

City of Manteca Capacity Fee and Meter Installation Fee

Date: October 16, 2024
To: Shay Narayan
Finance Director, City of Manteca
From: Todd Cristiano
Project Manager, Raftelis
Re: Proposed Capacity Fee Analysis

Introduction

The City of Manteca, CA (City) currently charges three fees to new development for connection to the water system: the Surface Water Debt Service Fee, Surface Water Capital Fee, and the Meter Installation Fee. The proposed Capacity Fee is intended to replace the two Surface Water fees. Raftelis recommends that the City decrease this component from \$5,324 for a ¾" meter to \$5,168. The Meter Installation fee should increase from \$404 for a ¾" meter to \$870.

Existing Capacity Fees

The Surface Water fees were originally developed in 2003 to directly fund costs associated with the City's portion of the South County Water Supply Project (SCWSP); the fees were last updated in 2009. Since then, the City has annually adjusted the Fees by the previous year's inflation as measured by the Consumer Price Index.

Additionally, the Surface Water Capital Fee was established to recover cash funded improvements related to the SCWSP from 7,550 future connections. As the City's water facilities needs have changed since these fees were developed, Raftelis believes both of these Fees should be replaced by one, comprehensive, citywide water capacity fee.

Fee Calculation Approach

There are generally three commonly used approaches to calculating new system capacity fees. The system buy-in method is typically used for systems that have excess capacity which is expected to be sufficient to serve existing customers and any new customers into the future. This method uses historical asset values, rather than projected future capital costs to establish the cost basis for the fees. The concept is that existing customers have paid (through their rates) for the existing system which has sufficient capacity to serve new customers. New customers have not yet paid for the existing system. Therefore, it is appropriate to charge

these customers impact fees to “buy-in” to the existing system based on the historical investment made by existing customers.

The marginal incremental cost method is forward looking in that it recovers the projected cost of future projects which will add capacity to the water system from users as they connect. The level of these fees will be driven by the projected future investment in wastewater backbone assets, the amount of capacity they are anticipated to add, and the anticipated demand of the customers that will be connecting. Under this method, the cost of expanding capacity is recovered from the customers causing the need for expansion.

Finally, A hybrid approach evaluates the weighted average of the first two approaches and accounts for existing investment and anticipated expansion. Raftelis believes that the system buy-in approach is best suited for the City’s needs. This approach provides the most equity for existing customers and is the most straightforward to implement. Additionally, future capital costs are difficult to identify precisely and deviation from the expected capital improvement plan can cause the Fee to change significantly when updated in the future. New fee revenue may be used to fund all existing and future water facilities that are of benefit to new development.

Proposed Capacity Fee

Assumptions

Raftelis developed the Capacity Fee based on data provided by the City and presented in the City’s 2024 Water Master Plan. Changes to these assumptions may materially affect the results. Table 1 lists the assumptions used in the calculations.

Table 1: List of Assumptions

	DESCRIPTION	VALUE	SOURCE
1	Book Value of Assets, FY 2022	\$80,182,617	City Financial Data
2	Replacement Cost Adjustment	89.1% Average	Handy-Whitman ¹
3	Replacement Cost, FY 2024	\$151,626,442	Calculation
4	Construction Work in Progress	\$912,385	City Financial Data
5	Outstanding Debt, FY 2024	(\$8,885,713)	Series 2012 Bond Amortization Schedule
6	Maximum Day Demand (MGD)	20.11	Water Master Plan
7	Average Day Demand (MGD)	11.95	City Billing Data
8	Max Day Peaking Factor	1.68	Line 6 divided by Line 7
9	Average Day Residential Use (gpd)	430.00	Water Master Plan

¹ Handy-Whitman Index of Public Utility Construction Costs, a commonly used metric for adjusting original cost of assets to replacement cost. This index provides costing data by various regions in the US including the Pacific Region and by type of facility such as storage tanks, transmission mains, water treatment plants, etc.

Capacity Fee Derivation

Capacity fees, also referred to as connection fees or capital fees, are intended to allow new customers to “buy in” to an existing water system. Existing users, through service charges, tax contributions, and other up-front charges, have developed a valuable public capital facility that has sufficient capacity to accommodate new development or redevelopment to a more intensive use. Capacity fees ensure that new customers are on an equal equity footing with existing customers.

The system buy-in approach, which Raftelis used to develop the proposed capital fees, provides an estimate of the cost of providing a unit of capacity based on the net equity of the existing assets. It calculates a connection fee based on the proportional cost of each existing and future user’s share of the existing system capacity.

The primary component of system value is the assets the utility uses to provide service. The depreciated net book value of these assets is escalated to replacement cost to better represent the current value of the system new customers are buying into. The cost of replacing the City’s water system was developed using historical cost information from fixed asset records and restating these costs in current dollars using the Handy-Whitman Cost Index for water utilities. No projects funded by the PFIP were included. Any outstanding principal on funds borrowed to construct the core assets is deducted, since this cost will be recovered from all present and future customers through retail utility rates.

The system equity is then divided by the system capacity to determine the unit cost of demand (\$ per mgd). Since the City both purchases water and operates some of its own wells, the precise maximum capacity of the water system is difficult to determine. Total system maximum day demand is used as an approximation of the capacity of the water system.

In order to calculate a fee, we must estimate the highest potential demand for a new residential connection. This potential residential demand must be stated in the same unit of measurement (maximum day demand) as the system unit cost of demand in order to maintain the rational nexus between the cost of facilities and the cost to serve new development. The City’s master plan indicates the average day demand of a typical residential development is 430 gallons per day. The 430 gpd is multiplied by the system maximum day to average day ratio of 1.68 to arrive at a maximum day demand of 723 gpd. Table 2 details the capacity fee calculation.

Table 2: Capacity Fee Calculation

	DESCRIPTION	VALUE	NOTE
1	FY 2022 Existing Assets (RCNLD)	\$151,626,442	Table 1, Line 3
	CWIP		
2	FY 2023 Construction	\$339,940	Table 1, Line 4
3	FY 2024 Construction	\$572,445	Table 1, Line 4
4	Subtotal	\$912,385	Sum of Lines 2-3
5	Outstanding Debt (Series 2012)	(\$8,885,713)	Table 1, Line 5
6	Total System Equity	\$143,653,114	Sum of Lines 1, 4, 5
	Unit Cost		
7	System Equity (\$)	\$143,653,114	Line 6
8	Max Day Demand (gpd)	20,109,600	Table 1, Line 6
9	Unit Cost (\$ / gpd)	\$7.14	Line 7 divided by Line 8
	Customer Demand		
10	Ave. Day Low Density Residential (gpd)	430.00	Table 1, Line 9
11	Max Day Peaking Factor	1.68	Table 1, Line 8
12	Max Day Demand (gpd)	723.42	Line 10 multiplied by Line 11
13	Cost per Eq. Meter	\$5,167.79	Line 9 multiplied by Line 12

Table 3 shows the calculation of the Capacity Fee for larger meter sizes. The Fee for a ¾” meter is adjusted based on the capacity of the customer’s meter, which is representative of the potential demand that customers can have on the City’s water system. As indicated, larger meters have access to more capacity than smaller meters, whether they use it or not. Equivalent meter ratios allow us to relate the demand on the system placed by larger meters to the demand from smaller meters, in this case a ¾” residential meter.

AWWA capacity ratios are calculated by dividing the capacity of each meter size by the capacity of a ¾-inch meter, the base meter size in this study. For example, the capacity of a 1” meter is divided by the capacity of a ¾” (50/30) to derive the 1” meter capacity ratio of 1.67. This ratio is then applied to the ¾” Capacity Fee (\$5,167.79 times 1.67) to calculate the Capacity Fee for a 1” meter of \$8,612.98. This process is repeated for each meter size.

Table 3: Proposed Capacity Fees

LINE NO	DESCRIPTION	METER CAPACITY (gpm)	METER CAPACITY RATIO	CAPACITY FEE
	Meter Size			
1	3/4"	30	1.00	\$5,167.79
2	1"	50	1.67	\$8,612.98
3	1 1/2"	100	3.33	\$17,225.96
4	2"	160	5.33	\$27,561.54
5	3"	350	11.67	\$60,290.87
6	4"	630	21.00	\$108,523.57
7	6"	1600	53.33	\$275,615.43
8	8"	2800	93.33	\$482,327.00

Impacts

Table 4 presents a comparison of the Proposed Capacity Fees to the current Capacity Fees.

Table 4: Capacity Fee Impacts

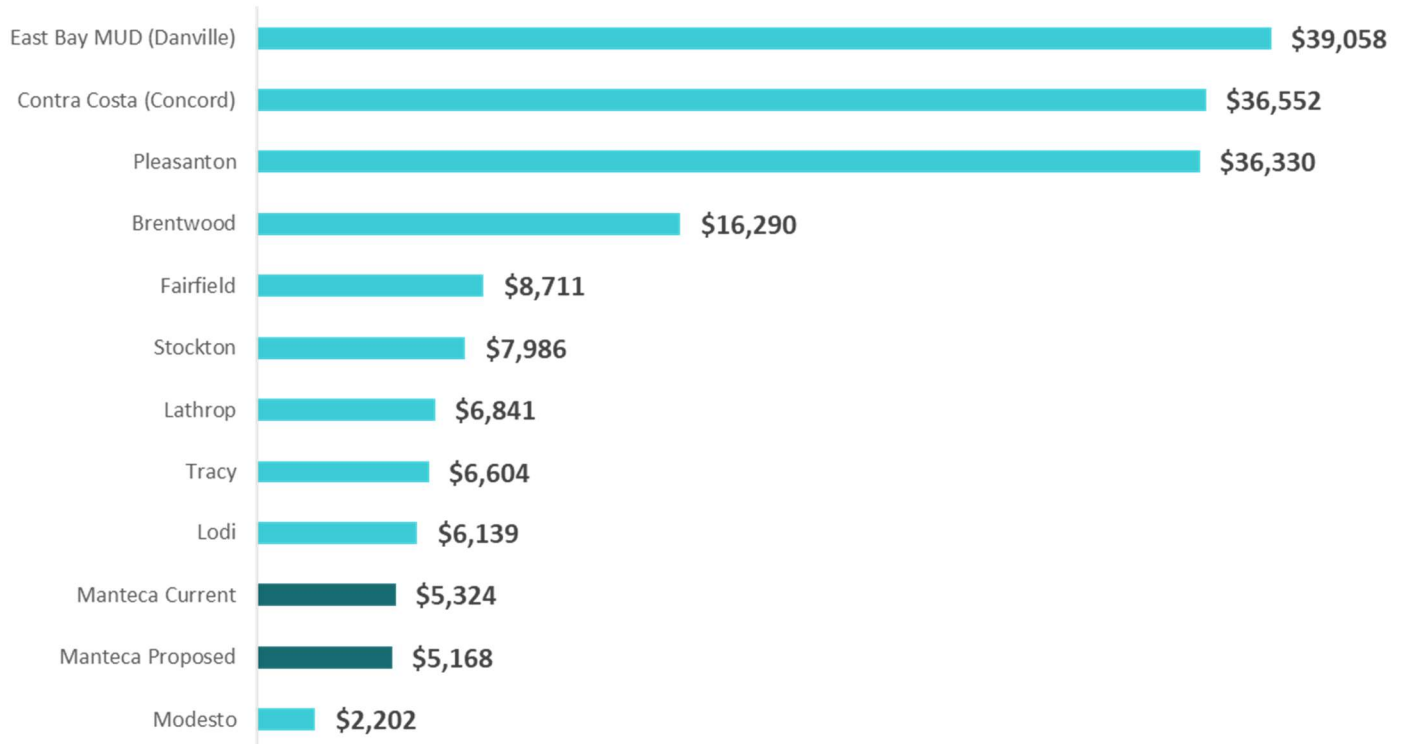
	DESCRIPTION	PROPOSED	CURRENT ²	\$ CHANGE	% CHANGE
	Meter Size				
1	3/4"	\$5,167.79	\$5,324.00	-\$156.21	-2.9%
2	1"	\$8,612.98	\$9,101.00	-\$488.02	-5.4%
3	1 1/2"	\$17,225.96	\$18,143.00	-\$917.04	-5.1%
4	2"	\$27,561.54	\$29,038.00	-\$1,476.46	-5.1%
5	3"	\$60,290.87	\$54,482.00	\$5,808.87	10.7%
6	4"	\$108,523.57	\$90,819.00	\$17,704.57	19.5%
7	6"	\$275,615.43	\$181,577.00	\$94,038.43	51.8%
8	8"	\$482,327.00	\$290,556.00	\$191,771.00	66.0%

Figure 1 shows a comparison of the City's Capacity Fee to similar connection fees around the region. It is important to note that the City's charges in this comparison do not include Public Facilities Implementation Plan3 (PFIP) charges, which start at \$4,400 for a 3/4" meter. The City's fees for a typical residential home are among the most competitive in the region.

