

MEMO

TO: BOARD OF DIRECTORS
FROM: GENERAL MANAGER
SUBJECT: WHOLESALE, RETAIL AND SEWER CAPACITY FEES
DATE: AUGUST 15, 2019

BACKGROUND

At the May 19, 2016 Meeting, the Board approved the adoption of revised Capacity Fees for the Wholesale and Retail Zones based upon the Water Capacity Study Fee Report prepared by Raftelis Consulting. Similarly, the Board approved the establishment of a Sewer Capacity Fee based upon the Sewer Capacity Charge Study by Raftelis at the June 15, 2017 Meeting.

Raftelis recommended that these fees be adjusted annually based upon the Engineering News Record's Construction Cost Index (ENR-CCI). Staff neglected to provide such an annual adjustment for the FY 17/18 and 18/19 period; during this period, the Index increased by 2.4% and 3.2%, respectively. The tables below show the capacity fees for the Wholesale and Retail Zones increasing by a total of 5.6%, while the Sewer Zone Capacity Fee has been increased by 3.2%.

Recommended Wholesale Zone Capacity Fee			
Meter Size	Existing Fee	AWWA Ratio	Proposed Fee
5/8" or 3/4"	\$ 890	1.0	\$ 940
1"	\$ 1,483	1.67	\$ 1,566
1 1/2"	\$ 2,966	3.33	\$ 3,132
2"	\$ 4,745	5.33	\$ 5,011
3"	\$ 10,380	11.67	\$ 10,961
4"	\$ 18,684	21.00	\$ 19,730
6"	\$ 47,451	53.33	\$ 50,203
8"	\$ 83,038	93.33	\$ 87,688
10"	\$124,558	140.00	\$131,533

Recommended Retail Zone Capacity Fee			
Meter Size	Existing Fee	AWWA Ratio	Proposed Fee
3/4"	\$ 5,705	1.0	\$ 6,025
1"	\$ 9,508	1.67	\$10,040
1 1/2"	\$19,016	3.33	\$20,081
2"	\$30,425	5.33	\$32,129
3"	\$66,555	11.67	\$70,282

Recommended ID1 (Sewer) Zone Capacity Fee	
Existing Fee	Proposed Fee
\$ 2,361	\$ 2,437

At their August 9, 2019 Meeting, the Finance and Administrative Committee reviewed this proposal and recommends approval by the Board.

FINANCIAL IMPACT

These fees affect new development only; remodeled residences or businesses are not assessed a connection fee. Over the past few years we have seen a slowing in new construction, however we are seeing density increases in areas new transportation corridors. These fees assume a capacity buy-in to the existing system; in the event of a large development, staff also conducts a capacity analysis to ensure that adequate capacity is available. In the event that there is not, additional costs may be assessed to the development to fund the creation of additional capacity.

RECOMMENDATION

The Board adopt Resolution No. ____ approving the Wholesale Zone, Retail Zone and ID1 Capacity Fees for FY 2019/20.

WATER CAPACITY FEES STUDY REPORT



East Orange County Water District

April 25, 2016

Prepared by:





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April 25, 2016

Ms. Lisa Ohlund
General Manager
East Orange County Water District
185 N McPherson Road
Orange, CA 92869-3720

Subject: Water Capacity Fees Study Draft Report

Dear Ms. Ohlund,

Raftelis Financial Consultants, Inc. (RFC) is pleased to provide this Water Capacity Fees Study Report (Report) for the East Orange County Water District (District or EOCWD) to develop a defensible and equitable nexus for the water capacity fees for new developments within its retail and wholesale service areas.

The major objectives of the study include the following:

1. Develop a basis and rationale for the capacity fees; and
2. Develop a report describing the nexus between the capacity fees and future development for water services within the District's Retail and Wholesale Zones.

The Report summarizes the key findings and recommendations related to the development of the water capacity fees for the District.

It has been a pleasure working with you, and we thank you and the District staff for the support provided during the course of this study.

Sincerely,

Raftelis Financial Consultants, Inc.

A handwritten signature in black ink, appearing to read 'Sanjay Gaur', written over a light blue horizontal line.

Sanjay Gaur
Vice President

A handwritten signature in black ink, appearing to read 'Khanh Phan', written over a light blue horizontal line.

Khanh Phan
Senior Consultant

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1 Introduction

1.1 About East Orange County Water District

East Orange County Water District (EOCWD or District) was formed in December 1961. The District is an independent special district governed by its Board of Directors, who are elected by the voters within the District's service area. The District encompasses an area of approximately 10,000 acres and is a member of the Municipal Water District of Orange County (MWDOC). MWDOC is a member of the Metropolitan Water District and therefore is entitled to receive Colorado River and Northern California imported water through the distribution facilities of the Metropolitan system. In the Wholesale Zone, the District delivers water to five sub-agencies consisting of the City of Tustin, Golden State Water Company, City of Orange, Irvine Ranch Water District, and the District's own Retail Zone. These agencies deliver imported water to an estimated population of 100,000. In the Retail Zone (Vista Panorama / Panorama View, an unincorporated area of East Orange), the District delivers local groundwater and imported Wholesale Zone water directly to 1,210 customers representing a population of approximately 3,500.

1.2 Background of the Study

Capacity Fees for water services are required to ensure that new users pay their fair share and that costs for existing and new facilities are adequately recovered. Given the District has not updated its current Capacity Fees since the original development in 1978 for the Wholesale Zone and 1985 for Retail Zone, the fees paid by new users have become inadequate to recover the fair share of the costs for existing facilities that benefit new users. In 2015, the District engaged Raftelis Financial Consultants (RFC) to conduct a comprehensive Rate Study for Wholesale and Retail Zones. The Capacity Fees Study is one of the major objectives / tasks for the Rate Study.

The major objectives of the Capacity Fees Study include the following:

1. Develop a basis and rationale for individual capacity fees; and
2. Develop a report describing the nexus between the capacity fees and future development for water services within the District's retail and wholesale service areas.

1.3 Data Sources

The following sources of information were used to develop RFC's understanding of each service area. Based on the understanding of each service area and through discussions with District staff and management, RFC developed the proposed Capacity Fees.

1. **Asset List** as of June 30, 2015 (FY 2015) provided by the District
2. **Financial Information** (i.e. outstanding debt, reserve levels, etc.) as of June 30, 2015 provided by the District, extracted from "East Orange County Water District, Annual Financial Report for the Year Ended June 30, 2015"

2 Economic and Legal Framework for Capacity Fees

For publicly owned water systems, most of the assets are typically paid for by the contributions of existing customers through rates, charges, and taxes. In service areas that incorporate new customers, the infrastructure developed by previous customers is generally extended towards the service of new customers. Existing customers' investment in the existing system allows newly connecting customers to take advantage of unused surplus capacity. To further economic equality among new and existing customers, in turn, new connectors will typically buy-in to the existing and pre-funded facilities based on the percentage of remaining available system capacity, effectively putting them on par with existing customers. In other words, the new users are buying into the existing system through a payment for the portion of facilities that has already been constructed in advance of new development.

2.1 Economic Framework

The basic economic philosophy behind Capacity Fees is that the costs of providing water service should be paid for by those that receive utility from the product. In order to effect fair distribution of the value of the system, the fee should reflect a reasonable estimate of the cost of providing capacity to new users, and not unduly burden existing users. Accordingly, many utilities make this philosophy one of their primary guiding principles when developing their capacity fee structure.

The philosophy that service should be paid for by those that receive utility from the product is often referred to as "growth-should-pay-for-growth." The principal is summarized in the American Water Works Association (AWWA) Manual M26, *Water Rates and Related Charges*:

"The purpose of designing customer-contributed-[Capacity Fees] is to prevent or reduce the inequity to existing customers that results when these customers must pay the increase in water rates that are needed to pay for added plant costs for new customers. Contributed capital reduces the need for new outside sources of capital, which ordinarily has been serviced from the revenue stream. Under a system of contributed capital, many water utilities are able to finance required facilities by use of a 'growth-pays-for-growth' policy."

2.2 Legal Framework¹

The District reserves broad authority over the pricing of water Capacity Fees. The most salient limitation on this authority is the requirement that recovery costs on new development bear a reasonable relationship to the needs and benefits brought about by the development. Courts have long used a standard of reasonableness to evaluate the legality of Capacity Fees. The basic statutory standards governing water Capacity Fees are embodied by Government Code Sections 66013, 66016, 66022 and 66023. Government Code Section 66013, in particular, contains requirements specific to pricing water Capacity Fees:

¹ RFC does not practice law nor does it provide legal advice. The above discussion means to provide a general review of apparent state institutional constraints and is labeled "legal framework" for literary convenience only. The District should consult with its counsel for clarification and/or specific review of any of the above or other matters.

“Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount the fee or charge in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.”

Section 66013 also includes the following general requirements:

- Local agencies must follow a process set forth in the law, making certain determinations regarding the purpose and use of the fee; they must establish a nexus or relationship between a development project and the public improvement being financed with the fee.
- The capacity fee revenue must be segregated from the general fund in order to avoid commingling of Capacity Fees and the general fund.

3 Capacity Fees Approach Overview

There are two primary steps in calculating Capacity Fees: (1) determining the cost of capital related to new service connections, and (2) allocating those costs equitably to various types of connections. There are several available methodologies for calculating Capacity Fees. The various approaches have evolved largely around the basis of changing public policy, legal requirements, and the unique and special circumstances of every local agency. However, there are four general approaches that are widely accepted and appropriate for water Capacity Fees. They are the “system buy-in”, “capacity buy-in”, “incremental-cost” and “hybrid” approaches.

3.1 System Buy-In (or Equity Buy-In) Approach

The equity buy-in approach rests on the premise that new customers are entitled to service at the same water rates as existing customers. However, existing customers have already developed the facilities that will serve new customers, including the costs associated with financing those services. Under this approach, new customers pay only an amount equal to the net investment already made by existing users. This net equity investment figure is then divided by the current demand of the system – number of customers (or equivalent dwelling units) – to determine the buy-in cost per equivalent dwelling unit (EDU).

For instance, if an existing system has 100 equivalent units of average usage and the new connector uses an equivalent unit, then the new customer would pay 1/100th of the total value of the existing system. By contributing this capacity fee, the new connector has bought into the existing system. The user has effectively acquired a financial position on par with existing customers and will face future capital challenges on equal financial footing with those customers. This approach is suited for agencies that have capacity in their system and are essentially close to full build-out. **Figure 3-1** shows the framework to calculate the system buy-in Capacity Fees.

