

THE STATE OF NEW HAMPSHIRE

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July 29, 2019

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Debra A. Howland, Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429

Re: DW 18-056 – Lakes Region Water Company, Inc.
Investigation to Determine Rate Effects of Corporate Tax Reductions
Staff Recommendation

Dear Ms. Howland:

On June 26, 2019, Blue Ridge Consulting Services, Inc. (Blue Ridge), the Commission Staff's (Staff) consultant in this docket, submitted a report containing its findings and recommendations relative to the treatment of savings realized by Lakes Region Water Company, Inc. (LRWC or Company), from recent federal and state corporate income tax rate reductions, effective January 1, 2018. In response to comments provided by LRWC concerning that report, on July 17, 2019, Blue Ridge submitted its response to LRWC's comments. This correspondence includes Blue Ridge's original report, LRWC's comments, Blue Ridge's response to LRWC's comments, and Blue Ridge's supporting workpapers as attachments. Based on Blue Ridge's original report and follow-up responses, Staff recommends the Commission order LRWC to record various deferred liabilities that are reflective of its realized tax savings since January 1, 2018, through the date that the Commission next establishes rates for LRWC in a future rate proceeding.

Background

On January 3, 2018, the Commission issued Order No. 26,096 in IR 18-001 to open an investigation to determine utility treatment of the effects of federal and state corporate income tax rate reductions. These tax changes resulted from federal passage of the 2017 Tax Cuts and Jobs Act (TCJA) as well as reductions in the NH Business Profits Tax (BPT) and the NH Business Enterprise Tax (BET) that became effective in 2018. To that end, all New Hampshire regulated utilities, including LRWC, were required to file responses to the Commission's order by April 1, 2018, addressing the anticipated effects of these corporate tax rate reductions. Further, if the changes in federal and state tax laws

resulted in reducing a utility's tax obligations and, thereby increasing its net income, it would be necessary to determine how those reduced obligations should be reflected in the utility's rates going forward. Consequently, the Commission also ordered each effected utility to calculate its interim tax savings and record a deferred liability.

On February 9, 2018, LRWC filed a motion for extension of the Commission's April 1, 2018, compliance deadline to June 1, 2018. On April 4, 2018, the Commission issued a Secretarial Letter acknowledging LRWC's February 9 filing and assigning the case Docket No. DW 18-056.

On April 9, 2018, the Office of the Consumer Advocate (OCA) filed a letter of participation in accordance with RSA 363:28. There are no other intervenors in this proceeding.

On June 6, 2018, LRWC submitted a request for an additional 30-day extension in which to submit its compliance filing with the Commission. On June 11, 2018, via Secretarial Letter, the Commission granted an extension to LRWC until July 11, 2018. On August 8, 2018, the Company submitted a third request for a further filing extension until August 31, 2018. The Commission granted LRWC's request for further extension via a Secretarial Letter issued on August 10, 2018. On October 9, 2018, LRWC submitted its filing in response to Commission Order No. 26,096.

In its filing, LRWC provided a revised set of settlement schedules based on its most recent rate proceeding in Docket No. DW 15-209.¹ The Company's schedules calculated tax savings of \$28,835 associated with its last approved permanent rate revenue requirement, in addition to tax savings of \$4,393 associated with its approved initial step adjustment in Docket No. DW 15-209, for a total calculated annual tax savings of \$33,228. LRWC's filing, however, did not propose a plan for the prospective establishment of a revenue requirement reflective of the recent tax law changes. Further, LRWC's filing did not address the matter of Excess Deferred Income Taxes (EDIT) as directed in Order No. 26,096.

The Commission contracted Blue Ridge to review LRWC's filing and issue a report based on its analysis. As part of its review, Blue Ridge propounded discovery regarding LRWC's filing. Staff submitted these questions to the Company on January 15, 2019, with a requested date to respond of January 29, 2019. On February 4, 2019,

¹ On November 28, 2016, the Commission issued Order No. 25,969 in Docket No. DW 15-209 approving a 17.63% increase in revenues that encompassed a permanent increase and an initial step adjustment. The revenue requirement approved in that order reflects LRWC's prior federal and state marginal income tax rates of 34% and 8.5%, respectively. On June 8, 2018, the Commission issued Order No. 26,143 approving a subsequent step adjustment in revenues of 2.77%. The subsequent step adjustment approved for LRWC reflected federal and state marginal income tax rates in effect during 2018 of 21% and 7.9%, respectively. As such, any revenue adjustments calculated for LRWC resulting from the recent corporate tax rate reductions would only apply to the permanent and initial step increases approved in Commission Order No. 25,969, but not the subsequent step adjustment approved in Commission Order No. 26,143.

LRWC filed a request for a 90-day extension in which to submit its discovery responses. On February 12, 2019, the Commission issued a Secretarial Letter approving LRWC's extension request.

On April 30, 2019, LRWC submitted its responses to the first round of discovery. On May 29, 2019, LRWC, along with its own consultants, Staff, and Blue Ridge, conducted a teleconference to discuss the Company's discovery responses. On that same date, Staff submitted a second round of discovery to LRWC to which the Company provided responses on June 10, 2019.

As stated previously, on June 26, 2019, Blue Ridge submitted a report to Staff containing its findings and recommendations, which Staff provided to LRWC for review and comment. On July 8, 2019, LRWC submitted its comments regarding Blue Ridge's report. On July 17, 2019, Blue Ridge provided Staff its response to LRWC's comments.

Blue Ridge Calculation of Interim Annual Tax Savings

Based on the revenue requirement approved by the Commission in Order No. 25,969 in LRWC's last rate proceeding, Docket No. DW 15-209, Blue Ridge applied the "FERC Formula" to derive a total annual tax savings amount of \$42,707. This amount consists of \$38,193 relative to the approved permanent rates and \$4,514 relative to the approved initial step adjustment in that proceeding. Blue Ridge's computed interim tax savings are \$9,479 greater than the tax savings calculated by LRWC in its original filing. ($\$42,707 - \$33,228 = \$9,479$). Staff notes, however, that in its July 8, 2019 response, LRWC stated that it agreed with Blue Ridge's computed interim tax expense savings.

The Commission approved the application of the FERC Formula to derive the interim tax savings of two other water utilities in proceedings similar to this. (Docket No. DW 18-054, Aquarion Water Company of New Hampshire, Inc., in Order No. 26,245 (May 2, 2019); and Docket No. DW 18-047, Abenaki Water Company, Inc., in Order No. 26,251 (May 10, 2019)).

Staff further notes that Blue Ridge's proposed calculations are consistent with recent Commission rulings approving revenue requirements for gas and water utilities based, in part, on the application of the FERC Formula relative to the income tax component contained in each. The gas utility proceedings include Docket No. DG 17-048, Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, in Order Nos. 26,122 (April 27, 2018) and 26,187 (November 2, 2018); and Docket No. DG 17-070, Northern Utilities, Inc., in Order No. 26,129 (May 2, 2018). The water utility proceedings include Docket No. DW 17-118, Hampstead Area Water Company, Inc., in Order Nos. 26,165 (July 31, 2018) and 26,195 (November 28, 2018); and Docket No. DW 17-165, Abenaki Water Company, Inc. - Rosebrook Water System, in Order Nos. 26,171 (August 31, 2018) and 26,205 (December 27, 2018).

Blue Ridge Calculation of Excess Deferred Income Taxes

Blue Ridge Report

LRWC's records showed that, as of December 31, 2017, it had calculated an Accumulated Deferred Income Tax (ADIT) liability of \$205,000. The Company's ADIT balance stemmed from the timing difference between the book depreciation and tax depreciation of its plant assets. As previously stated, however, LRWC's filing with the Commission in this docket did not include a calculation of EDIT.² In its response to Staff Data Request 1-4, the Company explained, "... given the similarities of the Company's tax provision under both the previous and existing tax rates, there was not deemed to be a significant impact in the deferred tax liability as established at year end and no reserve was necessary." Blue Ridge disagreed with LRWC's conclusions in this regard and its original report proposed an EDIT deferred liability of \$148,065.

In deriving its proposed EDIT amount, however, Blue Ridge did not accept LRWC's reported ADIT liability of \$205,000 for two reasons:

1. In its review of the supporting workpapers for LRWC's ADIT calculation, Blue Ridge found that the Company applied a 15% federal tax rate to derive its reported amount. Blue Ridge disputed the use of that rate because the Company's 2017 Tax Return indicated marginal and effective tax rates of 34% and 26.4%, respectively. Further, LRWC's permanent increase and initial step adjustment in revenues approved in Docket No. DW 15-209 reflect an income tax expense based on the 34% marginal tax rate. Therefore, Blue Ridge's calculation applied a 34% marginal rate.
2. Blue Ridge noted a \$44,629 difference between the net book value of plant assets used in LRWC's ADIT calculation (\$4,216,660) and that indicated in the Company's 2017 NHPUC Annual Report (\$4,261,289). As such, Blue Ridge elected to use the latter amount in its calculations.

Applying these changes, Blue Ridge's original report contains a calculation of a revised ADIT balance for LRWC as of December 31, 2017 of \$428,084. Based on that amount, Blue Ridge calculated its proposed EDIT liability for the Company of \$148,065, leaving an adjusted ADIT balance of \$280,019. Further, based on its analysis of fixed asset records provided by LRWC, Blue Ridge determined an amortization period relative to its proposed \$148,065 EDIT of 33.5 years.

² For a more complete discussion of Accumulated Deferred Income Taxes (ADIT) and Excess Deferred Income Taxes (EDIT) as it pertains to LRWC, please refer to the "Conclusions and Recommendations" section on page 4 of Blue Ridge's Response to LRWC's Comments dated July 17, 2019 (Attachment C).

LRWC's Comments

Included in its comments regarding the Blue Ridge report dated July 8, 2019, LRWC disputed Blue Ridge's proposals relative to the recording of an EDIT liability, making three assertions:

1. The ADIT reflected in the rates last approved for LRWC in Docket No. DW 15-209 was only \$180,680. Therefore, LRWC should record an ADIT deficiency of \$99,339 (\$280,019 - \$180,680), rather than an excess ADIT as recommended by Blue Ridge.
2. Even when comparing the ADIT balance of \$205,000 actually recorded on the Company's books as of December 31, 2017 with the adjusted ADIT balance of \$280,019 calculated by Blue Ridge, the result still demonstrates an ADIT deficiency for LRWC, rather than an excess ADIT position.
3. Blue Ridge is incorrect in its assertion that the net book value of plant assets reflected in the Company's calculations does not agree with its 2017 NHPUC Annual Report. LRWC stated that the \$44,629 difference indicated in Blue Ridge's report is because the net book value balance used in the Company's calculations includes the net acquisition adjustment balance of \$44,885. The Company further maintains that the remaining \$256 difference (\$44,885 - \$44,629) is de minimis.

Blue Ridge's Response

In its July 17, 2019 response to LRWC's comments, Blue Ridge addressed the Company's three assertions, as follows:

1. Blue Ridge calculated the Company's EDIT liability in accordance with the normalization provisions contained within the TCJA, which are counter to LRWC's stance in this regard.
2. LRWC provided no additional information that would cause Blue Ridge to reconsider the Company's recorded ADIT balance as appropriate.
3. Due to the immaterial consequences resulting from inclusion of the net acquisition adjustment in the excess ADIT calculation, Blue Ridge no longer disputes LRWC's calculation in this regard. Specifically, this reduces the calculated EDIT liability by \$6,070 from \$148,065 to \$141,995. Thus, the resulting annual amortizing tax credit reflected in customer rates will also be lower by \$181 per year. ($\$6,070 \div 33.5$ years)

Staff's Recommendations

Based on the findings and conclusions contained in Blue Ridge's original report and follow-up response, and consistent with Commission Order No. 26,096, Staff recommends that the Commission order LRWC to create regulatory liabilities, as of January 1, 2018, to account for the impact of federal and state statutory tax rate reductions. These regulatory liabilities would (1) enable the realization of significant annual tax expense savings included in current customer rates, and (2) recognize an EDIT liability owed to customers.

- (1) Tax Expense Savings. Staff recommends the Commission direct LRWC to record an annual regulatory liability of \$42,707 to track tax savings realized through the effective date of the Company's next approved base rates in a general rate proceeding. The deferred liability would accumulate, as follows: for 2018, the year-end balance would be \$42,707; for 2019, the year-end balance would be \$85,414 ($\$42,707 + \$42,707$); for 2020, the year-end balance would be \$128,121 ($\$85,414 + \$42,707$), etc. The annual regulatory liability was determined based on FERC Order No. 475, which employs a formula approach using data from LRWC's most recent rate case, Docket No. DW 15-209, to approximate the cost of service impact (as if the new tax rates were in effect at the time of the last rate order).
- (2) EDIT. Staff recommends the Commission direct LRWC to record a separate regulatory liability for EDIT in the amount of \$141,995. Staff further proposes that the annual amortization of this amount, representing income tax credits to customers, should be resolved in LRWC's next general rate proceeding.

Staff believes that the recommendations proposed above provide a satisfactory and full resolution of the issues contained in Docket No. DW 18-056. Therefore, Staff further recommends that, if approved, the Commission close Docket No. DW 18-056.

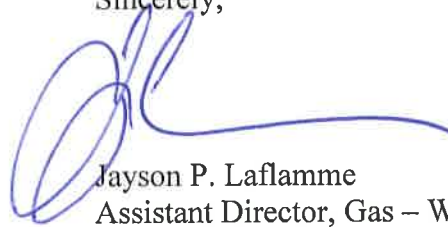
Prior to filing this recommendation with the Commission, Staff forwarded draft copies to the OCA and LRWC, seeking their respective positions with regard to Staff's recommendations. In response, the OCA stated that it concurred with Staff's recommendations. LRWC indicated that it would be filing a response to Staff's recommendations within ten days. Staff, therefore, requests that the Commission hold the record open in this docket to allow the Company an opportunity to submit that response.

July 29, 2019

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Thank you for your assistance with this matter. If you have any further questions regarding this case, please do not hesitate to contact me.

Sincerely,



Jayson P. Laflamme
Assistant Director, Gas – Water Division

Attachments: A) Blue Ridge Report dated June 26, 2019
B) LRWC Comments regarding Blue Ridge's Report dated July 8, 2019
C) Blue Ridge Response dated July 17, 2019
D) Blue Ridge Workpapers in support of Original Report and Follow-up Response

cc: Service List

BEFORE THE NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
Docket No. DW 18-056
Lakes Region Water Company, Inc.
Tax Change Effect Analysis

INTRODUCTION

At the end of December 2017, the Federal Tax Cuts and Jobs Act (“2017 Tax Act”) was signed into law resulting in major changes in the U.S. tax structure beginning January 1, 2018. Among other actions, the 2017 Tax Act substantially reduced the maximum corporate income tax rate from 35 percent to 21 percent. It also impacted deferred tax reserves on the balance sheet, which had to be revalued with the resulting excess deferred income taxes (EDIT) flowed back to public utility ratepayers. In addition, in 2018, the New Hampshire Business Enterprise Tax (BET) rate was reduced from 0.72 percent to 0.675 percent, and the Business Profits Tax (BPT) was reduced from 8.2 percent to 7.9 percent.

In Order No. 26,096 in Docket No. IR 18-001, the New Hampshire Public Utilities Commission (“Commission”) initiated an investigation into how the 2017 Tax Act and the reductions to the BPT and BET would affect the expenses of each New Hampshire public utility. If the changes in the tax laws reduced the tax obligations and increased the net incomes of those utilities, it would be necessary to determine how those reduced obligations should be reflected in rates. The Commission also ordered each utility to calculate its interim tax savings and record a deferred liability.¹

Blue Ridge Consulting Services, Inc. (“Blue Ridge”) was asked to review the tax-change-effect calculations of **Lakes Region Water Company** (LRWC or “Company”) in Docket No. DW 18-056. This report reflects our analysis of the responses provided by the Company in answer to Commission Order No. 26,096.

COMPANY’S RESPONSE TO COMMISSION ORDER NO. 26,096

On February 9, 2018, LRWC filed the first of three requests for extensions to reply to the Commission’s Order No. 26,096 in IR 18-001. LRWC’s filing was assigned Docket No. DW 18-056.

Company-Calculated Income Tax Expense Change

On October 9, 2018,² LRWC filed a set of revised settlement schedules from Docket Nos. DW 15-209 / 15-422, the Company’s last general rate case. The revised settlement schedules reflected the change in the permanent rates and the Step 1 revenue requirements using the net tax rates. Table 1 below summarizes the Company’s filings regarding the tax-change effect on the approved revenue requirements.

¹ NHPUC Order No. 26,096, page 2.

² The filings cover letter is dated October 5, 2018.

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Table 1: Annual Revenue Requirement Reduction Computed by Company³

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Base Rate</u>	<u>Step Increase</u>	<u>Total Reduction</u>
1	Total Operating Revenues - Updated	Note (a)	\$ 1,436,219	\$ 57,305	\$ 1,493,524
2	Total Operating Revenues - Current Rates	Note (b)	1,407,384	52,912	1,460,296
3	Revenue Reduction Per LRWC	Line 1 - Line 2	\$ 28,835	\$ 4,393	\$ 33,228

Source:

(a) DW 15-209 / DW 15-422 Settlement

(b) DW 15-209 / DW 15-422 Settlement, substituting updated tax factor in model

Blue Ridge reviewed the Company's filing and found that while Order No. 26,096 directed each utility to propose a plan to establish a revenue requirement that reflects the tax-law changes prospectively, the Company's response did not facilitate a path forward. Accordingly, Blue Ridge issued Staff Data Request 1-2 to obtain the Company's plan.

REQUEST:

- a) Does the Company propose to reduce permanent customer rates to reflect the impact of the 2017 Tax Act and the reductions to the BPT and BET? If yes, when and how?
- b) Does the Company propose to refund customers for the interim tax savings accrued from January 1, 2018, through the date of the revised permanent rates? If yes, when and how?

RESPONSE:

- a) Not specifically. To the extent that there are decreases in tax expenses, that such decreases should be netted against increases in other expenses as well as additions to plant, changes in capital structure, increases / decreases in revenue, etc. At some point, the next rate case, such changes will be taken into consideration.
- b) No. The Company is not convinced that "interim tax savings" exist and, to the extent that they do, then such decreases in tax expense should be offset by increases in other expenses, etc.

³ Company Response dated October 5, 2018, in Docket DW 18-056.

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Lakes Region Water Company, Inc.

Tax Change Effect Analysis

Excess Deferred Tax Reserve

The Company's initial response did not discuss the matter of Excess Deferred Income Taxes (EDIT). Accordingly, Blue Ridge issued Staff DR 1-4.⁴

REQUEST:

Order No. 26,096 at page 2 states, "Each public utility subject to this notice shall calculate the excess deferred tax reserve caused by the reduction in the corporate federal income tax rate and recognize as a deferred liability the estimated reduction of the utility's revenue requirement."

- a) Did the Company set up a regulatory liability for excess deferred taxes as ordered? Please provide the balance, supporting calculations, and journal entries.

RESPONSE:

- a) No. On the advise [*sic*] of its tax accountant, Leone, McDonnell & Roberts, given the similarities of the Company's tax provision under both the previous and existing tax rates, there was not deemed to be a significant impact in the deferred tax liability as established at year end and no reserve was necessary.

OBSERVATIONS AND RECOMMENDATIONS

Income Tax Expense Savings

1. Blue Ridge found the Company's filing in response to Order No. 26,096 quantifying the revenue reduction to be incomplete. Staff DR 1-3 requested the Company demonstrate how its approach accounted for the impact on total income tax expense, apart from the tax gross-up applied to the income deficiency in DW 15-209 / 15-422. The Company did not respond directly, repeating that it "substituted the new federal and state tax rates and allowed the new rates to flow thru [*sic*] the schedules to determine lower revenue requirement."⁵
2. The annual level of income tax expense reflected in current customer rates was established in DW 15-209/15-422. Table 2 presents the statutory tax rates for the test year ended December 31, 2014, compared to the tax rates effective January 1, 2018.

⁴ Company's response was labeled Staff 1-4. The Company submitted three responses identified as Request No. Staff 1-3

⁵ Revised Response to Staff DR 1-3(a) filed on May 29, 2019.

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Table 2: Tax Rates Reflected in Current Customer Rates⁶

Line No.	Description	Per Dkt. DW 15-209	Effective 1/1/2018	Percent Change
1	Taxable Income	100.00%	100.00%	
2	Less: NH Business Profits Tax	-8.50%	-7.90%	
3	Federal Taxable Income	91.50%	92.10%	
4	Federal Income Tax Rate	x 34.00%	x 21.00%	-38.24%
5	Effective Federal Income Tax Rate	31.11%	19.34%	
6	Add: NH Business Profits Tax	8.50%	7.90%	-7.06%
7	Effective Tax Rate	39.61%	27.24%	-31.23%
8	Percent of Income Available if No Tax	100.00%	100.00%	
9	Less: Effective Tax Rate	-39.61%	-27.24%	
10	Percent Used as a Divisor in Determining Revenue Requirement	60.39%	72.76%	
11	Tax Rate Factor (Line 7 ÷ Line 10)	0.6559	0.3744	(0.4292)

3. Consistent with the Commission's approach in other dockets, Blue Ridge computed LRWC's interim tax expense savings using the FERC formula approach in Table 3 below. Using the percent change for the old and new tax rate factors of 0.4292 from Table 2, we recommend the Company record a regulatory liability to defer interim tax savings of \$38,193 annually, beginning January 1, 2018, and on a prorated basis until revised permanent rates are established in the next rate case proceeding or until otherwise ordered by the Commission. The FERC formula approach results in a difference of \$9,358 from the Company's approach in its October 9, 2018, filing.

Table 3: FERC Formula Approach vs. LRWC Calculation—Permanent Rates⁷

Line No.	Description	Reference	Permanent Rates
1	Income Tax Expense	See Note (a)	\$ 88,990
2	Δ Tax Rate Factor		0.4292
3	Revenue Reduction Per FERC Formula	Line 1 x Line 2	\$ 38,193
4	Revenue Reduction Per LRWC		28,835
5	Difference	Line 3 - Line 4	\$ 9,358

(a) Total income tax expense on a fully adjusted basis reflected in Permanent Rates per DW 15-209 / DW 15-422 Settlement - Schedule 3, Column 10

⁶ Data obtained from DW 15-209/15-422.

⁷ Data obtained from DW 15-209/15-422 Settlement.

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4. Blue Ridge also computed LRWC's interim tax savings for the step adjustment using the FERC formula approach. As shown in Table 4 below, the results are consistent with the Company's computation in its October 9, 2018, filing. Blue Ridge recommends the Company record the computed annual savings of \$4,514 in the same manner as the deferral we proposed for permanent rates.

Table 4: FERC Formula Approach vs. LRWC Calculation--Step Adjustment⁸

Line No.	Description	Reference	Step Increase
1	Income Tax Expense	See Note (a)	\$ 10,518
2	Δ Tax Rate Factor		0.4292
3	Revenue Reduction Per FERC Formula	Line 1 x Line 2	\$ 4,514
4	Revenue Reduction Per LRWC		4,393
5	Difference	Line 3 - Line 4	\$ 121

(a) Income tax gross up recovered in Step Increase #1 per DW 15-209 / DW 15-422 Settlement - Schedule 1

5. All deferrals for interim tax savings should be recorded to Account 254 (Other Regulatory Liabilities). The amortization period is at the discretion of the Commission. Unlike the normalization requirement for Excess ADIT, no IRS rules govern the treatment of interim tax savings. We recommend the Company begin amortizing the deferred savings in Account 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) on the date new rates go into effect.
6. When asked about the impact of the Business Enterprise Tax (BET) rate reduction on the Company's tax obligation and net income in Staff DR 1-5,⁹ the Company responded, "Please note Sch 1b Tax Factor. The permanent rates and step adjustment rates do not appear to take into consideration the NHBET. As such, the Company did not take NHBET into consideration."¹⁰ While the answer was not on point because the BET is not a tax on corporate income, Blue Ridge concludes the impact is immaterial based on the Company's size and Blue Ridge's review of the BET impact on other utilities.

Excess Deferred Taxes

7. Since the Company did not set up a regulatory liability for excess deferred taxes as ordered, Blue Ridge recommends the Company be directed to record an obligation of \$148,065 in Account 254 (Other Regulatory Liabilities). The Excess ADIT is to be amortized to Account 410.1 (Provision for Deferred Income Taxes, Utility Operating

⁸ Data obtained from DW 15-209/15-422 Settlement.

⁹ Company's submitted three responses identified as Request No. Staff 1-3.

¹⁰ Revised Response to Staff DR 1-5 filed on May 29, 2019.

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Income) over the weighted average useful life of the net plant assets as of December 31, 2017. The regulatory liability for Excess ADIT is to be tracked separately and not combined with deferred amounts related to the Company's interim tax savings.

8. We present our calculation of the estimated liability in Table 5 below.

Table 5: Excess ADIT Balance as of December 31, 2017¹¹

Line No.	Description	Ref.	Federal A	NH B	Total ADIT C = A + B
<u>Company Reported</u>					
1	PP&E Gross - Book		\$ 6,312,164	\$ 6,312,164	
2	Accumulated Depreciation - Book		<u>(2,095,504)</u>	<u>(2,095,504)</u>	
3	Net Book Value		\$ 4,216,660	\$ 4,216,660	
4	PP&E Gross - Tax		\$ 6,312,164	\$ 6,312,164	
5	Accumulated Depreciation - Tax		<u>(3,162,640)</u>	<u>(2,640,092)</u>	
6	Net Tax Value		\$ 3,149,524	\$ 3,672,072	
7	Book-Tax Difference	Lines 3 - 6	\$ 1,067,136	\$ 544,588	
8	Tax Rate		15.00%	8.20%	
9	Accumulated Deferred Income Taxes		\$ 160,070	\$ 44,656	\$ 204,727
10	Total Reported ADIT	Acc 282			<u>\$ 205,000</u>
<u>Blue Ridge Consulting Calculated</u>					
11	Net Book Value	Acc 101 + Acc 108	\$ 4,261,289	\$ 4,261,289	
12	Net Tax Value	Line 6	<u>3,149,524</u>	<u>3,672,072</u>	
13	Book-Tax Difference	Lines 11 - 12	\$ 1,111,765	\$ 589,217	
14	Tax Rate - Reflected in Permanent Rates		34.00%	8.50%	
15	Accumulated Deferred Income Taxes		\$ 378,000	\$ 50,083	\$ 428,084
16	Book-Tax Difference	Line 13	\$ 1,111,765	\$ 589,217	
17	Tax Rate - Effective as of 1/1/2018		21.00%	7.90%	
18	Accumulated Deferred Income Taxes - Remeasured	Lines 16 x 17	\$ 233,471	\$ 46,548	\$ 280,019
19	Excess Deferred Income Taxes	Lines 15 - 18	\$ 144,529	\$ 3,535	\$ 148,065

9. In estimating the EDIT liability, Blue Ridge did not accept the Company's reported ADIT balance as of December 31, 2017. Blue Ridge reviewed the supporting ADIT workpapers and determined the 15% federal tax rate the Company selected and applied to the timing difference (Table 5, line 8) was not supported.¹² Per our review of the 2017 Tax Return, the Company's marginal and effective tax rates were 34% and 26.4%, respectively.¹³

¹¹ Company reported provide in response to Staff Data Request 2-2, 2017 and 2018 Deferred Taxes and Blue Ridge computations using the LRWC 2017 Annual Report filed with the Commission.