² Includes both the Surface Water Debt Service Fee and Surface Water Capital Fee.

³ The PFIP is an additional fee for growth related projects. The PFIP was not reviewed in this study.

Figure 1: Connection Fee Comparison



Meter Installation Fee

The Meter Installation fee is set to recover the direct costs associated with the actual installation of the meter, including labor, equipment time, and the purchase of the meter itself. Raftelis relied on City staff to provide the information below. Table 5 presents Staff's analysis of the average number of hours required by City Maintenance Workers and Distribution Operators as well as the number of truck hours required to install a meter of each size.

Table 5: Staff and Truck Hours

	DESCRIPTION	STAFF HOURS	TRUCK HOURS
	Meter Size		
1	3/4"	2	1
2	1"	2	1
3	1 1/2"	3	1.5
4	2"	3	1.5
5	3"	29	10
6	4"	38	10
7	6"	51	40
8	8"	63	40

Table 6 provides information on the hourly salary and benefits rates for staff involved with meter installation and the City's average hourly vehicle cost based on CalTrans data.

Table 6: Hourly Staff and Truck Cost

	DESCRIPTION	COST
1	Water Maintenance Worker 2 Step E Hourly Rate	\$51.92
2	Water Distribution Operator 2 Step E Hourly Rate	\$67.43
3	Total Installation Labor Cost per Hour	\$119.35
4	CalTrans Hourly Truck Rate	\$49.31

Table 7 shows the City's cost to purchase meters and miscellaneous parts required for installation.

Table 7: Equipment Cost

	DESCRIPTION	METER COST	MISC. PARTS	TOTAL
	Meter Size			
1	3/4"	\$197.25	\$385.00	\$582.25
2	1"	\$232.50	\$485.85	\$718.35
3	1 1/2"	\$530.60	\$685.85	\$1,216.45
4	2"	\$745.00	\$885.85	\$1,630.85
5	3"	\$2,082.00	\$4,405.55	\$6,487.55
6	4"	\$2,539.00	\$4,630.15	\$7,169.15
7	6"	\$3,840.00	\$6,026.39	\$9,866.39
8	8"	\$4,689.00	\$10,776.40	\$15,465.40

Table 8 calculates the total meter installation cost. Labor and Equipment costs in this table are the result of multiplying hours from Table 5 by the hourly rates in Table 6.

Table 8: Meter Installation Fee Calculation

	DESCRIPTION	LABOR	TRUCKS	PARTS	TOTAL
	Meter Size				
1	3/4"	\$238.70	\$49.31	\$582.25	\$870.26
2	1"	\$238.70	\$49.31	\$718.35	\$1,006.36
3	1 1/2"	\$358.05	\$73.97	\$1,216.45	\$1,648.47
4	2"	\$358.05	\$73.97	\$1,630.85	\$2,062.87
5	3"	\$3,461.15	\$493.10	\$6,487.55	\$10,441.80
6	4"	\$4,535.30	\$493.10	\$7,169.15	\$12,197.55
7	6"	\$6,086.85	\$1,972.40	\$9,866.39	\$17,925.64
8	8"	\$7,519.05	\$1,972.40	\$15,465.40	\$24,956.85

Table 9 compares the proposed Meter Installation Fees to the current Fees.

Table 9: Meter Installation Fee Impacts

	DESCRIPTION	PROPOSED	CURRENT	\$ CHANGE	% CHANGE
	Meter Size				
1	3/4"	\$870.26	\$404.00	\$466.26	115.4%
2	1"	\$1,006.36	\$571.00	\$435.36	76.2%
3	1 1/2"	\$1,648.47	\$989.00	\$659.47	66.7%
4	2"	\$2,062.87	\$1,150.00	\$912.87	79.4%
5	3"	\$10,441.80	\$5,443.00	\$4,998.80	91.8%
6	4"	\$12,197.55	\$6,597.00	\$5,600.55	84.9%
7	6"	\$17,925.64	\$18,663.00	\$(737.36)	-4.0%
8	8"	\$24,956.85	\$24,066.00	\$890.85	3.7%

Interim Residential New Connections

The City intends to establish an interim residential new connection (IRNC) fee for the rare occasions where water service connection is needed for health and safety purposes. The City has elected not to impose Capacity Fees on IRNC customers, but they will be subject to the meter installation fee plus a \$500 administration fee as well as all other fees needed to physically make the water line connection. IRNC customers must meet each of the following criteria specified below:

- Must be an existing single family home built prior to March 2024.
- Must be within City limits.
- Must not have had a prior water connection.

Table 10: Interim Residential New Connection Fee

	DESCRIPTION	PROPOSED
	Meter Size	
1	3/4"	\$1,370.26
2	1"	\$1,506.36

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
00001209-0	LAND WELL #25 DUTRA FARMS SE	0	05/05/2003	10,803	10,803	36,902
00001597-0	LAND WELL #24 PASEO	0	03/01/2004	10,897	10,897	35,048
00002623-0	LAND - 1821 E WOODWARD AVE	0	06/30/2013	134,222	134,222	259,678
00002623-1	LAND - 1821 E WOODWARD AVE	0	06/30/2013	133,873	133,873	259,000
00002624-0	LAND - 1937 & 1915 MOFFAT BLVD	0	06/30/2013	32,395	32,395	62,674
00002625-0	LAND - 20081 S AUSTIN RD	0	06/30/2013	17,914	17,914	34,659
00002624-1	1937 & 1915 MOFFAT BLVF	0	06/30/2013	10,820	10,820	20,933
00002625-1	20081 S AUSTIN RD	0	06/30/2013	5,160	5,160	9,982
CIP 680	Water CIP	30	06/30/2020	7,815,516	6,773,447	9,827,695
WA-130-0	ORIGINAL WATER CORP BLDG	30	07/01/1960	5,490	0	-
00000672-1	ABOVEGROUND TANKS-CORP YARD (WATER)	30	06/30/1999	2,010	335	2,132
00000672-5	ABOVEGROUND TANKS-CORP YARD (WATER)	30	06/30/2000	43,100	8,620	52,844
00000672-7	ABOVEGROUND TANKS-CORP YARD (WATER)	30	06/30/2001	8,903	2,077	11,166
00000997-10	VIRON PROJECT	30	06/30/2008	2,886	1,347	2,699
00002368-0	CHLORINE BLDG REPLACEMENT WELL #13	30	06/30/2009	3,508	1,754	3,306
WA-148-0	SOUTH MAIN DIVIDERS	30	06/30/1995	17,993	600	1,897
WA-209-0	FENCE-CHAIN LINK	30	12/15/2000	3,315	663	1,833
00000997-1	VIRON PROJECT IMPROVEMENTS-WATER	10	07/01/2004	643,723	0	-
00000997-3	VIRON PROJECT - WATER	10	07/01/2004	21,717	0	-
00001004-0	DELL C810 NOTEBOOK COMPUTER	10	03/28/2002	2,330	0	-
00001006-0	WATER DATABANK SOFTWARE	10	06/13/2002	365	0	-
00001006-1	WATER DATABANK SOFTWARE	10	08/31/2002	8,982	0	-
00001006-2	WATER DATABANK SOFTWARE	10	11/15/2002	8,982	0	-
00002289-14	EXECUTIME	10	06/30/2009	30	0	-
00002289-13	EXECUTIME	10	06/30/2009	132	0	-
00002288-3	DELL LEVEL 3 PC	10	06/30/2009	2,187	0	-
00002289-3	EXECUTIME	10	06/30/2009	25,067	0	-
00002289-4	EXECUTIME	10	06/30/2009	24,759	0	-
00002254-5	CREDITRON	10	06/30/2009	1,535	0	-
00002288-2	DELL LEVEL 3 PC	10	06/30/2009	3,792	0	-
00002289-5	EXECUTIME	10	06/30/2009	4,952	0	-
00002254-2	CREDITRON	10	06/30/2008	5,157	0	-
00002242-3	PLOTTER FOR GIS MAPPING	10	06/30/2008	2,594	0	-
00002289-19	EXECUTIME	10	06/30/2010	3,379	0	-
2918-WTR	Tablets - Water	10	06/30/2018	18,630	7,452	12,031
00002477-11	NEW WORLD SYSTEMS CC INTEGRATION	10	06/30/2014	4,933	0	-
00002243-3	SPAM FIREWALL	10	06/30/2008	436	0	-
00002241-3	I-SERIES UPGRADE	10	06/30/2008	12,867	0	-
00002507-2	AUTOMATED FUEL MANAGEMENT SYSTEM	10	06/30/2011	8,803	0	-
3108	Ground Penetrating Radar	10	06/30/2019	30,940	15,470	23,500
3114	Well 15 Automatic Transfer Switch	10	06/30/2019	15,769	7,885	11,113
22051	Upfit for Replacement Dump Truck	10	06/30/2022	9,265	7,412	8,787
WA-197-0	WATER METERS AND BOXES 99/00	12	06/30/2000	53,151	0	-
WA-203-0	WATER METERS	12	06/30/2001	75,598	0	-
WA-203-1	WATER METERS 2000-01	12	06/30/2001	2,697	0	-
WA-171-0	WATER METERS/BOXES 96/97	12	06/30/1997	42,417	0	-
00001400-1	WATER METER READER INITIAL METER SETUP	12	06/30/2004	36,341	0	-
00001400-2	WATER METER READER INITIAL METER SETUP	12	06/30/2004	107,081	0	-
00001400-3	WATER METER READER INITIAL METER SETUP	12	06/30/2004	10,067	0	-
00001034-9	ARSENIC FILTER	12	06/30/2008	842,129	0	-
WA-211-7	ARSENIC FILTER	12	06/30/2008	842,129	0	-
00001034-13	NITRATX PLUS ANALYZER	12	06/30/2009	17,508	0	-
00002367-0	TRACE METALS ANALYZER	12	06/30/2009	154,217	0	-
00002415-0	MOBILE METER READER	12	06/30/2010	27,386	0	-
00002416-0	NITRATE PROBE - BACKUP	12	06/30/2010	14,988	0	-
WA-194-7	NITRATE ANALYZER	12	06/30/2008	16,389	0	-
WA-161-0	PORTABLE AIR COMPRESSOR	10	01/29/1997	14,370	0	-
WA-17-0	CAMILLIA VALLEY - MEULLER ELEC OPER TAPPING MACH	10	06/30/1985	2,000	0	-
WA-184-0	1995 CLARK FORKLIFT MODEL CGP20	10	04/26/1999	14,977	0	-
ER-72-0	VACCON - PARTIAL COST CHGD TO STORM DRAIN	10	06/30/1989	70,000	0	-
3109	2019 Chevy Silverado (30-3048)	10	06/30/2019	42,887	21,443	30,224
3107	2019 Ford Transit Connect Van	10	06/30/2019	30,769	15,384	21,684

