SL	40	2,500.00		2,500.00	2,500.00		2,500.00		
VAR	nyulanis	SL	40	2,500.00	-	2,500.00	2,500.00		2,500.00		
				2,500.00		2,500.00	2,500.00	_	2,500.00		
				2,000.00		2,000.00					
Transportat	tion Equipment (Acct 341)										
1994	Chevrolet pickup (standby)	SL	5	25,528.00	_	25,528.00	25,528.00	-	25,528.00		
1995	Service truck (retired)	SL	5	4,385.00	_	4,385.00	4,385.00	-	4,385.00		
1998	Dodge 4x4 Dualy pickup	SL	5	31,778.00	-	31,778.00	31,778.00	•	31,778.00		
1999	Freightliner truck	SL	5	15,000.00		15,000.00	15,000.00	-	15,000.00		
1999	Rock tub (for Freightliner)	SL	10	3,500.00	-	3,500.00	3,500.00	-	3,500.00		
2001	93 Dodge pickup	SL	5	6,000.00		6,000.00	6,600.00	(600.00)	6,000.00		
2002	99 ford (plumbing truck)	SL	5	15,000.00		15,000.00	15,000.00	` - '	15,000.00		
2002	90 Ford - 2 ton	SL	5	17,500.00		17,500.00	17,500.00	-	17,500.00		
2002	95 Dodge 1 ton	SL	5	12,463.00	-	12,463,00	12,463.00		12,463.00		
2004	Rando Water Truck	SL	7	22,575.00	_	22,575.00	22,575.00	-	22,575.00		
2005	2001 F-350	SL	5	15,000.00		15,000.00	15,000.00	-	15,000.00		
2006	Dump truck	SL	5	12,000.00		12,000.00	12,000.00	-	12,000.00		
2008	1995 Ford Truck	SL	5	8,750.00		8,750.00	8,750.00	-	8,750.00		
2008	2001 Dakota	SL	5	5,355.00		5,355.00	5,355.00		5,355.00		
2009	Polaris Ranger (meter reading vehicle)	SL	5	10,999.00	_	10,999.00	10,449.05	549.95	10,999.00		
2011	5th Wheel Trailer	SL	5	7,500.00		7,500.00	4.875.00	1,500.00	6,375.00		
2012	1998 F800	SL	5	11,655.00		11,655,00	5,244.75	2,331.00	7,575.75		
2012	2012 Dodge Pickup	SL	5	50.034.51	-	50,034,51	17,512.08	10,006.90	27,518.98	50.034.51	27,518,98
2013	2012 Douge Fichap	SL	3			30,034,31	17,512.00	10,000.30	27,010.50	33,004.01	2.,510.00
				075 000 54		275 200 54	022 544 08	42 707 05	247 202 73		