¹² Company's response to Staff Data Request 2-2, 2017 and 2018 Deferred Taxes.

¹³ Company's response to Staff Data Request 2-5, 2017 Federal Tax Return, page 18. Effective tax rate of 26.4% computed based on \$35,026 (taxes payable) / \$132,759 (taxable income).

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Lakes Region Water Company, Inc.

Tax Change Effect Analysis

Moreover, the Company's permanent rates and step adjustment authorize it to recover federal income tax expense at the 34% marginal rate.

10. The second reason Blue Ridge did not accept the Company's reported ADIT balance was that the plant book values (line 1 through line 3 in Table 5) used to compute the depreciation timing difference did not tie to the Annual Report filed with the Commission. In response to Staff DR 2-2, the Company provided its ADIT calculation based upon a net plant book balance of \$4,216,660 (Gross Plant \$6,312,164 less Accumulated Depreciation \$2,095,504). The Annual Report reported net plant book balances \$4,261,289 (Gross Plant \$6,225,342 less Accumulated Depreciation \$1,964,053). We inquired about the difference during a conference call with the Company and Staff on May 28, 2018; we also followed up with Staff DR 2-3. While the Company's response claims "the data provided in Staff 2-2 tie to the data reported in the Annual Report," we disagree based on the fact that Accounts 101 (Utility Plant in Service) and 108 (Accumulated Depreciation) do not match. Our estimate of the EDIT liability is, therefore, based on the plant net book value (excluding CWIP) reported in the Annual Report.
11. The Company's Annual Report for 2017 showed that the ADIT balance was created due to a timing difference between book and tax depreciation of plant assets. Thus, the Excess ADIT liability of \$148,065 should be returned to customers over the weighted average useful life of the net plant assets as of December 31, 2017. The weighted average useful life is the method prescribed by IRS guidelines when the Company does not have sufficient accounting data to return the Excess ADIT using the Average Rate Assumption Method (ARAM).
12. The Company did not provide an estimate of the remaining useful life of its assets as of December 31, 2017. Therefore, Blue Ridge requested LRWC's fixed asset ledger. Table 6 below presents the results of our analysis, which support an amortization period of 33.5 years.¹⁴

¹⁴ Company's response to Staff Data Request 2-4, 2017 Plant in Service Schedule.

BEFORE THE NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
Docket No. DW 18-056
Lakes Region Water Company, Inc.
Tax Change Effect Analysis

Table 6: Weighted Average Remaining Life¹⁵

	<u>Life</u>	<u>% Total</u>	<u>Wtd Avg Remaining Life</u>	<u>Book Value</u>
301 - Organization	5 - 20	0.06%	0.00	\$ 2,140
302 - Franchise	0 - 50	0.00%	0.00	14
304 - Structures & Improvements	5 - 50	16.37%	6.15	594,152
307 - Wells	30 - 50	13.51%	4.74	490,328
310 - Power Generation Equipment	12 - 12	0.06%	0.01	2,205
311 - Pumps	10 - 50	3.49%	0.35	126,708
330 - Tanks	30 - 50	10.25%	3.65	372,120
331 - Mains	50 - 50	39.68%	15.83	1,440,217
333 - Services	10 - 40	6.13%	1.94	222,633
334 - Meters	10 - 40	3.11%	0.39	112,713
335 - Hydrants	40 - 50	0.24%	0.09	8,851
339 - Miscellaneous Equipment	7 - 50	1.82%	0.16	66,064
340 - Office Equipment	22 - 22	0.02%	0.00	714
341 - Transportation Equipment	5 - 7	4.21%	0.16	152,955
343 - Tools, Shop & Garage Equipment	7 - 10	0.14%	0.01	5,093
344 - Laboratory Equipment	18 - 18	0.00%	0.00	25
346 - Communication Equipment	10 - 10	0.01%	0.00	510
347 - Computer Equipment	5 - 10	0.88%	0.06	32,064
Total Fixed Asset Ledger Subset	0 - 50	100.00%	33.55	\$ 3,629,506
Excluded Asset IDs:				
Land				\$ 443,253
Depreciation Reserve Adjustments				145,515
Depreciation Completed (based on In-Service Date)				22,669
Negative Net Book Value				<u>(11,270)</u>
Subtotal Fixed Asset Ledger				\$ 4,229,673
Unexplained Difference				<u>31,616</u>
Net Plant (Accounts 101, 108) as of December 31, 2017				<u>\$ 4,261,289</u>

¹⁵ Company's response to Staff Data Request 2-4, 2017 Plant in Service Schedule.

LAKES REGION WATER COMPANY INC.

420 Governor Wentworth Highway, PO Box 389
Moultonborough, NH 03254
Telephone: 603-476-2348, Fax: 603-476-2721
Hours: Monday through Friday, 8:30am to 4:30pm

July 8, 2019

Jayson Laflamme
Assistant Director, Gas-Water Division
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429

Ref: Blue Ridge Consulting Services Analysis of the Tax Change Effect.

Dear Mr. Laflamme,

After reviewing Blue Ridge Consulting Services (“BRCS”), Inc analysis of the Tax Change Effect, the Company agrees with the computed interim tax expense savings of \$38,193 and \$4,514 for permanent rates and step adjustment rates, respectively.

With respect to the Accumulated Deferred Income Taxes (ADIT), the Company disagrees and respectfully requests that BRCS review DW 15-209, Staff’s Settlement Schedules – Permanent Rates. In DW 15-209, Permanent Rates, Sch.2, Rate Base, Col. 8, Ln 50, Staff’s Proforma Rate Base for ADIT amounted to \$180,680.

In the event the Company accepts Blue Ridge Consulting Calculated ADIT- Remeasured of \$280,019, the Company believes that it should be adding \$99,339 to the ADIT liability. Instead of having excess deferred income taxes, its deferred tax position is deficient by \$99,339. The deficient deferred tax position needs to be taken into consideration in determining the computed interim tax savings. Also, wouldn’t the excess deferred tax be calculated by what was actually recorded on the books of \$205k and \$280k? Either way it still appears as though the Company has a deficit in deferred taxes rather than an excess.

The Company disagrees with Blue Ridge’s second reason (item 10). The Company’s reported ADIT Balance does tie out to the Annual Report, less a minor \$256.00 discrepancy. Please reference the F-1 Balance Sheet Total Net Utility Plant Line 5 Totaling \$4,216,404. This amount was computed using Accounts 101-106 (Utility Plant), 108 (Accumulated Depreciation) and the net of Accounts 114 (Acquisition Adjustment) and 115 (Accumulated Amortization).
 $(\$6,225,342 + \$41,779 - \$1,964,053 - \$86,664 = \$4,216,404)$.

The Company continues to believe that any interim tax savings should be netted against increases in other expenses as well as additions to plant, changes in capital structures, increases / decreases in revenue, etc.

Sincerely,

Leah Valladares
Utilities Manager

BEFORE THE NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
Docket No. DW 18-056
Lakes Region Water Company, Inc.
Review of the Company's Response to Blue Ridge's Tax Change Effect Analysis Memo

INTRODUCTION

At the end of December 2017, the Federal Tax Cuts and Jobs Act ("2017 Tax Act") was signed into law resulting in major changes in the U.S. tax structure beginning January 1, 2018. Among other actions, the 2017 Tax Act substantially reduced the maximum corporate income tax rate from 35 percent to 21 percent. It also impacted deferred tax reserves on the balance sheet, which had to be revalued with the resulting excess deferred income taxes (EDIT) flowed back to public utility ratepayers. In addition, in 2018, the New Hampshire Business Enterprise Tax (BET) rate was reduced from 0.72 percent to 0.675 percent, and the Business Profits Tax (BPT) was reduced from 8.2 percent to 7.9 percent.

In Order No. 26,096 in Docket No. IR 18-001, the New Hampshire Public Utilities Commission ("Commission") initiated an investigation into how the 2017 Tax Act and the reductions to the BPT and BET would affect the expenses of each New Hampshire public utility. If the changes in the tax laws reduced the tax obligations and increased the net incomes of those utilities, it would be necessary to determine how those reduced obligations should be reflected in rates. The Commission also ordered each utility to calculate its interim tax savings and record a deferred liability.¹

Blue Ridge Consulting Services, Inc. ("Blue Ridge") was asked to review the tax-change-effect calculations of Lakes Region Water Company (LRWC or "Company") in Docket No. DW 18-056. Blue Ridge's report was shared with the Company on June 27, 2019. The report reflected our analysis of the responses provided by the Company in answer to Commission Order No. 26,096.

The Company responded to Blue Ridge's report on July 9, 2019. This report reflects our review of the Company's response to our report.

REVIEW OF THE COMPANY'S RESPONSE TO BLUE RIDGE'S JUNE 27, 2019, REPORT

1. The Company agrees with the computed interim tax expense savings of \$38,193—Permanent Rates and \$4,514—Step Adjustment which was calculated using the FERC formula approach.
2. With respect to the Accumulated Deferred Income Taxes, the Company disagrees with Blue Ridge's analysis.
 - a. Issue #1—Definition of Excess ADIT Liability

Company Position: The Company asserts it should record a *deficient* accumulated deferred income tax balance (ADIT) rather than an *excess*. This position is taken because Blue Ridge determined the Company's excess liability based on the ADIT balance as of December 31, 2017, versus the amount reflected in DW 15-209.

¹ NHPUC Order No. 26,096, page 2.

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Table 1: Comparison of Blue Ridge's Excess ADIT and the Company's Deficient ADIT based upon DW 15-209 ADIT Balance

	<u>Blue Ridge Report</u>	<u>Company Response</u>
ADIT as of December 31, 2017 - Valued at 34% and 8.5%	\$ 428,084	
ADIT per DW 15-209, Sch. 2, Col. 8, Ln. 50		\$ 180,680
ADIT as of December 31, 2017 - Valued at 21% and 7.9%	280,019	280,019
Excess(Deficient) ADIT	<u>\$ 148,065</u>	<u>\$ (99,339)</u>

Blue Ridge Response: Under the Tax Cut and Jobs Act ("the Act"), regulated utilities are subject to normalization provisions, which require certain treatment of excess ADIT resulting from the corporate tax rate reduction. Section 13001 of the Act defines "excess ADIT" as the excess of

- i. the reserve for deferred taxes as of the day before the corporate rate reduction (that is, December 31, 2017) over the
- ii. the amount which would be the balance in such reserve if the amount of such reserve were determined by assuming that the corporate rate reductions provided under the Act were in effect for all prior periods.

Blue Ridge applied the normalization provisions in its calculation of the Company's EDIT liability consistently with the Act and New Hampshire PUC precedent.

b. Issue #2—Valuation of the ADIT as of December 31, 2017

Company Position: The Company recorded a \$205,000 ADIT balance as of December 31, 2017, on its books. Applying the Company's recorded balance to calculate the EDIT liability also results in a *deficient* deferred income tax position.

Table 2: Comparison of Blue Ridge's Excess ADIT and the Company's Deficient ADIT based upon ADIT per Books

	<u>Blue Ridge Report</u>	<u>Company Response</u>
ADIT as of December 31, 2017 - Valued at 34% and 8.5%	\$ 428,084	
ADIT as of December 31, 2017 - Valued at 15% and 7.9%		\$ 205,000
ADIT as of December 31, 2017 - Valued at 21% and 7.9%	280,019	280,019
Excess(Deficient) ADIT	<u>\$ 148,065</u>	<u>\$ (75,019)</u>

Blue Ridge Response: The Company has provided no additional information to facilitate Blue Ridge's reconsideration of the matter. The reasons Blue Ridge did not accept the Company's recorded ADIT balance were stated in Paragraph 9 under the Observations and Recommendations section of its report:

In estimating the EDIT liability, Blue Ridge did not accept the Company's reported ADIT balance as of December 31, 2017. Blue Ridge reviewed the supporting ADIT workpapers and determined

BEFORE THE NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
Docket No. DW 18-056

Lakes Region Water Company, Inc.

Review of the Company's Response to Blue Ridge's Tax Change Effect Analysis Memo

the 15% federal tax rate the Company selected and applied to the timing difference (Table 5, line 8) was not supported. Per our review of the 2017 Tax Return, the Company's marginal and effective tax rates were 34% and 26.4%, respectively. Moreover, the Company's permanent rates and step adjustment authorize it to recover federal income tax expense at the 34% marginal rate.

c. Issue #3 – Net Book Value of Plant Assets as of December 31, 2017

Company Position: The Company disagrees with Blue Ridge's statement that the net book value of the plant assets used in valuing the ADIT liability as of December 31, 2017, does not tie to the values reported on its balance sheet.

Blue Ridge Response: Blue Ridge reviewed the Company's reconciliation of the net book value of the plant assets (which reflects the acquisition adjustment) and accordingly reduces its recommended total excess ADIT liability by \$6,070 from \$148,065 to \$141,995. The impact on the amortizing tax credit to be flowed back through customer rates is \$181 annually ($\$6,070 \div 33.5$ years). The adjustment reflects that Blue Ridge no longer disputes the Company's calculation of the taxable temporary differences used to measure the ADIT liability as of December 31, 2017, before and after tax reform.

Table 3: Revised Excess ADIT Reflecting Agreed Upon Net Book Value

		Blue Ridge Report	Company Response	Difference	
1	Utility Plant in Service	101	\$ 6,225,342	\$ 6,225,342	\$ -
2	A/D - Utility Plant in Service	108	(1,964,053)	(1,964,053)	-
3	Acquisition Adjustment	114		41,779	(41,779)
4	A/A - Acquisition Adjustment	115		(86,664)	86,664
5	Unreconciled Difference			256	(256)
6	Net Book Value		<u>\$ 4,261,289</u>	<u>\$ 4,216,660</u>	<u>\$ 44,629</u>
7	Taxable Temporary Difference				\$ 44,629
8	Δ Federal Tax Rate				-13.0%
9	Federal EDIT Impact				<u>\$ (5,802)</u>
10	Taxable Temporary Difference				\$ 44,629
11	Δ State Tax Rate				-0.6%
12	State EDIT Impact				<u>\$ (268)</u>
13	Excess ADIT Liability - Blue Ridge Report				\$ 148,065
14	Adjustment to Total Excess ADIT (Lines 9+12)				(6,070)
15	Excess ADIT - Blue Ridge Revised				\$ 141,995

BEFORE THE NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
Docket No. DW 18-056
Lakes Region Water Company, Inc.
Review of the Company's Response to Blue Ridge's Tax Change Effect Analysis Memo

CONCLUSIONS AND RECOMMENDATIONS

1. The Company's current utility rates charged to customers reflect the recovery of income tax expense at the federal and state marginal rates of 34% and 8.5%, respectively.
2. Due to the current timing difference between book and tax depreciation, the Company is currently paying out less in income taxes than it is collecting from customers.
3. The purpose of the ADIT account is to show the difference attributable to that timing difference between the income taxes collected from customers through rates and the income taxes paid by the Company when it files its returns. Therefore, effectively, the balance of the ADIT account currently reflects the balance of a "loan" from customers relative to the payment of future income taxes.
4. The ADIT of \$205,000 calculated by the Company as of 12/31/17, using the federal and state income tax rates of 15% and 8.2%, respectively, understates the value of the "loan" balance funded by customers (before tax reform) because it does not comport with the marginal income tax rates collected from customers (34% and 8.5%).
5. Further, to increase the ADIT by \$99,339 from \$180,680 (per DW 15-209) to \$280,019, as suggested by the Company, also appears to miss the point that the Company previously collected income taxes from customers that were based on the federal and state marginal rates of 34% and 8.5%, respectively.
6. Therefore, in order to ensure that customers (at least theoretically) are eventually made whole, the ADIT liability (before tax reform), should be valued consistently with the tax rates reflected in customers' water rates.
7. As a result, by using the 34% and 8.5% tax rates, the "before tax reform" liability (including the acquisition adjustment) is determined to be \$409,116. The same liability after tax reform (based on 21% and 7.9%) is \$267,121. The difference or *excess* deferred taxes is \$141,995.

BEFORE THE NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
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Lakes Region Water Company, Inc.
Review of the Company's Response to Blue Ridge's Tax Change Effect Analysis Memo

Table 5: Excess ADIT Balance as of December 31, 2017 (BRCS Report – Revised)

Line No.	Description	Ref.	Federal A	NH B	Total ADIT C = A + B
<u>Company Reported</u>					
1	PP&E Gross - Book		\$ 6,312,164	\$ 6,312,164	
2	Accumulated Depreciation - Book		<u>(2,095,504)</u>	<u>(2,095,504)</u>	
3	Net Book Value		\$ 4,216,660	\$ 4,216,660	
4	PP&E Gross - Tax		\$ 6,312,164	\$ 6,312,164	
5	Accumulated Depreciation - Tax		<u>(3,162,640)</u>	<u>(2,640,092)</u>	
6	Net Tax Value		\$ 3,149,524	\$ 3,672,072	
7	Book-Tax Difference	Lines 3 - 6	\$ 1,067,136	\$ 544,588	
8	Tax Rate		15.00%	8.20%	
9	Accumulated Deferred Income Taxes		\$ 160,070	\$ 44,656	\$ 204,727
10	Total Reported ADIT	Acc 282			<u>\$ 205,000</u>
<u>Blue Ridge Consulting Calculated</u>					
11	Net Book Value	Acc 101 + Acc 108	\$ 4,216,660	\$ 4,216,660	
12	Net Tax Value	Line 6	<u>3,149,524</u>	<u>3,672,072</u>	
13	Book-Tax Difference	Lines 11 - 12	\$ 1,067,136	\$ 544,588	
14	Tax Rate - Reflected in Permanent Rates		34.00%	8.50%	
15	Accumulated Deferred Income Taxes		\$ 362,826	\$ 46,290	\$ 409,116
16	Book-Tax Difference	Line 13	\$ 1,067,136	\$ 544,588	
17	Tax Rate - Effective as of 1/1/2018		21.00%	7.90%	
18	Accumulated Deferred Income Taxes - Remeasured	Lines 16 x 17	\$ 224,099	\$ 43,022	\$ 267,121
19	Excess Deferred Income Taxes	Lines 15 - 18	\$ 138,728	\$ 3,268	\$ 141,995

DW 18-056
LAKES REGION WATER COMPANY, INC.

Company Revenue Reduction Calculation
Substituting Updated Tax Factor Effective 1/1/2018

Line No.	Description	Reference	Base Rate	Step Increase	Total Reduction
1	Total Operating Revenues - Updated	Note (a)	\$ 1,436,219	\$ 57,305	\$ 1,493,524
2	Total Operating Revenues - Current Rates	Note (b)	1,407,384	52,912	1,460,296
3	Δ Revenue Reduction Per LRWC	Line 1 - Line 2	\$ 28,835	\$ 4,393	\$ 33,228

Source:

(a) DW 15-209 / DW 15-422 Settlement

(b) DW 15-209 / DW 15-422 Settlement, substituting updated tax factor in model

DW 18-056
LAKES REGION WATER COMPANY, INC.

Effective Tax Rate Factor

Line No.	Description	Per Dkt. DW 15-209	Effective 1/1/2018	Percent Change
1	Taxable Income	100.00%	100.00%	
2	Less: NH Business Profits Tax	<u>-8.50%</u>	<u>-7.90%</u>	
3	Federal Taxable Income	91.50%	92.10%	
4	Federal Income Tax Rate	x <u>34.00%</u> x	<u>21.00%</u>	-38.24%
5	Effective Federal Income Tax Rate	31.11%	19.34%	
6	Add: NH Business Profits Tax	<u>8.50%</u>	<u>7.90%</u>	-7.06%
7	Effective Tax Rate	39.61%	27.24%	-31.23%
8	Percent of Income Available if No Tax	100.00%	100.00%	
9	Less: Effective Tax Rate	<u>-39.61%</u>	<u>-27.24%</u>	
10	Percent Used as a Divisor in Determining Revenue Requirement	60.39%	72.76%	
11	Tax Rate Factor (Line 7 ÷ Line 10)	<u>0.6559</u>	<u>0.3744</u>	(0.4292)

Notes:

(a) Tax rate factor reflecting state and federal statutory tax rates effective January 1, 2018

(b) Tax rate factor established in DW 15-209 / DW 15-422

DW 18-056
LAKES REGION WATER COMPANY, INC.

FERC Formula Method
Revenue Reduction Calculation
State & Federal Tax Rate Effective January 1, 2018

Line No.	Description	Reference	Base Rate	Step Increase	Total Reduction
1	Income Tax Expense	See Note (a)	\$ 88,990	\$ 10,518	\$ 99,508
2	Δ Tax Rate Factor	Table 1	x <u>0.4292</u>	x <u>0.4292</u>	x <u>0.4292</u>
3	Revenue Reduction Per FERC Formula	Line 1 x Line 2	\$ 38,193	\$ 4,514	\$ 42,707
4	Revenue Reduction Per LRWC	See Note (b)	- <u>28,835</u>	- <u>4,393</u>	- <u>33,228</u>
5	Difference	Line 3 - Line 4	\$ <u>9,358</u>	\$ <u>121</u>	\$ <u>9,479</u>

Notes:

- (a) Total income tax expense on a fully adjusted basis per DW 15-209 / DW 15-422 Settlement
(b) Docket DW 18-056 (Company Response dated October 5, 2018)

Line No.	Description	Ref.	Federal A	NH B	Total ADIT C = A + B		
Company Reported							
1	PP&E Gross - Book		\$ 6,312,164	\$ 6,312,164		101 Utility Plant in Service	6,225,342 86,822
2	Accumulated Depreciation - Book		(2,095,504)	(2,095,504)		108 A/D - Utility PIS	(1,964,053) (131,451)
3	Net Book Value		\$ 4,216,660	\$ 4,216,660		Net	4,261,289 (44,629)
4	PP&E Gross - Tax		\$ 6,312,164	\$ 6,312,164			
5	Accumulated Depreciation - Tax		(3,162,640)	(2,640,092)			
6	Net Tax Value		\$ 3,149,524	\$ 3,672,072			
7	Book-Tax Difference	Lines 3 - 6	\$ 1,067,136	\$ 544,588			
8	Tax Rate		15.00%	8.20%			
9	Accumulated Deferred Income Taxes		\$ 160,070	\$ 44,656	\$ 204,727		
10	Total Reported ADIT	Acc 282			\$ 205,000		
Blue Ridge Consulting Calculated							
11	Net Book Value	Acc 101 + Acc 108	\$ 4,261,289	\$ 4,261,289			
12	Net Tax Value	Line 6	3,149,524	3,672,072			
13	Book-Tax Difference	Lines 11 - 12	\$ 1,111,765	\$ 589,217			
14	Tax Rate - Reflected in Permanent Rates		34.00%	8.50%			
15	Accumulated Deferred Income Taxes		\$ 378,000	\$ 50,083	\$ 428,084		
16	Book-Tax Difference	Line 13	\$ 1,111,765	\$ 589,217			
17	Tax Rate - Effective as of 1/1/2018		21.00%	7.90%			
18	Accumulated Deferred Income Taxes - Remeasured	Lines 16 x 17	\$ 233,471	\$ 46,548	\$ 280,019		
19	Excess Deferred Income Taxes	Lines 15 - 18	\$ 144,529	\$ 3,535	\$ 148,065		

Line No.	Description	Ref.	Federal A	NH B	Total ADIT C = A + B			
Company Reported								
1	PP&E Gross - Book		\$ 6,312,164	\$ 6,312,164		101 Utility Plant in Service	6,225,342	86,822
2	Accumulated Depreciation - Book		(2,095,504)	(2,095,504)		108 A/D - Utility PIS	(1,964,053)	(131,451)
3	Net Book Value		\$ 4,216,660	\$ 4,216,660		Net	4,261,289	(44,629)
4	PP&E Gross - Tax		\$ 6,312,164	\$ 6,312,164				
5	Accumulated Depreciation - Tax		(3,162,640)	(2,640,092)				
6	Net Tax Value		\$ 3,149,524	\$ 3,672,072				
7	Book-Tax Difference	Lines 3 - 6	\$ 1,067,136	\$ 544,588				
8	Tax Rate		15.00%	8.20%				
9	Accumulated Deferred Income Taxes		\$ 160,070	\$ 44,656	\$ 204,727			
10	Total Reported ADIT	Acc 282			\$ 205,000			
Blue Ridge Consulting Calculated								
11	Net Book Value	Acc 101 + Acc 108	\$ 4,216,660	\$ 4,216,660				
12	Net Tax Value	Line 6	3,149,524	3,672,072				
13	Book-Tax Difference	Lines 11 - 12	\$ 1,067,136	\$ 544,588				
14	Tax Rate - Reflected in Permanent Rates		34.00%	8.50%				
15	Accumulated Deferred Income Taxes		\$ 362,826	\$ 46,290	\$ 409,116			
16	Book-Tax Difference	Line 13	\$ 1,067,136	\$ 544,588				
17	Tax Rate - Effective as of 1/1/2018		21.00%	7.90%				
18	Accumulated Deferred Income Taxes - Remeasured	Lines 16 x 17	\$ 224,099	\$ 43,022	\$ 267,121			
19	Excess Deferred Income Taxes	Lines 15 - 18	\$ 138,728	\$ 3,268	\$ 141,995			
				BRCs Report Difference	148,065 5 6,070			