Figure 3-1: Formula for System Buy-In Capacity Fees



As shown in **Figure 3-1**, under this approach, the value of the system is increased by the balance of the reserves. Reserves are included because they represent the health of the utility and more specifically add value to the system as they may be used to maintain the system at the current level of service. Conversely, a utility with no reserves or a negative fund balance would reduce the value of the system as a whole since there is no assurance that the current level of service can be maintained.

Debt funded through existing customer rates (i.e. non-AFC debt) is also accounted for under the equity buy-in approach as it is an obligation that is secured by the value of the system. When debt is issued to finance capital improvements, the obligation is typically paid over time by the existing customers through rates. To avoid double-charging of these debts, the debt obligation is subtracted to determine the net value of the existing system.

Asset Valuation Approaches

As stated earlier, the first step is to determine the asset value of the capital improvements required to furnish services to new users. However, under the equity buy-in approach, the facilities have already been constructed, therefore the goal is to determine the value of the existing system/facilities. To estimate the asset value of the existing facilities required to furnish services to new users, various methods are employed. The principal methods commonly used to value a utility's existing assets are original cost and replacement cost.

1. **Original Cost (OC).** The principal advantages of the original cost method lie in its relative simplicity and stability, since the recorded costs of tangible property are held constant. The major criticism levied against original cost valuation pertains to the disregard of changes in the value of money, which are attributable to inflation and other factors. As evidenced by history, prices tend to increase rather than remain constant. Because the value of money varies inversely with changes in price, monetary values in most recent years have exhibited a definite decline; a fact not recognized by the original cost approach. This situation causes further problems when it is realized that most utility systems are developed over time on a piecemeal basis as demanded by service area growth. Consequently, each additional asset was paid for with dollars of different purchasing power. When these outlays are added together to obtain a plant value the results can be misleading.
2. **Replacement Cost (RC).** Changes in the value of the dollar over time, at least as considered by the impact of inflation, can be recognized by replacement cost asset valuation. The replacement cost represents the cost of duplicating the existing utility facilities (or duplicating its function) at current prices. Unlike the original cost approach, the replacement cost method recognizes price level changes that may have occurred since plant construction. The most accurate replacement cost valuation

would involve a physical inventory and appraisal of plant components in terms of their replacement costs at the time of valuation. However, with original cost records available, a reasonable approximation of replacement cost plant value can most easily be ascertained by trending historical original costs. This approach employs the use of cost indices to express actual capital costs experienced by the utility in terms of current dollars. An obvious advantage of the replacement cost approach is that it gives consideration to changes in the value of money over time.

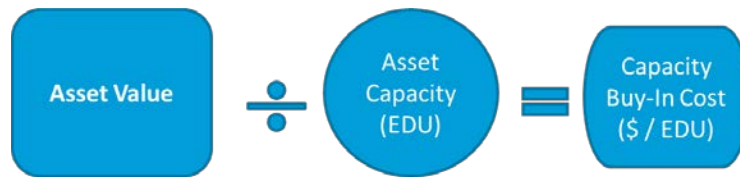
- 3. Original Cost Less Depreciation (OCLD) or Replacement Cost Less Depreciation (RCLD).** Considerations of the current value of utility facilities may also be materially affected by the effects of age and depreciation. Depreciation takes into account the anticipated losses in plant value caused by wear and tear, decay, inadequacy, and obsolescence. To provide appropriate recognition of the effects of depreciation on existing utility facilities, both the original cost and reproduction cost valuation measures can also be expressed on an OCLD and RCLD basis. These measures are identical to the aforementioned valuation methods, with the exception that accumulated depreciation is computed for each asset account based upon its age or condition, and deducted from the respective total original cost or replacement cost to determine the OCLD or RCLD measures of plant value.

RFC determined Replacement Cost Less Depreciation (RCLD) as the appropriate method to determine the current asset value of the water system. RCLD is a commonly used method, and it is often preferred to alternative methods such as Original Cost Less Depreciation (OCLD), Original Cost (OC), and Replacement Cost (RC) because of its defensibility. In most cases – barring, for example, instances of water systems that have depreciated significantly due to lack of replacement and repair – RCLD is more defensible because the replacement cost: 1) is adjusted for inflation and thus recovers the cost of replacing that asset in current dollars; and 2) accounts for depreciation (assuming the replacement value) and thus addresses the fact that the system is not new and has been used by current users.

3.2 Capacity Buy-In Approach

The capacity buy-in approach is based on the same premise as that for the equity buy-in approach – that new customers are entitled to service at the same water rates as existing customers. The difference between the two approaches is that for the capacity buy-in approach, for each major asset, the value is divided by its capacity. This approach has two major challenges. First, to determine the capacity of each major asset is problematic, as the system is designed for peak use and customer behavior fluctuates based on economic and weather conditions. Second, it does not address the financial equity that the current user has contributed into reserves. For instance, all else equal, a larger operating reserve balance would be a positive benefit for a new user, since it would produce lower rates in the future. If this were not taken into account, current users would be subsidizing future user rates. **Figure 3-2** shows the framework for calculating the capacity buy-in capacity fee.

Figure 3-2: Formula for Capacity Buy-In Capacity Fees



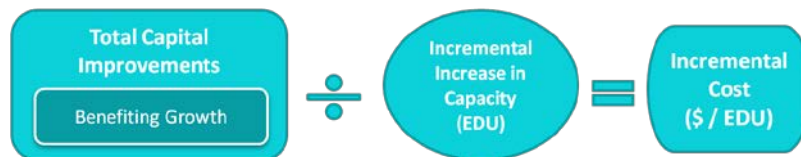
3.3 Incremental Cost Approach

The incremental method is based on the premise that new development (new users) should pay for the additional capacity and expansions necessary to serve the new development. This method is typically used where there is little or no capacity available to accommodate growth and expansion is needed to service the new development. Under the incremental method, growth-related capital improvements are allocated to new development based on their estimated usage or capacity requirements, irrespective of the value of past investments made by existing customers.

For instance, if it costs X dollars (\$X) to provide 100 additional EDUs of capacity for average usage and a new connector uses one of those equivalent units, then the new user would pay \$X/100 to connect to the system. In other words, new customers pay the incremental cost of capacity. As with the equity buy-in approach, new connectors will effectively acquire a financial position that is on par with existing customers. Use of this method is generally considered to be most appropriate when a significant portion of the capacity required to serve new customers must be provided by the construction of new facilities.

Figure 3-3 shows the framework for calculating the incremental cost connection fee.

Figure 3-3: Formula for Incremental Cost Capacity Fees



3.4 Hybrid Approach

The hybrid approach is typically used where some capacity is available to serve new growth but additional expansion is still necessary to accommodate new development. Under the hybrid approach the capacity fee is based on the summation of the existing capacity and any necessary expansions. In utilizing this methodology, it is important that system capacity costs are not double-counted when combining costs of the existing system with future costs from the CIP. CIP costs associated with repair and replacement of the existing system should not be included in the calculation, unless specific existing facilities which will be replaced through the CIP can be isolated and removed from the existing asset inventory and cost basis. In this case, the rehabilitative costs of the CIP essentially replace the cost of the relevant existing assets in the existing cost basis. Capital improvements that expand system capacity to serve future customers may be included proportionally to the percentage of the cost specifically required for expansion of the system.

Figure 3-4 shows the framework for calculating the hybrid connection fee.

Figure 3-4: Formula for Hybrid Capacity Fees



3.5 Proposed Approach

The Retail Zone has existing capacity and is nearing the end of its useful life (per the recently prepared draft Master Plan/Capital Improvement Program). The District’s service areas are close to built-out and there is capacity within the water system for both wholesale and retail service areas. Based on discussions with District staff and through analysis of the available data, RFC recommends that the equity or system buy-in approach is used to determine the capacity fees for new water services in both wholesale and retail zones.

4 Proposed Water Capacity Fees

4.1 Current Capacity Fees

Table 4-1 shows the District’s current capacity fees assessed on new development within the District service areas. For the Wholesale Zone, the capacity fees were initiated on April 20, 1978 and have not been increased in the 38 years since the initial adoption. For the Retail Zone, the current capacity fee was set in 1985 at \$2,500 per meter; it has not been increased in the subsequent 30 years. The increase in the Engineering News Record’s Construction Cost Index (ENR-CCI) has been 321 percent since 1978, and 201 percent since 1985.

Table 4-1: Current Capacity Fees

Service Areas	Current Fees	ENR CCI Increase
Retail Zone (since 1985)	\$2,500 per meter	201% since 1985
Wholesale Zone (since 1978)	\$500 per SFR connection or \$0.25 / sq ft for non SFR connections	321% since 1978

4.2 Proposed Capacity Fees

4.2.1 Retail Zone Service Area

Based on the proposed system buy-in approach (Section 3.5), **Table 4-2** shows the calculations for the proposed capacity fees for the Retail Zone. Total Asset Values as of June 30, 2015 of \$6.08M, determined using RCLD method (see Section 3.1 and Appendix 5.1 for details), and reserve ending balance for the Retail Zone Fund of \$2.265M are both factored into the net value of the system. Reserves are typically

used to help pay for necessary capital improvements as well as any operating shortfalls or unforeseen expenditures. Adequate reserves can help mitigate the impacts from expenditure fluctuations on the water customers. Both existing and future customers will benefit from the reserves, therefore, upon connection, new users should contribute their fair share in order to establish equity in the reserves. In addition to the reserve balance, the value of the system should factor in any outstanding debt. New users will pay their share of any outstanding debt through rates after joining the system, therefore the value of the system should be reduced by any outstanding debt. However, the District currently has no outstanding debt for the Retail Zone. Dividing the net value of the system (\$8.346M) by the current demand (1,498 EMU²) provides the proposed capacity fees of \$5,572 per ¾-inch meter in 2015 dollars. Using Engineering News Record Construction Cost Indices (ENR CCI) for Los Angeles area as of June 2015 and extrapolated CCI for 2016 using 30-year historical average increase at 2.4 percent per year, the proposed capacity fees are escalated to 2016 dollars at \$5,705 per ¾-inch meter.