Date					Basis	Depreciation	Accum Depr	10/1 - 9/30	Accum Depr	CIAC	CIAC
Acquired	Description	Method	Life	Cost	Adjust	Cost	09/30/14	2015	9/30/15	Plant	Acum Depn
General Equ	ipment				•						•
1981	Desk	SL .	5	500.00	-	500.00	500.00	-	500.00		
1968	Tools	SL	10	218.03	-	218.00	218.03	(0.03)	218.00		
1969	Tools	SL	10	85.88	-	86.00	86.00	-	86.00		
1995	Shelves & counters	SL	10	1,552.15	-	1,552.00	1,552.00	-	1,552.00		
1995	Saw	SL	5	707.99		708.00	708.00	-	708.00		
1995	Shop Vac	SL	5	169.99	-	170.00	170.00	-	170.00		
1995	Backhoe bucket	SL	5	535.00	-	535.00	535,00	-	535.00		
1996	Excavator bucket	SL	5	3,400.00	-	3,400.00	3,400.00	-	3,400.00		
1997	Hot tap drill	SL	5	1,194.95	-	1,195.00	1,195.00	-	1,195.00		
1999	Wacker	SL	5	2,945.00	-	2,945.00	2,945.00	-	2,945.00		
2000	Portable water tank	SL	5	2,700.00	-	2,700.00	2,700.00	-	2,700.00		
2000	Laser level	SL	5	1,600.00	-	1,600.00	1,600.00	-	1,600.00		
2001	Weed trimmer	SL	5	499.00	-	499.00	499.00	-	499.00		
2001	Ackley tool	SL	5	12,000.00	-	12,000.00	12,000.00	-	12,000.00		
2001	Trench shoring	SL	10	3,670.00	-	3,670.00	3,670.00	-	3,670.00		
2002	Equipment Bucket	SL	5	3,834.14	_	3,834.00	3,834.00	-	3,834.00		
2002	Backflow Tester	SL	5	626.25	-	626.00	626.00	-	626.00		
2005	desks & chairs	SL	20	1,040.00		1,040.00	481.00	52.00	533.00		
2005	file cabinets	SL	20	239.88		240.00	111.00	12.00	123.00		
2005	map file cabinet	SL	20	479.37		479.00	221.54	23.95	245.49		
2006	2006 camera/vaccuum	SL	10	1,377.99		1,378.00	1,102.30	137.80	1,240.10		
2006	2006 tool box/lawn mower	SL	10	685.49		685.00	548.01	68,50	616.51		
2007	Toshiba Laptop	SL	5	749.00		749.00	749.00	-	749.00		
2007	ACH Lockbox	SL	5	2,000.00		2,000.00	2,000.00	-	2,000.00		
2007	3rd party Interfact	SŁ	5	1,500.00		1,500.00	1,500.00	-	1,500.00		
2007	Office equipment	SL	5	792.97		793.00	793.00	-	793.00		
2007	Fumiture	SL	7	150.00		150.00	155.36	(5.36)	150.00		
2007	Heater/Pump house	SL	7	1,346.29		1,346.00	1,394.07	(48.07)	1,346.00		
2007	Hydrant program tools	SL	7	1,614.73		1,615.00	1,672.68	(57.68)	1,615.00		
2007	Data logger & accessories	SL	5	868.33		868.00	868.33	(0.33)	868.00		
2007	Service Line puller kit	SL	7	1,004.30		1,004.00	1,039.86	(35.86)	1,004.00		
2008	Industrial Shelving	SL	7	2,034.86		2,035.00	1,816.96	218.04	2,035.00		
2008	Compactors	SL	7	1,100.00		1,100.00	982.14	117.86	1,100.00		
2009	Mantis Cultivator	SL	7	479.99		480.00	360.00	68.57	428.57		
2009	Meter reading devices	SL	7	800.00		800.00	600.00	114.29	714.28		
2009	Computer	SL	5	768.50		769.00	807.45	(38.45)	769.00		
2010	Hydrant software	SL	5	236.48		236.00	200.60	35.40	236.00		
2010	Computer Monitor	SL	5	899.99		900.00	765.00	135.00	900.00		
2012	Safe	SL	7	2,916.00		2,916.00	937.28	416.57	1,353.85		
2012	Air Compressor	SL	5	2,469.00		2,469.00	1,111.05	493.80	1,604.85		
2014	Shelving	SL	5	1,605.00		1,605.00	321.00	321.00	642.00		
	General Equipment TOTALS			63,396.55	-	63,395.00	56,775.66	2,028.99	58,804.66		