Issue #1

	<u>Blue Ridge Report</u>	<u>Company Response</u>
ADIT as of December 31, 2017 - Valued at 34% and 8.5% ADIT per DW 15-209, Sch. 2, Col. 8, Ln. 50	\$ 428,084	
		\$ 180,680
ADIT as of December 31, 2017 - Valued at 21% and 7.9% Excess(Deficient) ADIT	<u>280,019</u>	<u>280,019</u>
	<u>\$ 148,065</u>	<u>\$ (99,339)</u>

Issue #2

	<u>Blue Ridge Report</u>	<u>Company Response</u>
ADIT as of December 31, 2017 - Valued at 34% and 8.5%	\$ 428,084	
ADIT as of December 31, 2017 - Valued at 15% and 7.9%		\$ 205,000
ADIT as of December 31, 2017 - Valued at 21% and 7.9% Excess(Deficient) ADIT	<u>280,019</u>	<u>280,019</u>
	<u>\$ 148,065</u>	<u>\$ (75,019)</u>

Issue #3

		<u>Blue Ridge Report</u>	<u>Company Response</u>	<u>Difference</u>	
1	Utility Plant in Service	101	\$ 6,225,342	\$ 6,225,342	\$ -
2	A/D - Utility Plant in Service	108	(1,964,053)	(1,964,053)	-
3	Acquisition Adjustment	114		41,779	(41,779)
4	A/A - Acquisition Adjustment	115		(86,664)	86,664
5	Unreconciled Difference			256	(256)
6	Net Book Value		<u>\$ 4,261,289</u>	<u>\$ 4,216,660</u>	<u>\$ 44,629</u>
7	Taxable Temporary Difference				\$ 44,629
8	Δ Federal Tax Rate				-13.0%
9	Federal EDIT Impact				<u>\$ (5,802)</u>
10	Taxable Temporary Difference				\$ 44,629
11	Δ State Tax Rate				-0.6%
12	State EDIT Impact				<u>\$ (268)</u>
13	Excess ADIT Liability - Blue Ridge Report				\$ 148,065
14	Adjustment to Total Excess ADIT (Lines 9+12)				(6,070)
15	Excess ADIT - Blue Ridge Revised				\$ 141,995

Indicates Blue Ridge Calculated Field

Depr Life	Incomplete
NBV	NBV > 0
AD	(blank)

Plant Account	Asset ID	Description	Life	FIN	Convent ion FIN	Service Date	Start Date	Complete Date	Data				Remaining Life	Pct% NBV	Wtd Remain ng Life	
									Original Cost	Beginning A/D	2017 Depr	Ending A/D				Net Book Value
301 - Organization	200414.000	2004 ORGAN COST	20	HY		12/29/2004	7/1/2004	6/30/2024	840	483	42	525	315	6.5	0.01%	0.00
301 - Organization	200415.0C1	2004 ORGAN COST	20	HY		12/29/2004	7/1/2004	6/30/2024	3,664	2,198	183	2,381	1,283	6.5	0.04%	0.00
301 - Organization	200416.0C1	2004 ACCTG COST	20	HY		12/31/2004	7/1/2004	6/30/2024	1,500	883	75	958	542	6.5	0.01%	0.00
301 - Organization Total									6,004	3,564	300	3,864	2,140			
302 - Franchise	199513.F00	1995 PURCH 175 ESTATES	50	HY		10/1/1995	7/1/1995	6/30/2045	599	573	12	585	14	27.5	0.00%	0.00
302 - Franchise Total									599	573	12	585	14			
304 - Structures & Improvements	197003.S10	1970 STRUCTURES CPR0	50	HY		7/1/1970	7/1/1970	6/30/2020	2,000	1,218	40	1,258	742	2.5	0.02%	0.00
304 - Structures & Improvements	197302.S00	1973 STRUCTURES CPR3	50	HY		7/1/1973	7/1/1973	6/30/2023	3,000	2,611	60	2,671	329	5.5	0.01%	0.00
304 - Structures & Improvements	197303.S10	1973 STRUCTURES CPR2	50	HY		7/1/1973	7/1/1973	6/30/2023	7,989	4,075	160	4,235	3,754	5.5	0.10%	0.01
304 - Structures & Improvements	197902.S00	1979 STRUCTURES CPR2	50	HY		7/1/1979	7/1/1979	6/30/2029	422	318	8	326	96	11.5	0.00%	0.00
304 - Structures & Improvements	197906.S10	1979 STRUCTURES CPR1	50	HY		7/1/1979	7/1/1979	6/30/2029	1,000	860	20	880	120	11.5	0.00%	0.00
304 - Structures & Improvements	198215.S10	1982 PUMPHOUSE	50	HY		7/1/1982	7/1/1982	6/30/2032	3,434	2,898	69	2,967	467	14.5	0.01%	0.00
304 - Structures & Improvements	198301.001	Well House	50	HY		7/2/1983	7/1/1983	6/30/2033	1,432	958	29	987	445	15.5	0.01%	0.00
304 - Structures & Improvements	198603.S10	1986 STRUCTURES CPR1	50	HY		7/1/1986	7/1/1986	6/30/2036	1,351	1,175	27	1,202	149	18.5	0.00%	0.00
304 - Structures & Improvements	198614.S00	1986 STRUCTURES CPR1	50	HY		4/1/1986	7/1/1986	6/30/2036	9,265	6,975	185	7,160	2,105	18.5	0.06%	0.01
304 - Structures & Improvements	198802.S00	1988 STRUCTURES CPR2	50	HY		7/1/1988	7/1/1988	6/30/2038	2,000	1,160	40	1,200	800	20.5	0.02%	0.00
304 - Structures & Improvements	199002.S00	1990 STRUCTURES CPR6	50	HY		7/1/1990	7/1/1990	6/30/2040	4,819	2,553	96	2,649	2,170	22.5	0.06%	0.01
304 - Structures & Improvements	199102.S00	1991 STRUCTURES CPR7	50	HY		7/1/1991	7/1/1991	6/30/2041	1,937	988	39	1,027	910	23.5	0.03%	0.01
304 - Structures & Improvements	199110.S10	1991 STRUCTURES CPR1	50	HY		10/1/1991	7/1/1991	6/30/2041	16,209	15,378	324	15,702	507	23.5	0.01%	0.00
304 - Structures & Improvements	199201.001	Improvements to Well House	50	HY		4/1/1992	7/1/1992	6/30/2042	841	410	17	427	414	24.5	0.01%	0.00
304 - Structures & Improvements	199203.S10	1992 STRUCTURES CPR3	50	HY		6/30/1992	7/1/1992	6/30/2042	4,040	1,979	81	2,060	1,980	24.5	0.05%	0.01
304 - Structures & Improvements	199210.S10	1992 STRUCTURES CPR2	50	HY		3/1/1992	7/1/1992	6/30/2042	184	90	4	94	90	24.5	0.00%	0.00
304 - Structures & Improvements	199302.S00	1993 STRUCTURES CPR8	50	HY		9/4/1993	7/1/1993	6/30/2043	6,862	3,225	137	3,362	3,500	25.5	0.10%	0.02
304 - Structures & Improvements	199501.A01	1995 Structures Alloc	50	HY		7/1/1995	7/1/1995	6/30/2045	5,850	2,464	117	2,581	3,269	27.5	0.09%	0.02
304 - Structures & Improvements	199502.002	1995 STRUCTURES ALLOC	50	HY		7/1/1995	7/1/1995	6/30/2045	27,325	10,140	546	10,686	16,639	27.5	0.46%	0.13
304 - Structures & Improvements	199503.S11	1995 Structures Alloc	50	HY		7/1/1995	7/1/1995	6/30/2045	2,891	1,109	58	1,167	1,724	27.5	0.05%	0.01
304 - Structures & Improvements	199504.S11	1995 Structures Alloc	50	HY		7/1/1999	7/1/1999	6/30/2049	5,850	2,225	117	2,342	3,508	31.5	0.10%	0.03
304 - Structures & Improvements	199505.S20	1995 Structures Alloc	50	HY		7/1/1995	7/1/1995	6/30/2045	8,191	3,180	164	3,344	4,847	27.5	0.13%	0.04
304 - Structures & Improvements	199506.S10	1995 STRUCTURES CPR2	50	HY		7/1/1995	7/1/1995	6/30/2045	1,885	811	38	849	1,036	27.5	0.03%	0.01
304 - Structures & Improvements	199506.S11	1995 Structures Alloc	50	HY		7/1/1995	7/1/1995	6/30/2045	3,786	1,494	76	1,570	2,216	27.5	0.06%	0.02
304 - Structures & Improvements	199507.S11	1995 Structures Alloc	50	HY		7/1/1995	7/1/1995	6/30/2045	4,887	1,823	98	1,921	2,966	27.5	0.08%	0.02
304 - Structures & Improvements	199508.S20	1995 Structures Alloc	40	HY		7/1/1995	7/1/1995	6/30/2035	4,061	1,531	102	1,633	2,428	17.5	0.07%	0.01
304 - Structures & Improvements	199509.S11	1995 Structures Alloc	50	HY		7/1/1995	7/1/1995	6/30/2045	5,093	1,974	102	2,076	3,017	27.5	0.08%	0.02
304 - Structures & Improvements	199510.S10	1995 STRUCTURES CPR3	50	HY		8/3/1995	7/1/1995	6/30/2045	314	135	6	141	173	27.5	0.00%	0.00
304 - Structures & Improvements	199510.S11	1995 STRUCTURE ALLOC	50	HY		7/1/1995	7/1/1995	6/30/2045	3,028	1,137	61	1,198	1,830	27.5	0.05%	0.01
304 - Structures & Improvements	199511.S11	1995 Structures Alloc	50	HY		7/1/1995	7/1/1995	6/30/2045	3,235	1,046	65	1,111	2,124	27.5	0.06%	0.02
304 - Structures & Improvements	199612.S10	1996 STRUCTURES CPR1-2	50	HY		7/1/1996	7/1/1996	6/30/2046	19,119	8,665	382	9,047	10,072	28.5	0.28%	0.08
304 - Structures & Improvements	199612.S30	1996 STRUCTURES ALLOC	50	HY		7/1/1996	7/1/1996	6/30/2046	6,952	2,684	139	2,823	4,129	28.5	0.11%	0.03
304 - Structures & Improvements	199710.S10	1997 STRUCTURES CPR4	50	HY		9/30/1997	7/1/1997	6/30/2047	141	55	3	58	83	29.5	0.00%	0.00
304 - Structures & Improvements	199712.S10	1997 STRUCTURES CPR2.2	50	HY		9/30/1997	7/1/1997	6/30/2047	3,022	1,178	60	1,238	1,784	29.5	0.05%	0.01
304 - Structures & Improvements	199812.S10	1998 STRUCTURES CPR2.3	50	HY		5/4/1998	7/1/1998	6/30/2048	8,307	2,901	166	3,067	5,240	30.5	0.14%	0.04
304 - Structures & Improvements	199907.S10	1999 STRUCTURES CPR2	50	HY		10/28/1999	7/1/1999	6/30/2049	2,159	713	43	756	1,403	31.5	0.04%	0.01
304 - Structures & Improvements	199915.S10	1999 HILLSIDE PUMPHOUSE	50	HY		7/1/1999	7/1/1999	6/30/2049	460	160	9	169	291	31.5	0.01%	0.00
304 - Structures & Improvements	200010.S10	2000 STRUCTURES CPR5	50	HY		4/18/2000	7/1/2000	6/30/2050	793	262	16	278	515	32.5	0.01%	0.00
304 - Structures & Improvements	200015.S10	2000 HILLSIDE PUMPHOUSE	50	HY		7/1/2000	7/1/2000	6/30/2050	10,406	3,433	208	3,641	6,765	32.5	0.19%	0.06
304 - Structures & Improvements	200102.S00	2001 STRUCTURES CPR9	50	HY		7/1/2001	7/1/2001	6/30/2051	250	78	5	83	167	33.5	0.00%	0.00
304 - Structures & Improvements	200110.S10	2001 STRUCTURES CPR6	50	HY		1/23/2001	7/1/2001	6/30/2051	1,666	(1,510)	33	(1,477)	3,143	33.5	0.09%	0.03
304 - Structures & Improvements	200112.S10	2001 PAINT/ELECTRICAL CPR3	50	HY		7/17/2001	7/1/2001	6/30/2051	1,179	377	24	401	778	33.5	0.02%	0.01
304 - Structures & Improvements	200115.S10	2011 REINSULATE CPR3	50	HY		10/11/2011	7/1/2011	6/30/2061	3,419	342	68	410	3,009	43.5	0.08%	0.04
304 - Structures & Improvements	200202.S00	2002 STRUCTURES CPR10	50	HY		7/1/2002	7/1/2002	6/30/2052	1,113	323	22	345	768	34.5	0.02%	0.01
304 - Structures & Improvements	200203.S10	2002 STRUCTURES CPR4	50	HY		3/14/2002	7/1/2002	6/30/2052	390	112	8	120	270	34.5	0.01%	0.00
304 - Structures & Improvements	200213.S11	2002 STRUCTURES ALLOC	50	HY		7/1/2002	7/1/2002	6/30/2052	3,028	1,292	61	1,353	1,675	34.5	0.05%	0.02
304 - Structures & Improvements	200402.S01	2004 ROAD IMP CPR12	50	HY		4/12/2004	7/1/2004	6/30/2054	1,114	279	22	301	813	36.5	0.02%	0.01
304 - Structures & Improvements	200402.S02	2004 STRUCTURES CPR11	50	HY		10/12/2004	7/1/2004	6/30/2054	1,690	422	34	456	1,234	36.5	0.03%	0.01
304 - Structures & Improvements	200409.S10	2004 REBUILD 10X10 SHED CPR4	50	HY		10/29/2004	7/1/2004	6/30/2054	2,300	575	46	621	1,679	36.5	0.05%	0.02
304 - Structures & Improvements	200412.S10	2004 STRUCTURES CPR4	50	HY		11/19/2004	7/1/2004	6/30/2054	217	54	4	58	159	36.5	0.00%	0.00

Plant Account	Asset ID	Description	Life	FIN	Convent	ion FIN	Service Date	Start Date	Complete Date	Original Cost	Beginning A/D	2017 Depr	Ending A/D	Net Book Value	Remaining Life	Ret % NWV	Remaining Life
304 - Structures & Improvements	200415.S10	2004 SHELVES CPR1	50	HY			3/29/2004	7/1/2004	6/30/2051	188	48	4	52	136	36.5	0.00%	0.00
304 - Structures & Improvements	200502.S00	2005 STRUCTURES CPR12	50	HY			5/1/2005	7/1/2005	6/30/2055	573	132	12	144	429	37.5	0.01%	0.00
304 - Structures & Improvements	200514.S00	2005 SPRINKLER CPR02	40	HY			7/28/2005	7/1/2005	6/30/2045	368	110	9	119	249	27.5	0.01%	0.00
304 - Structures & Improvements	200514.S10	2005 STRUCTURES ALLOC	40	HY			7/1/2005	7/1/2005	6/30/2045	3,510	1,763	88	1,851	1,659	27.5	0.05%	0.01
304 - Structures & Improvements	200515.S10	2005 STRUCTURES CPR0	50	HY			4/15/2005	7/1/2005	6/30/2055	1,848	839	37	876	972	37.5	0.03%	0.01
304 - Structures & Improvements	200515.S11	2005 STRUCTURES ALLOC	40	HY			7/1/2005	7/1/2005	6/30/2045	15,968	7,699	399	8,098	7,870	27.5	0.22%	0.06
304 - Structures & Improvements	200516.S02	2005 STRUCTURES ALLOC	50	HY			7/1/2005	7/1/2005	6/30/2055	7,502	3,190	150	3,340	4,162	37.5	0.11%	0.04
304 - Structures & Improvements	200517.S11	2005 STRUCTURES ALLOC	50	HY			7/1/2005	7/1/2005	6/30/2055	3,719	1,894	74	1,968	1,751	37.5	0.05%	0.02
304 - Structures & Improvements	200614.S00	2006 INSULATION CPR3	40	HY			2/19/2009	7/1/2009	6/30/2049	906	170	23	193	713	31.5	0.02%	0.01
304 - Structures & Improvements	200615.S10	2006 STRUCTURES	50	HY			7/1/2006	7/1/2006	6/30/2056	3,732	820	75	895	2,837	38.5	0.08%	0.03
304 - Structures & Improvements	200702.S00	2007 STRUCTURES CPR13	50	HY			12/15/2007	7/1/2007	6/30/2057	500	95	10	105	395	39.5	0.01%	0.00
304 - Structures & Improvements	200708.S10	2007 REPLACE ROOF CPR1	40	HY			11/18/2007	7/1/2007	6/30/2047	1,432	305	36	341	1,091	29.5	0.03%	0.01
304 - Structures & Improvements	200713.S00	2007 NEW PUMPHOUSE CPR8	40	HY			7/15/2007	7/1/2007	6/30/2047	21,951	5,213	549	5,762	16,189	29.5	0.45%	0.13
304 - Structures & Improvements	200802.S00	2014 EMERSON PATH CPR14	50	HY			11/30/2008	7/1/2008	6/30/2058	15,851	3,368	317	3,685	12,166	40.5	0.34%	0.14
304 - Structures & Improvements	200805.S02	2008 UPPER PUMPHOUSE CPR9	50	HY			11/30/2008	7/1/2008	6/30/2058	13,547	2,303	271	2,574	10,973	40.5	0.30%	0.12
304 - Structures & Improvements	200807.S10	2008 STRUCTURES CPR3	50	HY			11/30/2008	7/1/2008	6/30/2058	1,648	280	33	313	1,335	40.5	0.04%	0.01
304 - Structures & Improvements	200817.S10	2005 CONCRETE CPR1	50	HY			12/31/2008	7/1/2008	6/30/2058	36,868	6,268	737	7,005	29,863	40.5	0.82%	0.33
304 - Structures & Improvements	200905.S02	2009 LOWER PUMPHOUSE CPR11	50	HY			2/1/2009	7/1/2009	6/30/2059	9,088	1,091	182	1,273	7,815	41.5	0.22%	0.09
304 - Structures & Improvements	200911.S10	2009 NEW PUMPHOUSE CPR4	50	HY			12/10/2009	7/1/2009	6/30/2059	31,611	3,897	632	4,529	27,082	41.5	0.75%	0.31
304 - Structures & Improvements	200917.S10	2009 IMPROVEMENTS CPR2	50	HY			4/10/2009	7/1/2009	6/30/2059	4,049	607	81	688	3,361	41.5	0.09%	0.04
304 - Structures & Improvements	201006.S10	2010 STRUCTURES CPR3	50	HY			5/19/2010	7/1/2010	6/30/2060	2,081	371	42	313	1,768	42.5	0.05%	0.02
304 - Structures & Improvements	201007.S10	2010 STRUCTURES CPR4	50	HY			7/1/2010	7/1/2010	6/30/2060	325	26	6	32	293	42.5	0.01%	0.00
304 - Structures & Improvements	201113.S00	2013 SITE GLASS CPR09	50	HY			7/28/2011	7/1/2011	6/30/2061	411	37	8	45	366	43.5	0.01%	0.00
304 - Structures & Improvements	201209.S10	2012 STRUCTURES CPR5	50	HY			7/1/2012	7/1/2012	6/30/2062	67,815	7,628	1,356	8,984	58,831	44.5	1.62%	0.72
304 - Structures & Improvements	201214.S10	2012 STRUCTURES CPR4	40	HY			7/1/2012	7/1/2012	6/30/2052	2,246	252	56	308	1,938	34.5	0.05%	0.02
304 - Structures & Improvements	201305.S02	2013 PUMPHOUSE IMPR CPR11	50	HY			11/1/2013	7/1/2013	6/30/2063	2,476	173	50	223	2,253	45.5	0.06%	0.03
304 - Structures & Improvements	201402.001	2014 Mt Roberts Cpr#15	50	HY			4/1/2014	7/1/2014	6/30/2064	69,896	4,369	1,398	5,767	64,129	46.5	1.77%	0.82
304 - Structures & Improvements	201403.001	2014 Surge Arrester UPH CPR05	50	HY			1/13/2014	7/1/2014	6/30/2064	479	24	10	34	445	46.5	0.01%	0.01
304 - Structures & Improvements	201403.002	2014 Pumphouse Siding CPR06	50	HY			3/13/2014	7/1/2014	6/30/2064	1,200	60	24	84	1,116	46.5	0.03%	0.01
304 - Structures & Improvements	201405.001	2014 Structures 100 pound gauge	50	HY			12/5/2014	7/1/2014	6/30/2064	4,220	211	84	295	3,925	46.5	0.11%	0.05
304 - Structures & Improvements	201406.001	2014 Blank Control Panel CPR04	50	HY			3/10/2014	7/1/2014	6/30/2064	150	-	3	3	147	46.5	0.00%	0.00
304 - Structures & Improvements	201516.001	2015 Pump House	40	HY			9/30/2015	7/1/2015	6/30/2055	172,551	283	4,314	4,597	167,954	37.5	4.63%	1.74
304 - Structures & Improvements	201616.001	2016 Pump House Driveway	5	HY			9/20/2016	7/1/2016	6/30/2021	2,345	-	469	469	1,876	3.5	0.05%	0.00
304 - Structures & Improvements	201704.018	2017 WVG Pumpstation (above g)	40	MM			10/29/2017	#####	6/30/2057	47,979	-	200	200	47,779	39.5	1.32%	0.52
304 - Structures & Improvements	201718.003	Structures & Improvements	40	HY			1/1/1988	7/1/1988	6/30/2028	7,831	5,684	196	5,880	1,951	10.5	0.05%	0.01
304 - Structures & Improvements Total										767,770	157,445	16,173	173,618	594,152			
307 - Wells	197003.W01	1970 WELLS	50	HY			7/1/1970	7/1/1970	6/30/2020	2,702	2,351	54	2,405	297	2.5	0.01%	0.00
307 - Wells	197115.W10	1971 WELLS	50	HY			7/1/1971	7/1/1971	6/30/2021	1,960	1,778	39	1,817	143	3.5	0.00%	0.00
307 - Wells	197215.W10	1972 WELLS	50	HY						13,377	11,920	268	1,188	1,189	4.5	0.03%	0.00
307 - Wells	197301.W01	1973 Well CPR3	50	HY			7/1/1973	7/1/1973	6/30/2023	1,131	984	23	1,007	124	5.5	0.00%	0.00
307 - Wells	197303.W01	1973 WELLS	50	HY			7/1/1973	7/1/1973	6/30/2023	8,856	5,679	177	5,856	3,000	5.5	0.08%	0.00
307 - Wells	197815.W10	1978 WELLS	50	HY			7/1/1978	7/1/1978	6/30/2028	26,501	20,405	530	20,935	5,566	10.5	0.15%	0.02
307 - Wells	197906.W10	1979 WELLS CPR1-2	50	HY			7/1/1979	7/1/1979	6/30/2029	24,250	20,370	485	20,855	3,395	11.5	0.09%	0.01
307 - Wells	198202.W00	1982 WELLS CPR2	50	HY			7/1/1982	7/1/1982	6/30/2032	2,780	1,918	56	1,974	806	14.5	0.02%	0.00
307 - Wells	198707.W10	1987 WELLS CPR2	50	HY			7/1/1987	7/1/1987	6/30/2037	4,992	2,945	100	3,045	1,947	19.5	0.05%	0.01
307 - Wells	198805.W02	1988 WELLS CPR1	50	HY			7/1/1988	7/1/1988	6/30/2038	301	177	6	183	118	20.5	0.00%	0.00
307 - Wells	198907.W10	1989 WELLS CPR1	50	HY			7/1/1989	7/1/1989	6/30/2039	804	443	16	459	345	21.5	0.01%	0.00
307 - Wells	199002.W00	1990 WELLS CPR4	50	HY			7/1/1990	7/1/1990	6/30/2040	14,540	7,707	291	7,998	6,542	22.5	0.18%	0.04
307 - Wells	199105.W02	1991 WELLS CPR3	50	HY			7/1/1991	7/1/1991	6/30/2041	7,394	3,771	148	3,919	3,475	23.5	0.10%	0.02
307 - Wells	199109.W10	1991 WELLS CPR1	50	HY			10/1/1991	7/1/1991	6/30/2041	4,508	3,929	90	4,019	489	23.5	0.01%	0.00
307 - Wells	199110.W10	1991 WELLS CPR3	50	HY			10/1/1991	7/1/1991	6/30/2041	3,727	3,397	75	3,472	255	23.5	0.01%	0.00
307 - Wells	199202.W00	1992 WELL CPR6-7	50	HY			7/1/1992	7/1/1992	6/30/2042	6,386	3,088	128	3,216	3,170	24.5	0.09%	0.02
307 - Wells	199209.W10	1992 2ND WELL CONNECTION CI	50	HY			5/1/1992	7/1/1992	6/30/2042	1,280	627	26	653	627	24.5	0.02%	0.00
307 - Wells	199302.W00	1993 WELL CPR6-7	50	HY			7/1/1993	7/1/1993	6/30/2043	31,000	14,570	620	15,190	15,810	25.5	0.44%	0.11
307 - Wells	199502.W00	1995 WELL CPR8	50	HY			7/1/1995	7/1/1995	6/30/2045	16,833	7,239	337	7,576	9,257	27.5	0.26%	0.07
307 - Wells	199511.W10	1995 WELLS CPR1	50	HY			1/1/1995	7/1/1995	6/30/2045	1,460	626	29	655	805	27.5	0.02%	0.01
307 - Wells	199513.W00	1995 WELLS	50	HY			7/12/1995	7/1/1995	6/30/2045	6,167	4,093	123	4,216	1,951	27.5	0.05%	0.01
307 - Wells	199612.W10	1996 WELLS CPR1	50	HY			2/21/1996	7/1/1996	6/30/2046	10,502	4,305	210	4,515	5,987	28.5	0.16%	0.05
307 - Wells	199702.W00	1997 WELL CPR09	50	HY			9/17/1997	7/1/1997	6/30/2047	1,400	546	28	574	826	29.5	0.02%	0.01
307 - Wells	199705.W02	1997 WELLS CPR5	50	HY			9/24/1997	7/1/1997	6/30/2047	2,500	975	50	1,025	1,475	29.5	0.04%	0.01
307 - Wells	199712.W10	1997 WELL CPR2	50	HY			11/21/1997	7/1/1997	6/30/2047	1,400	546	28	574	826	29.5	0.02%	0.01
307 - Wells	199801.W01	1998 Well CPR1	50	HY			7/1/1998	7/1/1998	6/30/2048	7,215	5,556	144	5,700	1,515	30.5	0.04%	0.01