Table 4-2: Proposed Capacity Fees Calculations for Retail Zone Services

SYSTEM BUY-IN CAPACITY FEES CALCULATIONS FOR RETAIL ZONE

Total Asset Values as of 06/30/15	\$6,080,572
Plus Reserves Ending Balance as of 06/30/15	\$2,265,055
Less: Outstanding Debt Principal	\$0
Net Asset Value	\$8,345,627
Current EMU	1,498
Proposed Capacity Fees (\$/EMU) in 2015\$	\$5,572/ EMU
Current Capacity Fees	\$2,500 / meter
Difference	\$3,072 / ¾-in meter
June 2015 CCI (ENR CCI 20-city)	10,981
Extrapolated CCI to 2016	11,243
ENR Inflation Factor (11,243 / 10,981)	1.0238
Proposed Capacity Fees (\$/EMU) in 2016\$	\$5,705 / EMU

The AWWA Standards for Maximum Rated Safe Operating Flow in gallons per minute (gpm)³ were used to determine the equivalent meter ratios. The base meter (¾" meter for the Retail Zone) receives an equivalent meter ratio of 1 whereas all other meters receive an equivalent ratio reflective of the meters capacity in relation to the ¾" meter. The fees to be charged to new Retail Zone services are proportionate to the demand on the water system as represented by the size of their meters, which are consistent with current industry practice. Fees for larger meter sizes are prorated based on AWWA hydraulic capacity

² EMU = Equivalent Meter Units using AWWA ratios. Example: 1-in meters have equivalent hydraulic capacity to that of 1.67 ¾-in meters

³ AWWA Principles of Water Rates, Fees, and Charges, Manual of Water Supply Practice (M1 Manual), 6th edition, Exhibit B, Table B-1

ratios as shown in **Table 4-3**. RFC recommends that the Capacity Fees will be indexed with ENR CCI for Los Angeles area to be adjusted annually to reflect the increase in construction costs.

Table 4-3: Proposed Capacity Fees for Retail Zone Services

Meter Size	AWWA Ratios AWWA M1 Manual Table B-1	Proposed Capacity Fees	Current Capacity Fees	% Change
5/8"	1.00	\$5,705 / connection	\$2,500	144%
3/4"	1.00	\$5,705 / connection	\$2,500	144%
1"	1.67	\$9,508 / connection	\$2,500	306%
1-1/2"	3.33	\$19,016 / connection	\$2,500	713%
2"	5.33	\$30,425/connection	\$2,500	1,117%
3"	11.67	\$66,555/connection	\$2,500	2,562%

4.2.2 Wholesale Zone Service Area

Similar to Retail Zone, based on the proposed system buy-in approach (Section 3.5), **Table 4-4** shows the calculations for the proposed capacity fees for the Wholesale Zone. Total Asset Values as of June 30, 2015 of \$11.99M, determined using RCLD method (see Section 3.1 and Appendix 5.2 for details), and reserve ending balance for the Wholesale Zone Fund of \$6.108M are both factored into the net value of the system. Reserves are typically used to help pay for necessary capital improvements as well as any operating shortfalls or unforeseen expenditures. Adequate reserves can help mitigate the impacts from expenditure fluctuations on the water customers. Both existing and future customers will benefit from the reserves. Therefore, upon connection, new users should contribute their fair share in order to establish equity in the reserves. In addition to the reserve balance, the value of the system should factor in any outstanding debt. New users will pay their share of any outstanding debt through rates after joining the system, therefore the value of the system should be reduced by any outstanding debt. However, the District currently has no outstanding debt for Wholesale Zone. Dividing the net value of the system (\$18.1M) by the current connections (20,865 connections) provides proposed capacity fees of \$869 per EMU in 2015 dollars. Using Engineering News Record Construction Cost Indices (ENR CCI) for the Los Angeles Area as of June 2015 and extrapolated CCI for 2016 using 30-year historical average increase at 2.4 percent per year, the proposed capacity fees for Wholesale Zone are escalated to 2016 dollars at \$890 per ¾-inch meter.

Table 4-4: Proposed Capacity Fees Calculations for Wholesale Zone Services

SYSTEM BUY-IN CAPACITY FEES CALCULATIONS FOR WHOLESAL ZONE

Total Asset Values as of 06/30/15	\$11,992,036
Plus Reserves Ending Balance as of 06/30/15	\$6,108,830
Less: Outstanding Debt Principal	\$0
Net Asset Value	\$18,100,866
Current Connections	20,835
Proposed Capacity Fees (\$/EMU) in 2015\$	\$869 / EMU
Current Capacity Fees	\$500 / SFR connection
Difference	\$369 / typical SFR connection
June 2015 CCI (ENR CCI Los Angeles)	10,981
Extrapolated CCI to Budget Year (FY 2016)	11,243
ENR Inflation Factor (11,243 / 10,981)	1.0238
Proposed Capacity Fees (\$/EMU) in 2016\$	\$890 / EMU

The fees to be charged to new Wholesale Zone services are proportionate to the demand on the water system as represented by the size of their meters. Fees for larger meter sizes are prorated based on AWWA hydraulic capacity ratios as shown in **Table 4-5**. RFC recommends that the Capacity Fees will be indexed with ENR CCI for the Los Angeles Area to be adjusted annually to reflect the increase in construction costs.

Table 4-5: Proposed Capacity Fees for Wholesale Zone

Meter Size	AWWA Ratios <i>AWWA M1 Manual Table B-1</i>	Proposed Capacity Fees
5/8"	1.00	\$890 / connection
3/4"	1.00	\$890 / connection
1"	1.67	\$1,483 / connection
1-1/2"	3.33	\$2,966 / connection
2"	5.33	\$4,745 / connection
3"	11.67	\$10,380 / connection
4"	21.00	\$18,684 / connection
6"	53.33	\$47,451 / connection
8"	93.33	\$83,038 / connection
10"	140.00	\$124,558 / connection