Date					Basis	Depreciation	Accum Depr	10/1 - 9/30	Accum Depr	CIAC	CIAC
Acquired	Description	Method	Life	Cost	Adjust	Cost	09/30/14	2015	9/30/15	Plant	Acum Depn
Power Operated Equipment (acct #345)											
1994	Hydraulic hammer/couples	SL	5	12,425.00	-	12,425.00	12,425.00		12,425.00		
1995	Dump truck & service body	SL	5	20,764.00	-	20,764.00	20,764.00	-	20,764.00		
1996	Hitachi excavator	SL	5	48,800.00	-	48,800.00	48,800.00	-	48,800.00		
1997	Utility trailer	SL	5	5,195.00	-	5,195.00	5,195.00	-	5,195.00		
1998	Scoop forks	SL	5	1,380.28	-	1,380.00	1,380.28	(0.28)	1,380.00		
1999	(1998) CAT 426C backhoe loader	SL	5	53,970.00	-	53,970.00	53,970.00		53,970.00		
1999	5x10 Flatbed tilt trailer	SL	5	980.00	-	980.00	980.00	-	980.00		
2000	320 CAT excavator	SL	5	76,500.00	-	76,500.00	76,500.00	-	76,500.00		
2000	950 CAT loader	SL	5	32,850.00	-	32,850.00	32,850.00	-	32,850.00		
2001	Econoline trailer	SL	5	3,700.00	- ·	3,700.00	3,700.00	-	3,700.00		
2001	Muval trailer	SL	5	13,000.00	-	13,000.00	13,000.00	-	13,000.00		
2003	Cement Mixer	SL	5	265.00		265.00	265.00	-	265.00		
2003	Breaking Hammer	SL	5	30,000.00		30,000.00	30,000.00	-	30,000.00	•	
2004	Trimmer	SL	10	299.99		300.00	299.99	0.01	300.00		
2004	Compressor	SL	10	298.95		299.00	298.95	0.05	299.00		
2004	Cutoff Saw	SL	10	849.99		850.00	849.99	0.01	850.00		
2005	Mini Excavator	SL	7	42,800.00		42,800.00	42,800.00	-	42,800.00		
2006	peterson cat forks/broom	SL	7	7,161.00		7,161.00	7,161.00	-	7,161.00	7,161.00	7,161.00
2006	trailer world trailer	SL	7	5,210.95		5,211.00	5,210.95	0.05	5,211.00	68.00	68.00
2006	allu trailer	SL	7	14,000.00		14,000.00	14,000.00	-	14,000.00		
2013	Welder	SL	7	1,411.01	-	1,411.01	352.75	201.57	554.33		
2013	Vac truck	SL	7	40,300.00	-	40,300.00	10,075.00	5,757.14	15,832.15		
2015	Peterbilt Truck & Trailer	SL	7	50,000.00		50,000.00		7,142.86	7,142.86		
				462,161.17		462,161.01	380,877.92	13,101.41	393,979.33		
Communication Equipment (Acct 346)											
1994	Radios	SL	10	1,754.00		1,754.00	1,754,00	-	1,754.00		
1995	Cell phone (245) 2-way radio (613)	SL	10	857.90	-	858.00	858.00		858.00		
1998	Radios	SL	5	962.00	_	962,00	962.00	_	962.00		
1000	14400	OL.	-	302.00		302.00	302.00		302.00		
				3,573.90	-	3,574.00	3,574.00	-	3,574.00		