Plant Account	Asset ID	Description	Life	FIN	ion FIN	Service Date	Start Date	Complete Date	Original Cost	Beginning A/D	2017 Depr	Ending A/D	Net Book Value	Remaining Life	Pct% NHV	Wtd Remaining Life
307 - Wells	200005.W02	2000 WELLS CPR6	50	HY		7/1/2000	7/1/2000	6/30/2050	10,960	3,617	219	3,836	7,124	32.5	0.20%	0.06
307 - Wells	200008.W10	2000 WELLS CPR1	50	HY		3/30/2000	7/1/2000	6/30/2050	657	252	13	265	392	32.5	0.01%	0.00
307 - Wells	200102.W00	2001 WELL #9 800' CPR10	50	HY		8/17/2001	7/1/2001	6/30/2051	9,603	2,977	192	3,169	6,434	33.5	0.18%	0.06
307 - Wells	200112.W10	2001 WELL CPR3	50	HY		6/15/2001	7/1/2001	6/30/2051	25,586	8,187	512	8,699	16,887	33.5	0.47%	0.16
307 - Wells	200201.W01	2002 Well on Beach CPR4	50	HY		7/1/2002	7/1/2002	6/30/2052	7,807	2,264	156	2,420	5,387	34.5	0.15%	0.05
307 - Wells	200202.W00	2002 WELL#8 701' CPR11	50	HY		7/1/2002	7/1/2002	6/30/2052	31,577	9,157	632	9,789	21,788	34.5	0.60%	0.21
307 - Wells	200205.W02	2005 WELL CPR7	50	HY		7/1/2002	7/1/2002	6/30/2052	7,495	2,174	150	2,324	5,171	34.5	0.14%	0.05
307 - Wells	200302.W00	2003 WELL#8 FILTRATION CPR1	50	HY		10/1/2003	7/1/2003	6/30/2053	8,022	2,166	160	2,326	5,696	35.5	0.16%	0.06
307 - Wells	200402.W00	2004 WELL#9 HYDROFRAC CPR1	50	HY		6/28/2004	7/1/2004	6/30/2054	12,623	3,156	252	3,408	9,215	36.5	0.25%	0.09
307 - Wells	200405.W02	2004 EXTEND WELL CASING CPR	50	HY		7/15/2004	7/1/2004	6/30/2054	310	77	6	83	227	36.5	0.01%	0.00
307 - Wells	200412.W10	2004 WELL CASING	50	HY		6/25/2004	7/1/2004	6/30/2054	7,108	1,777	142	1,919	5,189	36.5	0.14%	0.05
307 - Wells	200502.W00	2005 WELL DROP 20' CPR14	50	HY		8/1/2005	7/1/2005	6/30/2055	2,456	565	49	614	1,842	37.5	0.05%	0.02
307 - Wells	200516.W10	2005 1' PVC FT VALVE CPR1	50	HY		2/23/2005	7/1/2005	6/30/2055	665	554	13	567	98	37.5	0.00%	0.00
307 - Wells	200601.W01	2006 Well line repair CPR5	50	HY		7/1/2006	7/1/2006	6/30/2056	88	18	2	20	68	38.5	0.00%	0.00
307 - Wells	200605.W02	2006 WELL WORK CPR9	50	HY		7/1/2006	7/1/2006	6/30/2056	6,782	1,492	136	1,628	5,154	38.5	0.14%	0.05
307 - Wells	200606.W10	2006 WELLS	50	HY		7/1/2006	7/1/2006	6/30/2056	1,722	378	34	412	1,310	38.5	0.04%	0.01
307 - Wells	200608.W10	2008 WELLS CPR2	50	HY		7/1/2006	7/1/2006	6/30/2056	19,968	4,392	399	4,791	15,177	38.5	0.42%	0.16
307 - Wells	200702.W00	2007 WELL HYDROFRAC CPR15	50	HY		5/15/2007	7/1/2007	6/30/2057	2,330	443	47	490	1,840	39.5	0.05%	0.02
307 - Wells	200705.W02	2007 WELLS CPR10	50	HY		5/1/2007	7/1/2007	6/30/2057	85,662	16,254	1,713	17,967	67,695	39.5	1.87%	0.74
307 - Wells	200716.W10	2007 SKILLINGS CPR2-3	50	HY		8/10/2007	7/1/2007	6/30/2057	7,844	1,491	157	1,648	6,196	39.5	0.17%	0.07
307 - Wells	200802.W00	2008 WELL#2 IMPROV CPR17	50	HY		4/30/2008	7/1/2008	6/30/2058	2,773	471	55	526	2,247	40.5	0.06%	0.03
307 - Wells	200802.W01	2008 WELL#5 IMPROV CPR18	50	HY		4/8/2008	7/1/2008	6/30/2058	7,559	1,285	151	1,436	6,123	40.5	0.17%	0.07
307 - Wells	200805.W02	2008 WELL BRW#2 CPR11	50	HY		11/17/2008	7/1/2008	6/30/2058	40,517	5,266	810	6,076	34,441	40.5	0.95%	0.38
307 - Wells	200816.W10	2008 WELL SITING CPR4	50	HY		1/1/2008	7/1/2008	6/30/2058	140	24	3	27	113	40.5	0.00%	0.00
307 - Wells	201003.W01	2010 WELLS	50	HY		7/1/2010	7/1/2010	6/30/2060	8,781	1,142	176	1,318	7,463	42.5	0.21%	0.09
307 - Wells	201103.W01	2011 WELLS	50	HY		7/1/2011	7/1/2011	6/30/2061	1,048	105	21	126	922	43.5	0.03%	0.01
307 - Wells	201305.W02	2013 FRACKING CPR12	50	HY		7/30/2013	7/1/2013	6/30/2063	2,470	172	49	221	2,249	45.5	0.06%	0.03
307 - Wells	201402.003	2014 Mt Roberts Cpr19	40	HY		4/1/2014	7/1/2014	6/30/2054	11,756	588	294	882	10,874	36.5	0.30%	0.11
307 - Wells	201402.004	2014 Mt Roberts CprM1 Cost	40	HY		4/1/2014	7/1/2014	6/30/2054	124,716	7,795	3,118	10,913	113,803	36.5	3.14%	1.14
307 - Wells	201415.001	2014 Well GBW2 Pump CPR1	50	HY		11/26/2014	7/1/2014	6/30/2064	803	30	16	46	757	46.5	0.02%	0.01
307 - Wells	201602.W01	Paradise Dr Well Source Evaluati	30	HY		12/31/2016	7/1/2016	6/30/2046	36,006	600	1,200	1,801	34,205	28.5	0.94%	0.27
307 - Wells	201703.001	Well Enhancement- 5GPM to 6GP	30	MM		5/31/2017	#####	6/30/2047	3,226	-	63	63	3,163	29.5	0.09%	0.03
307 - Wells	201713.004	Well Drilling BRW#1	50	MM		7/1/2017	#####	6/30/2067	16,744	-	167	167	16,576	49.5	0.46%	0.23
307 - Wells	201718.W10	Wells	50	HY		1/1/1988	7/1/1988	6/30/2038	2,738	1,595	55	1,650	1,088	20.5	0.03%	0.01
307 - Wells	201718.W11	Wells	50	HY		1/1/2011	7/1/2011	6/30/2061	4,040	486	81	567	3,473	43.5	0.10%	0.04
307 - Wells Total									716,548	210,895	15,324	226,220	490,328			
310 - Power Generation Equipment	201718.006	Generator- Well Field	12	HY		12/1/2014	7/1/2014	6/30/2026	3,112	648	259	907	2,205	8.5	0.06%	0.01
310 - Power Generation Equipment Total									3,112	648	259	907	2,205			
311 - Pumps	200802.P00	2008 PUMP EQUIP CPR 35-36	10	HY		6/19/2008	7/1/2008	6/30/2018	5,557	4,723	556	5,279	278	0.5	0.01%	0.00
311 - Pumps	200805.P02	2008 PUMP EQUIP CPR43	10	HY		11/20/2008	7/1/2008	6/30/2018	3,472	2,951	347	3,298	174	0.5	0.00%	0.00
311 - Pumps	200809.P10	2008 PUMPING EQUIP CPR23	10	HY		5/29/2008	7/1/2008	6/30/2018	148	95	15	110	38	0.5	0.00%	0.00
311 - Pumps	200810.P10	2008 PUMPING EQUIP CPR13	10	HY		2/12/2008	7/1/2008	6/30/2018	460	402	46	448	12	0.5	0.00%	0.00
311 - Pumps	200812.P10	2008 5HP 25 GPM PUMP CPR12	10	HY		9/4/2008	7/1/2008	6/30/2018	1,650	1,403	165	1,568	82	0.5	0.00%	0.00
311 - Pumps	200814.P00	2008 2HP 45GPM PUMP CPR3-4	10	HY		9/2/2008	7/1/2008	6/30/2018	1,347	920	135	1,055	292	0.5	0.01%	0.00
311 - Pumps	200815.P10	2008 PUMPING EQUIP CPR11	10	HY		4/16/2008	7/1/2008	6/30/2018	206	175	21	196	10	0.5	0.00%	0.00
311 - Pumps	200817.10E	2008 BOOSTER PUMP CPR1	10	HY		3/2/2008	7/1/2008	6/30/2018	1,783	1,427	178	1,605	178	0.5	0.00%	0.00
311 - Pumps	200901.P01	2009 Pump Equip CP17	10	HY		10/5/2009	7/1/2009	6/30/2019	1,694	1,356	169	1,525	169	1.5	0.00%	0.00
311 - Pumps	200902.P00	2009 PUMP EQUIP CPR37	10	HY		1/1/2009	7/1/2009	6/30/2019	5,000	3,750	500	4,250	750	1.5	0.02%	0.00
311 - Pumps	200905.P02	2009 PUMP EQUIP CPR44	10	HY		1/2/2009	7/1/2009	6/30/2019	10,000	7,500	1,000	8,500	1,500	1.5	0.04%	0.00
311 - Pumps	200909.P10	2009 BRW#2 WELL PUMP1	10	HY		2/10/2009	7/1/2009	6/30/2019	989	742	99	841	148	1.5	0.00%	0.00
311 - Pumps	200917.10E	2009 CONTROLS/3PHASE CPR2-3	10	HY		4/1/2009	7/1/2009	6/30/2019	8,214	6,161	821	6,982	1,232	1.5	0.03%	0.00
311 - Pumps	201002.P00	2010 PUMP EQUIP CPR38	10	HY		11/17/2010	7/1/2010	6/30/2020	3,222	2,094	322	2,416	806	2.5	0.02%	0.00
311 - Pumps	201003.P10	2010 1.5 HP 7GPM CPR16	10	HY		7/1/2010	7/1/2010	6/30/2020	2,986	1,941	299	2,240	746	2.5	0.02%	0.00
311 - Pumps	201005.P02	2010 PUMP EQUIP CPR45	10	HY		3/31/2010	7/1/2010	6/30/2020	1,945	1,167	195	1,362	583	2.5	0.02%	0.00
311 - Pumps	201006.P10	2010 PUMPING EQUIP CPR6	10	HY		8/10/2010	7/1/2010	6/30/2020	3,590	2,334	359	2,693	897	2.5	0.02%	0.00
311 - Pumps	201013.P10	2010 BOOSTER #2 CPR9	10	HY		9/15/2010	7/1/2010	6/30/2020	1,437	935	144	1,079	358	2.5	0.01%	0.00
311 - Pumps	201106.P10	2011 PUMPING EQUIP CPR7	10	HY		7/21/2011	7/1/2011	6/30/2021	3,147	1,259	315	1,574	1,573	3.5	0.04%	0.00
311 - Pumps	201107.P10	2011 PUMPING EQUIP CPR11	10	HY		7/1/2011	7/1/2011	6/30/2021	736	368	74	442	294	3.5	0.01%	0.00
311 - Pumps	201112.P10	2011 1HP 20 GPM PUMP CPR14	10	HY		8/23/2011	7/1/2011	6/30/2021	913	502	91	593	320	3.5	0.01%	0.00
311 - Pumps	201113.P10	2011 1HP 10GPM CPR11	10	HY		5/17/2011	7/1/2011	6/30/2021	1,309	654	131	785	524	3.5	0.01%	0.00
311 - Pumps	201115.P10	2011 PUMPING EQUIP CPR12	10	HY		11/1/2011	7/1/2011	6/30/2021	1,505	828	150	978	527	3.5	0.01%	0.00
311 - Pumps	201201.P01	2012 Pump Equip CPR18	10	HY		7/1/2012	7/1/2012	6/30/2022	1,421	639	142	781	640	4.5	0.02%	0.00

Plant Account	Asset ID	Description	Life FIN	Convent ion FIN	Service Date	Start Date	Complete Date	Original Cost	Beginning A/D	2017 Depr	Ending A/D	Net Book Value	Remaining Life	Pct% NBY	Remaini ng Life
311 - Pumps	201208.P10	2012 PUMP EQUIP CPR10	10	HY	7/1/2012	7/1/2012	6/30/2022	1,616	728	162	890	726	4.5	0.02%	0.00
311 - Pumps	201208.P11	2012 PUMP EQUIP CPR11	10	HY	7/1/2012	7/1/2012	6/30/2022	1,617	729	162	891	726	4.5	0.02%	0.00
311 - Pumps	201209.P10	2012 PUMPING EQUIP CPR24	10	HY	7/1/2012	7/1/2012	6/30/2022	2,760	1,239	276	1,515	1,245	4.5	0.03%	0.00
311 - Pumps	201211.P10	2012 PUMPING EQUIP CPR12	10	HY	7/1/2012	7/1/2012	6/30/2022	1,250	563	125	688	562	4.5	0.02%	0.00
311 - Pumps	201212.P10	2012 PUMPING EQUIP CPR15	10	HY	7/1/2012	7/1/2012	6/30/2022	1,452	653	145	798	654	4.5	0.02%	0.00
311 - Pumps	201214.P00	2012 PUMPING EQUIP	10	HY	7/1/2012	7/1/2012	6/30/2022	3,155	1,420	315	1,735	1,420	4.5	0.04%	0.00
311 - Pumps	201305.P02	2013 PUMP EQUIP CPR46	10	HY	7/25/2013	7/1/2013	6/30/2023	2,359	826	236	1,062	1,297	5.5	0.04%	0.00
311 - Pumps	201305.P22	2013 PUMP EQUIP CPR47	10	HY	8/13/2013	7/1/2013	6/30/2023	3,915	1,370	392	1,762	2,153	5.5	0.06%	0.00
311 - Pumps	201307.P10	2013 PUMPING EQUIP CPR12-15	10	HY	7/1/2013	7/1/2013	6/30/2023	7,837	2,743	784	3,527	4,310	5.5	0.12%	0.01
311 - Pumps	201309.P10	2013 PUMPING EQUIP CPR25	10	HY	7/31/2013	7/1/2013	6/30/2023	1,357	472	136	608	749	5.5	0.02%	0.00
311 - Pumps	201310.P10	2013 ZHP 3 STAGE CPR14	10	HY	12/1/2013	7/1/2013	6/30/2023	1,246	436	125	561	685	5.5	0.02%	0.00
311 - Pumps	201311.P10	2013 PUMPING EQUIP CPR13	10	HY	8/29/2013	7/1/2013	6/30/2023	836	293	84	377	459	5.5	0.01%	0.00
311 - Pumps	201312.P10	2013 PUMPING EQUIP CPR16	10	HY	6/24/2013	7/1/2013	6/30/2023	1,528	535	153	688	840	5.5	0.02%	0.00
311 - Pumps	201316.P10	2013 BOOSTERS CPR7-8	10	HY	7/1/2013	7/1/2013	6/30/2023	3,412	1,194	341	1,535	1,877	5.5	0.05%	0.00
311 - Pumps	201401.001	2014 2HP 10gpm Lawn	10	HY	10/14/2014	7/1/2014	6/30/2024	1,105	276	111	387	718	6.5	0.02%	0.00
311 - Pumps	201401.002	2014 2HP 2stg Booster	10	HY	10/17/2014	7/1/2014	6/30/2024	1,237	309	124	433	804	6.5	0.02%	0.00
311 - Pumps	201402.005	2014 W2BRW#4 7.5 HP CPR39	10	HY	4/2/2014	7/1/2014	6/30/2024	7,452	1,863	745	2,608	4,844	6.5	0.13%	0.01
311 - Pumps	201402.006	2014 W1 BRW#2 20HP CPR40	10	HY	6/10/2014	7/1/2014	6/30/2024	18,570	4,643	1,857	6,500	12,070	6.5	0.33%	0.02
311 - Pumps	201402.007	2014 W1 BRW#2 CONTROL CPR4	10	HY	4/25/2014	7/1/2014	6/30/2024	1,240	310	124	434	806	6.5	0.02%	0.00
311 - Pumps	201402.008	2014 W2 BRW4 CONTROL CPR42	10	HY	7/26/2014	7/1/2014	6/30/2024	2,154	539	215	754	1,400	6.5	0.04%	0.00
311 - Pumps	201402.009	2014 Pressure Regulator CPR43	10	HY	10/23/2014	7/1/2014	6/30/2024	424	106	42	148	276	6.5	0.01%	0.00
311 - Pumps	201402.010	2014 Devar Plug&Send CPR44	10	HY	5/22/2014	7/1/2014	6/30/2024	3,193	798	319	1,117	2,076	6.5	0.06%	0.00
311 - Pumps	201402.011	2014 Mt Roberts Cost CPR M1	10	HY	4/1/2014	7/1/2014	6/30/2024	7,368	1,842	737	2,579	4,789	6.5	0.13%	0.01
311 - Pumps	201403.003	2014 Pump 1.5 HP 10#3	10	HY	7/2/2014	7/1/2014	6/30/2024	1,302	326	130	456	846	6.5	0.02%	0.00
311 - Pumps	201409.001	2014 Myers Sump Pump CPR26	10	HY	8/7/2014	7/1/2014	6/30/2024	416	101	42	143	273	6.5	0.01%	0.00
311 - Pumps	201409.002	2014 MC1033v Sump Pump CPR27	10	HY	8/7/2014	7/1/2014	6/30/2024	416	101	42	143	273	6.5	0.01%	0.00
311 - Pumps	201416.001	2014 Jet Pump CPR09	10	HY	6/11/2014	7/1/2014	6/30/2024	661	165	66	231	430	6.5	0.01%	0.00
311 - Pumps	201503.001	2015 Pump 1.5hp 7gpm CPR18	10	HY	5/23/2015	7/1/2015	6/30/2025	1,941	291	194	485	1,456	7.5	0.04%	0.00
311 - Pumps	201516.002	2015 Pump Grundfos 3HP	10	HY	8/25/2015	7/1/2015	6/30/2025	2,120	318	212	530	1,590	7.5	0.04%	0.00
311 - Pumps	201516.003	2015 Pump Grundfos 3HP	10	HY	8/25/2015	7/1/2015	6/30/2025	2,120	318	212	530	1,590	7.5	0.04%	0.00
311 - Pumps	201516.004	2015 REPCO Controls CPR12	10	HY	8/25/2015	7/1/2015	6/30/2025	9,375	1,406	938	2,344	7,031	7.5	0.19%	0.01
311 - Pumps	201609.001	2016 Booster-FW, 2HP, 3PH, 3STG	10	HY	7/28/2016	7/1/2016	6/30/2026	1,122	56	112	112	1,010	8.5	0.03%	0.00
311 - Pumps	201609.002	2016 Yaskawa Dr. BRW#2	10	HY	7/28/2016	7/1/2016	6/30/2026	1,036	52	104	104	932	8.5	0.03%	0.00
311 - Pumps	201611.001	2016 PRW#2, 3HP, 35GPM, 3 Pha	10	HY	6/16/2016	7/1/2016	6/30/2026	2,469	123	247	247	2,222	8.5	0.06%	0.01
311 - Pumps	201613.001	2016 Wellpump#2, 10GPM, 1.5HP	10	HY	9/16/2016	7/1/2016	6/30/2026	998	50	100	100	898	8.5	0.02%	0.00
311 - Pumps	201613.002	2016 Booster#1, 2HP, 2 Stage	10	HY	9/16/2016	7/1/2016	6/30/2026	1,366	68	137	205	1,161	8.5	0.03%	0.00
311 - Pumps	201615.001	2016 Booster, 2HP, 3Stage, Hilltop	10	HY	4/22/2016	7/1/2016	6/30/2026	1,378	69	138	138	1,240	8.5	0.03%	0.00
311 - Pumps	201701.002	Pump-F&W	10	MQ	8/10/2017	#####	6/30/2027	835	-	35	35	801	9.5	0.02%	0.00
311 - Pumps	201703.002	Well Pump BRW#2 1.5hp, 5gpm, 3	10	MQ	6/2/2017	#####	6/30/2027	1,487	-	87	87	1,401	9.5	0.04%	0.00
311 - Pumps	201704.002	Well Pump- 3HP, 25GPM, 1.5HP	10	MQ	1/4/2017	#####	6/30/2027	2,249	-	225	225	2,024	9.5	0.06%	0.01
311 - Pumps	201704.014	Booster Pump Drive #1	10	MQ	10/29/2017	#####	6/30/2027	1,187	-	20	20	1,167	9.5	0.03%	0.00
311 - Pumps	201704.015	Booster Pump Drive #2	10	MQ	10/29/2017	#####	6/30/2027	1,187	-	20	20	1,167	9.5	0.03%	0.00
311 - Pumps	201704.016	Booster Pump #1	10	MQ	10/29/2017	#####	6/30/2027	3,440	-	57	57	3,383	9.5	0.09%	0.01
311 - Pumps	201704.017	Booster Pump #2	10	MQ	10/29/2017	#####	6/30/2027	3,440	-	57	57	3,383	9.5	0.09%	0.01
311 - Pumps	201706.002	Pump- 2 HP, 3 Stg Booster NL Imp	10	MQ	7/21/2017	#####	6/30/2027	1,313	-	55	55	1,258	9.5	0.03%	0.00
311 - Pumps	201709.001	Pump-3HP Booster Pump	10	MQ	1/6/2017	#####	6/30/2027	1,523	-	152	152	1,371	9.5	0.04%	0.00
311 - Pumps	201710.001	Well Pump #2-1/2HP, 7gpm 2W 3	10	MQ	10/4/2017	#####	6/30/2027	1,330	-	33	33	1,296	9.5	0.04%	0.00
311 - Pumps	201713.002	Well Pump BRW#1 Source	10	MQ	7/1/2017	#####	6/30/2027	10,331	-	517	517	9,814	9.5	0.27%	0.03
311 - Pumps	201715.004	Well Pump#2 (GPW#2)	10	MQ	6/26/2017	#####	6/30/2027	1,227	-	61	61	1,166	9.5	0.03%	0.00
311 - Pumps	201718.008	BW Controls	40	HY	6/28/2008	7/1/2008	6/30/2048	2,286	-	57	57	2,228	30.5	0.06%	0.02
311 - Pumps	201718.009	VFD Pump #1	10	HY	1/1/2010	7/1/2010	6/30/2020	3,450	2,415	345	2,760	690	2.5	0.02%	0.00
311 - Pumps	201718.010	VFD Pumps #2	10	HY	1/1/2010	7/1/2010	6/30/2020	21,500	12,900	2,150	15,050	6,450	2.5	0.18%	0.00
311 - Pumps	201718.011	Tank Monitoring Alarm	10	HY	10/25/2012	7/1/2012	6/30/2022	1,199	500	120	620	579	4.5	0.02%	0.00
311 - Pumps	201718.012	Well Pump #1	50	HY	7/1/2015	7/1/2015	6/30/2065	4,116	123	82	205	3,910	47.5	0.11%	0.05
311 - Pumps	201718.013	Well Pump #2	50	HY	2/1/2016	7/1/2016	6/30/2066	3,845	70	77	77	3,768	48.5	0.10%	0.05
311 - Pumps	201718.014	UFD Control	40	HY	12/1/2016	7/1/2016	6/30/2056	2,338	5	58	58	2,279	38.5	0.06%	0.02
311 - Pumps Total								234,816	87,670	20,862	108,107	126,708			
330 - Tanks	198215.T10	1982 TANKS	50	HY	7/1/1982	7/1/1982	6/30/2032	14,000	9,660	280	9,940	4,060	14.5	0.11%	0.02
330 - Tanks	198303.T10	1983 TANK CPR2	50	HY	7/1/1983	7/1/1983	6/30/2033	451	280	9	289	162	15.5	0.00%	0.00
330 - Tanks	199015.T10	1990 TANKS	50	HY	7/1/1990	7/1/1990	6/30/2040	694	421	14	435	259	22.5	0.01%	0.00
330 - Tanks	199109.T10	1991 TANK CPR1	50	HY	7/1/1991	7/1/1991	6/30/2041	13,951	12,166	279	12,445	1,506	23.5	0.04%	0.01
330 - Tanks	199110.T01	1991 TANK CPR1	50	HY	10/1/1991	7/1/1991	6/30/2041	16,181	14,709	324	15,033	1,148	23.5	0.03%	0.01