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
19006	2019 Ford Fusion	10	06/30/2020	39,014	23,408	32,811
21005	Two Replacement Pickup Trucks	10	06/30/2021	53,607	37,525	48,937
WA-205-0	DODGE 1 TON P/U 2001	10	09/01/2000	23,278	0	-
00001803-0	CHEVY 2500 CAB, CHASSIS	10	08/11/2004	26,248	0	-
00001964-0	2006 FORD F250 EXTENDED CAB	10	08/25/2005	19,679	0	-
00001966-0	2006 FORD F350 FLATBED CRANE TRUCK	10	07/21/2005	33,861	0	-
00001149-0	FORD F250 PICKUP	10	03/12/2003	26,751	0	-
00002294-0	2008 FORD RANGER	10	06/30/2009	22,995	0	-
00002267-0	2008 FORD F250	10	06/30/2008	25,269	0	-
00002268-0	2008 FORD F250	10	06/30/2008	27,403	0	-
00002269-0	2008 FORD F250	10	06/30/2008	27,403	0	-
00002414-0	2009 FORD RANGER	10	06/30/2010	25,064	0	-
00002412-0	2009 FORD E350	10	06/30/2010	21,479	0	-
00002413-0	2009 FORD F250	10	06/30/2010	27,409	0	-
00002469-0	2011 FORD F250	10	06/30/2011	28,334	0	-
00002581-0	2012 FORD F350 SUPERCAB	10	06/30/2013	64,436	0	-
00001154-0	PARKING LOT - FIRE STATION #1	30	10/04/2002	30,918	8,245	21,395
00001154-1	PARKING LOT - FIRE STATION #1 (03-04)	30	06/30/2003	16,417	4,925	12,587
00001436-23	LOUISE AVE REALIGNMENT	50	06/30/2009	875	613	1,283
00001972-4	AIRPORT/DANIELS AREA IMPROVEMENTS	50	06/30/2007	165,845	109,458	274,766
00001436-24	LOUISE AVE REALIGNMENT	50	06/30/2009	29,325	20,528	42,985
00001924-3	SSJID SURFACE WATER PLANT	30	06/30/2006	1,172,894	469,158	1,043,489
00001924-4	SSJID SURFACE WATER PLANT	30	06/30/2007	108,248	46,908	99,310
00001924-5	SSJID SURFACE WATER PLANT	30	06/30/2007	124,044	53,752	113,802
00001924-2	SSJID SURFACE WATER PLANT	30	06/30/2006	1,344,046	537,618	1,195,758
00001924-0	SSJID SURFACE WATER PLANT	30	06/30/2005	18,357,990	6,731,263	15,552,598
00001924-1	SSJID SURFACE WATER PLANT	30	06/30/2005	23,326,740	8,553,138	19,762,045
00001924-7	SSJID SURFACE WATER PLANT	30	06/30/2008	312,185	145,686	291,950
00001924-9	SSJID SURFACE WATER PLANT	30	06/30/2009	13,310	6,655	12,542
00002296-0	SSJID SURFACE WATER LINES	30	06/30/2009	6,806	3,403	6,413
00001924-6	SSJID SURFACE WATER PLANT	30	06/30/2008	272,422	127,130	254,764
00001924-8	SSJID SURFACE WATER PLANT	30	06/30/2008	65	30	61
00001924-10	SSJID SURFACE WATER PLANT	30	06/30/2010	132,994	70,930	131,467
00001924-14	SSJID SURFACE WATER PLANT	30	06/30/2012	209,874	125,924	218,586
00001924-15	SSJID SURFACE WATER PLANT	30	06/30/2012	76,671	46,002	79,853
00001924-16	SSJID SURFACE WATER PLANT	30	06/30/2012	21,912	13,147	22,822
00001924-12	SSJID SURFACE WATER PLANT	30	06/30/2011	272,900	154,643	277,481
00001924-13	SSJID SURFACE WATER PLANT	30	06/30/2011	100,759	57,097	102,450
00001924-11	SSJID SURFACE WATER PLANT	30	06/30/2010	49,175	26,227	48,611
00001924-18	SSJID SURFACE WATER PLANT	30	06/30/2013	284,989	180,493	301,916
00001924-19	SSJID SURFACE WATER PLANT	30	06/30/2013	105,218	66,638	111,468
00001924-17	SSJID SURFACE WATER PLANT	30	06/30/2012	8,090	4,854	8,426
WA-216-13	WELL #22 TREATMENT	50	06/30/2012	2,707	2,057	3,968
00002533-1	SOUND ATTENUATION	30	06/30/2012	631	379	657
00002147-5	JASMINE HOLLOW UNIT # 2 (WATER)	50	06/30/2007	131,760	86,962	218,295
00002147-6	JASMINE HOLLOW UNIT # 2 (WATER)	50	06/30/2007	17,600	11,616	29,159
00002147-7	JASMINE HOLLOW UNIT # 2 (WATER)	50	06/30/2007	21,850	14,421	36,200
00002149-6	2060 E YOSEMITE (WATER)	50	06/30/2007	92,655	61,152	153,507
00002149-7	2060 E YOSEMITE (WATER)	50	06/30/2007	12,765	8,425	21,149
00002150-4	1505 MOFFAT BLVD (WATER)	50	06/30/2007	389,500	257,070	645,309
00002150-5	1505 MOFFAT BLVD (WATER)	50	06/30/2007	48,300	31,878	80,022
00002151-6	WESTPORT PLAZA UNIT 1 (WATER)	50	06/30/2007	34,813	22,977	57,677
00002151-7	WESTPORT PLAZA UNIT 1 (WATER)	50	06/30/2007	8,470	5,590	14,033
00002012-0	DISTRIBUTION NETWORK	50	06/30/2006	42,694	27,324	73,727
00002013-0	FIRE PROTECTION SYSTEM	50	06/30/2006	6,900	4,416	11,915
00002014-0	SERVICE CONNECTIONS	50	06/30/2006	22,750	14,560	39,286
00002148-5	JASMINE HOLLOW UNIT #3 (WATER)	50	06/30/2007	56,126	37,043	92,987
00002148-6	JASMINE HOLLOW UNIT #3 (WATER)	50	06/30/2007	11,000	7,260	18,224
00002148-7	JASMINE HOLLOW UNIT #3 (WATER)	50	06/30/2007	18,000	11,880	29,822
00001151-9	WELL # 12	30	06/30/2007	90,000	39,000	82,569
00001968-2	WATER MAIN REPLACEMENT PROJECT	50	06/30/2007	80,676	53,246	133,661
00001946-2	YOSEMITE/AIRPORT WATERLINE DISTRIBUTION IMPROVEMEN	50	06/30/2007	424,654	280,271	703,550

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
00001151-10	WELL # 12	30	06/30/2007	71,656	31,051	65,740
00001034-7	WELL # 24	30	06/30/2007	13,441	5,824	12,331
00001946-3	YOSEMITE/AIRPORT WATERLINE DISTRIBUTION IMPROVEMEN	50	06/30/2007	448,483	295,999	743,029
00001151-11	WELL # 12	30	06/30/2007	67,102	29,078	61,562
00001947-1	IRRIGATION WELL - DOXEY PARK	30	06/30/2007	86,366	37,425	79,235
00001994-1	WELL - YOSEMITE VILLAGE PARK	30	06/30/2007	29,903	12,958	27,434
00001436-18	LOUISE AVE REALIGNMENT	50	06/30/2007	8,393	5,539	13,905
00001995-1	WELL - TICINO PARK	30	06/30/2007	47,546	20,603	43,620
WA-212-6	WELL # 26	30	06/30/2007	59,409	25,744	54,504
00001990-1	WELL # 27	30	06/30/2007	291,292	126,227	267,241
00002164-0	DUTRA ESTATES UNIT 3	50	06/30/2007	19,766	13,045	32,747
00002158-7	ALAMEDA ESTATES (WATER)	50	06/30/2007	3,500	2,310	5,799
00002158-8	ALAMEDA ESTATES (WATER)	50	06/30/2007	6,500	4,290	10,769
00002159-6	DUTRA ESTATES UNIT 1 (WATER)	50	06/30/2007	351,832	232,209	582,902
00002159-7	DUTRA ESTATES UNIT 1 (WATER)	50	06/30/2007	25,850	17,061	42,827
00002159-8	DUTRA ESTATES UNIT 1 (WATER)	50	06/30/2007	51,040	33,686	84,561
00002150-6	1505 MOFFAT BLVD(WATERLINE PFIP)	50	06/30/2006	381,068	243,883	658,055
00002154-7	1136 COTTAGE AVE (WATER LINE PFIP)	50	06/30/2006	63,056	40,356	108,889
00002159-11	WATER LINE DUTRA	50	06/30/2006	162,566	104,042	280,731
00002160-0	UNION RANCH UNIT #3	50	06/30/2007	1,153,414	761,253	1,910,932
00002165-0	ANTIGUA UNIT # 1	50	06/30/2007	123,465	81,487	204,552
00002158-6	ALAMEDA ESTATES (WATER)	50	06/30/2007	18,700	12,342	30,981
00002155-6	DUTRA ESTATES UNIT 2 (WATER)	50	06/30/2007	148,071	97,727	245,318
00002155-7	DUTRA ESTATES UNIT 2 (WATER)	50	06/30/2007	12,925	8,531	21,414
00002155-8	DUTRA ESTATES UNIT 2 (WATER)	50	06/30/2007	56,595	37,353	93,764
00002156-5	2111 MOFFAT BLVD (WATER)	50	06/30/2007	20,539	13,556	34,028
00002156-6	2111 MOFFAT BLVD (WATER)	50	06/30/2007	4,070	2,686	6,743
00002157-6	UNION RANCH UNIT 2 (WATER)	50	06/30/2007	101,911	67,261	168,842
00002157-7	UNION RANCH UNIT 2 (WATER)	50	06/30/2007	16,548	10,922	27,416
00002157-8	UNION RANCH UNIT 2 (WATER)	50	06/30/2007	29,189	19,265	48,359
00002152-7	WOODWARD WEST (WATER)	50	06/30/2007	209,200	138,072	346,595
00002152-8	WOODWARD WEST (WATER)	50	06/30/2007	37,950	25,047	62,874
00002153-7	PRIMAVERA UNIT #6 (WATER)	50	06/30/2007	32,965	21,757	54,615
00002153-8	PRIMAVERA UNIT #6 (WATER)	50	06/30/2007	6,300	4,158	10,438
00002153-9	PRIMAVERA UNIT #6 (WATER)	50	06/30/2007	18,500	12,210	30,650
00002154-5	1136 COTTAGE AVE (WATER)	50	06/30/2007	40,000	26,400	66,270
00001805-0	SOUTH MAIN STREET WATER LINE	50	06/30/2005	197,090	122,196	348,927
00001807-0	WATER MAIN LINE - FRANK AVE	50	06/30/2005	28,736	17,816	50,874
00001808-0	SHASTA PARK IRRIGATION WELL CONSTRUCTION	30	06/28/2005	69,943	25,646	59,255
WA-212-4	WELL #26	30	06/30/2006	92,686	37,074	82,460
00001436-8	LOUISE AVE REALIGNMENT 05/06	50	06/30/2006	225,158	144,101	388,818
00001967-0	WATER VALVE REPLACEMENT	50	06/30/2006	23,828	15,250	41,147
00001968-0	WATER MAIN REPLACEMENT PROJECT	50	06/30/2006	192,441	123,162	332,321
00001034-5	WELL #24	30	06/30/2006	477,806	191,123	425,090
00001807-1	FRANK AVE WATER MAIN LINE	50	06/30/2006	8,500	5,440	14,678
WA-211-6	WELL #25	30	06/30/2006	75,872	30,349	67,501
00001859-0	DISTRIBUTION NETWORK	50	02/07/2005	42,318	26,237	74,920
00001860-0	FIRE PROTECTION SYSTEM	50	02/07/2005	10,000	6,200	17,704
00001861-0	SERVICE CONNECTIONS	50	02/07/2005	13,900	8,618	24,609
00001946-1	YOSEMITE/AIRPORT WATERLINE DISTRIBUTION IMPROVEMEN	50	06/30/2006	8,842	5,659	15,269
00001151-8	WELL # 12 (05/06)	30	06/30/2006	44,261	17,704	39,378
00001994-0	WELL - YOSEMITE VILLAGE PARK	30	06/30/2006	499	200	444
00001995-0	WELL - TICINO PARK	30	06/30/2006	469	188	418
00001034-6	WELL # 24	30	06/30/2006	3,727	1,491	3,316
WA-168-3	WELL # 15 IMPROVEMENTS	30	06/30/2006	24,286	9,715	21,607
00001152-3	WELL # 13 IMPROVEMENTS	30	06/30/2006	47,310	18,924	42,091
00001151-4	WELL #12 IMPROVEMENTS	30	06/30/2006	1,090	436	970
00001805-1	SOUTH MAIN STREET WATER LINE REPLACEMENT	50	06/30/2006	48,635	31,126	83,986
00001008-8	WELL # 14 IMPROVEMENTS	30	06/30/2006	63,401	25,360	56,406
00001151-5	WELL # 12 IMPROVEMENTS	30	06/30/2006	86,013	34,405	76,523
00001151-6	WELL #12 IMPROVEMENTS	30	06/30/2006	29,177	11,671	25,958
00001808-1	SHASTA PARK IRRIGATION WELL CONSTRUCTION	30	06/30/2006	54,466	21,786	48,456