Date					Basis	Depreciation	Accum Depr	10/1 - 9/30	Accum Depr	CIAC	CIAC
Acquired	Description	Method	Life	Cost	Adjust	Cost	09/30/14	2015	9/30/15	Plant	Acum Depn
Electronic/c	omputer Equipment (acct 347)										
1965	Office equipment	SL	30 .	976.73	-	977.00	976.73	0.27	977.00		
1966	Office equipment	SL	29	150.50	-	151.00	150.50	0.50	151.00		
1965	Office equipment	SL	10	100.00	-	100.00	100,00	-	100.00		
1971	Miscellaneous equipment	SL	10	44.60	-	45.00	44.60	0.40	45.00		
1975	General equipment	SL	5	403.94	-	404.00	403,94	0.06	404.00		
19 7 6	Equipment	SL	3	83.95	-	84.00	83.95	0.05	84.00		
1986	Mita Copier	SL	5	1,224.00		1,224.00	1,224.00	-	1,224.00		
1994	Printer (448) Radios (1754)	SL	10	448.00	•	448.00	448.00	-	448.00		
1995	Copier	SL	5	1,443.00	-	1,443.00	1,443.00		1,443.00		
1995	Video camera	SL	10	925.73	-	926.00	925.73	0.27	926.00		
1997	Microsphere computer	SL	5	3,100.00		3,100.00	3,100.00	-	3,100.00		
1995	AutoCad computer software	SL	10	830.00	-	830.00	830.00	-	830.00		
1992	Computer & Software	SL	10	4,326.00	•	4,326.00	4,113.00	213.00	4,326.00		
1993	Laptop Computer	SL	10	2,285.00	-	2,285.00	2,285.00	•	2,285.00		
1995	486 computer	SL	10	2,075.00		2,075.00	2,075.00	-	2,075.00		
1998	Pentium computer	SL	5	1,008.00	-	1,008.00	1,008.00	-	1,008.00		
1999	Computer printer	SL	5	455.00	-	455.00	455.00	•	455.00		
2001	AutoCad computer software	SL	3	571.05	-	571.00	571.05	(0.05)	571.00		
2001	Computer	SL	5	1,610.90	-	1,611.00	1,610.90	0.10	1,611.00		
2004	Dell computer	SL	5	2,394.00		2,394.00	2,394.00	-	2,394.00		
2004	Dell computer	SL	5	1,166.59		1,167.00	1,166.59	0.41	1,167.00		
2004	Dell computer	SL	5	942.00		942.00	942.00	-	942.00		
2005	computer	SL	5	1,538.00		1,538.00	1,538.00	-	1,538.00		
2005	hand held meter reader	SL	5	2,630.00		2,630.00	2,630.00	-	2,630.00		
2005	web remote	SL	5	199.95		200.00	199.95	0.05	200.00		
2008	copier	SL	7	1,292.78		1,293.00	1,154.49	138.51	1,293.00		
2009	3000 Gallon fuel tank	SL	7	12,612.85		12,613.00	9,459.75	1,801.86	11,261.60		
2009	Gas Rammer 4 cycle	SL	7	2,062.00		2,062.00	1,546.50	294.57	1,841.07		
2011	SEMS Program	SL	3	6,750.00		6,750.00	7,312.50	(562.50)	6,750.00		
2011	WorkStation	SL	5	850.00		850.00	552.50	170.00	722,50		
2015	SEMS Program	SL	3	2,400.00		2,400.00	-	800.00	800.00		
				56.899.57		56,902.00	50,744.68	2,857.49	53,602.18		

Date Acquired General Plan	Description at Misc. Equipment (acct # 348)	Method	Life	Cost	Basis Adjust		Depreciation Cost		Accum Depr 09/30/14	10/1 - 9/30 2015		Accum Dep 9/30/15	r	CIAC Plant	CIAC Acum Depn
2004 2008	Air Cooler Gas Rammer Compressor Pro Screen	SL SL SL	10 7 7 7	399.99 2,199.99 5,650.00 23,699.00	- - -	_	400.00 2,200.00 5,650.00 23,699.00	_	399.99 1,964.78 5,045.14 21,160.32	0.0 235,2 604,8 2,538,6	2 6	400 2,200 5,650 23,699	0.00	20,000.00	20,000.00
Utility Plant	- Future	SL	10	31,948.98 1,200.60 1,200.60	-	-	31,949.00 1,200.60 1,200.60	-	28,570.23 450.26 450.26	3,378.7 120.00	6_		9.00 0.32 0.32		
	Less SOLD													CIAC Plant	CIAC Acum Depn
	Grand TOTALS			4,844,175.86	54,272.89	#	4,789,905.52	#	2,198,084.15	# 139,298.3	8	# 2,337,383	2.53	1,706,781	546,365
	OLD CIAC -ALL HOOKUPS POST 2000 an	d old contrib.	. plant	494,597.10	-		494,597.77		267,701.14	6,159.0	1	273,85	9.94		

OPUC Data Request 7

Why did Roats submit two separate revenue requirements (one for domestic and one for irrigation water) in its Rate Case Application?

Response to OPUC Data Request 7

The irrigation system is physically separate from the domestic system. Irrigation is a stand-alone system with its own plant and expenses. The irrigation water is delivered from Arnold Irrigation District and will be distributed by Roats. Because the plant and expenses associated with the irrigation system are separate and identifiable, it should be treated in ratemaking as an independent water system. Therefore, it should have its own revenue requirements to avoid cross subsidization between domestic and irrigation customers. The customers of domestic service will not receive any benefit from and should not be responsible for any costs associated with the irrigation system, and viseversa.