Plant Account	Asset ID	Description	Life FIN	Convent ion FIN	Service Date	Start Date	Complete Date	Beginning			Net Book Value	Remaining Life	Pct% NTIV	Wtd Remaining Life	
								Original Cost	A/D	2017 Depr					Ending A/D
330 - Tanks	199612.T10	1996 TANKS	50	HY	7/1/1996	7/1/1996	6/30/2046	7,384	3,647	148	3,795	3,589	28.5	0.10%	0.03
330 - Tanks	200301.T01	2003 Tank CPR1	50	HY	2/12/2003	7/1/2003	6/30/2053	3,052	1,770	61	1,831	1,221	35.5	0.03%	0.01
330 - Tanks	200414.T00	2004 TANK SIGHT GLASS CPR2	50	HY	5/6/2004	7/1/2004	6/30/2054	168	41	3	44	124	36.5	0.00%	0.00
330 - Tanks	200602.T01	2006 TANK CPR00	50	HY	7/1/2006	7/1/2006	6/30/2056	10,734	2,362	215	2,577	8,157	38.5	0.22%	0.09
330 - Tanks	200802.T01	2008 TANK CPR9	45	HY	7/1/2008	7/1/2008	6/30/2053	402,459	76,012	8,943	84,955	317,504	35.5	8.75%	3.11
330 - Tanks	200805.T02	2008 TANK 1000GAL CPR2	40	HY	11/20/2008	7/1/2008	6/30/2048	1,389	767	35	802	587	30.5	0.02%	0.00
330 - Tanks	200817.T10	2008 WX255 CPR1	50	HY	3/6/2008	7/1/2008	6/30/2058	505	65	10	75	430	40.5	0.01%	0.00
330 - Tanks	200917.T10	2009 WELL PLUMBING CPR2	50	HY	4/10/2009	7/1/2009	6/30/2059	293	36	6	42	251	41.5	0.01%	0.00
330 - Tanks	201103.T10	2011 TANK CPR3	50	HY	3/1/2011	7/1/2011	6/30/2061	1,638	164	33	197	1,441	43.5	0.04%	0.02
330 - Tanks	201214.T00	2012 TANK CPR3	50	HY	7/1/2012	7/1/2012	6/30/2062	989	89	20	109	880	44.5	0.02%	0.01
330 - Tanks	201416.003	2014 1250 Gallon Tank	50	HY	10/2/2014	7/1/2014	6/30/2064	875	57	18	75	800	46.5	0.02%	0.01
330 - Tanks	201516.008	2015 Well 2 Wellwrite Wr360 CP	30	HY	8/25/2015	7/1/2015	6/30/2045	1,801	77	60	137	1,664	27.5	0.05%	0.01
330 - Tanks	201704.011	Access Cover to 20,000 Gal Tank	40	MM	10/29/2017	#####	6/30/2057	2,559	-	11	11	2,548	39.5	0.07%	0.03
330 - Tanks	201718.T10	Tank	50	HY	1/1/1988	7/1/1988	6/30/2038	2,208	1,276	44	1,320	888	20.5	0.02%	0.01
330 - Tanks	201718.T11	TANK REFURBISH	50	HY	6/30/2009	7/1/2009	6/30/2059	30,000	4,500	600	5,100	24,900	41.5	0.69%	0.28
330 - Tanks Total								511,331	128,099	11,111	139,210	372,120			
331 - Mains	201707.005	2017 468" 2" Main	50	HY	4/4/2017	7/1/2017	6/30/2067	12,480	-	187	-	12,293	49.5	0.34%	0.17
331 - Mains	197015.M10	1970 MAINS	50	HY	7/1/1970	7/1/1970	6/30/2020	12,574	11,460	252	11,712	862	2.5	0.02%	0.00
331 - Mains	197115.M10	1971 MAINS	50	HY	7/1/1971	7/1/1971	6/30/2021	12,353	8,276	247	8,523	3,830	3.5	0.11%	0.00
331 - Mains	197301.001	1973 Mains CPR1-2	50	HY	7/1/1973	7/1/1973	6/30/2023	15,237	11,828	305	12,133	3,104	5.5	0.09%	0.00
331 - Mains	197302.001	1973 MAINS CPR6,8,9,10,11	50	HY	7/1/1973	7/1/1973	6/30/2023	99,375	94,341	1,988	96,329	3,046	5.5	0.08%	0.00
331 - Mains	197303.M10	1973 MAINS CPR6-8	50	HY	7/1/1973	7/1/1973	6/30/2023	14,671	12,845	293	13,138	1,533	5.5	0.04%	0.00
331 - Mains	197401.001	1974 Mains CPR4	50	HY	7/1/1974	7/1/1974	6/30/2024	432	367	9	376	56	6.5	0.00%	0.00
331 - Mains	197402.001	1974 MAINS CPR5	50	HY	7/1/1974	7/1/1974	6/30/2024	432	367	9	376	56	6.5	0.00%	0.00
331 - Mains	197403.M10	1974 MAINS CPR5	50	HY	7/1/1974	7/1/1974	6/30/2024	432	367	9	376	56	6.5	0.00%	0.00
331 - Mains	197502.001	1975 MAINS CPR4	50	HY	7/1/1975	7/1/1975	6/30/2025	1,600	1,328	32	1,360	240	7.5	0.01%	0.00
331 - Mains	197703.M10	1977 MAINS CPR2	50	HY	7/1/1977	7/1/1977	6/30/2027	166	131	3	134	32	9.5	0.00%	0.00
331 - Mains	197806.M10	1978 MAINS CPR2	50	HY	7/1/1978	7/1/1978	6/30/2028	10,140	5,779	203	5,982	4,158	10.5	0.11%	0.01
331 - Mains	197906.M10	1979 MAINS CPR4.1-5.1	50	HY	7/1/1979	7/1/1979	6/30/2029	12,000	9,002	240	9,242	2,758	11.5	0.08%	0.01
331 - Mains	198001.001	1980 Mains CPR5	50	HY	7/1/1980	7/1/1980	6/30/2030	226	165	5	170	56	12.5	0.00%	0.00
331 - Mains	198003.M10	1980 MAINS CPR3	50	HY	7/1/1980	7/1/1980	6/30/2030	119	87	2	89	30	12.5	0.00%	0.00
331 - Mains	198105.M01	1981 MAINS CPR9	50	HY	7/1/1981	7/1/1981	6/30/2031	144	104	3	107	37	13.5	0.00%	0.00
331 - Mains	198315.M10	1983 MAINS	50	HY	7/1/1983	7/1/1983	6/30/2033	45,037	27,025	901	27,926	17,111	15.5	4.79%	0.07
331 - Mains	198614.M00	1986 MAINS	50	HY	4/1/1986	7/1/1986	6/30/2036	3,300	1,914	66	1,980	1,320	18.5	0.04%	0.01
331 - Mains	198617.M10	1986 MAINS PURCHASE	50	HY	7/1/1986	7/1/1986	6/30/2036	9,350	6,409	187	6,596	2,754	18.5	0.08%	0.01
331 - Mains	198702.001	1987 MAINS CPR 7	50	HY	7/1/1987	7/1/1987	6/30/2037	2,043	1,206	41	1,247	796	19.5	0.02%	0.00
331 - Mains	198705.M01	1987 MAINS CPR1	50	HY	7/1/1987	7/1/1987	6/30/2037	504	293	10	303	201	19.5	0.01%	0.00
331 - Mains	198706.M10	1987 MAINS CPR3.1	50	HY	7/1/1987	7/1/1987	6/30/2037	11,952	7,065	239	7,304	4,648	19.5	0.13%	0.02
331 - Mains	198707.M10	1987 MAINS CPR1	50	HY	7/1/1987	7/1/1987	6/30/2037	5,774	4,559	115	4,674	1,100	19.5	0.03%	0.01
331 - Mains	198717.M10	1987 MAINS PURCHASE	50	HY	7/1/1987	7/1/1987	6/30/2037	13,602	8,024	272	8,296	5,306	19.5	0.15%	0.03
331 - Mains	198804.M10	1988 MAINS CPR9	50	HY	7/1/1988	7/1/1988	6/30/2038	8,081	4,603	162	4,765	3,316	20.5	0.09%	0.02
331 - Mains	198805.M01	1988 MAINS CPR2	50	HY	7/1/1988	7/1/1988	6/30/2038	282	160	6	166	116	20.5	0.00%	0.00
331 - Mains	198903.M10	1989 MAINS CPR1	50	HY	7/1/1989	7/1/1989	6/30/2039	243	134	5	139	104	21.5	0.00%	0.00
331 - Mains	198904.M10	1989 MAINS CPR2-8	50	HY	7/1/1989	7/1/1989	6/30/2039	7,135	3,925	143	4,068	3,067	21.5	0.08%	0.02
331 - Mains	198906.M10	1989 MAINS CPR2.1	50	HY	7/1/1989	7/1/1989	6/30/2039	523	288	10	298	225	21.5	0.01%	0.00
331 - Mains	198917.M10	1989 MAINS PURCHASE	50	HY	7/1/1989	7/1/1989	6/30/2039	4,586	2,527	92	2,619	1,967	21.5	0.05%	0.01
331 - Mains	199002.001	1990 MAINS CPR 14	50	HY	7/1/1990	7/1/1990	6/30/2040	29,156	5,869	583	6,452	22,704	22.5	0.63%	0.14
331 - Mains	199003.M10	1990 MAINS CPR9-10	50	HY	7/1/1990	7/1/1990	6/30/2040	830	440	17	457	373	22.5	0.01%	0.00
331 - Mains	199005.M01	1990 MAINS CPR3	50	HY	7/1/1990	7/1/1990	6/30/2040	4,050	2,132	81	2,213	1,837	22.5	0.05%	0.01
331 - Mains	199007.M10	1990 MAINS CPR2	50	HY	7/1/1990	7/1/1990	6/30/2040	1,005	533	20	553	452	22.5	0.01%	0.00
331 - Mains	199101.001	1991 Mains CPR7	50	HY	7/1/1991	7/1/1991	6/30/2041	379	194	8	202	177	23.5	0.00%	0.00
331 - Mains	199105.M01	1991 MAINS CPR4	50	HY	7/1/1991	7/1/1991	6/30/2041	487	248	10	258	229	23.5	0.01%	0.00
331 - Mains	199109.M10	1991 MAINS CPR1	50	HY	10/1/1991	7/1/1991	6/30/2041	31,121	25,825	622	26,447	4,674	23.5	0.13%	0.03
331 - Mains	199110.M10	1991 MAINS CPR1	50	HY	10/1/1991	7/1/1991	6/30/2041	34,957	31,761	699	32,460	2,497	23.5	0.07%	0.02
331 - Mains	199117.M10	1991 MAINS PURCHASE	50	HY	7/1/1991	7/1/1991	6/30/2041	1,490	764	30	794	696	23.5	0.02%	0.00
331 - Mains	199202.001	1992 MAINS CPR15-19	50	HY	7/1/1992	7/1/1992	6/30/2042	1,697	1,274	34	1,308	389	24.5	0.01%	0.00
331 - Mains	199204.M10	1992 MAINS CPR10	50	HY	3/1/1992	7/1/1992	6/30/2042	431	211	9	220	211	24.5	0.01%	0.00
331 - Mains	199205.M01	1992 MAINS CPR5	50	HY	11/1/1992	7/1/1992	6/30/2042	2,258	1,107	45	1,152	1,106	24.5	0.03%	0.01
331 - Mains	199302.001	1993 MAINS CPR20	50	HY	7/1/1993	7/1/1993	6/30/2043	2,737	1,008	55	1,063	1,674	25.5	0.05%	0.01
331 - Mains	199303.M10	1993 MAINS CPR11	50	HY	9/4/1993	7/1/1993	6/30/2043	540	254	11	265	275	25.5	0.01%	0.00
331 - Mains	199304.M10	1993 MAINS CPR11	50	HY	10/4/1993	7/1/1993	6/30/2043	257	120	5	125	132	25.5	0.00%	0.00
331 - Mains	199305.M01	1993 MAINS CPR6	50	HY	9/4/1993	7/1/1993	6/30/2043	9,884	4,623	198	4,821	5,063	25.5	0.14%	0.04

Plant Account	Asset ID	Description	Life	FIN	Convent ion FIN	Service Date	Start Date	Complete Date	Original Cost	Beginning A/D	2017 Depr	Ending A/D	Net Book Value	Remaining Life	PctOf NBV	Wtd Remain ing Life
331 - Mains	199405.M01	1994 MAINS CPR07	50	HY		5/25/1994	7/1/1994	6/30/2044	804	362	16	378	426	26.5	0.01%	0.00
331 - Mains	199406.M10	1994 MAINS CPR6.1-7.1	50	HY		7/1/1994	7/1/1994	6/30/2044	1,998	899	40	939	1,059	26.5	0.03%	0.01
331 - Mains	199506.M10	1995 MAINS CPR8	50	HY		7/1/1995	7/1/1995	6/30/2045	1,559	670	31	701	858	27.5	0.02%	0.01
331 - Mains	199507.M10	1995 MAINS CPR4	50	HY		7/1/1995	7/1/1995	6/30/2045	963	405	19	424	539	27.5	0.01%	0.00
331 - Mains	199511.M10	1995 MAINS CPR1-2	50	HY		7/1/1995	7/1/1995	6/30/2045	2,878	1,237	58	1,295	1,583	27.5	0.04%	0.01
331 - Mains	199612.M10	1996 MAINS CPR1	50	HY		9/5/1996	7/1/1996	6/30/2046	41,500	17,015	830	17,845	23,655	28.5	0.65%	0.19
331 - Mains	199615.M10	1996 MAINS	50	HY		7/1/1996	7/1/1996	6/30/2046	5,754	1,439	115	1,554	4,200	28.5	0.12%	0.03
331 - Mains	199706.M10	1997 MAINS CPR9	50	HY		7/1/1997	7/1/1997	6/30/2047	5,000	1,487	100	1,587	3,413	29.5	0.09%	0.03
331 - Mains	199712.M10	1997 MAINS CPR2	50	HY		5/21/1997	7/1/1997	6/30/2047	3,005	1,172	60	1,232	1,773	29.5	0.05%	0.01
331 - Mains	199805.M01	1998 MAINS CPR11	50	HY		3/20/1998	7/1/1998	6/30/2048	265	98	5	103	162	30.5	0.00%	0.00
331 - Mains	199905.M01	1999 MAINS CPR12	50	HY		12/8/1999	7/1/1999	6/30/2049	286	96	6	102	184	31.5	0.01%	0.00
331 - Mains	199907.M10	1999 MAINS CPR5	50	HY		7/1/1999	7/1/1999	6/30/2049	19,951	6,584	399	6,983	12,968	31.5	0.36%	0.11
331 - Mains	199912.M10	1999 MAINS CPR3	50	HY		10/12/1999	7/1/1999	6/30/2049	898	306	18	324	574	31.5	0.02%	0.00
331 - Mains	200005.M01	2000 MAINS CPR13	50	HY		12/15/2000	7/1/2000	6/30/2050	150	96	3	99	51	32.5	0.00%	0.00
331 - Mains	200102.001	2001 MAINS CPR21	50	HY		7/1/2001	7/1/2001	6/30/2051	4,187	855	84	939	3,248	33.5	0.09%	0.03
331 - Mains	200108.M10	2001 MAINS CPR1	50	HY		5/8/2001	7/1/2001	6/30/2051	382	122	8	130	252	33.5	0.01%	0.00
331 - Mains	200109.M10	2001 MAINS CPR2	50	HY		11/16/2001	7/1/2001	6/30/2051	2,963	919	59	978	1,985	33.5	0.05%	0.02
331 - Mains	200203.M10	2002 MAINS CPR12	50	HY		10/15/2002	7/1/2002	6/30/2052	803	233	16	249	554	34.5	0.02%	0.01
331 - Mains	200212.M10	2002 MAINS CPR4-8.6	50	HY		9/23/2002	7/1/2002	6/30/2052	313,991	91,040	6,280	97,320	216,671	34.5	5.97%	2.06
331 - Mains	200306.M10	2003 MAINS CPR10	50	HY		7/1/2003	7/1/2003	6/30/2053	135	35	3	38	97	35.5	0.00%	0.00
331 - Mains	200313.M10	2003 BLOW OFF VALVES CPR2	50	HY		5/22/2003	7/1/2003	6/30/2053	4,783	2,415	96	2,511	2,272	35.5	0.06%	0.02
331 - Mains	200401.001	2004 MAINS CPR8	50	HY		5/21/2004	7/1/2004	6/30/2054	105	26	2	28	77	36.5	0.00%	0.00
331 - Mains	200402.001	2004 MAINS CPR22-26	50	HY		7/1/2004	7/1/2004	6/30/2054	13,107	3,137	262	3,399	9,708	36.5	0.27%	0.10
331 - Mains	200404.M10	2004 MAINS CPR12	50	HY		2/2/2004	7/1/2004	6/30/2054	1,820	473	36	509	1,311	36.5	0.04%	0.01
331 - Mains	200405.M01	2004 MAIN CPR14	50	HY		7/2/2004	7/1/2004	6/30/2054	642	22	13	35	607	36.5	0.02%	0.01
331 - Mains	200412.M10	2004 MAINS CPR9	50	HY		7/1/2004	7/1/2004	6/30/2054	5,528	1,760	111	1,871	3,657	36.5	0.10%	0.04
331 - Mains	200415.M10	2004 MAIN EXT CPR2	50	HY		5/25/2004	7/1/2004	6/30/2054	783	180	16	196	587	36.5	0.02%	0.01
331 - Mains	200416.M10	2004 300' 2" MAIN-FORREST CPF	50	HY		12/1/2004	7/1/2004	6/30/2054	4,257	1,074	85	1,159	3,098	36.5	0.09%	0.03
331 - Mains	200514.M00	2005 BACKFLOW PREVENTER CF	50	HY		8/4/2005	7/1/2005	6/30/2055	557	128	11	139	418	37.5	0.01%	0.00
331 - Mains	200515.M10	2005 MAIN CPR3	50	HY		7/25/2005	7/1/2005	6/30/2055	2,774	610	55	665	2,109	37.5	0.06%	0.02
331 - Mains	200608.M10	2006 MAINS CPR2	50	HY		10/18/2006	7/1/2006	6/30/2056	171	37	3	40	131	38.5	0.00%	0.00
331 - Mains	200610.M10	2006 MAINS CPR2	50	HY		7/1/2006	7/1/2006	6/30/2056	104	23	2	25	79	38.5	0.00%	0.00
331 - Mains	200613.M10	2006 1220' 4" DR11 FUSION PIPE	50	HY		7/1/2006	7/1/2006	6/30/2056	66,939	12,718	1,339	14,057	52,882	38.5	1.46%	0.56
331 - Mains	200615.M10	2006 MAIN CPR4	50	HY		7/1/2006	7/1/2006	6/30/2056	294	53	6	59	235	38.5	0.01%	0.00
331 - Mains	200701.001	2007 MAINS CPR9	50	HY		6/8/2007	7/1/2007	6/30/2057	1,420	199	28	227	1,193	39.5	0.03%	0.01
331 - Mains	200702.001	2007 MAINS CPR28	50	HY		12/15/2007	7/1/2007	6/30/2057	279	53	6	59	220	39.5	0.01%	0.00
331 - Mains	200705.M01	2007 MAIN CPR15-16	50	HY		7/1/2007	7/1/2007	6/30/2057	14,615	2,777	292	3,069	11,546	39.5	0.32%	0.13
331 - Mains	200710.M10	2007 MAINS CPR3	50	HY		5/15/2007	7/1/2007	6/30/2057	1,158	220	23	243	915	39.5	0.03%	0.01
331 - Mains	200711.M10	2007 MAINS CPR3-5	50	HY		11/7/2007	7/1/2007	6/30/2057	68,200	12,958	1,364	14,322	53,878	39.5	1.48%	0.59
331 - Mains	200713.M10	2007 COMPLETE MAIN ADDITION	50	HY		8/15/2007	7/1/2007	6/30/2057	57,203	10,869	1,144	12,013	45,190	39.5	1.25%	0.49
331 - Mains	200715.M10	2007 MAIN CPR5	50	HY		6/4/2007	7/1/2007	6/30/2057	1,853	278	37	315	1,538	39.5	0.04%	0.02
331 - Mains	200802.001	2008 3550' 12" MAIN EMERSON C	50	HY		7/1/2008	7/1/2008	6/30/2058	279,938	47,589	5,599	53,188	226,750	40.5	6.25%	2.53
331 - Mains	200805.M01	2008 MAIN CPR17-18	50	HY		7/1/2008	7/1/2008	6/30/2058	41,900	7,763	838	8,601	33,299	40.5	0.92%	0.37
331 - Mains	200807.M10	2008 PENDLETON BEACH 6' CPR	50	HY		1/2/2008	7/1/2008	6/30/2058	2,394	407	48	455	1,939	40.5	0.05%	0.02
331 - Mains	200811.M10	2008 MAINS	50	HY		2/22/2008	7/1/2008	6/30/2058	1,428	234	29	263	1,165	40.5	0.03%	0.01
331 - Mains	200816.M10	2008 MAINS CPR6&9	50	HY		7/1/2008	7/1/2008	6/30/2058	8,700	4,296	174	4,470	4,230	40.5	0.12%	0.05
331 - Mains	200902.001	2009 MAINS CPR30-31	50	HY		7/1/2009	7/1/2009	6/30/2059	12,069	1,810	241	2,051	10,018	41.5	0.28%	0.11
331 - Mains	200905.M01	2009 MAIN CPR17	50	HY		4/1/2009	7/1/2009	6/30/2059	4,033	605	81	686	3,347	41.5	0.09%	0.04
331 - Mains	200915.M10	2009 MAINS CPR6-7	50	HY		3/9/2009	7/1/2009	6/30/2059	2,716	407	54	461	2,255	41.5	0.06%	0.03
331 - Mains	200917.M10	2009 BRAKE HILL INTERCONNEC	50	HY		4/14/2009	7/1/2009	6/30/2059	37,189	5,578	744	6,322	30,867	41.5	0.85%	0.35
331 - Mains	201002.001	2010 MAINS CPR32-35	50	HY		6/21/2010	7/1/2010	6/30/2060	21,411	2,784	428	3,212	18,199	42.5	0.50%	0.21
331 - Mains	201005.M01	2010 MAIN CPR19	50	HY		6/22/2010	7/1/2010	6/30/2060	1,762	193	35	228	1,534	42.5	0.04%	0.02
331 - Mains	201016.M10	2010 MAINS CPR10-11	50	HY		7/1/2010	7/1/2010	6/30/2060	3,771	560	75	635	3,135	42.5	0.09%	0.04
331 - Mains	201101.001	2011 MAINS CPR10	50	HY		5/21/2011	7/1/2011	6/30/2061	27,981	3,078	560	3,638	24,343	43.5	0.67%	0.29
331 - Mains	201106.M10	2011 MAINS CPR11	50	HY		7/1/2011	7/1/2011	6/30/2061	617	68	12	80	537	43.5	0.01%	0.01
331 - Mains	201107.M10	2011 MAINS CPR7-8	50	HY		7/1/2011	7/1/2011	6/30/2061	3,491	384	70	454	3,037	43.5	0.08%	0.04
331 - Mains	201117.M10	2011 ISOLATION VALVE CPR2	50	HY		4/5/2011	7/1/2011	6/30/2061	1,782	179	36	215	1,567	43.5	0.04%	0.02
331 - Mains	201209.M10	2012 MAINS CPR3	50	HY		7/1/2012	7/1/2012	6/30/2062	2,596	324	52	376	2,220	44.5	0.06%	0.03
331 - Mains	201302.001	2013 MAINS CPR36	50	HY		10/21/2013	7/1/2013	6/30/2063	39,692	2,778	794	3,572	36,120	45.5	1.00%	0.45
331 - Mains	201402.013	2014 Mt Roberts Cost CPR M1	50	HY		4/1/2014	7/1/2014	6/30/2064	76,894	3,845	1,538	5,383	71,511	46.5	1.97%	0.92
331 - Mains	201402.014	2014 Mains CPR37	50	HY		7/1/2014	7/1/2014	6/30/2064	2,389	119	48	167	2,222	46.5	0.06%	0.03
331 - Mains	201415.002	2014 Main 880' Bennett Rd	50	HY		9/14/2014	7/1/2014	6/30/2064	15,139	757	303	1,060	14,079	46.5	0.39%	0.18