Water Capacity Fees Study Report

East Orange County Water District



5 Appendices

5.1 Retail Zone Asset List

Table 5-1: Detailed Asset List for Retail Zone

EAST ORANGE COUNTY WATER DISTRICT DEPRECIATION SCHEDULE																						
FINAL																						
6/30/2015																						
Item #	A/C NO.	DESCRIPTION	Audit Category	DATE ACQUIRED	METHOD	LIFE	COST (BASIS)	Yearly Depr. Exp	ACCUM. DEPR. 6/30/2013	CURRENT YEAR DEPR.	ACCUM. DEPR. 6/30/2014	CURRENT YEAR DEPR.	ACCUM. DEPR. 6/30/2015	ACQUIRE YEAR	YEARS SINCE ACQUIRED	Using 20 City CCI Current Year CCI	Acquired Year CCI	Replacement Costs (RC)	Annual Depreciation based on RC	RCLD	OCLD	
1120302	1400-20	LAND	Land & Easements		S.L.		12,289.00										10,981		\$12,289		\$12,289	\$12,289
1200032	1404-20	OFFICE TRAILER	Equipment Retail	09/85	S.L.	30	15,542.00	518.07	14,419.56	518.07	14,937.63	518.07	15,455.70	1985	30	10,981	5,447	\$31,324	\$1,044	\$0	\$86	\$86
1200032	1404-20	OFFICE TRAILER	Equipment Retail	05/92	S.L.	30	9,559.49	318.65	6,744.76	318.65	7,063.41	318.65	7,382.06	1992	23	10,981	6,349	\$16,535	\$551	\$3,858	\$2,177	\$2,177
1200032	1404-20	OFFICE TRAILER-RAMP	Equipment Retail	08/92	S.L.	30	1,260.60	42.02	920.94	42.02	962.96	42.02	1,004.98	1992	23	10,981	6,349	\$2,180	\$73	\$509	\$298	\$298
1200072	1404-20	FENCES	Equipment Retail	04/86	S.L.	15	7,025.00	467.00	7,025.00		7,025.00		7,025.00	1986	29	10,981	5,452	\$14,108	\$941	\$0	\$0	\$0
1200082	1404-20	STOLLER RESERVOIR-RECOAT	Equipment Retail	04/86	S.L.	10	55,653.30	5,565.33	55,653.30		55,653.30		55,653.30	1986	29	10,981	5,452	\$112,089	\$11,209	\$0	\$0	\$0
1200082	1404-20	STOLLER RESERVOIR-RECOAT	Equipment Retail	09/86	S.L.	10	22,700.71	2,270.07	22,700.71		22,700.71		22,700.71	1986	29	10,981	5,452	\$45,720	\$4,572	\$0	\$0	\$0
1200082	1404-20	ADDITION-STOLLER RESERVOIR-RECOAT	Equipment Retail	12/87	S.L.	10	2,539.23	253.92	2,539.23		2,539.23		2,539.23	1987	28	10,981	5,474	\$5,094	\$509	\$0	\$0	\$0
1200132	1404-20	PAVING OFFICE PARKING AREA	Equipment Retail	03/88	S.L.	33	2,110.00	63.94	1,726.37	63.94	1,790.31	63.94	1,854.25	1988	27	10,981	5,771	\$4,015	\$122	\$730	\$320	\$320
1200132	1404-20	ADD-PAVING OFFICE PARKING AREA	Equipment Retail	06/89	S.L.	33	2,460.00	74.55	1,789.13	74.55	1,863.68	74.55	1,938.23	1989	26	10,981	5,790	\$4,666	\$141	\$990	\$522	\$522
1200192	1404-20	ACCURUNCH	Equipment Retail	10/88	S.L.	15	6,955.60	463.71	6,955.60		6,955.60		6,955.60	1988	27	10,981	5,771	\$13,235	\$882	\$0	\$0	\$0
1200282	1404-20	PANORAMA RESERVOIR FENCE	Equipment Retail	03/90	S.L.	15	3,871.52	258.10	3,871.52		3,871.52		3,871.52	1990	25	10,981	5,995	\$7,092	\$473	\$0	\$0	\$0
1200292	1404-20	PLANS & SPECS	Equipment Retail	07/90	S.L.	50	14,644.18	292.88	6,736.28	292.88	7,029.16	292.88	7,322.04	1990	25	10,981	5,995	\$26,826	\$537	\$13,413	\$7,322	\$7,322
1200342	1404-20	BACKHOE	Equipment Retail	09/92	S.L.	10	2,000.00	200.00	2,000.00		2,000.00		2,000.00	1992	23	10,981	6,349	\$3,459	\$346	\$0	\$0	\$0
1200352	1404-20	PAVING-ST JUDES	Equipment Retail	07/92	S.L.	33	5,500.00	166.67	3,500.02	166.67	3,666.69	166.67	3,833.36	1992	23	10,981	6,349	\$9,513	\$288	\$2,883	\$1,667	\$1,667
1200412	1404-20	Chipper	Equipment Retail	03/00	S.L.	5	3,227.11	645.42	3,227.11		3,227.11		3,227.11	2000	15	10,981	7,088	\$5,014	\$1,033	\$0	\$0	\$0
1200423	1404-20	XEROX COPIER	Equipment Retail	07/01	S.L.	8	5,396.50	674.56	5,396.50		5,396.50		5,396.50	2001	14	10,981	7,227	\$8,200	\$1,025	\$0	\$0	\$0
1200452	1404-20	TRASH PUMP	Equipment Retail	09/01	S.L.	10	874.95	87.50	874.95		874.95		874.95	2001	14	10,981	7,227	\$1,329	\$133	\$0	\$0	\$0
1200462	1404-20	ROUTE MANAGER SOFTWARE	Equipment Retail	11/01	S.L.	8	2,225.25	278.16	2,225.25		2,225.25		2,225.25	2001	14	10,981	7,227	\$3,881	\$423	\$0	\$0	\$0
1200472	1404-20	CHLORIMETER ANALYZER	Equipment Retail	03/02	S.L.	10	2,146.61	214.66	2,146.61		2,146.61		2,146.61	2002	13	10,981	7,403	\$3,184	\$318	\$0	\$0	\$0
1200482	1404-20	MAGNETIC FLOW STOLLER	Equipment Retail	04/02	S.L.	10	484.41	48.44	484.41		484.41	0.00	484.41	2002	13	10,981	7,403	\$719	\$0	\$0	\$0	\$0
1200492	1404-20	DATA/VIDEO PROJECTOR	Equipment Retail	05/02	S.L.	5	1,862.00	372.40	1,862.00		1,862.00		1,862.00	2002	13	10,981	7,403	\$2,762	\$552	\$0	\$0	\$0
1200502	1404-20	2003 FORD F-250	Equipment Retail	01/03	S.L.	5	9,137.49	1,827.50	9,137.49		9,137.49		9,137.49	2003	12	10,981	7,532	\$12,664	\$0	\$0	\$0	\$0
1200512	1404-20	DELL COMPUTER P4 (GM)	Equipment Retail	03/04	S.L.	5	1,808.70	361.74	1,808.70		1,808.70		1,808.70	2004	11	10,981	8,192	\$2,424	\$485	\$0	\$0	\$0
1200522	1404-20	2004 CHEV MALIBU	Equipment Retail	08/04	S.L.	5	7,577.58	1,515.52	7,577.58		7,577.58		7,577.58	2004	11	10,981	8,192	\$10,157	\$2,031	\$0	\$0	\$0
1200532	1404-20	Remove Chevy Malibu	Equipment Retail	08/04	S.L.	5	(7,577.58)	(1,515.52)	(7,577.58)		(7,577.58)		(7,577.58)	2004	11	10,981	8,192	\$0	-\$2,031	\$0	\$0	\$0
1200532	1404-20	OFFICE ROOF	Equipment Retail	01/05	S.L.	25	4,335.00	173.40	1,459.45	173.40	1,632.85	173.40	1,806.25	2005	10	10,981	8,347	\$5,703	\$228	\$3,422	\$5,529	\$5,529
1200542	1404-20	DELL COMPTON P4 (FIELD)	Equipment Retail	04/05	S.L.	5	848.21	169.64	848.21		848.21		848.21	2005	10	10,981	8,347	\$1,116	\$223	\$0	\$0	\$0
1200552	1404-20	2005 CHEVROLET PICKUP 4257 VIN	Equipment Retail	09/05	S.L.	5	17,965.52	3,593.10	17,965.52		17,965.52	0.00	17,965.52	2005	10	10,981	8,347	\$4,127	\$0	\$0	\$0	\$0
1200562	1404-20	OFFICE AIR CONDITIONING	Equipment Retail	02/06	S.L.	10	5,337.50	533.75	3,958.65	533.75	4,492.40	533.75	5,026.15	2006	9	10,981	8,640	\$6,783	\$678	\$678	\$311	\$311
1200572	1404-20	VERSATERMS-HAND HELD	Equipment Retail	03/06	S.L.	8	9,821.42	1,227.68	9,029.99	818.43	9,821.42		9,821.42	2006	9	10,981	8,640	\$12,482	\$1,560	\$0	\$0	\$0
1200582	1404-20	STORAGE SHEDS	Equipment Retail	04/06	S.L.	10	3,212.94	321.29	2,329.35	321.29	2,650.64	321.29	2,971.93	2006	9	10,981	8,640	\$4,083	\$408	\$408	\$241	\$241
1200592	1404-20	URBAN WATER MANAGEMENT PLAN	Equipment Retail	02/06	S.L.	5	18,220.95	3,644.19	18,220.95		18,220.95		18,220.95	2006	9	10,981	8,640	\$23,157	\$4,631	\$0	\$0	\$0
1200602	1404-20	RZ BILLING SYSTEM & WEBSITE	Equipment Retail	04/08	S.L.	5	28,769.65	5,753.93	28,769.65		28,769.65		28,769.65	2008	7	10,981	9,411	\$33,571	\$6,714	\$0	\$0	\$0
1200612	1404-20	2008 FORD DUMP TRUCK 4450 SD	Equipment Retail	05/09	S.L.	10	17,100.00	1,710.00	6,982.50	1,710.00	8,692.50	1,710.00	10,402.50	2009	6	10,981	9,779	\$19,201	\$1,920	\$7,680	\$6,688	\$6,688
1200622	1404-20	XEROX COPIERS-SMAE-498349	Equipment Retail	05/09	S.L.	7	1,756.82	393.83	1,608.14	393.83	2,001.97	393.83	2,395.80	2009	6	10,981	9,779	\$3,096	\$442	\$442	\$361	\$361
1200632	1404-20	COMPUTER- LVO TP EDGE	Equipment Retail	05/10	S.L.	5	1,632.34	326.47	1,006.62	326.47	1,333.09	326.47	1,659.56	2010	5	10,981	9,906	\$1,809	\$362	\$0	\$0	\$0
1200642	1404-20	185 N MCPHERSON HOUSE ROOF	Equipment Retail	06/10	S.L.	25	4,029.99	161.20	444.80	161.20	644.80	161.20	806.00	2010	5	10,981	9,906	\$4,467	\$179	\$3,574	\$3,224	\$3,224
1200652	1404-20	MCPHERSON ELECTRIC GATE	Equipment Retail	02/11	S.L.	10	3,396.18	339.62	849.05	339.62	1,188.67	339.62	1,528.29	2011	4	10,981	10,057	\$3,708	\$371	\$2,225	\$1,868	\$1,868
1201022	1404-20	ARROW MASTER ARROWBOARD	Equipment Retail	03/11	S.L.	5	840.00	168.00	168.00	168.00	336.00	168.00	504.00	2011	4	10,981	10,057	\$917	\$183	\$183	\$126	\$126
1201032	1404-20	SPIN DOCTOR VALVE TURNER & TRAILER	Equipment Retail	03/11	S.L.	10	4,500.00	450.00	1,012.50	450.00	1,462.50	450.00	1,912.50	2011	4	10,981	10,057	\$4,913	\$491	\$2,948	\$2,888	\$2,888
1201042	1404-20	WACHS TRAVEL VAC 300	Equipment Retail	03/11	S.L.	5	600.00	120.00	270.00	120.00	390.00	120.00	510.00	2011	4	10,981	10,057	\$655	\$131	\$131	\$90	\$90
1201052	1404-20	URBAN WATER MANAGEMENT PLAN 2010	Equipment Retail	06/11	S.L.	5	5,064.25	1,012.85	2,025.70	1,012.85	3,038.55	1,012.85	4,051.40	2011	4	10,981	10,057	\$5,530	\$1,106	\$1,106	\$1,013	\$1,013
1201082	1404-20	MCPHERSON OFFICE/YARD IMPROVEMENTS	Equipment Retail	06/12	S.L.	10	9,289.22	928.92		928.92	928.92		928.92	2012	3	10,981	10,254	\$9,948	\$995	\$6,964	\$7,431	\$7,431
1201102	1404-20	MCPHERSON HOUSE REMODEL	Equipment Retail	06/13	S.L.	10	1,150.00	115.00		115.00	115.00		115.00	2013	2	10,981	10,454	\$1,208	\$121	\$966	\$920	\$920
1240022	1404-20	HONDA GENERATOR	Equipment Retail	04/06	S.L.	5	1,100.00	220.00		220.00	220.00		220.00	1996	59	10,981	861	\$13,705	\$601	\$0	\$660	\$660
1240022	1404-20	ACCU-PUNCH BORING MACHINE	Equipment Retail	04/06	S.L.	5	1,250.00	250.00		250.00	250.00		250.00	1996	59	10,981	881	\$15,574	\$315	\$0	\$750	\$750
1240022	1404-20	BEAR-CAT WOOD CHIPPER	Equipment Retail	04/06	S.L.	5	3,															

Water Capacity Fees Study Report

East Orange County Water District



Table 5-1 (cont.)