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
00001946-0	YOSEMITE/AIRPORT WATERLINE DISTRIBUTION IMPROVEMEN	50	06/30/2006	35,920	22,989	62,029
00001947-0	IRRIGATION WELL - DOXEY PARK	30	06/30/2006	522	209	464
00002165-1	ANTIGUA UNIT #1	50	06/30/2006	11,384	7,285	19,658
00001766-0	IRRIGATION WELL	30	01/20/2004	82,548	27,516	66,618
00001403-0	ZONE 12 WATER WELL	30	07/01/2004	173,946	57,982	140,377
00001403-1	ZONE 12 WATER WELL	30	07/01/2004	18,901	6,300	15,254
00001404-0	ZONE 12 WATER WELL	30	06/30/2004	49,948	16,649	40,309
00001404-1	ZONE 12 WATER WELL	30	06/30/2004	19,564	6,521	15,788
00001838-0	DISTRIBUTION NETWORK	50	09/20/2004	21,217	12,730	38,986
00001839-0	FIRE PROTECTION SYSTEM	50	09/20/2004	5,700	3,420	10,474
00001840-0	SERVICE CONNECTIONS	50	09/20/2004	7,000	4,200	12,863
00001848-0	DISTRIBUTION NETWORK	50	10/04/2004	5,640	3,384	10,364
00001849-0	FIRE PROTECTION SYSTEM	50	10/04/2004	1,800	1,080	3,308
00001850-0	SERVICE CONNECTIONS	50	10/04/2004	4,400	2,640	8,085
00001871-0	DISTRIBUTION NETWORK	50	03/07/2005	105,198	65,223	186,242
00001872-0	FIRE PROTECTION SYSTEM	50	03/07/2005	24,200	15,004	42,844
00001873-0	SERVICE CONNECTIONS	50	03/07/2005	28,400	17,608	50,279
00001436-3	LOUISE AVE REALIGNMENT	50	06/30/2005	120,836	74,918	213,928
00001494-0	DISTRIBUTION NETWORK	50	09/02/2003	75,062	43,536	140,346
00001495-0	FIRE PROTECTION SYSTEM	50	09/02/2003	12,210	7,082	22,829
00001496-0	SERVICE CONNECTIONS WATER	50	09/02/2003	17,457	10,125	32,640
00001591-0	DISTRIBUTION NETWORK	50	06/07/2004	6,505	3,903	11,953
00001592-0	SERVICE CONNECTIONS WATER	50	06/07/2004	750	450	1,378
00001467-0	DISTRIBUTION NETWORK	50	08/18/2003	94,830	55,001	177,307
00001468-0	FIRE PROTECTION SYSTEM	50	08/18/2003	22,000	12,760	41,134
00001469-0	SERVICE CONNECTIONS WATER	50	08/18/2003	33,275	19,300	62,215
00001515-0	DISTRIBUTION NETWORK	50	10/20/2003	31,864	18,481	59,577
00001516-0	FIRE PROTECTION SYSTEM	50	10/20/2003	6,000	3,480	11,218
00001517-0	SERVICE CONNECTIONS WATER	50	10/20/2003	18,000	10,440	33,655
00001524-0	FIRE PROTECTION SYSTEM	50	12/01/2003	25,410	14,738	47,510
00001558-0	DISTRIBUTION NETWORK	50	05/03/2004	34,128	20,477	62,710
00001559-0	FIRE PROTECTION SYSTEM	50	05/03/2004	6,600	3,960	12,128
00002297-1	AUSTIN WATER MAIN	50	06/30/2009	8,485	5,940	12,437
00002353-7	WATER DISTRIBUTION NETWORK	50	06/30/2009	672,850	470,995	986,272
00002353-8	FIRE PROTECTION SYSTEM	50	06/30/2009	105,306	73,714	154,359
00002353-9	WATER SERV. CONNECTION	50	06/30/2009	135,543	94,880	198,681
00002353-10	WELLS	30	06/30/2009	1,200,000	600,000	1,130,726
00001968-6	WATER MAIN REPLACEMENT PROJECT	50	06/30/2009	804	563	1,179
00002270-3	WELL # 16	30	06/30/2009	5,000	2,500	4,711
00001034-11	SECURITY UPGRADE	50	06/30/2009	7,475	5,233	10,957
WA-211-9	SECURITY UPGRADES	50	06/30/2009	7,475	5,233	10,957
00001034-12	ARSENIC FILTER	50	06/30/2009	103,813	72,669	152,171
WA-211-10	ARSENIC FILTER	50	06/30/2009	103,813	72,669	152,171
WA-194-11	M2 BLENDING	50	06/30/2009	86,592	60,615	126,928
00002297-2	AUSTIN WATER MAIN	50	06/30/2009	1,360	952	1,993
00002297-3	AUSTIN WATER MAIN	50	06/30/2009	4,080	2,856	5,980
00002298-1	AIRPORT WATER MAIN	50	06/30/2009	780	546	1,143
00001990-5	WELL # 27	30	06/30/2009	5,221	2,610	4,919
00002161-14	FIRE PROTECTION SYSTEM	50	06/30/2009	20,540	14,378	30,108
00002351-5	WATER SERVICE CONNECTIONS	50	06/30/2009	780	546	1,143
00002354-7	WATER DISTRIBUTION NETWORK	50	06/30/2009	194,161	135,912	284,603
00002354-8	WATER SERVICE CONNECTIONS	50	06/30/2009	1,800	1,260	2,638
00002190-11	FIRE PROTECTIO SYSTEM	50	06/30/2009	3,000	2,100	4,397
00002161-13	WATER DISTRIBUTION NETWORK	50	06/30/2009	592,551	414,786	868,568
00002298-0	AIRPORT WATER MAIN	50	06/30/2009	2,830	1,981	4,148
00002181-4	ATHERTON DR PROJECT/UNION RD	50	06/30/2009	151,806	106,264	222,519
00001990-4	WELL # 27	30	06/30/2009	334,663	167,332	315,344
00002281-9	ASSIEH DEVELOPMENT	50	06/30/2008	15,205	10,339	24,884
00002164-18	DUTRA ESTATES	50	06/30/2008	131,201	89,217	214,716
00002161-4	TESORO UNIT 1	50	06/30/2008	194,598	132,327	318,468
00002164-12	DUTRA ESTATES UNIT 3	50	06/30/2008	61,847	42,056	101,215
00002164-13	DUTRA ESTATES UNIT 3	50	06/30/2008	12,946	8,803	21,187

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
00002164-14	DUTRA ESTATES UNIT 3	50	06/30/2008	32,422	22,047	53,060
00002275-8	DUTRA ESTATES UNIT # 4	50	06/30/2008	231,155	157,185	378,295
00002275-9	DUTRA ESTATES UNIT # 4	50	06/30/2008	27,918	18,984	45,689
00002275-10	DUTRA ESTATES UNIT # 4	50	06/30/2008	54,747	37,228	89,596
00002280-8	VILLA TICINO #5	50	06/30/2008	40,154	27,305	65,714
00002280-9	VILLA TICINO #5	50	06/30/2008	4,417	3,004	7,229
00002280-10	VILLA TICINO #5	50	06/30/2008	22,656	15,406	37,078
00002281-8	ASSIEH DEVELOPMENT	50	06/30/2008	42,375	28,815	69,348
00002165-11	ANTIGUA UNIT #1	50	06/30/2008	120,966	82,257	197,966
00002165-12	ANTIGUA UNIT #1	50	06/30/2008	28,300	19,244	46,314
00002165-13	ANTIGUA UNIT #1	50	06/30/2008	37,400	25,432	61,207
00002165-14	ANTIGUA UNIT #1	50	06/30/2008	6,900	4,692	11,292
00002277-8	ANTIGUA UNIT #2	50	06/30/2008	36,400	24,752	59,570
00002277-9	ANTIGUA UNIT #2	50	06/30/2008	14,000	9,520	22,912
00002277-10	ANTIGUA UNIT #2	50	06/30/2008	18,175	12,359	29,744
00002278-7	ANTIGUA UNIT #3	50	06/30/2008	3,600	2,448	5,892
00002278-8	ANTIGUA UNIT #3	50	06/30/2008	7,000	4,760	11,456
00002278-9	ANTIGUA UNIT #3	50	06/30/2008	6,000	4,080	9,819
00002279-7	PASEO WEST #2	50	06/30/2008	147,365	100,208	241,169
00002279-8	PASEO WEST #2	50	06/30/2008	25,117	17,080	41,105
00002279-9	PASEO WEST #2	50	06/30/2008	52,397	35,630	85,750
00002160-11	UNION RANCH UNIT #3	50	06/30/2008	301,935	205,316	494,129
00002160-12	UNION RANCH UNIT #3	50	06/30/2008	56,264	38,260	92,078
00002160-13	UNION RANCH UNIT #3	50	06/30/2008	158,284	107,633	259,038
00002297-0	AUSTIN WATER MAIN	50	06/30/2009	1,995	1,397	2,924
WA-194-8	WELL # 23	30	06/30/2008	175	82	164
00002270-0	WELL #16	30	06/30/2008	360,161	168,075	336,816
WA-142-4	WELL # 17	30	06/30/2008	608	284	569
00001151-13	WELL # 12	30	06/30/2008	36,400	16,987	34,040
00001946-4	YOSEMITE/AIRPORT WATERLINE DISTRIBUTION IMPROVEMEN	50	06/30/2008	64,359	43,764	105,326
00001994-2	WELL - YOSEMITE VILLAGE PARK	30	06/30/2008	14,886	6,947	13,921
00001947-2	IRRIGATION WELL - DOXEY PARK	30	06/30/2008	34,646	16,168	32,400
00001990-2	WELL # 27	30	06/30/2008	516,762	241,156	483,266
00001436-22	LOUISE AVE REALIGNMENT	50	06/30/2008	25,000	17,000	40,914
00001968-5	WATER MAIN REPLACEMENT PROJECT	50	06/30/2009	308,987	216,291	452,917
00002270-2	WELL # 16	30	06/30/2009	89,410	44,705	84,249
00001034-10	ARSENIC FILTER	50	06/30/2009	94,563	66,194	138,612
WA-211-8	ARSENIC FILTER	50	06/30/2009	94,563	66,194	138,612
WA-181-8	ARSENIC FILTER 2008-2009	50	06/30/2009	4,515	3,160	6,618
WA-194-10	ARSENIC FILTER 2008-2009	50	06/30/2009	135	94	197
00002154-6	1136 COTTAGE AVE (WATER)	50	06/30/2007	2,500	1,650	4,142
00002161-0	TESORO UNIT 1	50	06/30/2007	116,994	77,216	193,831
00002163-0	PASEO WEST UNIT #1	50	06/30/2007	44,372	29,285	73,513
WA-212-5	WELL # 26	30	06/30/2006	19,594	7,838	17,432
00001990-0	WELL #27	30	06/30/2006	469	188	418
00001968-1	WATER MAIN REPLACEMENT PROJECT	50	06/30/2006	699	447	1,207
00001151-7	WELL #12 IMPROVEMENTS	30	06/30/2006	44,261	17,704	39,378
00001151-12	WELL # 12	30	06/30/2008	8,900	4,153	8,323
00001968-3	WATER MAIN REPLACEMENT PROJECT	50	06/30/2008	21,473	14,602	35,142
00001968-4	WATER MAIN REPLACEMENT PROJECT	50	06/30/2008	1,370	932	2,242
WA-194-9	WELL # 23	30	06/30/2008	147	69	137
00002270-1	WELL # 16	30	06/30/2008	60,693	28,323	56,759
00001990-3	WELL # 27	30	06/30/2008	300,058	140,027	280,609
00002163-12	PASEO WEST UNIT #1	50	06/30/2008	192,225	130,713	314,584
00002163-13	PASEO WEST UNIT #1	50	06/30/2008	19,800	13,464	32,404
00002163-14	PASEO WEST UNIT #1	50	06/30/2008	50,603	34,410	82,814
00002276-8	LINCOLN ESTATES	50	06/30/2008	19,394	13,188	31,739
00002276-9	LINCOLN ESTATES	50	06/30/2008	9,364	6,368	15,325
00002276-10	LINCOLN ESTATES	50	06/30/2008	27,514	18,710	45,028
WA-100-0	1982 CAPITAL IMPROVEMENTS	30	06/30/1982	181,012	0	-
WA-101-0	1983 CAPITAL IMPROVEMENTS	30	06/30/1983	252,523	0	-
WA-102-0	1984 CAPITAL IMPROVEMENTS	30	06/30/1984	128,463	0	-