Plant Account	Asset ID	Description	Life	FIN	Convent	Service Date	Start Date	Complete Date	Beginning			Net Book Value	Remaining Life	Pctg NBV	Wtd Remaining Life	
									Original Cost	A/D	2017 Depr					
331 - Mains	201416.004	2014 1600' Ossipee Lake CPR13	50	HY		9/25/2014	7/1/2014	6/30/2064	42,517	2,126	2,976	39,541	46.5	1.09%	0.51	
331 - Mains	201602.004	2016 Main- 900' 6" Paradise Dr	50	HY		12/31/2016	7/1/2016	6/30/2066	52,901	529	1,058	51,314	48.5	1.41%	0.69	
331 - Mains	201607.002	2016 MAIN- Pendleton Rd Extent	50	HY		9/20/2016	7/1/2016	6/30/2066	6,837	68	137	6,700	48.5	0.18%	0.09	
331 - Mains	201616.002	2016 Main 320' on Tomahawk Lt	50	HY		6/15/2016	7/1/2016	6/30/2066	22,790	228	456	22,334	48.5	0.62%	0.30	
331 - Mains	201702.001	Mains- 1200' 6" Pipe Paradise Dr	50	MM		6/15/2017	#####	6/30/2067	75,970	-	886	75,084	49.5	2.07%	1.02	
331 - Mains	201713.005	Water Main 400'	50	MM		9/30/2017	#####	6/30/2067	21,351	-	107	21,244	49.5	0.59%	0.29	
331 - Mains	201716.002	Main- Gulf View 445' 2" HDPE	50	MM		9/30/2017	#####	6/30/2067	18,719	-	94	18,625	49.5	0.51%	0.25	
331 - Mains	201716.003	Main- Cpt. Lovewell Land 1982' 4	50	MM		10/17/2017	#####	6/30/2067	114,256	-	381	113,876	49.5	3.14%	1.55	
331 - Mains	201718.M10	1988 MAINS	50	HY		1/1/1988	7/1/1988	6/30/2038	43,362	28,827	867	29,694	20.5	0.38%	0.08	
331 - Mains	201718.M11	2001 MAINS	50	HY		12/4/2001	7/1/2001	6/30/2051	3,000	2,850	60	2,910	33.5	0.00%	0.00	
331 - Mains	201718.M12	2014 MAINS	50	HY		2/24/2014	7/1/2014	6/30/2064	3,025	172	60	2,793	46.5	0.08%	0.04	
331 - Mains Total									2,072,756	594,580	38,255	632,352	1,440,217			
333 - Services	201707.004	7 Services (Pendleton Cove)	30	HY		4/4/2017	7/1/2017	6/30/2047	8,320	-	156	8,164	29.5	0.22%	0.07	
333 - Services	198806.S20	1988 SERVICES CPR2	30	HY		7/1/1988	7/1/1988	6/30/2018	456	433	15	448	8	0.5	0.00%	0.00
333 - Services	198902.S00	1989 SERVICES CPR1.30	30	HY		7/1/1989	7/1/1989	6/30/2019	200	182	7	189	11	1.5	0.00%	0.00
333 - Services	199002.S01	1990 SERVICES CPR14-19	30	HY		7/1/1990	7/1/1990	6/30/2020	1,362	1,214	45	1,259	103	2.5	0.00%	0.00
333 - Services	199101.S01	1991 Services CPR4.6	30	HY		7/1/1991	7/1/1991	6/30/2021	944	804	31	835	109	3.5	0.00%	0.00
333 - Services	199102.S01	1991 SERVICES CPR20-26	30	HY		7/1/1991	7/1/1991	6/30/2021	599	355	20	375	224	3.5	0.01%	0.00
333 - Services	199104.S10	1991 SERVICES CPR1	30	HY		7/1/1991	7/1/1991	6/30/2021	7,208	6,124	240	6,364	844	3.5	0.02%	0.00
333 - Services	199105.S01	1991 SERVICES CPR3	30	HY		7/1/1991	7/1/1991	6/30/2021	144	(450)	5	(445)	589	3.5	0.02%	0.00
333 - Services	199201.S01	1992 Service CPR7-10	30	HY		7/1/1992	7/1/1992	6/30/2022	657	535	22	557	100	4.5	0.00%	0.00
333 - Services	199202.S00	1992 SERVICES CPR27-36	30	HY		7/1/1992	7/1/1992	6/30/2022	1,522	1,243	51	1,294	228	4.5	0.01%	0.00
333 - Services	199203.S20	1992 SERVICES CPR01	30	HY		12/1/1992	7/1/1992	6/30/2022	219	179	7	186	33	4.5	0.00%	0.00
333 - Services	199205.S01	1992 SERVICES CPR18	40	HY		4/16/1992	7/1/1992	6/30/2032	1,080	625	27	652	428	14.5	0.01%	0.00
333 - Services	199206.S20	1992 SERVICES CPR3	30	HY		7/1/1992	7/1/1992	6/30/2022	211	172	7	179	32	4.5	0.00%	0.00
333 - Services	199301.S01	1993 Services CPR11	30	HY		10/24/1993	7/1/1993	6/30/2023	276	207	9	216	60	5.5	0.00%	0.00
333 - Services	199302.S01	1993 SERVICES CPR37-41	30	HY		7/1/1993	7/1/1993	6/30/2023	864	677	29	706	158	5.5	0.00%	0.00
333 - Services	199304.S10	1993 SERVICES CPR2	30	HY		7/1/1993	7/1/1993	6/30/2023	1,134	889	38	927	207	5.5	0.01%	0.00
333 - Services	199305.S01	1993 SERVICES CPR17	40	HY		5/25/1993	7/1/1993	6/30/2033	62	(98)	2	(96)	158	15.5	0.00%	0.00
333 - Services	199402.S00	1994 SERVICES CPR42-49	30	HY		7/1/1994	7/1/1994	6/30/2024	1,641	1,231	55	1,286	355	6.5	0.01%	0.00
333 - Services	199406.S20	1994 SERVICES CPR4	30	HY		7/1/1994	7/1/1994	6/30/2024	96	72	3	75	21	6.5	0.00%	0.00
333 - Services	199409.S10	1994 SERVICES CPR2-3	30	HY		7/1/1994	7/1/1994	6/30/2024	436	326	15	341	95	6.5	0.00%	0.00
333 - Services	199502.S00	1995 SERVICES CPR50-51	30	HY		7/1/1995	7/1/1995	6/30/2025	526	377	18	395	131	7.5	0.00%	0.00
333 - Services	199508.S10	1995 SERVICES CPR1	30	HY		5/1/1995	7/1/1995	6/30/2025	1,256	901	42	943	313	7.5	0.01%	0.00
333 - Services	199511.S20	1995 SERVICE CPR1-20	30	HY		8/31/1995	7/1/1995	6/30/2025	7,328	5,245	244	5,489	1,839	7.5	0.05%	0.00
333 - Services	199602.S00	1995 SERVICES CPR52-55	30	HY		7/1/1996	7/1/1996	6/30/2026	563	385	19	404	159	8.5	0.00%	0.00
333 - Services	199607.S20	1996 SERVICE CPR1	30	HY		8/14/1996	7/1/1996	6/30/2026	342	207	11	218	124	8.5	0.00%	0.00
333 - Services	199705.S01	1997 SERVICES CPR6	30	HY		8/11/1997	7/1/1997	6/30/2027	223	145	7	152	71	9.5	0.00%	0.00
333 - Services	199902.S00	1999 SERVICES CPR56-62	30	HY		7/1/1999	7/1/1999	6/30/2029	2,007	1,170	67	1,237	770	11.5	0.02%	0.00
333 - Services	199905.S01	1999 SERVICES CPR7	30	HY		9/27/1999	7/1/1999	6/30/2029	287	163	10	173	114	11.5	0.00%	0.00
333 - Services	199907.S20	1999 SERVICE CPR2	30	HY		4/22/1999	7/1/1999	6/30/2029	178	98	6	104	74	11.5	0.00%	0.00
333 - Services	199912.S20	1999 SERVICES CPR3-5	30	HY		7/1/1999	7/1/1999	6/30/2029	2,939	1,663	98	1,761	1,178	11.5	0.03%	0.00
333 - Services	200001.S01	2000 Service CPR12	30	HY		5/9/2000	7/1/2000	6/30/2030	949	522	32	554	395	12.5	0.01%	0.00
333 - Services	200002.S00	2000 SERVICES CPR63	30	HY		3/3/2000	7/1/2000	6/30/2030	654	360	22	382	272	12.5	0.01%	0.00
333 - Services	200012.S20	2000 SERVICES CPR6-7	30	HY		10/1/2000	7/1/2000	6/30/2030	2,134	1,173	71	1,244	890	12.5	0.02%	0.00
333 - Services	200102.S01	2001 SERVICES CPR64-67	30	HY		12/14/2001	7/1/2001	6/30/2031	1,401	745	47	792	609	13.5	0.02%	0.00
333 - Services	200105.S01	2001 SERVICES CPR6-13	30	HY		11/30/2001	7/1/2001	6/30/2031	2,336	1,206	78	1,284	1,052	13.5	0.03%	0.00
333 - Services	200201.S01	2002 Service CPR13	30	HY		12/5/2002	7/1/2002	6/30/2032	270	131	9	140	130	14.5	0.00%	0.00
333 - Services	200202.S01	2002 SERVICE CPR68	30	HY		7/1/2002	7/1/2002	6/30/2032	768	371	26	397	371	14.5	0.01%	0.00
333 - Services	200205.S01	2002 SERVICES CPR14	30	HY		7/1/2002	7/1/2002	6/30/2032	195	97	6	103	92	14.5	0.00%	0.00
333 - Services	200207.S20	2002 SERVICE CPR4-6	30	HY		7/1/2002	7/1/2002	6/30/2032	1,110	554	37	591	519	14.5	0.01%	0.00
333 - Services	200209.S10	2002 SERVICES CPR4	30	HY		8/16/2002	7/1/2002	6/30/2032	373	174	12	186	187	14.5	0.01%	0.00
333 - Services	200211.S20	2002 SERVICE CPR21	30	HY		11/4/2002	7/1/2002	6/30/2032	443	214	15	229	214	14.5	0.01%	0.00
333 - Services	200212.S20	2002 SERVICES CPR8	30	HY		8/26/2002	7/1/2002	6/30/2032	448	216	15	231	217	14.5	0.01%	0.00
333 - Services	200402.S00	2004 SERVICE CPR69	30	HY		5/5/2004	7/1/2004	6/30/2034	222	92	7	99	123	16.5	0.00%	0.00
333 - Services	200415.S20	2004 125 EAST DANFORTH CPR2	30	HY		4/28/2004	7/1/2004	6/30/2034	2,341	975	78	1,053	1,288	16.5	0.04%	0.01
333 - Services	200506.S20	2005 37 WENTWORTH CPR5	30	HY		7/1/2005	7/1/2005	6/30/2035	431	166	14	180	251	17.5	0.01%	0.00
333 - Services	200615.S20	2006 SERVICES CPR3	30	HY		7/1/2006	7/1/2006	6/30/2036	1,610	590	54	644	966	18.5	0.03%	0.00
333 - Services	200701.S01	2007 Service CPR 14-15	30	HY		7/1/2007	7/1/2007	6/30/2037	635	201	21	222	413	19.5	0.01%	0.00
333 - Services	200702.S01	2007 SERVICE CPR70-73	30	HY		7/1/2007	7/1/2007	6/30/2037	1,344	425	45	470	874	19.5	0.02%	0.00
333 - Services	200703.S20	2007 41 W.POINT DR CPR2	30	HY		2/15/2007	7/1/2007	6/30/2037	201	64	7	71	130	19.5	0.00%	0.00
333 - Services	200704.S10	2007 SERVICES CPR3	30	HY		7/12/2007	7/1/2007	6/30/2037	338	107	11	118	220	19.5	0.01%	0.00

Plant Account	Asset ID	Description	Life	FIN	Convent ion FIN	Service Date	Start Date	Complete Date	Original Cost	Beginning A/D	2017 Depr	Ending A/D	Net Book Value	Remaining Life	Pct% NBV	Wtd Remaining Life
333 - Services	200705.S01	2007 SERVICES CPR19	30	HY		6/15/2007	7/1/2007	6/30/2037	1,331	421	44	465	866	19.5	0.02%	0.00
333 - Services	200709.S10	2007 SERVICES CPR5-6	30	HY		6/15/2007	7/1/2007	6/30/2037	407	129	14	143	264	19.5	0.01%	0.00
333 - Services	200711.S20	2007 SERVICE CPR22	30	HY		11/7/2007	7/1/2007	6/30/2037	9,900	3,132	330	3,462	6,438	19.5	0.18%	0.03
333 - Services	200712.S20	2007 SERVICES CPR9	30	HY		7/12/2007	7/1/2007	6/30/2037	70	22	2	24	46	19.5	0.00%	0.00
333 - Services	200715.S20	2007 SERVICES CPR4-8	30	HY		7/1/2007	7/1/2007	6/30/2037	3,607	1,141	120	1,261	2,346	19.5	0.06%	0.01
333 - Services	200716.S10	2007 SERVICES	30	HY		12/15/2007	7/1/2007	6/30/2037	385	122	13	135	250	19.5	0.01%	0.00
333 - Services	200801.S01	3 Spinaker Lane CPR13	30	HY		12/9/2008	7/1/2008	6/30/2038	448	127	15	142	306	20.5	0.01%	0.00
333 - Services	200802.S01	2008 SERVICE CPR74-75	30	HY		7/1/2008	7/1/2008	6/30/2038	576	180	19	199	377	20.5	0.01%	0.00
333 - Services	200816.S10	2008 #3 & #5 FAIRWAY CPR4	30	HY		8/25/2008	7/1/2008	6/30/2038	2,474	700	82	782	1,692	20.5	0.05%	0.01
333 - Services	200816.S11	2008 #20 LATTIES LANE CPR5	30	HY		11/21/2008	7/1/2008	6/30/2038	169	48	6	54	115	20.5	0.00%	0.00
333 - Services	200817.S11	2008 32 HATCH DR	30	HY		1/2/2008	7/1/2008	6/30/2038	1,540	335	51	386	1,154	20.5	0.03%	0.01
333 - Services	200817.S12	2008 42 HEDGEWOOD CIR	30	HY		3/17/2008	7/1/2008	6/30/2038	75	15	3	18	57	20.5	0.00%	0.00
333 - Services	200903.S20	2009 SERVICE CPR3	30	HY		8/27/2009	7/1/2009	6/30/2039	278	73	9	82	196	21.5	0.01%	0.00
333 - Services	200905.S01	2009 SERVICES CPR20-22	30	HY		7/1/2009	7/1/2009	6/30/2039	1,822	455	61	516	1,306	21.5	0.04%	0.01
333 - Services	200910.S10	2009 SERVICE CPR2	30	HY		6/2/2009	7/1/2009	6/30/2039	95	23	3	26	69	21.5	0.00%	0.00
333 - Services	200916.S10	2009 #50 & #54 WEETAMOE CPR	30	HY		2/3/2009	7/1/2009	6/30/2039	582	145	19	164	418	21.5	0.01%	0.00
333 - Services	200916.S11	2009 FOREST LANE CPR7	30	HY		2/16/2009	7/1/2009	6/30/2039	1,931	482	64	546	1,385	21.5	0.04%	0.01
333 - Services	201001.S01	136 Far Echo Rd CPR17	30	HY		3/25/2010	7/1/2010	6/30/2040	565	122	19	141	424	22.5	0.01%	0.00
333 - Services	201002.S00	2010 SERVICE CPR76	30	HY		11/1/2010	7/1/2010	6/30/2040	1,007	218	34	252	755	22.5	0.02%	0.00
333 - Services	201005.S01	2010 SERVICES CPR23	30	HY		12/10/2010	7/1/2010	6/30/2040	873	161	29	190	683	22.5	0.02%	0.00
333 - Services	201007.S20	2010 114 PLANTATION CPR7	30	HY		11/1/2010	7/1/2010	6/30/2040	287	52	10	62	225	22.5	0.01%	0.00
333 - Services	201011.S20	2010 SERVICE CPR23	30	HY		7/20/2010	7/1/2010	6/30/2040	870	188	29	217	653	22.5	0.02%	0.00
333 - Services	201013.S10	2010 SERVICE CPR1	30	HY		9/27/2010	7/1/2010	6/30/2040	855	(537)	29	(508)	1,363	22.5	0.04%	0.01
333 - Services	201016.S10	2010 CPT LOVELL LANE CPR8	30	HY		5/25/2010	7/1/2010	6/30/2040	162	35	5	40	122	22.5	0.00%	0.00
333 - Services	201102.S00	2011 SERVICE CPR77-83	30	HY		7/1/2011	7/1/2011	6/30/2041	6,633	1,215	221	1,436	5,197	23.5	0.14%	0.03
333 - Services	201202.S00	2012 SERVICE CPR84-85	30	HY		7/1/2012	7/1/2012	6/30/2042	1,580	237	53	290	1,290	24.5	0.04%	0.01
333 - Services	201203.S20	2012 SERVICE CPR4	30	HY		7/1/2012	7/1/2012	6/30/2042	223	33	7	40	183	24.5	0.01%	0.00
333 - Services	201216.S10	2012 SERVICE CPR9	30	HY		7/1/2012	7/1/2012	6/30/2042	278	42	9	51	227	24.5	0.01%	0.00
333 - Services	201315.S20	2013 SERVICES CPR9	30	HY		6/16/2013	7/1/2013	6/30/2043	238	28	8	36	202	25.5	0.01%	0.00
333 - Services	201402.015	2014 Service-59 Sunrise Dr CPR8	30	HY		4/28/2014	7/1/2014	6/30/2044	581	48	19	67	514	26.5	0.01%	0.00
333 - Services	201402.016	2014 Service-16 Sunrise Dr CPR6	30	HY		9/26/2014	7/1/2014	6/30/2044	391	33	13	46	345	26.5	0.01%	0.00
333 - Services	201402.017	2014 Service-15 Myrtle CPR88	30	HY		10/1/2014	7/1/2014	6/30/2044	439	37	15	52	387	26.5	0.01%	0.00
333 - Services	201402.018	2014 Service-97 Mtn View CPR89	30	HY		12/5/2014	7/1/2014	6/30/2044	399	33	13	46	353	26.5	0.01%	0.00
333 - Services	201403.004	2014 Service 50 Woodrin CPR05	30	HY		7/2/2014	7/1/2014	6/30/2044	685	57	23	80	605	26.5	0.02%	0.00
333 - Services	201415.003	2014 Services 113 East Danforth	30	HY		9/15/2014	7/1/2014	6/30/2044	714	59	24	83	631	26.5	0.02%	0.00
333 - Services	201417.002	2014 14 Hatch Rd CPR3	30	HY		12/18/2014	7/1/2014	6/30/2044	392	37	13	50	342	26.5	0.01%	0.00
333 - Services	201602.005	2016 Services- 17 Services (Beach	30	HY		12/31/2016	7/1/2016	6/30/2046	54,300	907	1,810	1,810	52,490	28.5	1.45%	0.41
333 - Services	201702.002	Services- 21 Services (Lower Par	40	MM		6/16/2017	#####	6/30/2057	52,239	-	653	654	51,684	39.5	1.42%	0.56
333 - Services	201702.003	Services-Clean up	40	MM		10/31/2017	#####	6/30/2057	1,336	-	6	6	1,331	39.5	0.04%	0.01
333 - Services	201704.021	130 Judges Road	40	MQ		6/26/2017	#####	6/30/2057	1,058	-	33	33	1,025	39.5	0.03%	0.01
333 - Services	201713.007	Service- 75 Sunrise Hill	30	MM		9/30/2017	#####	6/30/2047	614	-	5	5	609	29.5	0.02%	0.00
333 - Services	201713.008	Service-67 Sunrise Hill	30	MM		9/30/2017	#####	6/30/2047	614	-	5	5	609	29.5	0.02%	0.00
333 - Services	201713.009	Service- 84 Sunrise Hill	30	MM		9/30/2017	#####	6/30/2047	614	-	5	5	609	29.5	0.02%	0.00
333 - Services	201716.001	Service- Weetamoe Extension	40	MM		7/11/2017	#####	6/30/2057	411	-	5	5	405	39.5	0.01%	0.00
333 - Services	201716.004	Cpt Lovewell Ln, 27 Services	40	MM		10/17/2017	#####	6/30/2057	53,567	-	223	223	53,343	39.5	1.47%	0.58
333 - Services	201718.S10	1988 SERVICES	40	HY		1/1/1988	7/1/1988	6/30/2028	963	696	24	720	243	10.5	0.01%	0.00
333 - Services	201718.S11	2006 SERVICES	40	HY		9/16/2006	7/1/2006	6/30/2046	595	165	15	180	415	28.5	0.01%	0.00
333 - Services	201718.S12	2015 SERVICES	40	HY		10/1/2015	7/1/2015	6/30/2055	2,296	69	57	126	2,170	37.5	0.06%	0.02
333 - Services Total									272,752	44,942	6,183	50,063	222,633			
334 - Meters	198607.M20	1986 METERS CPR11-46	40	HY		7/1/1986	7/1/1986	6/30/2026	1,040	(566)	26	(540)	1,580	8.5	0.04%	0.00
334 - Meters	198707.M20	1987 METERS CPR2-58	40	HY		7/1/1987	7/1/1987	6/30/2027	1,629	1,054	41	1,095	534	9.5	0.01%	0.00
334 - Meters	199007.M20	1990 METERS CPR59	40	HY		7/1/1990	7/1/1990	6/30/2030	183	122	5	127	56	12.5	0.00%	0.00
334 - Meters	199307.M20	1993 METERS CPR60-61	40	HY		7/1/1993	7/1/1993	6/30/2033	206	119	5	124	82	15.5	0.00%	0.00
334 - Meters	199607.M20	1996 METERS CPR1001-1021	40	HY		7/1/1996	7/1/1996	6/30/2036	1,284	659	32	691	593	18.5	0.02%	0.00
334 - Meters	199801.M00	1998 METERS CPR179-181	20	HY		7/1/1998	7/1/1998	6/30/2018	113	18	6	24	89	0.5	0.00%	0.00
334 - Meters	199802.M00	1998 METERS SEE SCHEDULE	20	HY		7/1/1998	7/1/1998	6/30/2018	9,605	2,574	480	3,054	6,551	0.5	0.18%	0.00
334 - Meters	199803.M20	1998 METER CPR 136-141	20	HY		7/1/1998	7/1/1998	6/30/2018	530	466	27	493	37	0.5	0.00%	0.00
334 - Meters	199804.M20	1998 METERS CPR166-174	20	HY		7/1/1998	7/1/1998	6/30/2018	675	397	34	431	244	0.5	0.01%	0.00
334 - Meters	199805.M02	1998 METERS CPR80-87	20	HY		7/1/1998	7/1/1998	6/30/2018	555	284	28	312	243	0.5	0.01%	0.00
334 - Meters	199807.M20	1998 METERS CPR62-63	20	HY		7/1/1998	7/1/1998	6/30/2018	425	370	21	391	34	0.5	0.00%	0.00
334 - Meters	199808.M20	1998 METERS CPR55-57	20	HY		7/1/1998	7/1/1998	6/30/2018	265	151	13	164	101	0.5	0.00%	0.00
334 - Meters	199810.M20	1998 METERS CPR39-40	20	HY		7/1/1998	7/1/1998	6/30/2018	288	264	14	278	10	0.5	0.00%	0.00