EAST ORANGE COUNTY WATER DISTRICT DEPRECIATION SCHEDULE																					
FINAL 6/30/2015																					
Item #	A/C NO.	DESCRIPTION	Audit Category	DATE ACQUIRED	METHOD	LIFE	COST (BASIS)	Yearly Depr. Exp.	ACCUM. DEPR. 6/30/2013	CURRENT YEAR DEPR.	ACCUM. DEPR. 6/30/2014	CURRENT YEAR DEPR.	ACCUM. DEPR. 6/30/2015	Using 20 City CCI			Annual Depreciation based on RC	RCLD	OCLD		
														ACQUIRE YEAR	YEARS SINCE ACQUIRED	Current Year CCI					
RETAIL ZONE																					
1210432	1405-20	PANORAMA HEIGHTS TRANSMISSION MAIN	Structures & Improvem	03/90	S.L.	40	611,771.09	15,294.28	356,866.49	15,294.28	372,160.77	15,294.28	387,455.05	1990	25	10.981	5,995	\$1,120,663	\$28,017	\$420,249	\$224,316
1210432	1405-20	PANORAMA HEIGHTS TRANSMISSION MAIN	Structures & Improvem	09/90	S.L.	40	70.00	1.75	70.00	-	70.00	-	70.00	1990	25	10.981	5,995	\$128	53	\$48	\$0
1210442	1405-20	MCPHERSON ROAD TRANSMISSION LINE	Structures & Improvem	03/90	S.L.	40	47,433.92	1,185.85	27,669.80	1,185.85	28,855.65	1,185.85	30,041.50	1990	25	10.981	5,995	\$86,891	\$2,172	\$32,584	\$17,392
1210452	1405-20	PANORAMA BOOSTER	Structures & Improvem	03/90	S.L.	25	5,043.97	201.76	4,707.72	201.76	4,909.48	201.76	5,043.97	1990	25	10.981	5,995	\$9,240	\$370	\$0	\$0
1210462	1405-20	STOLLER RESERVOIR FLOAT SWITCH	Structures & Improvem	07/90	S.L.	30	961.69	32.06	737.34	32.06	769.40	32.06	801.46	1990	25	10.981	5,995	\$1,762	\$59	\$294	\$160
1210472	1405-20	FIRE HYDRANT	Structures & Improvem	11/90	S.L.	40	2,565.00	64.13	1,453.55	64.13	1,517.68	64.13	1,581.81	1990	25	10.981	5,995	\$4,699	\$117	\$1,762	\$983
1210482	1405-20	8" WATER MAIN ON LEMON HILL	Structures & Improvem	10/91	S.L.	40	1,983.50	49.59	1,078.56	49.59	1,128.15	49.59	1,177.74	1991	24	10.981	6,000	\$3,576	\$89	\$1,431	\$806
1210492	1405-20	CATEGORY III PROJECTS	Structures & Improvem	01/92	S.L.	40	723,847.15	18,096.18	389,067.63	18,096.18	407,164.03	18,096.18	425,260.21	1992	23	10.981	6,349	\$1,252,031	\$31,301	\$532,113	\$298,587
1210502	1405-20	8" NEWPORT BLVD	Structures & Improvem	07/92	S.L.	40	39,557.61	988.94	20,767.74	988.94	21,756.68	988.94	22,745.62	1992	23	10.981	6,349	\$68,422	\$1,711	\$29,080	\$16,812
1210512	1405-20	SPRING STREET MAIN	Structures & Improvem	08/92	S.L.	40	651,284.56	16,282.11	340,567.10	16,282.11	356,849.61	16,282.11	373,131.72	1992	23	10.981	6,349	\$1,126,520	\$28,163	\$478,771	\$278,153
1210522	1405-20	CITY OF ORANGE INTERTE	Structures & Improvem	02/93	S.L.	40	19,559.10	488.98	9,985.53	488.98	10,474.51	488.98	10,963.49	1993	22	10.981	6,478	\$33,156	\$629	\$14,000	\$8,596
1210532	1405-20	CATEGORY V	Structures & Improvem	11/93	S.L.	40	458,052.55	11,451.31	225,209.13	11,451.31	236,660.44	11,451.31	248,111.75	1993	22	10.981	6,478	\$776,476	\$19,412	\$340,414	\$209,941
1210542	1405-20	CATEGORY VI	Structures & Improvem	06/95	S.L.	40	781,800.00	19,545.23	351,814.09	19,545.23	371,359.32	19,545.23	390,904.55	1995	20	10.981	6,526	\$1,315,472	\$32,887	\$657,736	\$390,904
1210552	1405-20	STOLLER RETAINING WALL	Structures & Improvem	07/94	S.L.	40	30,657.09	766.43	14,562.15	766.43	15,328.58	766.43	16,095.01	1994	21	10.981	6,533	\$51,530	\$1,288	\$24,477	\$14,562
1210562	1405-20	CHLORINE GENERATION SYSTEM	Structures & Improvem	03/97	S.L.	40	128,610.33	3,215.26	50,372.40	3,215.26	53,587.66	3,215.26	56,802.92	1997	18	10.981	6,664	\$211,940	\$5,298	\$116,567	\$71,807
1210592	1405-20	SCADA - TRANSMISSION & DISTRIBUTION	Structures & Improvem	06/00	S.L.	10	108,171.47	10,817.15	108,171.47	-	108,171.47	0.00	108,171.47	2000	15	10.981	7,068	\$168,057	\$16,806	\$0	\$0
1210602	1405-20	SCADA - TRANSMISSION & DISTRIBUTION	Structures & Improvem	06/00	S.L.	10	3,328.60	332.86	3,328.60	-	3,328.60	-	3,328.60	2000	15	10.981	7,068	\$5,171	\$517	\$0	\$0
1210612	1405-20	STOLLER RES SEISMIC RETRO STUDY	Structures & Improvem	07/01	S.L.	10	3,870.27	387.03	3,870.27	-	3,870.27	0.00	3,870.27	2001	14	10.981	7,227	\$5,881	\$588	\$0	\$0
1210622	1405-20	SCADA - WELLS	Structures & Improvem	05/02	S.L.	10	20,188.96	2,018.96	20,188.96	-	20,188.96	-	20,188.96	2002	13	10.981	7,403	\$29,998	\$2,995	\$0	\$0
1210632	1405-20	PANORAMA HEIGHTS PS UPGRADE	Structures & Improvem	12/02	S.L.	25	178,632.77	7,145.46	75,027.33	7,145.46	82,172.79	7,145.46	89,318.25	2002	13	10.981	7,403	\$264,984	\$10,599	\$127,192	\$89,318
1210642	1405-20	ANDRES 11.5 RESERVOIR IMPROVEMENTS	Structures & Improvem	09/02	S.L.	40	25,595.86	639.90	6,878.92	639.90	7,518.82	639.90	8,158.72	2002	13	10.981	7,403	\$97,968	\$949	\$25,628	\$17,437
1210652	1405-20	CLORTEC MODEL T-24 ON SITE HYDR/CHLORIT	Structures & Improvem	12/02	S.L.	10	8,311.70	831.17	8,311.70	-	8,311.70	-	8,311.70	2002	13	10.981	7,403	\$12,233	\$1,233	\$0	\$49
1210652	1405-20	CLORTEC MODEL T-24 ON SITE HYDR/CHLORIT	Structures & Improvem	09/05	S.L.	10	2,963.12	296.31	2,963.12	-	2,963.12	-	2,963.12	2005	10	10.981	8,347	\$3,888	\$390	\$0	\$0
1210662	1405-20	VISTA PANORAMA RES ROOF REPLACEMENT	Structures & Improvem	05/03	S.L.	25	20,560.00	822.48	8,293.34	822.48	9,115.82	822.48	9,938.30	2003	12	10.981	7,532	\$29,979	\$1,199	\$15,589	\$10,624
1210672	1405-20	EAST WELL UPGRADE	Structures & Improvem	03/04	S.L.	25	23,447.94	937.92	8,675.76	937.92	9,613.68	937.92	10,551.60	2004	11	10.981	8,192	\$31,430	\$1,257	\$17,601	\$12,896
1210682	1405-20	WEST WELL UPGRADE	Structures & Improvem	04/04	S.L.	25	29,388.98	1,175.56	10,775.97	1,175.56	11,951.53	1,175.56	13,127.09	2004	11	10.981	8,192	\$39,394	\$1,576	\$22,061	\$16,262
1210692	1405-20	8" RELOCATED PL CRAWFORD CANYON	Structures & Improvem	04/01	S.L.	40	14,557.69	363.94	4,427.94	363.94	4,791.88	363.94	5,155.82	2001	14	10.981	7,227	\$22,120	\$553	\$14,378	\$9,402
1210702	1405-20	CROSS-CONNECTION CONTROL PROJECT	Structures & Improvem	11/04	S.L.	10	5,391.82	539.18	4,627.96	539.18	5,167.14	539.18	5,697.22	2004	11	10.981	8,192	\$7,227	\$727	\$0	\$0
1210712	1405-20	SCADA-STOLLER BOOSTER PWS WELLS	Structures & Improvem	12/04	S.L.	10	11,932.22	1,193.22	10,142.37	1,193.22	11,335.59	1,193.22	12,528.81	2004	11	10.981	8,192	\$15,994	\$1,599	\$0	\$0
1210722	1405-20	11.5 MIXING PUMP-ANDRES RES	Structures & Improvem	06/07	S.L.	10	10,020.70	1,002.07	6,012.42	1,002.07	7,014.49	1,002.07	8,016.56	2007	8	10.981	8,979	\$12,255	\$1,225	\$2,451	\$2,004
1210732	1405-20	PORTABLE CHLORINATION TRAILER	Structures & Improvem	06/07	S.L.	10	4,662.92	466.29	2,797.74	466.29	3,264.03	466.29	3,730.32	2007	8	10.981	8,979	\$5,703	\$570	\$1,141	\$933
1210742	1405-20	STOLLER BOOSTER 150HP	Structures & Improvem	07/07	S.L.	25	24,239.27	969.57	5,817.42	969.57	6,786.99	969.57	7,756.56	2007	8	10.981	8,979	\$29,643	\$1,186	\$20,157	\$16,483
1210752	1405-20	STOLLER PUMP & MOTOR 75HP	Structures & Improvem	07/07	S.L.	25	25,375.18	1,015.01	6,090.06	1,015.01	7,105.07	1,015.01	8,120.08	2007	8	10.981	8,979	\$31,033	\$1,241	\$21,102	\$17,255
1210762	1405-20	STOLLER BOOSTER 150HP	Structures & Improvem	07/07	S.L.	25	12,035.32	481.41	2,888.46	481.41	3,369.87	481.41	3,851.28	2007	8	10.981	8,979	\$14,719	\$589	\$10,009	\$8,384
1210772	1405-20	UPGRADE EAST WELL	Structures & Improvem	12/07	S.L.	25	39,060.00	1,562.76	8,959.21	1,562.76	10,521.97	1,562.76	12,084.73	2007	8	10.981	8,979	\$47,779	\$1,911	\$32,400	\$27,348
1210782	1405-20	VISTA PANORAMA ENTRANCE ALARM	Structures & Improvem	07/07	S.L.	10	3,410.42	341.04	2,046.24	341.04	2,387.28	341.04	2,728.32	2007	8	10.981	8,979	\$4,171	\$417	\$834	\$682
1210792	1405-20	SCADA SOFTWARE UPGRADE	Structures & Improvem	02/09	S.L.	10	4,390.62	439.06	1,902.59	439.06	2,341.65	439.06	2,780.71	2009	6	10.981	9,779	\$4,930	\$493	\$1,972	\$1,610
1210802	1405-20	VISTA PANORAMA RES-HYDROTANK	Structures & Improvem	11/08	S.L.	20	31,158.08	1,557.90	7,140.38	1,557.90	8,698.28	1,557.90	10,256.18	2008	7	10.981	9,411	\$36,357	\$1,818	\$23,632	\$20,902
1210812	1405-20	STOLLER RESERVOIR REPLACEMENT	Structures & Improvem	02/09	S.L.	100	956,673.73	9,566.74	41,412.54	9,566.74	50,969.28	9,566.74	60,526.02	2009	6	10.981	9,779	\$1,073,100	\$10,731	\$1,008,714	\$895,148
1210822	1405-20	GREENWALD LANE WATERMAIN	Structures & Improvem	02/09	S.L.	40	93,594.21	2,339.76	10,138.96	2,339.76	12,478.72	2,339.76	14,818.48	2009	6	10.981	9,779	\$105,090	\$2,627	\$89,327	\$78,772
1210832	1405-20	12" MAG METER @ STOLLER PWS STATION	Structures & Improvem	04/09	S.L.	15	12,225.57	814.84	3,430.38	814.84	4,245.22	814.84	5,060.06	2009	6	10.981	9,779	\$15,911	\$591	\$8,235	\$7,163
1210892	1405-20	11.5 ANDRES RES-2010 RECOATING	Structures & Improvem	06/11	S.L.	20	165,552.40	8,277.62	1,379.60	8,277.62	9,657.22	8,277.62	17,934.84	2011	4	10.981	10,057	\$180,763	\$9,038	\$144,610	\$147,618
1210962	1405-20	BETTERMENT & REPLACEMENT PLAN	Structures & Improvem	06/12	S.L.	25	5,990.91	239.64	-	239.64	-	239.64	-	2011	3	10.981	10,254	\$6,416	\$642	\$5,646	\$5,751
1210972	1405-20	12008" PL NP/MACV/BARRETT	Structures & Improvem	06/11	S.L.	50	572,966.26	11,459.33	22,916.66	11,459.33	34,377.99	11,459.33	45,837.32	2011	4	10.981	10,057	\$625,608	\$12,512	\$575,559	\$527,129
1210982	1405-20	NEW WELL FLUID	Structures & Improvem	06/11	S.L.	80															