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
WA-103-0	1985 CAPITAL IMPROVEMENTS	30	06/30/1985	240,079	0	-
WA-104-0	1986 CAPITAL IMPROVEMENTS	30	06/30/1986	80,897	0	-
WA-105-0	1987 CAPITAL IMPROVEMENTS	30	06/30/1987	80,026	0	-
WA-106-0	1988 CAPITAL IMPROVEMENTS	30	06/30/1988	180,594	0	-
WA-107-0	1989 CAPITAL IMPROVEMENTS	30	06/30/1989	16,518	0	-
WA-108-0	WATER WELLS 1962	30	06/30/1962	996	0	-
WA-109-0	WATER WELLS 1963	30	06/30/1963	102,034	0	-
WA-110-0	WATER WELLS 1964	30	06/30/1964	9,186	0	-
WA-198-0	WATER LINES DANIELS EST	50	06/30/2000	9,623	5,004	17,414
WA-199-0	4" DIAMETER WATER MAIN	50	06/30/2000	29,815	15,504	53,956
WA-200-0	AIRPORT WY WATERLINE EXTN	50	06/30/2000	95,796	49,814	173,357
WA-201-0	WATER MAIN-DANIELS/AIRPORT	50	06/30/2000	59,033	30,697	106,830
WA-201-1	WATER MAIN-DANIELS/AIRPORT	50	06/30/2001	21,000	11,340	38,588
WA-202-0	WATER LINE WOODWARD IMPROV 99/00	50	06/30/2000	337,840	175,677	611,375
WA-202-1	WATER LINE WOODWARD IMPROVEMENT	50	06/30/2003	64,225	37,251	120,084
WA-210-0	WATER MAIN/LINCOLN AVE	50	06/30/2001	238,538	128,810	438,313
WA-210-1	WATER MAIN/LINCOLN AVE	50	06/30/2002	99,121	55,508	180,843
WA-170-1	WELL #19 (OLD #7)	30	06/30/1998	492,464	65,662	195,440
WA-170-2	WELL #19 (OLD #7)	30	06/30/1999	71,797	11,966	34,798
WA-170-3	WELL #19 START UP BYPASS	30	06/30/2000	8,300	1,660	4,590
WA-170-4	WELL #19 IMPROV	30	06/30/2000	90,106	18,021	49,829
WA-170-5	WELL #19 IMPROVEMENT	30	06/30/2001	23,950	5,588	15,001
WA-170-6	WELL #19 IMPROVEMENTS	30	07/12/2001	23,838	5,562	14,931
WA-172-0	IMPROV TO WELLS/CEMENT WORK	30	06/30/1998	5,769	769	2,290
WA-176-0	WELL IMPROVEMENTS-97/98	30	06/30/1998	123,848	16,513	49,151
WA-177-0	WATER LINE - 97/98	50	06/30/1998	7,474	3,588	13,041
WA-178-0	POWERS AVE WATER MAIN	50	06/30/1998	223,882	107,463	390,631
WA-137-0	NEW & IMPROVEMENTS TO WELLS FYE 94	30	07/01/1993	128,643	0	-
WA-190-2	IMPROV WELL #14-GENERATOR PROJ	30	06/30/2000	92,812	18,562	51,326
WA-191-0	WELL #21	30	06/30/1999	1,575	263	763
WA-191-1	WELL #21	30	06/30/2000	80,099	16,020	44,295
WA-191-2	WELL #21	30	06/30/2000	127	25	70
WA-191-3	WELL #21 CONST	30	06/30/2001	29,189	6,811	18,282
WA-191-4	WELL #21	30	06/30/2001	86,812	20,256	54,375
WA-191-5	WELL #21	30	06/30/2002	152,921	40,779	105,816
WA-191-6	WELL #21	30	06/30/2002	161,240	42,997	111,572
WA-191-7	WELL #21 IMPROVEMENTS (2002-2003)	30	06/30/2003	16,280	4,884	12,481
WA-191-8	WELL #21	30	06/30/2003	20,595	6,179	15,790
WA-192-0	WATER LINE IMPRV 98/99	50	06/30/1999	6,512	3,256	11,629
WA-192-1	WATER LINE - WALNUT PL	50	06/30/1999	31,000	15,500	55,357
WA-192-2	WATER LINE CHADWICK #5	50	06/30/1999	13,280	6,640	23,714
WA-192-3	WATER LINE IMPRV CHADWICK	50	06/30/1999	120,320	60,160	214,857
WA-192-4	WALNUT PL WATER LINE IMPROV	50	06/30/2000	11,036	5,739	19,971
WA-81-0	WATER LINES 1985	50	06/30/1985	176,946	38,928	179,951
WA-82-0	WATER LINES 1986	50	06/30/1986	358,823	86,118	399,598
WA-83-0	WATER LINES 1987	50	06/30/1987	583,929	151,822	686,278
WA-84-0	WATER LINES 1988	50	06/30/1988	490,704	137,397	594,740
WA-85-0	WATER LINES 1989	50	06/30/1989	211,440	63,432	264,300
WA-86-0	WATER LINES 1990	50	06/30/1990	373,331	119,466	494,412
WA-87-0	WATER LINES 1991	50	06/30/1991	142,741	48,532	198,172
WA-88-0	WATER LINES 1992	50	06/30/1992	330,876	119,116	484,773
WA-149-0	VALVE REPLACEMENTS	50	06/30/1995	48,873	20,527	78,825
WA-150-0	INORGANIC TESTING FOR NEW WELL	30	06/30/1995	1,115	37	118
WA-152-0	96 IMPROVEMENTS TO EXISTING WELLS	30	03/25/1996	26,415	1,761	5,467
WA-152-1	96 IMPRV TO WELLS	30	06/30/1996	28,572	1,905	5,913
WA-153-0	RECONSTRUCT WELL #4	30	03/25/1996	12,200	813	2,525
WA-154-0	VALVE REPLACEMENT	50	03/25/1996	4,200	1,848	7,009
WA-155-0	WELL #18 DESIGN & CONSTRUCTION	30	03/25/1996	22,169	1,478	4,588
WA-155-1	WELL #18 CONST	30	06/30/1996	114,926	7,662	23,784
WA-155-2	WELL #18 CONST	30	06/30/1997	297,597	29,760	90,170
WA-155-3	WELL #18 DESIGN/CONST 97-98	30	06/30/1998	30,355	4,047	12,047
WA-155-4	WELL #18 IMPROVEMENTS	30	06/30/2002	19,586	5,223	13,553

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
WA-155-5	WELL #18 IMPROVEMENTS	30	02/06/2002	2,461	656	1,703
WA-89-0	CAPITAL IMPROVEMENTS 1971	30	06/30/1971	20,334	0	-
WA-90-0	1972 CAPITAL IMPROVEMENTS	30	06/30/1972	45,412	0	-
WA-91-0	1973 CAPITAL IMPROVEMENTS	30	06/30/1973	34,748	0	-
WA-92-0	1974 CAPITAL IMPROVEMENTS	30	06/30/1974	57,758	0	-
WA-93-0	1975 CAPITAL IMPROVEMENTS	30	06/30/1975	189,481	0	-
WA-94-0	1976 CAPITAL IMPROVEMENTS	30	06/30/1976	17,914	0	-
WA-95-0	1977 CAPITAL IMPROVEMENTS	30	06/30/1977	25,573	0	-
WA-96-0	1978 CAPITAL IMPROVEMENTS	30	06/30/1978	79,322	0	-
WA-97-0	1979 CAPITAL IMPROVEMENTS	30	06/30/1979	109,674	0	-
WA-98-0	1980 CAPITAL IMPROVEMENTS	30	06/30/1980	102,919	0	-
WA-99-0	1981 CAPITAL IMPROVEMENTS	30	06/30/1981	251,007	0	-
WA-140-0	WATER LINE - DEF REIMB 94	50	07/01/1993	11,033	4,192	16,620
WA-141-0	94-IMPROVEMENTS TO EXISTING WELLS	30	06/30/1995	41,711	1,390	4,397
WA-142-0	WELL #17 DESIGN & CONSTRUCTION	30	06/30/1995	141,572	4,719	14,924
WA-142-1	96-WELL #17 DESIGN & CONSTRUCTION	30	03/25/1996	452,357	30,157	93,617
WA-142-2	WELL #17 CONST	30	06/30/1996	17,137	1,142	3,547
WA-142-3	WELL #17 CONST	30	06/30/1997	50,514	5,051	15,305
WA-143-0	1995 DEFERRED WATER REIMBURSEMENTS	50	06/30/1995	6,956	2,921	11,219
WA-144-0	TEST WELL - LINCOLN PARK	30	06/30/1995	17,010	567	1,793
WA-145-0	TEST WELL - CHADWICK SQ SUBDV	30	06/30/1995	11,191	373	1,180
WA-147-0	SURFACE WATER STUDIES	50	06/30/1995	41,733	17,528	67,309
WA-147-1	SURFACE WATER STUDIES/96-97	50	06/30/1997	32,347	14,880	55,068
WA-147-2	SURFACE WATER STUDY/97-98	50	06/30/1998	2,750	1,320	4,797
WA-159-0	DEFERRED REIMB WATER LINES	50	06/30/1996	8,954	3,940	14,942
WA-164-0	IMPROVE EXISTING WELLS 96/97	30	06/30/1997	13,080	1,308	3,963
WA-165-0	DEFERRED REIMB 96/97	50	06/30/1997	86,681	39,873	147,567
WA-166-0	REPLACE ALLEY WATER MAIN	50	06/30/1997	5,400	2,484	9,193
WA-166-1	ALLEY WATER MAIN - 97/98	50	06/30/1998	26,040	12,499	45,434
WA-166-2	ALLEY WATER MAIN	50	06/30/1999	2,870	1,435	5,124
WA-167-0	REPLC MTCA AVE WATER MAIN	50	06/30/1997	17,027	7,833	28,988
WA-168-0	WELL #15 IMPRV	30	06/03/1998	63,995	8,533	25,397
WA-168-1	WELL #15 IMPROV 97/98	30	06/30/1998	123,786	16,505	49,126
WA-168-2	WELL #15 SOFT MOTOR STARTER	30	06/30/2003	9,896	2,969	7,587
WA-169-0	WATER TANK IMPROVEMENTS	45	06/30/1997	21,400	8,560	25,936
WA-170-0	WELL #19 (OLD #7)	30	06/30/1997	35,975	3,598	10,900
WA-178-1	POWERS AVE WATER MAIN 98/99	50	06/30/1999	97,801	48,901	174,645
WA-181-0	WELL #20 IMPRV	30	06/30/1998	113,302	15,107	44,965
WA-181-1	WELL #20 IMPRV 98/99	30	06/30/1999	372,952	62,159	180,760
WA-181-2	WELL #20 IMPROV 99/00	30	06/30/2000	38,047	7,609	21,040
WA-181-3	WELL #20	30	06/30/2001	20,180	4,709	12,640
WA-181-4	WELL #20 IMPROVEMENTS	30	06/30/2002	10,556	2,815	7,304
WA-181-5	WELL #20 IMPROVEMENTS	30	02/06/2002	2,461	656	1,703
WA-181-6	WELL #20 IMPROVEMENTS	30	06/30/2002	10,292	2,745	7,122
WA-181-7	WELL #20 ZONE 12 IMPROVEMENT	30	06/30/2003	5,200	1,560	3,987
WA-190-0	IMPROV WELL #14 AND WELL #9	30	06/30/1999	42,880	7,147	20,783
WA-190-1	200 HP PUMP WELL #14	30	06/30/2000	10,503	2,101	5,808
WA-193-0	RECONSTRUCT WELL #3	30	06/30/1999	753	125	365
WA-194-0	WELL #23 CONSTRUCTION	30	06/30/1999	151,988	25,331	73,665
WA-194-1	WELL #23 CONSTRUCTION	30	06/30/2000	402,336	80,467	222,494
WA-194-2	WELL #23	30	06/30/2001	80,341	18,746	50,321
WA-194-3	WELL #23 IMPROVEMENTS	30	06/30/2002	20,785	5,543	14,383
WA-194-4	WELL #23 IMPROVEMENTS	30	02/06/2002	2,461	656	1,703
WA-194-5	WELL #25 IMPROVEMENT (2002-2003)	30	06/30/2003	11,125	3,338	8,529
WA-194-6	WELL #23 IMPROVEMENTS	30	06/30/2003	11,125	3,338	8,529
WA-211-0	WELL #25	30	06/30/2001	1,242	290	778
WA-211-1	WELL #25 IMPROVEMENTS	30	06/30/2002	1,343	358	929
WA-211-2	WELL #25 ZONE 12 IMPROVEMENT	30	06/30/2003	165,459	49,638	126,852
WA-211-3	WELL #25 IMPROVEMENTS (03-04)	30	06/30/2004	181,422	60,474	146,411
WA-211-4	WELL #25 IMPROVEMENT (03-04)	30	06/30/2004	865	288	698
WA-211-5	WELL #25 IMPROVEMENTS	30	06/30/2005	628,321	230,384	532,303
WA-212-0	WELL #26	30	06/30/2001	334	78	209

