

AWC Bow Water

Schedule 3B

Plant / Accumulated Depreciation / Depreciation Expense

Plant put in service in 2014

PUC Acct. No.	Description	Cost	Depr. Rate	Annual Cost	Accum Depr.
310	Purchase and Install Stand-By Generator	\$ 13,700	5.00%	\$ 685	\$ 343
333	Services & Renewals	4,024	2.50%	101	50
334	Purchase meters	410	5.00%	21	10
334	Install meters	824	5.00%	41	21
347	Set up Computer Billing/GL/AP System and Website	2,952	20.00%	590	295
348	Misc. Capital Expenditures under \$1000	613	7.18%	44	22
	TOTAL	\$ 22,523		\$ 1,482	\$ 741

Plant to be put in service in 2015

PUC Acct. No.	Description	Cost	Depr. Rate	Annual Cost	Accum Depr.
331	Replace mainline gate valves	\$ 7,000	5.00%	\$ 350	\$ 175
333	Services & Renewals	5,000	2.50%	125	63
334	Purchase meters	15,000	5.00%	750	375
334	Install meters	7,000	5.00%	350	175
340	Groundwater Exploration Report	3,000	3.33%	100	50
	TOTAL	\$ 37,000		\$ 1,675	\$ 837

\$1,678

To reclass Organizational Costs to Plant

PUC Acct. No.	Description	Cost	Amort. Rate	Annual Cost	Accum Depr.
301	Organizational costs (25% allocated to Bow)	\$ 25,558	8.33%	\$ 2,129	\$ 1,065

State Utility Property Taxes and Town of Bow Property Taxes

State Utility Property Taxes

Total Increase in Plant	\$ 85,081
Total Increase in Accum Depr & Amort	2,643
Net Total Increase in Plant	\$ 82,438
Total Increase in Plant per Thousands	82
State Utility Property Tax Rate	\$ 6.60
Total Increase in State Utility Property Taxes	\$ 544

Town of Bow Property Taxes

Net Total Increase in Plant	\$ 82,438
Total Increase in Plant per Thousands	82
Town of Bow Property Tax Rate	\$ 27.09
Total Increase in Town of Bow Property Taxes	\$ 2,233

REPLACEMENT

AWC Belmont Sewer

Schedule 3B

Plant / Accumulated Depreciation / Depreciation Expense

Plant put in service in 2014

PUC Acct. No.	Description	Cost	Depr. Rate	Annual Cost	Accum Depr.
371	Pumping Equipment	\$ 7,204	10.00%	\$ 720	\$ 360
	Total 2014 Additions	\$ 7,204		\$ 720	\$ 360

Plant to be put in service in 2015

PUC Acct. No.	Description	Cost	Depr. Rate	Annual Cost	Accum Depr.
	TOTAL	\$ -		\$ -	\$ -
	TOTAL				\$ -

To reclass Organizational Costs to Plant

PUC Acct. No.	Description	Cost	Amort. Rate	Annual Cost	Accum Amort
301	Organizational costs (74% allocated to Belmont; 26% to sewer) \$102,233 x 75% x 26%	\$ 19,935	8.33%	\$ 1,661	\$ 830

State Utility Property Taxes and Town of Belmont Property Taxes

State Utility Property Taxes

Total Increase in Plant	\$ 27,139
Total Increase in Accum Depr & Amort	1,190
Net Total Increase in Plant	\$ 25,949
Total Increase in Plant per Thousands	26
State Utility Property Tax Rate	\$ 6.60
Total Increase in State Utility Property Taxes	\$ 171

Town of Belmont Property Taxes

Net Total Increase in Plant	\$ 25,949
Total Increase in Plant per Thousands	26
Town of Belmont Property Tax Rate	\$ 25.17
Total Increase in Town of Belmont Property Taxes	\$ 653

REPLACEMENT

AWC Consolidated Water

Schedule 3B

Plant / Accumulated Depreciation / Depreciation Expense

See Belmont and Bow Plant / Accumulated Depreciation / Depreciation