Water Capacity Fees Study Report

East Orange County Water District



5.2 Wholesale Zone Asset List

Table 5-3: Detailed Asset List for Wholesale Zone

EAST ORANGE COUNTY WATER DISTRICT DEPRECIATION SCHEDULE FINAL 6/30/2015																					
Actual Asset #	A/C NO.	DESCRIPTION	Audit Category	DATE ACQUIRED	METHOD	LIFE	COST (BASIS)	Yearly Depr Exp	ACCUM. DEPR. 6/30/2013	CURRENT YEAR DEPR.	ACCUM. DEPR. 6/30/2014	CURRENT YEAR DEPR.	ACCUM. DEPR. 6/30/2015	ACQUIRE YEAR	YEARS SINCE ACQUIRED	Using 20 City CC Current Year CCI	Acquired Year CCI	Replacement Costs (RC)	Annual Depreciation based on RC	RID	OID
WHOLESALE																					
1130001	1403-10	LAND & EASEMENTS	Land & Easements				43,999.55	-	-	-	-	-	-					\$44,000	\$44,000	\$44,000	
1130011	1403-10	10 CFS OLD SAC LINE	Capacity Rights	08/64	S.L.	75	89,614.12	1,074.85	55,384.46	1,074.85	56,459.32	1,074.85	57,534.17	1964	51	10,981	1,443	\$613,356	\$8,178	\$196,274	\$23,080
1130021	1403-10	16 CFS EAST OF FEEDER #2	Capacity Rights	08/64	S.L.	75	862,706.08	11,502.75	562,515.19	11,502.75	574,017.94	11,502.75	585,520.69	1964	51	10,981	1,443	\$6,563,941	\$87,519	\$2,100,461	\$277,185
1170021	1403-10	RESERVOIR, PETERS CANYON	Transmission & Distribution	08/64	S.L.	100	157,227.98	1,572.28	76,934.68	1,572.28	78,506.96	1,572.28	80,079.24	1964	51	10,981	1,443	\$1,196,277	\$11,963	\$386,176	\$77,149
1170021	1403-10	ADD TO RESERVOIR, PETERS CANYON	Transmission & Distribution	08/64	S.L.	100	357.50	3.58	357.50	3.58	357.50	3.58	357.50	1964	51	10,981	1,443	\$2,720	\$27	\$1,333	\$0
1170021	1403-10	TRANSMISSION MAIN # 2	Transmission & Distribution	08/64	S.L.	75	177,954.91	2,372.73	115,900.08	2,372.73	118,341.81	2,372.73	120,746.54	1964	51	10,981	1,443	\$1,363,979	\$18,053	\$433,273	\$57,240
1170041	1403-10	TRANSMISSION MAIN 3	Transmission & Distribution	10/64	S.L.	75	98,376.35	1,311.68	64,108.09	1,311.68	65,419.77	1,311.68	66,741.45	1964	51	10,981	1,443	\$748,501	\$9,880	\$239,520	\$31,645
1170051	1403-10	TRANSMISSION MAIN 4	Transmission & Distribution	10/64	S.L.	75	41,302.97	550.71	26,917.96	550.71	27,468.67	550.71	28,019.38	1964	51	10,981	1,443	\$314,256	\$4,190	\$100,562	\$13,284
1170061	1403-10	FAIRHAVEN-NEWPORT TRANS.	Transmission & Distribution	1979	S.L.	75	1,563,231.28	20,843.08	698,245.55	20,843.08	719,086.63	20,843.08	739,929.71	1979	36	10,981	3,639	\$4,717,442	\$62,899	\$2,453,070	\$823,302
1170061	1403-10	CAP. INT. FAIRHAVEN-NPT. TRANS	Transmission & Distribution	06/81	S.L.	75	82,586.05	1,101.15	35,236.67	1,101.15	36,337.82	1,101.15	37,438.97	1981	34	10,981	4,531	\$200,152	\$2,669	\$109,416	\$45,147
1170251	1403-10	CONCRETE SWALE TO TO RESRV	Transmission & Distribution	03/74	S.L.	50	1,315.00	26.30	1,062.80	26.30	1,089.60	26.30	1,114.80	1974	41	10,981	2,674	\$5,401	\$108	\$972	\$200
1170261	1403-10	ACCESS ROAD - PAVED	Transmission & Distribution	04/83	S.L.	5	26,124.98	5,225.00	-	26,124.98	-	26,124.98	-	1983	32	10,981	5,064	\$56,652	\$11,330	\$0	\$0
1170451	1403-10	CONTRIBUTED MAIN #10	Transmission & Distribution	01/69	S.L.	75	7,570.25	100.94	4,492.10	100.94	4,593.04	100.94	4,693.98	1969	46	10,981	1,964	\$42,319	\$564	\$16,363	\$2,876
1170471	1403-10	CHANDLER RANCH RD. CONN	Transmission & Distribution	03/82	S.L.	25	110,113.72	4,404.55	110,113.72	-	110,113.72	-	110,113.72	1982	33	10,981	4,934	\$245,060	\$9,802	\$0	\$0
1170471	1403-10	METER-CHANDLER RCH RD. CONN.	Transmission & Distribution	02/84	S.L.	30	1,465.00	48.83	1,436.46	28.54	1,465.00	0.00	1,465.00	1984	31	10,981	5,260	\$3,538	\$102	\$0	\$0
1170481	1403-10	20" TRANS MAIN TO 11.5 RESRV	Transmission & Distribution	02/83	S.L.	30	418,036.59	13,934.55	418,036.59	0.00	418,036.59	0.00	418,036.59	1983	32	10,981	5,064	\$906,510	\$30,217	\$0	\$0
1170481	1403-10	ADDITIONS TO 20" T.M. TO 11.5 RES	Transmission & Distribution	12/83	S.L.	30	21,208.10	706.94	20,913.59	294.51	21,208.10	0.00	21,208.10	1983	32	10,981	5,064	\$45,990	\$1,533	\$0	\$0
1170481	1403-10	ADD. 20" T.M. TO 11.5 RES.	Transmission & Distribution	08/84	S.L.	30	1,482.00	49.40	1,424.37	49.40	1,473.77	8.23	1,482.00	1984	31	10,981	5,260	\$3,094	\$103	\$0	\$0
1170491	1403-10	1.0 & 11.5 RESERVOIR	Transmission & Distribution	02/83	S.L.	40	2,675,112.58	66,877.81	2,056,352.19	66,877.81	2,123,230.00	66,877.81	2,190,107.81	1983	32	10,981	5,064	\$5,800,968	\$145,024	\$1,160,194	\$485,005
1170491	1403-10	ADDITIONS TO 1.0 & 11.5 RES	Transmission & Distribution	12/83	S.L.	40	135,317.43	3,382.94	102,078.58	3,382.94	103,461.52	3,382.94	104,844.46	1983	32	10,981	5,064	\$293,435	\$7,336	\$58,687	\$28,473
1170491	1403-10	ADD. COSTS 1.0 & 11.5 RES.	Transmission & Distribution	12/84	S.L.	28	2,226.75	79.53	-	2,226.75	-	2,226.75	-	1984	31	10,981	5,260	\$4,649	\$166	\$0	\$0
1170491	1403-10	CAPITALIZED INT. 1.0 & 11.5 RES	Transmission & Distribution	02/83	S.L.	40	148,635.59	3,715.89	113,025.03	3,715.89	116,740.92	3,715.89	120,456.81	1983	32	10,981	5,064	\$322,316	\$888	\$64,463	\$28,179
1170511	1403-10	CONN. 11.5 MG RES. TO OCWWWW #8	Transmission & Distribution	12/83	S.L.	40	53,350.54	1,333.76	39,457.13	1,333.76	40,790.89	1,333.76	42,124.65	1983	32	10,981	5,064	\$155,680	\$2,882	\$23,138	\$12,296
1170511	1403-10	CAP. INT. CONN. 11.5-WW #8	Transmission & Distribution	12/83	S.L.	40	2,804.45	70.11	2,068.26	70.11	2,138.37	70.11	2,208.48	1983	32	10,981	5,064	\$61,081	\$152	\$1,216	\$596
1170531	1403-10	RELOCATION OF 14" STEEL T.M.	Transmission & Distribution	12/83	S.L.	40	5,018.48	125.46	3,711.59	125.46	3,837.05	125.46	3,962.51	1983	32	10,981	5,064	\$10,883	\$272	\$2,177	\$1,056
1170531	1403-10	RELOCATION OF 14" STEEL T.M.	Transmission & Distribution	06/85	S.L.	40	30.00	0.75	30.00	-	30.00	-	30.00	1985	30	10,981	5,447	\$0	\$2	\$15	\$0
1170541	1403-10	NEWPORT-SKYLINE TRANS. MAIN	Transmission & Distribution	12/84	S.L.	75	247,408.28	3,298.78	94,015.23	3,298.78	97,314.01	3,298.78	100,612.79	1984	31	10,981	5,260	\$516,508	\$6,887	\$303,018	\$146,796
1170541	1403-10	ADD TO NEWPORT-SKYLINE T.M.	Transmission & Distribution	02/86	S.L.	75	655.50	8.74	229.42	8.74	238.16	8.74	246.90	1986	29	10,981	5,452	\$1,320	\$18	\$810	\$409
1170541	1403-10	CAP. INTEREST NPT-SKYLINE T.M.	Transmission & Distribution	12/84	S.L.	75	13,087.41	174.50	4,973.24	174.50	5,147.74	174.50	5,322.24	1984	31	10,981	5,260	\$27,322	\$364	\$16,029	\$7,765
1170541	1403-10	ADD TO NEWPORT-SKYLINE T.M.	Transmission & Distribution	10/86	S.L.	75	105.00	1.40	105.00	-	105.00	-	105.00	1986	29	10,981	5,452	\$211	\$3	\$130	\$0
1170551	1403-10	PETERS CANYON PARELL	Transmission & Distribution	06/85	S.L.	40	563,245.30	14,081.13	394,271.68	14,081.13	408,352.81	14,081.13	422,433.94	1985	30	10,981	5,447	\$1,135,554	\$28,389	\$283,888	\$140,811
1170561	1403-10	16" PIPELINE TO OCWWWW	Transmission & Distribution	06/85	S.L.	40	907,338.77	22,683.47	635,137.15	22,683.47	657,820.62	22,683.47	680,504.09	1985	30	10,981	5,447	\$1,829,277	\$45,732	\$457,319	\$226,835
1170571	1403-10	LANDSCAPE-RESERVOIR SITES	Transmission & Distribution	11/85	S.L.	10	17,495.26	174.53	-	17,495.26	-	17,495.26	-	1985	30	10,981	5,447	\$35,272	\$3,527	\$0	\$0
1170591	1403-10	FAIRHAVEN-NEWPORT FLOW CONTROL FAC	Transmission & Distribution	03/87	S.L.	10	296,551.43	29,655.14	296,551.43	-	296,551.43	-	296,551.43	1987	28	10,981	5,474	\$594,486	\$59,486	\$0	\$0
1170601	1403-10	FENCE @ 11.5 RESERVOIR	Transmission & Distribution	04/92	S.L.	15	2,595.00	173.00	-	2,595.00	-	2,595.00	-	1992	23	10,981	6,349	\$4,489	\$299	\$0	\$0
1170611	1403-10	1 MG INTERTIE PIPELINE	Transmission & Distribution	04/92	S.L.	40	28,294.49	707.36	15,031.43	707.36	15,738.79	707.36	16,446.15	1992	23	10,981	6,349	\$48,941	\$1,224	\$20,800	\$11,848
1170611	1403-10	1 MG INTERTIE PIPELINE	Transmission & Distribution	07/93	S.L.	40	3,679.23	91.98	1,839.60	91.98	1,931.58	91.98	2,023.56	1993	22	10,981	6,478	\$6,237	\$156	\$2,807	\$1,656
1170621	1403-10	12" BRIER LANE	Transmission & Distribution	08/92	S.L.	40	3,908.32	197.71	4,135.42	197.71	4,333.13	197.71	4,530.84	1992	23	10,981	6,349	\$13,679	\$342	\$5,814	\$3,377
1170641	1403-10	PIPELINE-NEWPORT BLVD	Transmission & Distribution	12/93	S.L.	40	236,787.50	5,919.69	115,927.24	5,919.69	121,846.93	5,919.69	127,766.62	1993	22	10,981	6,478	\$401,394	\$10,035	\$180,627	\$109,021
1170651	1403-10	6 MG RESERVOIR LINING	Transmission & Distribution	04/95	S.L.	40	286,631.34	7,465.28	136,241.38	7,465.28	143,706.66	7,465.28	151,171.94	1995	20	10,981	6,526	\$902,444	\$22,561	\$251,222	\$147,439
1170661	1403-10	NEWPORT FREEWAY WIDENING	Transmission & Distribution	06/97	S.L.	40	262,601.06	6,565.03	111,625.50	6,565.03	118,170.53	6,565.03	124,725.56	1997	18	10,981	6,664	\$432,746	\$10,819	\$238,011	\$137,866
1170671	1403-10	6MG RESERVOIR IMPROVEMENTS	Transmission & Distribution	10/97	S.L.	100	28,193.20	1,762.08	29,955.37	1,762.08	31,717.45	1,762.08	33,479.53	1997	18	10,981	6,664	\$290,378	\$2,904	\$238,110	\$144,491
1170691	1403-10	SCADA - TRANS & DISTRIBUTION	Transmission & Distribution	06/00	S.L.	10	249,381.40	24,938.14	249,381.40	-	249,381.40	(0.00)	249,381.40	2000	15	10,981	7,068	\$387,443	\$38,744	\$0	\$0
1170701	1403-10	SCADA - TRANS & DISTRIBUTION 6/00	Transmission & Distribution	06/00	S.L.	10	7,671.40	767.14	-	7,671.40	-	7,671.40	-	2000	15	10,981	7,068	\$11,918	\$1,192	\$0	\$0
1170721	1403-10	NEWPORT BLVD WIDENING	Transmission & Distribution	11/01	S.L.	10	5,126.19	512.62	-	5,126.19	-	5,126.19	-	2001	14	10,981	7,22				