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
WA-212-1	WELL #26 IMPROVEMENTS	30	06/30/2002	10,289	2,744	7,120
WA-111-0	WATER WELLS 1965	30	06/30/1965	31,283	0	-
WA-112-0	WATER WELLS 1996	30	06/30/1966	3,378	0	-
WA-113-0	WATER WELLS 1989	30	06/30/1989	1,306	0	-
WA-114-0	WATER WELLS 1990	30	06/30/1990	199,286	0	-
WA-115-0	WATER WELLS 1991	30	06/30/1991	13,230	0	-
WA-116-0	WATER WELLS 1992	30	06/30/1992	27,191	0	-
WA-117-0	PRE 1962 ADDITIONS	50	06/30/1961	683,525	0	-
WA-127-0	WELL IMPROVEMENTS FYE 93	30	07/01/1992	461,233	0	-
WA-128-0	WATERLINE IMPROV FYE 93	50	07/01/1992	9,895	3,562	14,497
00001033-0	DEFERRED REIMBURSEMENTS(SPECKLES, MOFFAT, COMMERCE	50	06/30/2002	194,172	108,736	354,261
00001034-0	WELL #24 (DESIGN AND CONSTRUCTION)	30	06/30/2002	51,116	13,631	35,371
00001034-1	WELL #24 2002-2003	30	06/30/2003	23,334	7,000	17,889
00001034-2	WELL #24 (03-40)	30	06/30/2004	135,528	45,176	109,374
00001034-3	WELL #24 DESIGN AND CONSTRUCTION (03-04)	30	06/30/2004	28,758	9,586	23,208
00001034-4	WELL # 24 (DESIGN AND CONSTRUCTION)	30	05/04/2005	332,951	122,082	282,071
00001035-0	WELL/BELLA VISTA	30	06/30/2002	227,040	60,544	157,104
00001035-1	WELL #20 ZONE 12 BELLA VISTA IMPROVEMENT	30	06/30/2003	137,375	41,213	105,321
00001036-0	WELL/EMERALD GLEN	30	06/30/2002	31,337	8,357	21,684
00001037-0	WELL/MISSION GARDEN	30	06/30/2002	2,820	752	1,951
00001037-1	WELL ZONE 12 MISSION GARDEN IMPROVEMENT	30	06/30/2003	10,340	3,102	7,927
00001037-2	WATER LINE ZONE 12 MISSION GARDEN	50	06/30/2003	140,670	81,589	263,016
00001008-1	WELL #14 IMPROVEMENTS	30	07/01/2004	18,480	6,160	14,914
00001008-2	WELL #14 INPROVEMENTS	30	07/01/2004	190,460	63,487	153,705
00001008-3	WELL #14 IMPROVEMENTS	30	07/01/2004	192,696	64,232	155,509
00001008-4	WELL #14 IMPROVEMENTS	30	07/01/2004	4,840	1,613	3,906
00001008-5	WELL #14 IMPROVEMENTS	30	07/01/2004	11,243	3,748	9,073
00001008-6	WELL #14 IMPROVEMENTS (03-04)	30	07/01/2004	11,243	3,748	9,073
00001008-7	WELL # 14 IMPROVEMENTS	30	08/16/2004	25,085	8,362	20,244
00001009-0	WELL #5 IMPROVEMENTS	30	06/30/2002	13,953	3,721	9,655
WA-59-0	WATER LINES 1962	50	06/30/1962	8,280	0	-
WA-60-0	WATER LINES 1963	50	06/30/1963	12,804	0	-
WA-61-0	WATER LINES 1964	50	06/30/1964	19,711	0	-
WA-62-0	WATER LINES 1965	50	06/30/1965	17,099	0	-
WA-63-0	WATER LINES 1966	50	06/30/1966	25,935	0	-
WA-64-0	WATER LINES 1967	50	06/30/1967	21,695	0	-
WA-65-0	WATER LINES 1968	50	06/30/1968	12,695	0	-
WA-66-0	WATER LINES 1969	50	06/30/1969	13,465	0	-
WA-67-0	WATER LINES 1970	50	06/30/1970	11,435	0	-
WA-68-0	WATER LINES 1972	50	06/30/1972	79,326	0	-
WA-69-0	WATER LINES 1973	50	06/30/1973	80,830	0	-
WA-70-0	WATER LINES 1974	50	06/30/1974	86,438	0	-
WA-71-0	WATER LINES 1975	50	06/30/1975	236,821	4,736	38,172
WA-72-0	WATER LINES 1976	50	06/30/1976	181,138	7,246	55,129
WA-73-0	WATER LINES 1977	50	06/30/1977	398,064	23,884	174,153
WA-74-0	WATER LINES 1978	50	06/30/1978	515,844	41,268	279,297
WA-75-0	WATER LINES 1979	50	06/30/1979	391,504	39,150	247,213
WA-76-0	WATER LINES 1980	50	06/30/1980	299,999	36,000	208,018
WA-77-0	WATER LINES 1981	50	06/30/1981	311,315	43,584	229,144
WA-78-0	WATER LINES 1982	50	06/30/1982	111,520	17,843	88,853
WA-79-0	WATER LINES 1983	50	06/30/1983	461,412	83,054	400,556
WA-80-0	WATER LINES 1984	50	06/30/1984	300,146	60,029	285,022
WA-212-2	WELL #26 ZONE 12 IMPROVEMENT	30	06/30/2003	35,184	10,555	26,975
WA-212-3	WELL #26 IMPROVEMENTS	30	05/31/2005	31,072	11,393	26,324
WA-213-0	WATER LINE IMPROVEMENTS	50	06/30/2001	577,674	311,944	1,061,476
WA-214-0	WATER MAIN/BUTTON ESTATES	50	06/30/2001	10,000	5,400	18,375
WA-214-1	WATER MAIN/BUTTON ESTATES	50	11/20/2001	17,959	9,698	33,000
WA-215-0	WATER LINE (EASTPORT)	50	06/30/2001	14,000	7,560	25,725
WA-215-1	WATER LINE (EASTPORT)	50	06/30/2001	58,280	31,471	107,090
WA-215-2	WATER LINE (EASTPORT)	50	03/31/2002	10,000	5,600	18,245
WA-215-3	WATER LINE (EASTPORT)	50	06/30/2003	8,000	4,640	14,958
WA-215-4	WATER LINE (EASTPORT)	50	06/30/2003	82,720	47,978	154,665

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
WA-215-5	WATER LINE (EASTPORT)	50	06/30/2003	73,094	42,395	136,666
WA-216-0	WELL #22	30	06/30/1999	80,886	13,481	39,203
WA-216-1	WELL #22- CONST 2001	30	06/30/2001	7,538	1,759	4,721
WA-216-2	WELL #22	30	06/30/2001	64,963	15,158	40,690
WA-216-3	WELL #22	30	06/30/2002	184,140	49,104	127,419
WA-216-4	WELL #22	30	06/30/2002	193,098	51,493	133,617
WA-216-5	WELL #22 IMPROVEMENT (2002-2003)	30	06/30/2003	1,613	484	1,236
WA-216-6	WELL #22	30	06/30/2003	5,928	1,778	4,544
WA-216-7	WELL #22 IMPROVMENTS 04/05	30	04/20/2005	25,505	9,352	21,608
00001285-0	DISTRIBUTION NETWORK	50	11/18/2002	127,169	71,215	232,016
00001286-0	FIRE PROTECTION SYSTEM	50	11/18/2002	28,350	15,876	51,724
00001287-0	WATER SERVICE CONNECTIONS	50	11/18/2002	26,250	14,700	47,892
00001481-0	DISTRIBUTION NETWORK	50	09/02/2003	83,950	48,691	156,964
00001482-0	FIRE PROTECTION SYSTEM	50	09/02/2003	16,280	9,442	30,439
00001483-0	SERVICE CONNECTIONS WATER	50	09/02/2003	20,493	11,886	38,317
00001308-0	DISTRIBUTION NETWORK	50	02/18/2003	27,122	15,731	50,711
00001309-0	FIRE PROTECTION SYSTEM	50	02/18/2003	4,400	2,552	8,227
00001310-0	WATER SERVICE CONNECTION	50	02/18/2003	6,600	3,828	12,340
00001505-0	DISTRIBUTION NETWORK	50	10/06/2003	22,464	13,029	42,002
00001506-0	FIRE PROTECTION SYSTEM	50	10/06/2003	2,060	1,195	3,852
00001507-0	SERVICE CONNECTIONS WATER	50	10/06/2003	5,150	2,987	9,629
00001337-0	DISTRIBUTION NETWORK	50	06/30/2003	63,908	37,067	119,491
00001338-0	FIRE PROTECTION SYSTEM	50	06/30/2003	8,360	4,849	15,631
00001339-0	WATER SERVICE CONNCTIONS	50	06/30/2003	550	319	1,028
00001341-0	WATER SERVICE CONNECTION	50	10/21/2002	40,260	22,546	73,453
00001342-0	WATER LINE ZONE 12 CHADWICK UNIT 5	50	06/30/2003	30,318	17,584	56,687
00001343-0	WATER LINE ZONE 12 DUTRA FARMS SW SE	50	06/30/2003	254,908	147,847	476,611
00001344-0	WATER LINE ZONE 12 JASMINE HOLLOW	50	06/30/2003	18,484	10,721	34,561
00001533-0	DISTRIBUTION NETWORK	50	12/15/2003	17,738	10,288	33,165
00001534-0	FIRE PROTECTION SYSTEM	50	12/15/2003	4,400	2,552	8,227
00001535-0	SERVICE CONNECTIONS WATER	50	12/15/2003	6,000	3,480	11,218
00001560-0	SERVICE CONNECTIONS WATER	50	05/03/2004	22,110	13,266	40,627
00001568-0	DISTRIBUTION NETWORK	50	05/17/2004	880	528	1,617
00001569-0	FIRE PROTECTION SYSTEM	50	05/17/2004	1,980	1,188	3,638
00001582-0	DISTRIBUTION NETWORK	50	06/07/2004	26,103	15,662	47,964
00001583-0	FIRE PROTECTION SYSTEM	50	06/07/2004	4,400	2,640	8,085
00001584-0	SERVICE CONNECTIONS WATER	50	06/07/2004	7,260	4,356	13,340
00001231-0	DISTRIBUTION NETWORK	50	07/15/2002	42,724	23,925	77,949
00001232-0	FIRE PROTECTION SYSTEM	50	07/15/2002	14,200	7,952	25,907
00001233-0	WATER SERVICE CONNECTIONS	50	07/15/2002	22,500	12,600	41,051
00001254-0	WATER DISTRIBUTION NETWORK	50	10/07/2002	39,701	22,233	72,433
00001255-0	FIRE PROTECTION SYSTEM	50	10/07/2002	4,400	2,464	8,028
00001256-0	WATER SERVICE CONNECTIONS	50	10/07/2002	9,900	5,544	18,062
00001445-0	WELL JASMINE HOLLOW	30	07/01/2004	95,200	31,733	76,828
00001295-0	DISTRIBUTION NETWORK	50	01/21/2003	28,468	16,511	53,228
00001296-0	FIRE PROTECTION SYSTEM	50	01/21/2003	3,400	1,972	6,357
00001297-0	WATER SERVICE CONNECTIONS	50	01/21/2003	5,500	3,190	10,284
00001301-0	DISTRIBUTION NETWORK	50	02/18/2003	6,474	3,755	12,105
00001320-0	DISTRIBTION NETWORK	50	05/19/2003	46,137	26,759	86,264
00001321-0	FIRE PROTECTION SYSTEM	50	05/19/2003	4,000	2,320	7,479
00001322-0	WATER SERVICE CONNECTIONS	50	05/19/2003	15,840	9,187	29,617
00001329-0	DISTRIBUTION NETWORK	50	06/30/2003	38,053	22,071	71,149
00001330-0	FIRE PROTECTION SYSTEM	50	06/30/2003	9,200	5,336	17,202
00001331-0	WATER SERVICE CONNECTIONS	50	06/30/2003	12,925	7,497	24,166
00001150-0	WELL #9 IMPROVEMENT	30	06/30/2003	14,840	4,452	11,377
00001150-1	WELL #9 IMPROVEMENT	30	06/30/2003	6,210	1,863	4,761
00001151-0	WELL #12 IMPROVEMENTS	30	06/30/2003	7,370	2,211	5,651
00001151-1	WELL #12 IMPROVEMENTS	30	06/30/2003	4,937	1,481	3,785
00001151-2	WELL # 12 IMPROVEMENTS	30	06/15/2005	55,781	20,453	47,256
00001151-3	WELL # 12 IMPROVEMENTS	30	09/09/2004	81,878	27,293	66,077
00001152-0	WELL #13 IMPROVEMENTS	30	06/30/2003	13,868	4,160	10,632
00001152-1	WELL #13 IMPROVEMENTS	30	06/30/2003	13,868	4,160	10,632