Plant Account	Asset ID	Description	Life	FIN	Convent ion FIN	Service Date	Start Date	Complete Date	Original Cost	Beginning A/D	2017 Depr	Ending A/D	Net Book Value	Remaining Life	Perce ntage	Remaini ng Life
334 - Meters	199902.M00	1999 METERS SEE SCHEDULE	20	HY		7/1/1999	7/1/1999	6/30/2019	3,657	913	183	1,096	2,561	1.5	0.07%	0.00
334 - Meters	199905.M02	1999 METERS CPR88-93	20	HY		7/1/1999	7/1/1999	6/30/2019	2,014	1,734	101	1,835	179	1.5	0.00%	0.00
334 - Meters	199907.M20	1999 METERS CPR64-65	20	HY		7/1/1999	7/1/1999	6/30/2019	352	308	18	326	26	1.5	0.00%	0.00
334 - Meters	199908.M20	1999 METERS CPR58	20	HY		12/27/1999	7/1/1999	6/30/2019	34	7	2	9	25	1.5	0.00%	0.00
334 - Meters	199909.M20	1999 METERS CPR102-103	20	HY		7/1/1999	7/1/1999	6/30/2019	163	143	8	151	12	1.5	0.00%	0.00
334 - Meters	199910.M20	1999 METERS CPR41-42	20	HY		7/1/1999	7/1/1999	6/30/2019	283	222	14	236	47	1.5	0.00%	0.00
334 - Meters	199912.M20	1999 METERS CPR2	20	HY		2/23/1999	7/1/1999	6/30/2019	158	36	8	44	114	1.5	0.00%	0.00
334 - Meters	200001.M00	2000 METERS CPR183	20	HY		7/1/2000	7/1/2000	6/30/2020	655	472	33	505	150	2.5	0.00%	0.00
334 - Meters	200002.M00	2000 METERS CPR679-697	20	HY		7/1/2000	7/1/2000	6/30/2020	1,338	642	67	709	629	2.5	0.02%	0.00
334 - Meters	200003.M20	2000 METER CPR 142	20	HY		7/19/2000	7/1/2000	6/30/2020	47	14	2	16	31	2.5	0.00%	0.00
334 - Meters	200004.M20	2000 METERS CPR178	20	HY		7/1/2000	7/1/2000	6/30/2020	188	129	9	138	50	2.5	0.00%	0.00
334 - Meters	200005.M02	2000 METERS CPR95-7	20	HY		7/1/2000	7/1/2000	6/30/2020	1,736	316	87	403	1,333	2.5	0.04%	0.00
334 - Meters	200007.M20	2000 METERS CPR66-67	20	HY		7/1/2000	7/1/2000	6/30/2020	362	290	18	308	54	2.5	0.00%	0.00
334 - Meters	200008.M20	2000 METERS CPR59	20	HY		2/1/2000	7/1/2000	6/30/2020	39	16	2	18	21	2.5	0.00%	0.00
334 - Meters	200009.M20	2000 METERS CPR104-106	20	HY		4/1/2000	7/1/2000	6/30/2020	125	28	6	34	91	2.5	0.00%	0.00
334 - Meters	200010.M20	2000 METERS CPR43	20	HY		7/1/2000	7/1/2000	6/30/2020	233	193	12	205	28	2.5	0.00%	0.00
334 - Meters	200011.M20	2000 METERS CPR34	20	HY		7/1/2000	7/1/2000	6/30/2020	308	246	15	261	47	2.5	0.00%	0.00
334 - Meters	200102.M00	2001 METERS CPR698-699	20	HY		7/1/2001	7/1/2001	6/30/2021	323	196	16	212	111	3.5	0.00%	0.00
334 - Meters	200105.M02	2001 METERS CPR96-100	20	HY		7/1/2001	7/1/2001	6/30/2021	542	396	27	423	119	3.5	0.00%	0.00
334 - Meters	200106.M20	2001 METERS CPR147	20	HY		7/1/2001	7/1/2001	6/30/2021	178	134	9	143	35	3.5	0.00%	0.00
334 - Meters	200107.M20	2001 METERS CPR68	20	HY		7/1/2001	7/1/2001	6/30/2021	172	138	9	147	25	3.5	0.00%	0.00
334 - Meters	200108.M20	2001 METERS CPR60-74	20	HY		7/1/2001	7/1/2001	6/30/2021	634	134	32	166	468	3.5	0.01%	0.00
334 - Meters	200109.M20	2001 METERS CPR107-113	20	HY		7/1/2001	7/1/2001	6/30/2021	792	614	40	654	138	3.5	0.00%	0.00
334 - Meters	200110.M20	2001 METERS CPR44	20	HY		7/1/2001	7/1/2001	6/30/2021	62	23	3	26	36	3.5	0.00%	0.00
334 - Meters	200201.M00	2002 METERS CPR184-186	20	HY		7/1/2002	7/1/2002	6/30/2022	346	201	17	218	128	4.5	0.00%	0.00
334 - Meters	200202.M00	2002 METERS CPR700-706	20	HY		7/1/2002	7/1/2002	6/30/2022	1,725	1,252	86	1,338	387	4.5	0.01%	0.00
334 - Meters	200203.M20	2002 METER CPR143	20	HY		7/1/2002	7/1/2002	6/30/2022	109	54	5	59	50	4.5	0.00%	0.00
334 - Meters	200205.M02	2002 METERS CPR101-120	20	HY		7/1/2002	7/1/2002	6/30/2022	2,730	1,855	137	1,992	738	4.5	0.02%	0.00
334 - Meters	200206.M20	2002 METERS CPR	20	HY		7/1/2002	7/1/2002	6/30/2022	753	546	38	584	169	4.5	0.00%	0.00
334 - Meters	200207.M20	2002 METER CPR158	20	HY		7/1/2002	7/1/2002	6/30/2022	212	159	11	170	42	4.5	0.00%	0.00
334 - Meters	200208.M20	2002 METERS CPR75-80	20	HY		7/1/2002	7/1/2002	6/30/2022	597	549	30	579	18	4.5	0.00%	0.00
334 - Meters	200209.M20	2002 METERS CPR114-148	20	HY		7/1/2002	7/1/2002	6/30/2022	1,895	336	95	431	1,464	4.5	0.04%	0.00
334 - Meters	200210.M20	2002 METERS CPR44-65	20	HY		7/1/2002	7/1/2002	6/30/2022	1,189	365	59	424	765	4.5	0.02%	0.00
334 - Meters	200211.M20	2002 METERS CPR35-35	20	HY		7/1/2002	7/1/2002	6/30/2022	456	331	23	354	102	4.5	0.00%	0.00
334 - Meters	200305.M02	2003 METERS CPR121-138	20	HY		7/1/2003	7/1/2003	6/30/2023	3,055	2,069	153	2,222	833	5.5	0.02%	0.00
334 - Meters	200308.M20	2003 METERS CPR81-105	20	HY		7/1/2003	7/1/2003	6/30/2023	1,644	508	82	590	1,054	5.5	0.03%	0.00
334 - Meters	200309.M20	2003 METERS CPR149-161	20	HY		7/1/2003	7/1/2003	6/30/2023	878	316	44	360	518	5.5	0.01%	0.00
334 - Meters	200310.M20	2003 METERS CPR66-76	20	HY		7/1/2003	7/1/2003	6/30/2023	538	26	27	53	485	5.5	0.01%	0.00
334 - Meters	200402.M00	2004 METERS CPR710-717	20	HY		7/1/2004	7/1/2004	6/30/2024	1,246	778	62	840	406	6.5	0.01%	0.00
334 - Meters	200404.M20	2004 METERS CPR179-181	20	HY		7/1/2004	7/1/2004	6/30/2024	475	308	24	332	143	6.5	0.00%	0.00
334 - Meters	200405.M02	2004 METERS CPR139-143	20	HY		7/1/2004	7/1/2004	6/30/2024	869	543	43	586	283	6.5	0.01%	0.00
334 - Meters	200407.M20	2004 METERS CPR159	20	HY		7/1/2004	7/1/2004	6/30/2024	147	95	7	102	45	6.5	0.00%	0.00
334 - Meters	200408.M20	2004 METERS CPR106-108	20	HY		7/1/2004	7/1/2004	6/30/2024	189	48	9	57	132	6.5	0.00%	0.00
334 - Meters	200409.M20	2004 METERS CPR162-168	20	HY		7/1/2004	7/1/2004	6/30/2024	612	258	31	289	323	6.5	0.01%	0.00
334 - Meters	200410.M20	2004 METERS CPR77-78	20	HY		7/1/2004	7/1/2004	6/30/2024	120	27	6	33	87	6.5	0.00%	0.00
334 - Meters	200415.M20	2004 3"MASTER METER	20	HY		4/15/2004	7/1/2004	6/30/2024	6,329	3,954	316	4,270	2,059	6.5	0.06%	0.00
334 - Meters	200502.M00	2005 METERS CPR78-722	20	HY		7/1/2005	7/1/2005	6/30/2025	541	(2,011)	27	(1,984)	2,525	7.5	0.07%	0.01
334 - Meters	200505.M02	2005 METERS CPR144-146	20	HY		7/1/2005	7/1/2005	6/30/2025	450	259	23	282	168	7.5	0.00%	0.00
334 - Meters	200507.M20	2005 45 ASHLEY CPR160	20	HY		7/1/2005	7/1/2005	6/30/2025	183	114	9	123	60	7.5	0.00%	0.00
334 - Meters	200510.M20	2005 METERS CPR79	20	HY		12/7/2005	7/1/2005	6/30/2025	296	170	15	185	111	7.5	0.00%	0.00
334 - Meters	200513.M20	2005 METERS CPR2	20	HY		1/20/2005	7/1/2005	6/30/2025	736	424	37	461	275	7.5	0.01%	0.00
334 - Meters	200601.M00	2002 METERS CPR187	20	HY		7/1/2006	7/1/2006	6/30/2026	77	33	4	37	40	8.5	0.00%	0.00
334 - Meters	200602.M00	2006 METERS CPR723-735	20	HY		7/1/2006	7/1/2006	6/30/2026	1,847	970	92	1,062	785	8.5	0.02%	0.00
334 - Meters	200604.M20	2006 METERS CPR182-183	20	HY		7/1/2006	7/1/2006	6/30/2026	229	126	11	137	92	8.5	0.00%	0.00
334 - Meters	200605.M02	2006 METERS CPR147	20	HY		7/1/2006	7/1/2006	6/30/2026	279	147	14	161	118	8.5	0.00%	0.00
334 - Meters	200606.M20	2006 METERS CPR148-1049	20	HY		7/1/2006	7/1/2006	6/30/2026	460	253	23	276	184	8.5	0.01%	0.00
334 - Meters	200608.M20	2006 METERS CPR109-110	20	HY		7/1/2006	7/1/2006	6/30/2026	232	133	12	145	87	8.5	0.00%	0.00
334 - Meters	200609.M20	2006 METERS CPR169-170	20	HY		7/1/2006	7/1/2006	6/30/2026	599	315	30	345	254	8.5	0.01%	0.00
334 - Meters	200611.M20	2006 METERS CPR37	20	HY		7/1/2006	7/1/2006	6/30/2026	193	107	10	117	76	8.5	0.00%	0.00
334 - Meters	200702.M00	2007 METERS CPR736-740	20	HY		7/1/2007	7/1/2007	6/30/2027	9,550	4,516	477	4,993	4,557	9.5	0.13%	0.01
334 - Meters	200703.M20	2007 79 WOODRIN CPR144	20	HY		11/1/2007	7/1/2007	6/30/2027	134	64	7	71	63	9.5	0.00%	0.00
334 - Meters	200705.M02	2007 METERS CPR148-150	20	HY		7/1/2007	7/1/2007	6/30/2027	748	355	37	392	356	9.5	0.01%	0.00

Plant Account	Asset ID	Description	Life FIN	Convent ion FIN	Service Date	Start Date	Complete Date	Original Cost	Beginning A/D	2017 Depr	Ending A/D	Net Book Value	Remaining Life	Perct NBV	Wul Remaini ng Life
334 - Meters	200709.M20	2007 METERS CPR171	20	HY	7/1/2007	7/1/2007	6/30/2027	38	18	2	20	18	9.5	0.00%	0.00
334 - Meters	200711.M20	2007 METER CPR38	20	HY	11/5/2007	7/1/2007	6/30/2027	161	77	8	85	76	9.5	0.00%	0.00
334 - Meters	200713.M20	2007 METERS CPR3	20	HY	9/15/2007	7/1/2007	6/30/2027	175	83	9	92	83	9.5	0.00%	0.00
334 - Meters	200715.M20	2007 METERS	20	HY	1/13/2007	7/1/2007	6/30/2027	345	164	17	181	164	9.5	0.00%	0.00
334 - Meters	200716.M20	2007 METERS	20	HY	8/15/2007	7/1/2007	6/30/2027	333	156	17	173	160	9.5	0.00%	0.00
334 - Meters	200801.M20	2008 METERS CPR188	20	HY	5/23/2008	7/1/2008	6/30/2028	145	62	7	69	76	10.5	0.00%	0.00
334 - Meters	200802.M00	2008 METERS CPR741	20	HY	5/29/2008	7/1/2008	6/30/2028	202	86	10	96	106	10.5	0.00%	0.00
334 - Meters	200803.M20	2008 METER CPR145	20	HY	5/29/2008	7/1/2008	6/30/2028	148	63	7	70	78	10.5	0.00%	0.00
334 - Meters	200804.M20	2008 METERS CPR 184	20	HY	10/29/2008	7/1/2008	6/30/2028	108	46	5	51	57	10.5	0.00%	0.00
334 - Meters	200805.M02	2008 METERS CPR151-153	20	HY	7/1/2008	7/1/2008	6/30/2028	262	73	13	86	176	10.5	0.00%	0.00
334 - Meters	200807.M20	2008 METERS CPR161	20	HY	7/1/2008	7/1/2008	6/30/2028	79	34	4	38	41	10.5	0.00%	0.00
334 - Meters	200810.M20	2008 METERS CPR80	20	HY	7/25/2008	7/1/2008	6/30/2028	96	62	5	67	29	10.5	0.00%	0.00
334 - Meters	200812.M20	2008 METERS CPR4	20	HY	5/28/2008	7/1/2008	6/30/2028	148	63	7	70	78	10.5	0.00%	0.00
334 - Meters	200903.M20	2009 METER CPR146	20	HY	6/17/2009	7/1/2009	6/30/2029	86	32	4	36	50	11.5	0.00%	0.00
334 - Meters	200905.M02	2009 METERS CPR154-155	20	HY	7/1/2009	7/1/2009	6/30/2029	2,826	1,060	141	1,201	1,625	11.5	0.04%	0.01
334 - Meters	200907.M20	2009 METERS CPR162	20	HY	7/1/2009	7/1/2009	6/30/2029	101	38	5	43	58	11.5	0.00%	0.00
334 - Meters	200909.M20	2009 367 LIMAC CPR172	20	HY	3/31/2009	7/1/2009	6/30/2029	189	71	9	80	109	11.5	0.00%	0.00
334 - Meters	200911.M20	2009 METER CPR38	20	HY	12/19/2009	7/1/2009	6/30/2029	148	56	7	63	85	11.5	0.00%	0.00
334 - Meters	201001.M00	2010 METERS CPR 189-190	20	HY	7/1/2010	7/1/2010	6/30/2030	299	97	15	112	187	12.5	0.01%	0.00
334 - Meters	201002.M00	2010 METERS CPR743-748	20	HY	7/1/2010	7/1/2010	6/30/2030	1,247	405	62	467	780	12.5	0.02%	0.00
334 - Meters	201003.M20	2010 71 WOODRIN CPR147	20	HY	6/17/2010	7/1/2010	6/30/2030	261	85	13	98	163	12.5	0.00%	0.00
334 - Meters	201004.M20	2013 Prior Meters	20	HY	5/17/2010	7/1/2010	6/30/2030	225	73	11	84	141	12.5	0.00%	0.00
334 - Meters	201006.M20	2010 METERS CPR1049-1050	20	HY	7/1/2010	7/1/2010	6/30/2030	425	138	21	159	266	12.5	0.01%	0.00
334 - Meters	201007.M20	2010 METERS CPR163	20	HY	7/1/2010	7/1/2010	6/30/2030	207	61	10	71	136	12.5	0.00%	0.00
334 - Meters	201009.M20	2010 94 LIMAC CPR173	20	HY	2/2/2010	7/1/2010	6/30/2030	184	60	9	69	115	12.5	0.00%	0.00
334 - Meters	201010.M20	2010 18 BOW LANE CPR81	20	HY	7/16/2010	7/1/2010	6/30/2030	249	74	12	86	163	12.5	0.00%	0.00
334 - Meters	201011.M20	2010 METERS CPR40-46	20	HY	8/27/2010	7/1/2010	6/30/2030	2,602	846	130	976	1,626	12.5	0.04%	0.01
334 - Meters	201013.M20	2010 METERS CPR40-46	20	HY	3/22/2010	7/1/2010	6/30/2030	244	67	12	79	165	12.5	0.00%	0.00
334 - Meters	201101.M00	2011 METERS CPR 191-192	20	HY	7/1/2011	7/1/2011	6/30/2031	553	152	28	180	373	13.5	0.01%	0.00
334 - Meters	201102.M00	2011 METERS CPR753-783	20	HY	7/1/2011	7/1/2011	6/30/2031	2,202	606	110	716	1,486	13.5	0.04%	0.01
334 - Meters	201103.M20	2011 29 TALL PINES CPR148	20	HY	4/1/2011	7/1/2011	6/30/2031	266	73	13	86	180	13.5	0.00%	0.00
334 - Meters	201107.M20	2011 METERS CPR164	20	HY	7/1/2011	7/1/2011	6/30/2031	167	46	8	54	113	13.5	0.00%	0.00
334 - Meters	201111.M20	2011 METERS CPR47	20	HY	7/20/2011	7/1/2011	6/30/2031	631	174	32	206	425	13.5	0.01%	0.00
334 - Meters	201201.M00	2012 METERS CPR 193	20	HY	7/1/2012	7/1/2012	6/30/2032	146	33	7	40	106	14.5	0.00%	0.00
334 - Meters	201202.M00	2012 METERS CPR752	20	HY	7/1/2012	7/1/2012	6/30/2032	4,524	1,018	226	1,244	3,280	14.5	0.09%	0.01
334 - Meters	201205.M02	2012 METERS CPR156	20	HY	7/1/2012	7/1/2012	6/30/2032	143	32	7	39	104	14.5	0.00%	0.00
334 - Meters	201206.M20	2012 METERS CPR1051	20	HY	7/1/2012	7/1/2012	6/30/2032	216	43	11	54	162	14.5	0.00%	0.00
334 - Meters	201207.M20	2012 METERS CPR165	20	HY	7/1/2012	7/1/2012	6/30/2032	613	138	31	169	444	14.5	0.01%	0.00
334 - Meters	201210.M20	2012 METERS CPR82	20	HY	7/1/2012	7/1/2012	6/30/2032	278	56	14	70	208	14.5	0.01%	0.00
334 - Meters	201211.M20	2012 METERS CPR48-52	20	HY	7/1/2012	7/1/2012	6/30/2032	1,548	348	77	425	1,123	14.5	0.03%	0.00
334 - Meters	201214.M10	2012 METERS CPR1-2	20	HY	7/1/2012	7/1/2012	6/30/2032	321	72	16	88	233	14.5	0.01%	0.00
334 - Meters	201301.M00	2013 METERS CPR 194-203	20	HY	7/1/2013	7/1/2013	6/30/2033	2,333	408	117	525	1,808	15.5	0.05%	0.01
334 - Meters	201302.M00	2013 METERS CPR753-783	20	HY	7/1/2013	7/1/2013	6/30/2033	7,064	1,236	353	1,589	5,475	15.5	0.15%	0.02
334 - Meters	201303.M20	2013 METERS CPR149-154	20	HY	7/1/2013	7/1/2013	6/30/2033	1,115	195	56	251	864	15.5	0.02%	0.00
334 - Meters	201305.M02	2013 METERS CPR157-179	20	HY	7/1/2013	7/1/2013	6/30/2033	5,347	936	267	1,203	4,144	15.5	0.11%	0.02
334 - Meters	201306.M20	2013 METERS CPR1052-1053	20	HY	7/1/2013	7/1/2013	6/30/2033	510	89	26	115	395	15.5	0.01%	0.00
334 - Meters	201307.M20	2013 METERS CPR166-168	20	HY	7/1/2013	7/1/2013	6/30/2033	678	119	34	153	525	15.5	0.01%	0.00
334 - Meters	201308.M20	2013 METERS CPR111-114	20	HY	7/1/2013	7/1/2013	6/30/2033	1,180	207	59	266	914	15.5	0.03%	0.00
334 - Meters	201309.M20	2013 METERS CPR174-177	20	HY	7/1/2013	7/1/2013	6/30/2033	785	(745)	39	(706)	1,491	15.5	0.04%	0.01
334 - Meters	201310.M20	2013 184 & 9 BOW LANE CPR83-	20	HY	7/1/2013	7/1/2013	6/30/2033	734	128	37	165	569	15.5	0.02%	0.00
334 - Meters	201311.M20	2013 METERS CPR53-55	20	HY	7/1/2013	7/1/2013	6/30/2033	979	171	49	220	759	15.5	0.02%	0.00
334 - Meters	201312.M20	2013 M2000 2" BADGER CPR5	20	HY	5/31/2013	7/1/2013	6/30/2033	2,590	453	129	582	2,008	15.5	0.06%	0.01
334 - Meters	201317.M10	2013 1" METER	20	HY	10/9/2016	7/1/2016	6/30/2036	407	71	20	91	316	18.5	0.01%	0.00
334 - Meters	201401.003	2014 Meter CPR204	20	HY	5/16/2014	7/1/2014	6/30/2034	162	20	8	28	134	16.5	0.00%	0.00
334 - Meters	201401.004	2014 Meter CPR205	20	HY	6/18/2014	7/1/2014	6/30/2034	205	26	10	36	169	16.5	0.00%	0.00
334 - Meters	201402.019	2014 Meters CPR784-820	20	HY	12/31/2014	7/1/2014	6/30/2034	7,673	959	384	1,343	6,330	16.5	0.17%	0.03
334 - Meters	201402.020	2014 BRW#4 Mag Meter CPR821	20	HY	7/23/2014	7/1/2014	6/30/2034	2,047	256	102	358	1,689	16.5	0.05%	0.01
334 - Meters	201402.021	2014 BRW#2 Mag Meter CPR822	20	HY	7/23/2014	7/1/2014	6/30/2034	2,046	256	102	358	1,688	16.5	0.05%	0.01
334 - Meters	201403.005	2014 Meter 41 West Point CPR15	20	HY	5/1/2014	7/1/2014	6/30/2034	185	23	9	32	153	16.5	0.00%	0.00
334 - Meters	201403.006	2014 Meter 70 Woodrin CPR156	20	HY	7/16/2014	7/1/2014	6/30/2034	168	21	8	29	139	16.5	0.00%	0.00
334 - Meters	201403.007	2014 Meter Pumphouse 1" Inline	20	HY	6/6/2014	7/1/2014	6/30/2034	180	23	9	32	148	16.5	0.00%	0.00
334 - Meters	201404.002	2014 Meter 62 Judges Rd CPR186	20	HY	1/6/2014	7/1/2014	6/30/2034	205	26	10	36	169	16.5	0.00%	0.00

Plant Account	Asset ID	Description	Life	FIN	Convent	ion FIN	Service Date	Start Date	Complete	Date	Original Cost	Beginning			Net Book Value	Remaining Life	Pct% NBV	Wtd Remaining Life
												A/D	2017 Depr	Ending A/D				
334 - Meters	201405.006	2014 Meter 30 Hidden Dr CPR186	20	HY			4/18/2014	7/1/2014	6/30/2034		194	24	10	34	160	16.5	0.00%	0.00
334 - Meters	201405.007	2014 Meter 40 Hidden Dr CPR187	20	HY			4/23/2014	7/1/2014	6/30/2034		194	24	10	34	160	16.5	0.00%	0.00
334 - Meters	201405.008	2014 Meter 31 Hidden Dr CPR182	20	HY			7/3/2014	7/1/2014	6/30/2034		189	24	9	33	156	16.5	0.00%	0.00
334 - Meters	201405.009	2014 Meter 56 Hidden Dr CPR183	20	HY			6/24/2014	7/1/2014	6/30/2034		189	24	9	33	156	16.5	0.00%	0.00
334 - Meters	201405.010	2014 Meter 12 Valley Rd CPR184	20	HY			8/5/2014	7/1/2014	6/30/2034		185	23	9	32	153	16.5	0.00%	0.00
334 - Meters	201405.011	2014 M55 E Series CPR185	20	HY			2/4/2014	7/1/2014	6/30/2034		321	40	16	56	265	16.5	0.01%	0.00
334 - Meters	201405.012	2014 M55 E Series CPR186	20	HY			2/4/2014	7/1/2014	6/30/2034		321	40	16	56	265	16.5	0.01%	0.00
334 - Meters	201405.013	2014 M55 E Series CPR187	20	HY			3/19/2014	7/1/2014	6/30/2034		494	62	25	87	407	16.5	0.01%	0.00
334 - Meters	201406.003	2014 Meter 106 Woodvale CPR18	20	HY			5/23/2014	7/1/2014	6/30/2034		170	21	9	30	140	16.5	0.00%	0.00
334 - Meters	201407.002	2014 Meter 22 Plantation CPR18	20	HY			3/7/2014	7/1/2014	6/30/2034		227	28	11	39	188	16.5	0.01%	0.00
334 - Meters	201407.003	2014 Meter 132 Pendleton Cov Cl	20	HY			4/19/2014	7/1/2014	6/30/2034		205	26	10	36	169	16.5	0.00%	0.00
334 - Meters	201408.001	2014 Meters CPR 115-118	20	HY			5/30/2014	7/1/2014	6/30/2034		833	104	42	146	687	16.5	0.02%	0.00
334 - Meters	201410.001	2014 Meter 27 Bow Lane CPR86	20	HY			5/19/2014	7/1/2014	6/30/2034		208	26	10	36	172	16.5	0.00%	0.00
334 - Meters	201411.001	2014 Meter 1 Oxbow	20	HY			12/4/2014	7/1/2014	6/30/2034		198	25	10	35	163	16.5	0.00%	0.00
334 - Meters	201412.001	2014 Meter 1* Repco Meter CPR0	20	HY			8/4/2014	7/1/2014	6/30/2034		560	70	28	98	462	16.5	0.01%	0.00
334 - Meters	201416.005	2014 Meter 1* M55 E Series CPR4	20	HY			1/24/2014	7/1/2014	6/30/2034		272	39	14	53	219	16.5	0.01%	0.00
334 - Meters	201501.001	2015 Meter CPR206	20	HY			7/27/2015	7/1/2015	6/30/2035		180	14	9	23	157	17.5	0.00%	0.00
334 - Meters	201501.002	2015 Meter CPR207	20	HY			5/11/2015	7/1/2015	6/30/2035		170	13	9	22	148	17.5	0.00%	0.00
334 - Meters	201502.001	2015 Meters CPR823-850	20	HY			12/31/2015	7/1/2015	6/30/2035		5,176	388	259	647	4,529	17.5	0.12%	0.02
334 - Meters	201503.002	2015 Meters CPR158 & 158	20	HY			12/31/2015	7/1/2015	6/30/2035		351	26	18	44	307	17.5	0.01%	0.00
334 - Meters	201504.M20	2015 P4 Upper Mad River CPR18	25	HY			2/19/2015	7/1/2015	6/30/2040		178	13	7	20	158	22.5	0.00%	0.00
334 - Meters	201505.001	2015 19 Hidden Valley CPR188	20	HY			4/24/2015	7/1/2015	6/30/2035		163	12	8	20	143	17.5	0.00%	0.00
334 - Meters	201505.002	2015 27 Alberg CPR189	20	HY			5/21/2015	7/1/2015	6/30/2035		160	12	8	20	140	17.5	0.00%	0.00
334 - Meters	201505.003	2015 56 Hidden Valley CPR191	20	HY			6/3/2015	7/1/2015	6/30/2035		154	12	8	20	134	17.5	0.00%	0.00
334 - Meters	201505.004	2015 14 Ethan Allen CPR192	20	HY			6/3/2015	7/1/2015	6/30/2035		178	13	9	22	156	17.5	0.00%	0.00
334 - Meters	201506.001	2015 47 Rolling Lane CPR1055	20	HY			8/31/2015	7/1/2015	6/30/2035		151	11	8	19	132	17.5	0.00%	0.00
334 - Meters	201507.001	2015 102 Plantation CPR171	20	HY			7/27/2015	7/1/2015	6/30/2035		170	13	9	22	148	17.5	0.00%	0.00
334 - Meters	201508.001	2015 53 Alden Rd CPR119	20	HY			7/27/2015	7/1/2015	6/30/2035		173	13	9	22	151	17.5	0.00%	0.00
334 - Meters	201509.001	2015 395 Limac Circle CPR178	20	HY			8/21/2015	7/1/2015	6/30/2035		172	13	9	22	150	17.5	0.00%	0.00
334 - Meters	201511.001	2015 29 Oxbow CPR57	20	HY			9/2/2015	7/1/2015	6/30/2035		150	11	8	19	131	17.5	0.00%	0.00
334 - Meters	201516.009	2015 2* Badger Meter	20	HY			8/25/2015	7/1/2015	6/30/2035		2,175	168	109	277	1,898	17.5	0.05%	0.01
334 - Meters	201601.001	2016 Meter- 148 Far Echo	20	HY			2/22/2016	7/1/2016	6/30/2036		147	4	7	7	140	18.5	0.00%	0.00
334 - Meters	201601.002	2016 Meter-119 Far Echo	20	HY			6/3/2016	7/1/2016	6/30/2036		166	4	8	8	158	18.5	0.00%	0.00
334 - Meters	201602.006	2016 Meters CPR's 851-866	20	HY			12/31/2016	7/1/2016	6/30/2036		2,796	70	140	140	2,656	18.5	0.07%	0.01
334 - Meters	201604.001	2016 Meter- ES 841 Upper Madd	20	HY			10/4/2016	7/1/2016	6/30/2036		148	4	7	7	141	18.5	0.00%	0.00
334 - Meters	201604.002	2016 Meter- 3 Judges Rd	20	HY			10/6/2016	7/1/2016	6/30/2036		166	4	8	8	158	18.5	0.00%	0.00
334 - Meters	201605.001	2016 Meter- 2 Valley	20	HY			12/29/2016	7/1/2016	6/30/2036		139	3	7	7	132	18.5	0.00%	0.00
334 - Meters	201606.001	2016 Meter- 96 Woodvale Dr	20	HY			7/1/2016	7/1/2016	6/30/2036		162	4	8	8	154	18.5	0.00%	0.00
334 - Meters	201607.003	2016 Meter- 22 Ashley Dr	20	HY			9/1/2016	7/1/2016	6/30/2036		148	4	7	7	141	18.5	0.00%	0.00
334 - Meters	201607.004	2016 Meter- 5 Fern Condo	20	HY			9/30/2016	7/1/2016	6/30/2036		227	6	11	11	216	18.5	0.01%	0.00
334 - Meters	201607.005	2016 Meter- 9 Ashley Dr	20	HY			10/24/2016	7/1/2016	6/30/2036		148	4	7	7	141	18.5	0.00%	0.00
334 - Meters	201608.001	2016 Meter- 23 Alden Dr	20	HY			3/31/2016	7/1/2016	6/30/2036		173	4	9	9	164	18.5	0.00%	0.00
334 - Meters	201609.004	2016 Meter- 2 Fl Meter w/30' ren	20	HY			11/21/2016	7/1/2016	6/30/2036		2,792	70	140	140	2,652	18.5	0.07%	0.01
334 - Meters	201609.005	2016 Meter- 138 Woodland Grove	20	HY			12/7/2016	7/1/2016	6/30/2036		146	4	7	7	139	18.5	0.00%	0.00
334 - Meters	201611.003	2016 Meter- 2 York Garden Way	20	HY			3/18/2016	7/1/2016	6/30/2036		266	7	13	13	253	18.5	0.01%	0.00
334 - Meters	201611.004	2016 Meter- 25 York Village	20	HY			8/8/2016	7/1/2016	6/30/2036		148	4	7	7	141	18.5	0.00%	0.00
334 - Meters	201611.005	2016 Meter- 26 York Village	20	HY			4/19/2016	7/1/2016	6/30/2036		147	4	7	7	140	18.5	0.00%	0.00
334 - Meters	201611.006	2016 Meter- 8 York Garden Way	20	HY			10/7/2016	7/1/2016	6/30/2036		148	4	7	7	141	18.5	0.00%	0.00
334 - Meters	201611.007	2016 Meter- 5 York Garden Way	20	HY			10/27/2016	7/1/2016	6/30/2036		148	4	7	7	141	18.5	0.00%	0.00
334 - Meters	201701.005	Meter-136 Far Echo	20	MQ			5/22/2017	#####	6/30/2037		223	-	7	7	216	19.5	0.01%	0.00
334 - Meters	201701.006	Meter- 8 Park Lane	20	MQ			6/6/2017	#####	6/30/2037		158	-	5	5	153	19.5	0.00%	0.00
334 - Meters	201701.007	Meters- 132 Far Echo Harbor	20	MQ			7/28/2017	#####	6/30/2037		172	-	4	4	169	19.5	0.00%	0.00
334 - Meters	201701.008	Meter 12 Spinacker Lane	20	MQ			11/6/2017	#####	6/30/2037		158	-	1	1	157	19.5	0.00%	0.00
334 - Meters	201701.009	Meter 9 Partridge Lane	20	MQ			11/8/2017	#####	6/30/2037		172	-	1	1	171	19.5	0.00%	0.00
334 - Meters	201701.010	Meter 9 Kingswood Lane	20	MQ			11/17/2017	#####	6/30/2037		159	-	1	1	159	19.5	0.00%	0.00
334 - Meters	201702.004	Meter- 17 Pleasure Lane	20	MQ			1/8/2017	#####	6/30/2037		221	-	11	11	210	19.5	0.01%	0.00
334 - Meters	201702.005	Meter- 91 Glen Forest	20	MQ			2/25/2017	#####	6/30/2037		269	-	11	11	258	19.5	0.01%	0.00
334 - Meters	201702.006	Meter- 309 Paradise Dr	20	MQ			3/21/2017	#####	6/30/2037		172	-	6	6	166	19.5	0.00%	0.00
334 - Meters	201702.007	Meter- 61 Eden Lane	20	MQ			3/31/2017	#####	6/30/2037		149	-	6	6	143	19.5	0.00%	0.00
334 - Meters	201702.008	Meter- 29 Hickery	20	MQ			3/24/2017	#####	6/30/2037		205	-	8	8	197	19.5	0.01%	0.00
334 - Meters	201702.009	Meter- 77 Sunrise	20	MQ			4/24/2017	#####	6/30/2037		172	-	6	6	167	19.5	0.00%	0.00
334 - Meters	201702.010	Meter- 256 Paradise Dr	20	MQ			5/9/2017	#####	6/30/2037		172	-	6	6	167	19.5	0.00%	0.00