Water Capacity Fees Study Report

East Orange County Water District



Table 5-3 (cont.)

EAST ORANGE COUNTY WATER DISTRICT DEPRECIATION SCHEDULE																						
6/30/2015																						
Actual Acct #	A/C NO.	DESCRIPTION	Audit Category	DATE ACQUIRED	METHOD	LIFE	COST (BASIS)	Yearly Depr Exp	ACCUM. DEPR. 6/30/2013	CURRENT YEAR DEPR.	ACCUM. DEPR. 6/30/2014	CURRENT YEAR DEPR.	ACCUM. DEPR. 6/30/2015	ACQUIRE YEAR	YEARS SINCE ACQUIRED	Current Year CCI	Acquired Year CCI	Replacement Costs (RC)	Annual Depreciation based on RC	RCLD	OCLD	
WHOLESALE																						
1170791	1403-10	6 & 1.5 RESERVOIR PAVING	Transmission & Distribution	01/05	S.L.	25	20,666.55	826.66	6,957.72	826.66	7,784.38	826.66	8,611.04	2005	10	10.981	8.347	\$77,189	\$1,088	\$16,313	\$12,056	
1170801	1403-10	ELECTRIC GATE-6MG RESERVOIR	Transmission & Distribution	05/06	S.L.	25	9,000.00	360.00	2,940.00	360.00	3,300.00	360.00	3,660.00	2006	9	10.981	8.640	\$458	\$548	\$7,320	\$5,700	
1170811	1403-10	11.5 MIXING PUMP-ANDRES RES	Transmission & Distribution	06/07	S.L.	25	63,706.05	2,548.24	15,289.44	2,548.24	17,837.68	2,548.24	20,385.92	2007	8	10.981	8.979	\$77,509	\$3,116	\$52,978	\$43,320	
1170821	1403-10	REFURBISH MOBILE HOME @ 6MG RES	Transmission & Distribution	06/07	S.L.	25	32,230.83	1,289.23	7,735.38	1,289.23	9,024.61	1,289.23	10,313.84	2007	8	10.981	8.979	\$39,417	\$1,577	\$26,803	\$21,917	
1170831	1403-10	PORTABLE CHLORINATION TRAILER	Transmission & Distribution	06/07	S.L.	25	39,066.56	1,562.66	9,375.96	1,562.66	10,938.62	1,562.66	12,501.28	2007	8	10.981	8.979	\$47,776	\$1,911	\$32,488	\$26,265	
1170841	1403-10	JMG BOOSTER STATION	Transmission & Distribution	07/07	S.L.	25	12,091.75	483.67	2,902.02	483.67	3,385.69	483.67	3,869.36	2007	8	10.981	8.979	\$14,788	\$592	\$10,056	\$8,222	
1170851	1403-10	ENTRANCE ALARM- 1 & 6MG RESERVOIR	Transmission & Distribution	07/07	S.L.	10	7,658.15	765.82	4,562.72	765.82	5,328.54	765.82	6,094.36	2007	8	10.981	8.979	\$9,302	\$380	\$1,860	\$1,521	
1170861	1403-10	SCADA SOFTWARE UPGRADE	Transmission & Distribution	02/09	S.L.	10	9,659.38	965.94	4,185.74	965.94	5,151.68	965.94	6,117.62	2009	6	10.981	9.779	\$10,846	\$1,085	\$4,339	\$3,542	
1170871	1403-10	MCPHERSON ELECTRIC GATE	Transmission & Distribution	03/11	S.L.	10	3,396.20	339.62	1,889.05	339.62	2,228.67	339.62	2,568.29	2011	4	10.981	10.057	\$3,708	\$371	\$4,225	\$1,868	
1170881	1403-10	TREATMENT PLANT DEMOITION	Transmission & Distribution	06/11	S.L.	1	250.87	250.87	41.81	20.91	62.72	188.15	250.87	2011	4	10.981	10.057	\$274	\$274	\$0	\$0	
1170891	1403-10	11.5 SANDRES RES-PAINT & COAT	Transmission & Distribution	06/11	S.L.	20	1,091,134.67	54,556.73	109,133.46	54,556.73	163,670.19	54,556.73	218,226.92	2011	4	10.981	10.057	\$1,191,383	\$59,569	\$953,106	\$872,908	
1170901	1403-10	METAL FLASHING SHEET CYN.	Transmission & Distribution	06/11	S.L.	25	37,084.52	1,483.38	4,450.14	1,483.38	5,933.52	1,483.38	7,416.90	2011	4	10.981	10.057	\$40,492	\$1,620	\$34,013	\$31,151	
1170911	1403-10	ECCF#2 UPGRADE CAP PROJECT	Transmission & Distribution	06/11	S.L.	25	16,818.90	672.76	1,345.52	672.76	2,018.28	672.76	2,691.04	2011	4	10.981	10.057	\$18,364	\$735	\$15,426	\$14,128	
1170921	1403-10	6 MG STORM DAMAGE REPAIR	Transmission & Distribution	06/12	S.L.	50	3,985.25	79.71	-	79.71	79.71	79.71	159.42	2012	3	10.981	10.254	\$4,368	\$85	\$4,012	\$3,826	
1170931	1403-10	6 MG ISOLATION VALVE CHANGEOUT	Transmission & Distribution	07/11	S.L.	25	9,022.46	360.90	661.64	360.90	1,022.54	360.90	1,383.44	2011	4	10.981	10.057	\$9,581	\$394	\$8,275	\$7,639	
1170941	1403-10	6 MG RESERVOIR CLEANING & SAMPLE STATION	Transmission & Distribution	08/11	S.L.	25	36,214.83	1,448.99	8,622.58	1,448.99	10,071.57	1,448.99	11,520.56	2011	4	10.981	10.057	\$39,542	\$5,569	\$16,947	\$17,245	
1170951	1403-10	6 MG SECURITY SYSTEM	Transmission & Distribution	08/12	S.L.	20	46,513.56	2,325.68	2,325.68	2,325.68	4,651.36	2,325.68	6,977.04	2012	3	10.981	10.254	\$49,813	\$2,491	\$42,341	\$41,862	
1170961	1403-10	BETTERMENT & REPLACEMENT PLAN	Transmission & Distribution	06/12	S.L.	25	5,990.93	239.64	-	239.64	239.64	239.64	479.28	2012	3	10.981	10.254	\$6,416	\$257	\$5,646	\$5,512	
1180601	1403-10	STORAGE SHED-PLANT	Transmission & Distribution	04/87	S.L.	10	1,483.05	148.31	1,483.05	-	1,483.05	-	1,483.05	1987	28	10.981	5.474	\$2,975	\$297	\$0	\$0	
1180711	1403-10	OFFICE TRAILER	Transmission & Distribution	05/92	S.L.	30	5,147.42	171.58	3,631.78	171.58	3,803.36	171.58	3,974.94	1992	23	10.981	6.349	\$8,503	\$297	\$2,077	\$1,172	
1180721	1403-10	OFFICE TRAILER-RAMP	Transmission & Distribution	08/92	S.L.	30	740.36	24.68	516.22	24.68	540.90	24.68	565.58	1992	23	10.981	6.349	\$1,281	\$43	\$299	\$175	