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
00001152-2	WELL #13 IMPROVEMENTS	30	06/17/2005	94,318	34,583	79,905
00001155-0	WATER LINE (YOSEMITE/FISHBACK)	50	06/30/2003	16,538	9,592	30,921
00001008-0	WELL #14 IMPROVEMENTS	30	07/01/2004	25,785	8,595	20,809
00001037-3	WELL @ MISSION GARDEN (03-04)	30	06/30/2004	3,430	1,143	2,768
00001037-4	WELL @ MISSION GARDEN	30	06/30/2004	4,029	1,343	3,252
00001245-0	WATER DISTRBUTION NETWORK	50	08/19/2002	46,958	26,296	85,673
00001246-0	FIRE PROTECTION SYSTEM	50	08/19/2002	6,270	3,511	11,439
00001247-0	WATER SERVICE CONNECTIONS	50	08/19/2002	12,870	7,207	23,481
00001264-0	DISTRIBUTION NETWORK	50	10/21/2002	116,658	65,328	212,839
00001265-0	FIRE PROTECTION SYSTEM	50	10/21/2002	19,360	10,842	35,322
00001274-0	DISTRIBUTION NETWORK	50	03/03/2003	56,619	32,839	105,863
00001275-0	FIRE PROTECTION SYSTEM	50	03/03/2003	13,750	7,975	25,709
00001276-0	WATER SERVICE CONNECTION	50	03/03/2003	14,850	8,613	27,766
00001156-0	WATER ZONE 12 PRIMAVERA	50	06/30/2003	146,987	85,252	274,827
00001156-1	WATER ZONE 12 PRIMAVERA	50	06/30/2003	25,380	14,720	47,454
00001156-2	WATER ZONE 12 PRIMAVERA (03-04)	50	06/30/2004	10,859	6,515	19,953
00001157-0	WATER ZONE 12 VILLA TICINO	50	06/30/2003	131,436	76,233	245,751
00001157-1	WATER ZONE 12 VILLA TICINO	50	06/30/2003	18,800	10,904	35,151
00002531-5	M3 EMERGENCY GENERATOR	50	06/30/2013	39,407	30,737	55,865
00002532-5	M2 EMERGENCY GENERATOR	50	06/30/2013	39,068	30,473	55,385
00002297-13	AUSTIN WATER MAIN	50	06/30/2013	1,528,498	1,192,229	2,166,884
00002535-2	LONDON & AUSTIN METERING	50	06/30/2013	602,186	469,705	853,692
00002297-5	AUSTIN WATER MAIN	50	06/30/2010	1,102,725	793,962	1,651,280
00002298-2	AIRPORT WATER MAIN	50	06/30/2010	193,308	139,182	289,469
00001990-6	WELL # 27	30	06/30/2010	166,804	88,962	164,890
00002508-8	RODONI ESTATES - WATER DISTRIBUTION	50	06/30/2011	467,425	345,895	708,563
00002508-9	RODONI ESTATES - FIRE PROTECTION SYSTEM	50	06/30/2011	201,525	149,129	305,489
00002508-10	RODONI ESTATES - WATER SERVICE CONNECTIONS	50	06/30/2011	15,000	11,100	22,738
00002508-11	RODONI ESTATES - WATER WELLS	30	06/30/2011	7,500	4,250	7,626
00002510-7	YOSEMITE BUSINESS PARK WATER	50	06/30/2011	12,444	9,209	18,864
00002510-8	YOSEMITE BUSINESS PARK - WATER CONNECTIONS	50	06/30/2011	9,600	7,104	14,553
00002511-6	TESORO UNIT 2 - WATER DISTRIBUTION	50	06/30/2011	1,500	1,110	2,274
00002512-2	MAGNOLIA COURT - WATER DISTRIBUTION	50	06/30/2011	53,835	39,838	81,608
WA-181-12	WELL #20 ARSENIC TREATMENT	30	06/30/2011	326,654	185,104	332,137
00002530-0	PARK IRRIGATION CONVERSION	50	06/30/2012	453	345	665
00002473-1	LOUISE WATER MAIN PROJECT	50	06/30/2012	918	698	1,346
00002531-0	M3 EMERGENCY GENERATOR	50	06/30/2012	14,682	11,158	21,526
00002532-0	M2 EMERGENCY GENERATOR	50	06/30/2012	27,513	20,910	40,337
00002533-0	SOUND ATTENUATION	50	06/30/2012	1,813	1,378	2,659
00001152-6	WELL #13 TREATMENT	30	06/30/2012	92,366	55,420	96,200
00001151-18	WELL #12 TREATMENT	30	06/30/2012	58,069	34,842	60,480
00002546-7	UNION RANCH UNIT 4C - WATER DISTRIBUTION	50	06/30/2012	66,142	50,268	96,974
00002546-8	UNION RANCH UNIT 4C - FIRE PROTECTION	50	06/30/2012	17,225	13,091	25,254
00002546-9	UNION RANCH UNIT 4C - WATER CONNECTIONS	50	06/30/2012	18,050	13,718	26,464
00002297-8	AUSTIN WATER MAIN	50	06/30/2011	114	84	173
00002297-9	AUSTIN WATER MAIN	50	06/30/2011	342	253	518
00001151-16	WELL # 12 TREATMENT	30	06/30/2011	439,348	248,964	446,722
00001151-17	WELL # 12 ARRA	30	06/30/2011	2,988	1,693	3,038
WA-170-8	WELL #19 TREATMENT	30	06/30/2011	855,726	484,912	870,090
WA-191-10	WELL #21 TREATMENT	30	06/30/2011	855,726	484,912	870,090
WA-168-6	WELL #15 TREATMENT	30	06/30/2011	439,348	248,964	446,722
WA-168-7	WELL #15 ARRA	30	06/30/2011	2,988	1,693	3,038
WA-216-10	WELL #22 TREATMENT	30	06/30/2011	439,348	248,964	446,722
WA-216-11	WELL #22 ARRA	30	06/30/2011	2,988	1,693	3,038
00001034-14	M1/M2 BLENDING	50	06/30/2011	5,206	3,853	7,892
WA-211-11	M1/M2 BLENDING	50	06/30/2011	5,206	3,853	7,892
00002297-6	AUSTIN WATER MAIN	50	06/30/2011	59,089	43,726	89,572
00002297-7	AUSTIN WATER MAIN	50	06/30/2011	177,266	131,177	268,715
00001968-7	WATER MAIN REPLACEMENT PROJECT - MOFFAT	50	06/30/2010	334,508	240,845	500,909
00001968-8	WATER MAIN REPLACEMENT PROJECT - LINCOLN	50	06/30/2010	345,152	248,509	516,848
WA-181-9	WELL #20 REHAB	30	06/30/2010	168,372	89,798	166,439
WA-181-10	ARSENIC TREATMENT	50	06/30/2010	143,894	103,604	215,475

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
WA-181-11	MOTOR	50	06/30/2010	10,037	7,227	15,030
00001151-14	WELL # 12 TREATMENT	30	06/30/2010	547	292	541
00001151-15	WELL # 12 ARRA	30	06/30/2010	26,889	14,341	26,581
00001152-4	WELL #13 TREATMENT	30	06/30/2010	106,033	56,551	104,816
00002297-4	AUSTIN WATER MAIN	50	06/30/2010	368,166	265,079	551,311
WA-170-7	WELL #19 TREATMENT	30	06/30/2010	106,033	56,551	104,816
WA-191-9	WELL #21 TREATMENT	30	06/30/2010	106,033	56,551	104,816
WA-168-4	WELL #15 TREATMENT	30	06/30/2010	547	292	541
WA-168-5	WELL #15 ARRA	30	06/30/2010	26,889	14,341	26,581
WA-216-8	WELL #22 TREATMENT	30	06/30/2010	547	292	541
WA-216-9	WELL #22	30	06/30/2010	26,889	14,341	26,581
WA-194-12	WELL #23 M2 BLENDING	30	06/30/2010	107,578	57,375	106,344
00002418-0	PARK IRRIGATION WELL PROJECT	30	06/30/2010	394,903	210,615	390,371
00002438-7	WATER DISTRIBUTION NETWORK	50	06/30/2010	74,720	53,798	111,890
00002438-8	FIRE PROTECTION SYSTEM	50	06/30/2010	13,780	9,922	20,635
00002438-9	WATER SERVICE CONNECTION	50	06/30/2010	36,990	26,633	55,391
00002439-3	WATER DISTRIBUTION NETWORK	50	06/30/2010	27,800	20,016	41,629
00002547-8	UNION RANCH EAST UNIT 3 - WATER DISTRIBUTION	50	06/30/2012	73,190	55,624	107,307
00002547-9	UNION RANCH EAST UNIT 3 - FIRE PROTECTION	50	06/30/2012	16,800	12,768	24,631
00002547-10	UNION RANCH EAST UNIT 3 - WATER SERVICE CONNECTION	50	06/30/2012	18,300	13,908	26,830
00002617-8	UNION RANCH UNIT 5 - WATER DISTRIBUTION NETWORK	50	06/30/2013	143,225	111,716	203,044
00002617-9	UNION RANCH UNIT 5 - FIRE PROTECTION SYSTEM	50	06/30/2013	27,000	21,060	38,277
00002617-10	UNION RANCH UNIT 5 - WATER SERICE CONNECTIONS	50	06/30/2013	65,500	51,090	92,856
WA-168-8	WELL #15 TREATMENT	30	06/30/2012	58,069	34,842	60,480
WA-170-9	WELL #19 TREATMENT	30	06/30/2012	92,366	55,420	96,200
WA-181-13	WELL #20 TREATMENT	30	06/30/2012	17,206	10,324	17,920
WA-191-11	WELL #21 TREATMENT	30	06/30/2012	92,366	55,420	96,200
WA-216-12	WELL #22 TREATMENT	30	06/30/2012	58,069	34,842	60,480
00002297-10	AUSTIN WATER MAIN	50	06/30/2012	1,693	1,286	2,482
00002531-1	M3 EMERGENCY GENERATOR	50	06/30/2012	15,484	11,768	22,701
00002532-1	M2 EMERGENCY GENERATOR	50	06/30/2012	122	92	178
00002297-11	AUSTIN WATER MAIN	50	06/30/2012	5,078	3,859	7,445
00002535-0	LONDON & AUSTIN METERING	50	06/30/2012	4,338	3,297	6,361
00002530-1	PARK IRRIGATION CONVERSION	50	06/30/2012	98	75	144
00002535-3	LONDON & AUSTIN METERING	50	06/30/2014	111,268	89,015	154,671
00002530-2	PARK IRRIGATION CONVERSION	50	06/30/2013	301,801	235,405	427,851
00002533-2	SOUND ATTENUATION	50	06/30/2013	78,112	60,927	110,736
00002531-4	M3 EMERGENCY GENERATOR	50	06/30/2013	106,544	83,104	151,042
00002532-4	M2 EMERGENCY GENERATOR	50	06/30/2013	105,628	82,390	149,744
00002614-9	WATER DISTRIBUTION NETWORK	50	06/30/2013	136,732	106,651	193,838
00002614-10	FIRE PROTECTION SYSTEM	50	06/30/2013	9,200	7,176	13,042
00002614-11	WATER SERVICE CONNECTIONS	50	06/30/2013	23,875	18,623	33,847
00002615-6	WATER DISTRIBUTION NETWORK	50	06/30/2013	60,095	46,874	85,194
00002615-7	FIRE PROTECTION SYSTEM	50	06/30/2013	3,500	2,730	4,962
00002616-6	WATER DISTRIBUTION NETWORK	50	06/30/2013	5,590	4,360	7,925
00002616-7	FIRE PROTECTION SYSTEM	50	06/30/2013	11,800	9,204	16,728
00002531-3	M3 EMERGENCY GENERATOR	50	06/30/2012	1,270	965	1,862
00002532-3	M2 EMERGENCY GENERATOR	50	06/30/2012	1,047	796	1,536
00002535-1	LONDON & AUSTIN METERING	50	06/30/2012	1,800	1,368	2,639
00002513-7	UNION RANCH UNIT 4B - WATER DISTRIBUTION	50	06/30/2011	112,211	83,036	170,099
00002513-8	UNION RANCH UNIT 4B - FIRE PROTECTION SYSTEM	50	06/30/2011	10,335	7,648	15,667
00002513-9	UNION RANCH UNIT 4B - WATER CONNECTIONS	50	06/30/2011	3,740	2,768	5,669
00001152-7	WELL #13 TREATMENT	30	06/30/2013	5,312	3,365	5,628
WA-170-10	WELL #19 TREATMENT	30	06/30/2013	5,312	3,365	5,628
WA-191-12	WELL #21 TREATMENT	30	06/30/2013	5,312	3,365	5,628
00001151-20	WELL #12 TREATMENT	30	06/30/2013	1,534	971	1,625
WA-168-10	WELL #15 TREATMENT	30	06/30/2013	1,534	971	1,625
WA-216-14	WELL #22 TREATMENT	30	06/30/2013	1,534	971	1,625
00002297-12	AUSTIN WATER MAIN	50	06/30/2013	510,791	398,417	724,125
00002473-3	LOUISE WATER MAIN PROJECT	50	06/30/2013	15,312	11,944	21,708
00002418-1	2010/2011 ADDITIONS	50	06/30/2011	65,759	48,662	99,683
00002473-0	LOUISE WATER MAIN PROJECT	50	06/30/2011	8,100	5,994	12,279

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
00001968-9	WATER MAIN REPLACEMENT PROJECT - MOFFAT	50	06/30/2011	58,892	43,580	89,274
WA-155-6	2010/2011 ADDITIONS	50	06/30/2011	27,424	20,294	41,571
00001152-5	WELL #13 TREATMENT	30	06/30/2011	855,726	484,912	870,090
00002509-8	TERRA BELLA - WATER DISTRIBUTION	50	06/30/2011	305,420	226,011	462,982
00002509-9	TERRA BELLA - WATER FIRE PROTECTION SYSTEM	50	06/30/2011	26,000	19,240	39,413
00002509-10	TERRA BELLA - WATER SERVICE CONNECTIONS	50	06/30/2011	8,450	6,253	12,809
00002473-2	LOUISE WATER MAIN PROJECT	50	06/30/2012	137,810	104,736	202,050
00002531-2	M3 EMERGENCY GENERATOR	50	06/30/2012	2,832	2,152	4,152
00002532-2	M2 EMERGENCY GENERATOR	50	06/30/2012	3,435	2,611	5,036
00001151-19	WELL #12 TREATMENT	30	06/30/2012	2,707	1,624	2,819
WA-168-9	WELL #15 TREATMENT	30	06/30/2012	2,707	1,624	2,819
00002685-10	PILLSBURY ESTATES UNIT #1	50	06/30/2014	42,000	33,600	58,383
00002685-11	PILLSBURY ESTATES UNIT #1	50	06/30/2014	79,000	63,200	109,816
00002618-7	UNION RANCH EAST 1 - WATER DISTRIBUTION NETWORK	50	06/30/2013	272,788	212,775	386,720
00002618-8	UNION RANCH EAST 1 - WATER SERVICE CONNECTIONS	50	06/30/2013	14,550	11,349	20,627
00002685-9	PILLSBURY ESTATES UNIT #1	50	06/30/2014	564,161	451,329	784,224
00002634-1	PLC PROGRAMMING WELL	30	06/30/2014	24,450	16,300	27,176
00002530-3	PARK IRRIGATION CONVERSION	50	06/30/2014	96,529	77,223	134,182
00002647-0	AUSTIN ROAD SURFACE WATER PIPELINE	50	06/30/2014	110,101	88,081	153,049
00002297-14	AUSTIN WATER MAIN	50	06/30/2014	330,304	264,243	459,146
00002688-8	UNION RANCH EAST UNIT #4	50	06/30/2014	78,199	62,559	108,702
00002688-9	UNION RANCH EAST UNIT #4	50	06/30/2014	15,000	12,000	20,851
00002688-10	UNION RANCH EAST UNIT #4	50	06/30/2014	7,200	5,760	10,009
2704-0	WELL REPLACEMENT # 28 & 29	30	06/30/2015	252,325	176,627	283,725
2648-1	WATER STORAGE TANK	45	06/30/2015	181,524	145,219	233,272
2648-2	WATER STORAGE TANK	45	06/30/2015	181,524	145,219	233,272
2649-1	TEST WELLS	30	06/30/2015	252,325	176,627	283,725
2747-7	Union Ranch East #5-Water Distribution Network	50	06/30/2015	153,930	126,223	215,953
2747-8	Union Ranch East #5-Water Fire Protection System	50	06/30/2015	26,600	21,812	37,318
2747-9	Union Ranch East #5-Water Service Connections	50	06/30/2015	44,200	36,244	62,010
2748-8	Oleander #1-Water-Distribution	50	06/30/2015	164,754	135,098	231,139
2748-9	Oleander #1-Water-Fire Protection	50	06/30/2015	46,800	38,376	65,657
2748-10	Oleander #1-Water-Service Connections	50	06/30/2015	75,100	61,582	105,360
2748-11	Oleander #1-Water-Wells	30	06/30/2015	94,000	65,800	105,698
2749-8	Oleander #2-Water Distribution	50	06/30/2015	168,078	137,824	235,802
2749-9	Oleander #2-Water Fire Protection	50	06/30/2015	34,200	28,044	47,980
2750-7	Pillsbury #2 Water Distribution	50	06/30/2015	84,611	69,381	118,704
2750-9	Pillsbury #2 Water Service Connections	50	06/30/2015	53,500	43,870	75,057
2751-6	Union Ranch #7-Water Distribution	50	06/30/2015	58,300	47,806	81,791
2751-7	Union Ranch #7-Water Fire Protection	50	06/30/2015	21,000	17,220	29,462
5751-8	Union Ranch #7-Water Service Connections	50	06/30/2015	37,600	30,832	52,750
2752-8	Blossom Grove/Silva Estates-Water Distribution	50	06/30/2015	106,780	87,559	149,805
2752-9	Blossom Grove/Silva Estates-Water Fire Protection	50	06/30/2015	27,000	22,140	37,879
2752-10	Blossom Grove/Silva Estates-Water Service	50	06/30/2015	34,736	28,483	48,732
2704-1	Well Replacement (Wells 28 & 29)	30	06/30/2016	203,957	149,568	234,308
2649-2	Test Wells	30	06/30/2016	11,567	8,483	13,289
2827-9	Clearwater Creek	50	06/30/2016	31,850	26,754	44,957
2827-10	Clearwater Creek	50	06/30/2016	14,700	12,348	20,749
2827-11	Clearwater Creek	50	06/30/2016	30,250	25,410	42,699
2828-09	Crivello Estates Unit 1	50	06/30/2016	74,020	62,177	104,481
2828-10	Crivello Estates Unit 1	50	06/30/2016	15,200	12,768	21,455
2828-11	Crivello Estates Unit 1	50	06/30/2016	19,500	16,380	27,525
2829-8	Pillsbury Estates Unit 3	50	06/30/2016	74,820	62,849	105,610
2829-9	Pillsbury Estates Unit 3	50	06/30/2016	14,800	12,432	20,891
2829-10	Pillsbury Estates Unit 3	50	06/30/2016	42,000	35,280	59,284
2830-7	Pillsbury Estates Unit 4	50	06/30/2016	61,644	51,781	87,012
2830-8	Pillsbury Estates Unit 4	50	06/30/2016	11,100	9,324	15,668
2830-9	Pillsbury Estates Unit 4	50	06/30/2016	34,000	28,560	47,992
2831-8	Tesoro Park	50	06/30/2016	33,998	28,558	47,989
2831-9	Tesoro Park	50	06/30/2016	14,700	12,348	20,749
2831-10	Tesoro Park	50	06/30/2016	29,425	24,717	41,534
19058	1,2,3 TCP Mitigation	30	06/30/2022	15,666,690	14,622,244	16,154,706

Appendix 1: Existing Assets

Number	Description	Life	Acquisition Date	Original Cost	OCLD	HW RCNLD
21030	Scada Water/Well System Upgrade	30	06/30/2022	118,153	110,276	121,833
2704	Water Wells 28 & 29	30	06/30/2020	7,364,390	6,382,471	8,946,068
3173	CenterPoint Water Circulation Pump and Irrigation Well	30	06/04/2019	274,760	228,967	322,722
2693	Main St/Lathrop Rd Realignment - Water	50	01/12/2015	136,832	112,202	191,965
2798	Reclaimed Water Systems Upgrade	50	06/30/2017	121,411	104,413	167,417
3111	1,2,3, TCP Mitigation Well 24	30	06/30/2020	11,852	10,272	14,398
3112	1,2,3, TCP Mitigation Well 27	30	06/30/2020	25,007	21,673	30,378
3113	1,2,3, TCP Mitigation Central Arsenic Treatment Facility	30	06/30/2020	11,852	10,272	14,398
00002648-0	WATER STORAGE TANK	45	06/30/2014	2,762,309	2,148,462	3,481,991
00002162-1	TERRA BELLA SUBDIVISION	50	06/30/2006	122,914	78,665	212,257
00002586-0	ATHERTON DRIVE WATER STORAGE TANK	45	06/30/2013	210,868	159,322	268,171
00002586-1	ATHERTON DRIVE WATER STORAGE TANK	45	06/30/2013	211,847	160,062	269,416
00002586-2	ATHERTON DRIVE WATER STORAGE TANK	45	06/30/2014	2,762,309	2,148,462	3,481,991
00002649-0	TEST WELLS	30	06/30/2014	3,477	2,318	3,864
Total				\$ 146,997,774	\$ 80,182,617	\$ 151,626,442