1180811	1403-10	Chipper	Transmission & Distribution	03/00	S.L.	5	3,227.12	645.42	-	645.42	-	645.42	-	1990	15	10.981	7.068	\$5,014	\$1,003	\$0	\$0	
1180851	1403-10	TRASH PUMP	Transmission & Distribution	09/01	S.L.	10	874.96	87.50	874.96	-	874.96	-	874.96	2001	14	10.981	7.227	\$1,329	\$133	\$0	\$0	
1180861	1403-10	CHLORIMETER ANALYZER	Transmission & Distribution	03/02	S.L.	10	5,008.81	500.88	5,008.81	-	5,008.81	-	5,008.81	2002	13	10.981	7.403	\$7,430	\$743	\$0	\$0	
1180871	1403-10	MAGNETIC FLOW JMG RES	Transmission & Distribution	04/02	S.L.	10	377.37	37.74	377.37	-	377.37	(0.00)	377.37	2002	13	10.981	7.403	\$560	\$56	\$0	\$0	
1180881	1403-10	DATA/VIDEO PROJECTOR	Transmission & Distribution	05/02	S.L.	5	1,862.00	372.40	-	372.40	-	372.40	-	2002	13	10.981	7.403	\$2,542	\$254	\$0	\$0	
1180891	1403-10	2003 FORD F-250	Transmission & Distribution	03/03	S.L.	5	9,137.50	1,827.50	-	1,827.50	-	1,827.50	-	2003	12	10.981	7.532	\$13,322	\$2,664	\$0	\$0	
1180901	1403-10	COMPUTER DELL P4	Transmission & Distribution	03/04	S.L.	5	1,808.70	361.74	1,808.70	-	1,808.70	-	1,808.70	2004	11	10.981	8.192	\$2,424	\$485	\$0	\$0	
1180911	1403-10	2004 CHEVY MALIBU CAR	Transmission & Distribution	08/04	S.L.	5	7,577.59	1,515.52	7,577.59	-	7,577.59	-	7,577.59	2004	11	10.981	8.192	\$10,157	\$2,031	\$0	\$0	
1180911	1403-10	Removal Chevy Malibu	Transmission & Distribution	-	-	-	(7,577.59)	-	-	-	-	-	(7,577.59)	-	-	-	-	\$7,578	\$7,578	\$0	\$0	
1180921	1403-10	OFFICE ROOF	Transmission & Distribution	01/05	S.L.	25	4,333.33	173.40	1,459.45	173.40	1,632.85	173.40	1,806.25	2005	10	10.981	8.347	\$5,329	\$238	\$3,423	\$2,295	
1180931	1403-10	COMPUTER DELL P4	Transmission & Distribution	04/05	S.L.	5	848.22	169.64	848.22	-	848.22	-	848.22	2005	10	10.981	8.347	\$1,116	\$223	\$0	\$0	
1180941	1403-10	2005 CHEVLEET PICKUP 4257 VIN	Transmission & Distribution	09/05	S.L.	5	17,965.56	3,593.11	17,965.56	-	17,965.56	-	17,965.56	2005	10	10.981	8.347	\$23,635	\$4,727	\$0	\$0	
1180951	1403-10	OFFICE AIR CONDITIONING	Transmission & Distribution	02/06	S.L.	10	5,337.50	533.75	3,958.65	533.75	4,492.40	533.75	5,026.15	2006	9	10.981	8.640	\$6,783	\$678	\$678	\$311	
1180961	1403-10	STORAGE SHEETS	Transmission & Distribution	04/06	S.L.	10	3,212.95	321.30	2,329.43	321.30	2,650.73	321.30	2,972.03	2006	9	10.981	8.640	\$4,083	\$408	\$408	\$241	
1180971	1403-10	URBAN WATER MANAGEMENT PLAN	Transmission & Distribution	02/06	S.L.	5	18,220.95	3,644.19	18,220.95	-	18,220.95	-	18,220.95	2006	9	10.981	8.640	\$13,157	\$4,611	\$0	\$0	
1180981	1403-10	2008 FORD DUMP TRUCK F450 SD	Transmission & Distribution	05/09	S.L.	5	17,100.00	3,420.00	6,982.50	1,710.00	8,692.50	1,710.00	10,402.50	2009	6	10.981	9.779	\$19,207	\$7,680	\$6,698	\$6,698	
1180991	1403-10	XEROX COPIER SHIME-498349	Transmission & Distribution	05/09	S.L.	7	2,756.81	393.83	1,608.14	393.83	2,001.97	393.83	2,395.80	2009	6	10.981	9.779	\$3,096	\$442	\$442	\$361	
1181001	1403-10	COMPUTER- LVO TP EDGE	Transmission & Distribution	05/10	S.L.	5	1,632.34	326.47	1,006.62	326.47	1,333.09	326.47	1,659.56	2010	5	10.981	9.906	\$2,109	\$211	\$0	\$0	
1181011	1403-10	185 N MCPHERSON HOUSE ROOF	Transmission & Distribution	06/10	S.L.	25	4,029.99	161.20	483.60	161.20	644.80	161.20	806.00	2010	5	10.981	9.906	\$4,467	\$179	\$3,574	\$3,224	
1181021	1403-10	ARROW MASTER ARROWBOARD	Transmission & Distribution	03/11	S.L.	5	560.00	112.00	252.00	112.00	364.00	112.00	476.00	2011	4	10.981	10.057	\$611	\$122	\$122	\$84	
1181031	1403-10	SPIN DOCTOR VALVE TURNER & TRAILER	Transmission & Distribution	03/11	S.L.	10	3,000.00	300.00	675.00	300.00	975.00	300.00	1,275.00	2011	4	10.981	10.057	\$3,276	\$328	\$1,965	\$1,725	
1181041	1403-10	WACHS TRAVEL VAC 300	Transmission & Distribution	03/11	S.L.	5	400.00	80.00	180.00	80.00	260.00	80.00	340.00	2011	4	10.981	10.057	\$437	\$87	\$87	\$60	
1181051	1403-10	URBAN WATER MANAGEMENT PLAN 2010	Transmission & Distribution	06/11	S.L.	5	17,227.57	3,445.51	6,891.02	3,445.51	10,336.53	3,445.51	13,782.04	2011	4	10.981	10.057	\$18,810	\$3,762	\$3,762	\$3,446	
1171061	1403-10	METER IMPROVEMENTS (get invoice from Denise)	Transmission & Distribution	06/13	S.L.	30	39,434.34	1,314.48	-	1,314.48	1,314.48	2,628.96	1,314.48	3,943.44	2013	2	10.981	10.455	\$41,420	\$1,381	\$38,659	\$36,805
1171071	1403-10	6 MG RESERVOIR ASPHALT CURB, DITCH	Transmission & Distribution	06/13	S.L.	10	60,439.76	6,043.98	6,043.98	6,043.98	12,087.96	6,043.98	18,131.94	2013	2	10.981	10.455	\$63,483	\$2,494	\$59,789	\$58,352	
1181081	1403-10	MCPHERSON OFFICE/YARD IMPROVEMENTS	Transmission & Distribution	06/13	S.L.	10	1,798.75	179.88	179.88	179.88	359.76	179.88	539.64	2013								