Plant Account	Asset ID	Description	Life	Convent		Service Date	Start Date	Complete Date	Original Cost	Beginning			Net Book Value	Remaining Life	Pctg. Rmng Life	Wtd Remaining Life
				FIN	ion FIN					A/D	2017 Depr	Ending A/D				
334 - Meters	201702.011	Meter- 15 Myrtle	20	MQ		6/6/2017	#####	6/30/2037	205	-	6	6	199	19.5	0.01%	0.00
334 - Meters	201702.012	Meter- 83 Paradise Dr	20	MQ		6/29/2017	#####	6/30/2037	230	-	6	6	225	19.5	0.01%	0.00
334 - Meters	201702.013	Meter- 238 Paradise Dr	20	MQ		7/26/2017	#####	6/30/2037	158	-	3	3	155	19.5	0.00%	0.00
334 - Meters	201702.014	Meter- 96 Mountain View	20	MQ		8/18/2017	#####	6/30/2037	173	-	3	3	170	19.5	0.00%	0.00
334 - Meters	201702.015	Meter- 19 Buckingham Terr	20	MQ		8/21/2017	#####	6/30/2037	223	-	4	4	219	19.5	0.01%	0.00
334 - Meters	201702.016	Meter- 17 Buckingham Terr	20	MQ		8/22/2017	#####	6/30/2037	176	-	3	3	173	19.5	0.00%	0.00
334 - Meters	201702.017	Meter- 23 Heavens Way	20	MQ		9/19/2017	#####	6/30/2037	158	-	2	2	156	19.5	0.00%	0.00
334 - Meters	201702.018	Meter-279 Paradise Dr	20	MQ		9/22/2017	#####	6/30/2037	158	-	2	2	156	19.5	0.00%	0.00
334 - Meters	201702.019	Meter- 17 Mayflower	20	MQ		9/26/2017	#####	6/30/2037	262	-	3	3	258	19.5	0.01%	0.00
334 - Meters	201702.020	Meter- 43 Sunrise Dr	20	MQ		10/5/2017	#####	6/30/2037	158	-	2	2	156	19.5	0.00%	0.00
334 - Meters	201702.021	Meter- 137 Sunrise Dr	20	MQ		10/5/2017	#####	6/30/2037	205	-	3	3	202	19.5	0.01%	0.00
334 - Meters	201702.022	Meter- 47 Heavens Way	20	MQ		10/16/2017	#####	6/30/2037	158	-	1	1	157	19.5	0.00%	0.00
334 - Meters	201702.024	2017 Meter 105 Glen Forest	20	MQ		11/17/2017	#####	6/30/2037	150	-	1	1	149	19.5	0.00%	0.00
334 - Meters	201702.025	Meter 50 Mountain View Drive	20	MQ		12/29/2017	#####	6/30/2037	185	-	-	-	185	19.5	0.01%	0.00
334 - Meters	201703.003	Meter 22 Woodrin	25	MQ		11/6/2017	#####	6/30/2042	158	-	1	1	157	24.5	0.00%	0.00
334 - Meters	201703.004	Meter 83 Woodrin	25	MQ		11/6/2017	#####	6/30/2042	158	-	1	1	157	24.5	0.00%	0.00
334 - Meters	201703.005	Meter 69 West Point	25	MQ		11/17/2017	#####	6/30/2042	159	-	1	1	159	24.5	0.00%	0.00
334 - Meters	201703.006	Meter 19 Tall Pines	25	MQ		11/17/2017	#####	6/30/2042	158	-	1	1	158	24.5	0.00%	0.00
334 - Meters	201704.004	Meter-130 Judges Rd	20	MQ		8/30/2017	#####	6/30/2037	172	-	3	3	169	19.5	0.00%	0.00
334 - Meters	201704.005	Meter- Unit E6-841 Upper Mad Rd	20	MQ		9/14/2017	#####	6/30/2037	176	-	3	3	173	19.5	0.00%	0.00
334 - Meters	201704.006	Meter Unit J5 55 Orris	25	MQ		10/30/2017	#####	6/30/2042	158	-	1	1	157	24.5	0.00%	0.00
334 - Meters	201704.007	Meter 6 Judges Road 83315234	25	MQ		11/3/2017	#####	6/30/2042	158	-	1	1	157	24.5	0.00%	0.00
334 - Meters	201704.008	Meter Unit 4B	25	MQ		11/17/2017	#####	6/30/2042	179	-	1	1	178	24.5	0.00%	0.00
334 - Meters	201705.001	Meter- 7 Aspen	20	MQ		4/14/2017	#####	6/30/2037	158	-	6	6	152	19.5	0.00%	0.00
334 - Meters	201705.002	Meter- 19 Valley Rd	20	MQ		6/13/2017	#####	6/30/2037	167	-	5	5	162	19.5	0.00%	0.00
334 - Meters	201705.003	Meter- 43 Valley Rd	20	MQ		9/11/2017	#####	6/30/2037	205	-	3	3	201	19.5	0.01%	0.00
334 - Meters	201705.004	Meter 4 Heritage Road	25	MQ		11/16/2017	#####	6/30/2042	158	-	1	1	158	24.5	0.00%	0.00
334 - Meters	201707.002	Meter- 13 Zebley Shore RD	10	MQ		4/17/2017	#####	6/30/2027	158	-	11	11	148	9.5	0.00%	0.00
334 - Meters	201707.003	Meter- 7 Pendleton Rd	10	MQ		10/6/2017	#####	6/30/2027	172	-	4	4	168	9.5	0.00%	0.00
334 - Meters	201707-001	Meter- 15 Pendleton Rd	10	MQ		4/14/2017	#####	6/30/2027	188	-	14	14	174	9.5	0.00%	0.00
334 - Meters	201708.002	Meter-186 Puckerbrush-8203246	10	MQ		6/28/2017	#####	6/30/2027	167	-	8	8	159	9.5	0.00%	0.00
334 - Meters	201708.003	Meter- 87 Alden Dr	10	MQ		10/27/2017	#####	6/30/2027	158	-	3	3	155	9.5	0.00%	0.00
334 - Meters	201709.002	Meter- 350 Limac Circle	10	MQ		8/18/2017	#####	6/30/2027	172	-	6	6	167	9.5	0.00%	0.00
334 - Meters	201709.003	Meter- 385 Limac Circle	10	MQ		10/17/2017	#####	6/30/2027	158	-	3	3	155	9.5	0.00%	0.00
334 - Meters	201709.004	Meter- 53 Woodland	10	MQ		10/13/2017	#####	6/30/2027	158	-	4	4	154	9.5	0.00%	0.00
334 - Meters	201709.005	Meter 349 Limac Circle	10	MQ		5/4/2017	#####	6/30/2027	140	-	18	18	123	9.5	0.00%	0.00
334 - Meters	201709.006	Meter 121 Woodland Grove	10	MQ		7/6/2017	#####	6/30/2027	140	-	11	11	130	9.5	0.00%	0.00
334 - Meters	201710.002	Meter- 98 Bow Lane	20	MQ		1/17/2017	#####	6/30/2037	158	-	7	7	151	19.5	0.00%	0.00
334 - Meters	201710.003	Meter- 78 Bow Lane	20	MQ		10/17/2017	#####	6/30/2037	158	-	1	1	157	19.5	0.00%	0.00
334 - Meters	201710.005	Meter 184 Bow Lane	20	MQ		12/13/2017	#####	6/30/2037	159	-	0	0	159	19.5	0.00%	0.00
334 - Meters	201711.001	Meter- 19 York Garden Way	20	MQ		4/20/2017	#####	6/30/2037	172	-	6	6	167	19.5	0.00%	0.00
334 - Meters	201711.002	Meter- 3 York Village	20	MQ		4/30/2017	#####	6/30/2037	140	-	5	5	135	19.5	0.00%	0.00
334 - Meters	201711.003	Meter- 23 York Village	20	MQ		6/7/2017	#####	6/30/2037	221	-	6	6	214	19.5	0.01%	0.00
334 - Meters	201711.004	Meter 6 Yourk Garden 83315257	20	MQ		11/2/2017	#####	6/30/2037	176	-	1	1	175	19.5	0.00%	0.00
334 - Meters	201713.003	Meter-Source BRW #1	25	MQ		6/7/2017	#####	6/30/2042	412	-	10	10	402	24.5	0.01%	0.00
334 - Meters	201713.006	Meter-Source BRW#2	20	MQ		6/7/2017	#####	6/30/2037	413	-	12	12	400	19.5	0.01%	0.00
334 - Meters	201715.002	Meter- 1" Source BRW #1	20	MQ		6/19/2017	#####	6/30/2037	211	-	5	5	206	19.5	0.01%	0.00
334 - Meters	201715.003	Meter- 1" Source BRW #2	20	MQ		6/19/2017	#####	6/30/2037	211	-	5	5	206	19.5	0.01%	0.00
334 - Meters	201718.021	Meter-48 Sanborn Rd	10	MQ		10/12/2017	#####	6/30/2027	176	-	4	4	172	9.5	0.00%	0.00
334 - Meters Total									167,658	47,168	7,985	54,945	112,713			
335 - Hydrants	199103.H10	2013 HYDRANT CPR1	50	HY		7/1/1991	7/1/1991	6/30/2041	536	274	11	285	251	23.5	0.01%	0.00
335 - Hydrants	199306.H10	1993 HYDRANT	50	HY		7/1/1993	7/1/1993	6/30/2043	526	249	11	260	266	25.5	0.01%	0.00
335 - Hydrants	200608.H10	2006 HYDRANT AT WELL	50	HY		7/1/2006	7/1/2006	6/30/2056	256	56	5	61	195	38.5	0.01%	0.00
335 - Hydrants	200802.H00	2008 HYDRANTS (2 ON 109 1 AT	50	HY		7/1/2008	7/1/2008	6/30/2058	9,235	1,424	185	1,609	7,626	40.5	0.21%	0.09
335 - Hydrants	201301.010	2013 Prior Hydrant	50	HY		7/1/1991	7/1/1991	6/30/2041	637	327	13	340	297	23.5	0.01%	0.00
335 - Hydrants	201718.020	Hydrants	40	HY		1/1/1988	7/1/1988	6/30/2028	875	638	22	660	215	10.5	0.01%	0.00
335 - Hydrants Total									12,065	2,968	246	3,214	8,851			
339 - Miscellaneous Equipment	199102.ME1	1991 MISC EQUIP CPR1&ALLOC	50	HY		7/1/1991	7/1/1991	6/30/2041	809	568	16	584	225	23.5	0.01%	0.00
339 - Miscellaneous Equipment	199803.TE1	1998 MISC EQUIP CPR1-5	20	HY		7/1/1998	7/1/1998	6/30/2018	2,136	1,772	107	1,879	257	0.5	0.01%	0.00
339 - Miscellaneous Equipment	199909.TE1	1990 MISC. EQUIP CPR1	28	HY		7/1/1999	7/1/1999	6/30/2027	805	603	29	632	173	9.5	0.00%	0.00
339 - Miscellaneous Equipment	200001.TE1	2000 FLOW SWITCH CPR1	20	HY		10/13/2000	7/1/2000	6/30/2020	109	88	5	93	16	2.5	0.00%	0.00
339 - Miscellaneous Equipment	200150.TE1	2001 AIR COMPRESSOR	20	HY		5/22/2001	7/1/2001	6/30/2021	509	407	25	432	77	3.5	0.00%	0.00

Plant Account	Asset ID	Description	Life FIN	Convent ion FIN	Service Date	Start Date	Complete Date	Original Cost	Beginning A/D	2017 Depr	Ending A/D	Net Book Value	Remaining Life	Pct% NBV	Remaini ng Life
339 - Miscellaneous Equipment	200250.TE1	2002 INGERSALL GENERATOR CP	20	HY	4/22/2002	7/1/2002	6/30/2022	12,000	8,400	600	9,000	3,000	4.5	0.08%	0.00
339 - Miscellaneous Equipment	200705.TE1	2007 MISC EQUIP CPR1-2	28	HY	7/1/2007	7/1/2007	6/30/2035	501	242	18	260	241	17.5	0.01%	0.00
339 - Miscellaneous Equipment	200713.TE1	2007 MISC EQUIP	20	HY	11/15/2007	7/1/2007	6/30/2027	212	103	11	114	98	9.5	0.00%	0.00
339 - Miscellaneous Equipment	200850.TE1	2008 FLOW METER CPR19	20	HY	12/9/2008	7/1/2008	6/30/2028	980	882	49	931	49	10.5	0.00%	0.00
339 - Miscellaneous Equipment	200902.002	GS3000 Telemetry	20	HY	1/27/2009	7/1/2009	6/30/2029	1,086	407	54	461	625	11.5	0.02%	0.00
339 - Miscellaneous Equipment	200905.TE1	2009 GS300 MONITORING CPR3	20	HY	1/5/2009	7/1/2009	6/30/2029	1,085	407	54	461	624	11.5	0.02%	0.00
339 - Miscellaneous Equipment	201012.10E	2010 FZA-1169 TELEMETRY CPR	10	HY	3/1/2010	7/1/2010	6/30/2020	1,249	862	125	987	262	2.5	0.01%	0.00
339 - Miscellaneous Equipment	201015.11E	2011 GEORGIA MARBLE CPR4	10	HY	4/30/2010	7/1/2010	6/30/2020	5,362	2,929	536	3,465	1,897	2.5	0.05%	0.00
339 - Miscellaneous Equipment	201302.002	2013 TELEMETRY	20	HY	6/12/2013	7/1/2013	6/30/2033	2,474	899	124	1,023	1,451	15.5	0.04%	0.01
339 - Miscellaneous Equipment	201305.008	2013 TROJAN UV CPR01	28	HY	9/23/2013	7/1/2013	6/30/2041	1,714	599	61	660	1,054	23.5	0.03%	0.01
339 - Miscellaneous Equipment	201305.20E	2013 MONITORING EQUIP CPR2	10	HY	9/9/2013	7/1/2013	6/30/2023	659	231	66	297	362	5.5	0.01%	0.00
339 - Miscellaneous Equipment	201307.004	2013 MONITORING CPR2	10	HY	7/11/2013	7/1/2013	6/30/2023	728	249	73	322	406	5.5	0.01%	0.00
339 - Miscellaneous Equipment	201310.005	2013 MISC EQUIP CPR1-2	10	HY	9/16/2013	7/1/2013	6/30/2023	1,164	431	116	547	617	5.5	0.02%	0.00
339 - Miscellaneous Equipment	201402.012	2014 WiFi Reciever CPR02	10	HY	9/12/2014	7/1/2014	6/30/2024	365	183	36	219	146	6.5	0.00%	0.00
339 - Miscellaneous Equipment	201405.002	2014 Controls CPR03	10	HY	4/30/2014	7/1/2014	6/30/2024	860	215	86	301	559	6.5	0.02%	0.00
339 - Miscellaneous Equipment	201405.003	2014 0-150PSI Transmitter CPR04	10	HY	5/16/2014	7/1/2014	6/30/2024	2,465	616	246	862	1,603	6.5	0.04%	0.00
339 - Miscellaneous Equipment	201405.004	2014 3HP Control Box CPR05	10	HY	11/24/2014	7/1/2014	6/30/2024	229	57	23	80	149	6.5	0.00%	0.00
339 - Miscellaneous Equipment	201405.005	2014 GS400 Antena CPR06	10	HY	1/3/2014	7/1/2014	6/30/2024	2,685	671	269	940	1,745	6.5	0.05%	0.00
339 - Miscellaneous Equipment	201407.001	2014 Misc.Equipm CPR03-05	10	HY	11/12/2014	7/1/2014	6/30/2024	1,073	269	107	376	697	6.5	0.02%	0.00
339 - Miscellaneous Equipment	201416.002	2014 Transducer CPR01	10	HY	5/30/2014	7/1/2014	6/30/2024	254	-	25	25	229	6.5	0.01%	0.00
339 - Miscellaneous Equipment	201417.001	2014 POWER SUPPLY CPR1	10	HY	4/14/2014	7/1/2014	6/30/2024	220	98	22	120	100	6.5	0.00%	0.00
339 - Miscellaneous Equipment	201516.006	2015 GS4000 Alarm	10	HY	10/14/2015	7/1/2015	6/30/2025	3,557	534	356	890	2,667	7.5	0.07%	0.01
339 - Miscellaneous Equipment	201516.007	2015 REPCO 100UFA Upflow	20	HY	9/2/2015	7/1/2015	6/30/2035	7,284	546	364	910	6,374	17.5	0.18%	0.03
339 - Miscellaneous Equipment	201550.001	2015 Trenchbox	10	HY	8/13/2015	7/1/2015	6/30/2025	6,044	1,005	604	1,609	4,435	7.5	0.12%	0.01
339 - Miscellaneous Equipment	201607.001	2016 Air Compressor	10	HY	7/1/2016	7/1/2016	6/30/2026	1,132	57	113	113	1,019	8.5	0.03%	0.00
339 - Miscellaneous Equipment	201609.003	GS300 Monitoring Telemetry	10	HY	10/5/2016	7/1/2016	6/30/2026	1,085	(1,084)	108	108	977	8.5	0.03%	0.00
339 - Miscellaneous Equipment	201611.002	GS300 Monitoring Telemetry	10	HY	10/5/2016	7/1/2016	6/30/2026	1,085	(442)	108	108	977	8.5	0.03%	0.00
339 - Miscellaneous Equipment	201612.001	2016 GS300 Monitoring POASI	10	HY	10/5/2016	7/1/2016	6/30/2026	1,085	54	108	63	1,022	8.5	0.03%	0.00
339 - Miscellaneous Equipment	201612.002	2016 Georga Marble System	10	HY	3/9/2016	7/1/2016	6/30/2026	8,302	415	830	1,245	7,057	8.5	0.19%	0.02
339 - Miscellaneous Equipment	201650.001	2016 PVC Pipe Tong	10	HY	11/4/2016	7/1/2016	6/30/2026	950	-	95	95	855	8.5	0.02%	0.00
339 - Miscellaneous Equipment	201701.001	GS 300Telemetry	7	MQ	3/10/2017	#####	6/30/2024	1,512	-	180	180	1,332	6.5	0.04%	0.00
339 - Miscellaneous Equipment	201701.003	Treatment- 5 gal pail C-5 (Coyon	7	MQ	9/29/2017	#####	6/30/2024	302	-	11	11	291	6.5	0.01%	0.00
339 - Miscellaneous Equipment	201701.004	CHEM Feed Pump, 115v 4gpd w/c	7	MQ	10/11/2017	#####	6/30/2024	316	-	11	11	305	6.5	0.01%	0.00
339 - Miscellaneous Equipment	201702.023	Telemetry (BelMoral-Skellys)	7	MQ	6/29/2017	#####	6/30/2024	1,435	-	103	103	1,333	6.5	0.04%	0.00
339 - Miscellaneous Equipment	201704.009	Telemetry-GS400	10	MQ	9/14/2017	#####	6/30/2027	4,422	-	147	147	4,274	9.5	0.12%	0.01
339 - Miscellaneous Equipment	201704.010	Ebec Dehumidifier CD30E	12	MQ	10/29/2017	#####	6/30/2029	769	-	11	11	758	11.5	0.02%	0.00
339 - Miscellaneous Equipment	201704.012	Amtrol WX350 Tank	12	MQ	10/29/2017	#####	6/30/2029	1,018	-	14	14	1,003	11.5	0.03%	0.00
339 - Miscellaneous Equipment	201704.013	Precision Digital Tank Level Indic	12	MQ	10/29/2017	#####	6/30/2029	446	-	6	6	440	11.5	0.01%	0.00
339 - Miscellaneous Equipment	201706.001	GS300 RTU	7	MQ	7/26/2017	#####	6/30/2024	1,641	-	98	98	1,543	6.5	0.04%	0.00
339 - Miscellaneous Equipment	201708.001	GS300 RTU	10	MQ	4/12/2017	#####	6/30/2027	1,596	-	120	120	1,477	9.5	0.04%	0.00
339 - Miscellaneous Equipment	201710.004	Piston Air Compressor 3/4HP, 11	10	MQ	8/10/2017	#####	6/30/2027	1,159	-	48	48	1,110	9.5	0.03%	0.00
339 - Miscellaneous Equipment	201712.001	GS300 Telemetry	7	MQ	1/31/2017	#####	6/30/2024	1,250	-	164	164	1,086	6.5	0.03%	0.00
339 - Miscellaneous Equipment	201712.002	Stenner Pump - treatment	10	MQ	12/21/2017	#####	6/30/2027	243	-	6	6	237	9.5	0.01%	0.00
339 - Miscellaneous Equipment	201713.001	GS300 Telemetry	7	MQ	2/28/2017	#####	6/30/2024	1,625	-	193	193	1,431	6.5	0.04%	0.00
339 - Miscellaneous Equipment	201714.001	GS300 RTU Telemetry	7	MQ	8/10/2017	#####	6/30/2024	1,675	-	100	100	1,575	6.5	0.04%	0.00
339 - Miscellaneous Equipment	201714.002	Chem feed Pump -115V 4GPD AD	12	MQ	12/20/2017	#####	6/30/2029	485	-	-	-	485	11.5	0.01%	0.00
339 - Miscellaneous Equipment	201715.001	GS300 RTU Telemetry	7	MQ	4/14/2017	#####	6/30/2024	1,447	-	155	155	1,292	6.5	0.04%	0.00
339 - Miscellaneous Equipment	201718.T20	UV Sterilizing Sytem	10	HY	9/27/2012	7/1/2012	6/30/2022	6,350	1,665	635	2,300	4,050	4.5	0.11%	0.01
339 - Miscellaneous Equipment Total								99,946	24,938	7,575	33,882	66,064			
340 - Office Equipment	199612.20E	1996 OFFICE EQUIP ALLOC	22	HY	7/1/1996	7/1/1996	6/30/2018	609	452	28	480	129	0.5	0.00%	0.00
340 - Office Equipment	200213.10E	2002 OFFICE EQUIP ALLOC	22	HY	7/2/2002	7/1/2002	6/30/2024	265	216	12	228	37	6.5	0.00%	0.00
340 - Office Equipment	200514.10E	2005 OFFICE EQUIP ALLOC	22	HY	7/1/2005	7/1/2005	6/30/2027	307	241	14	255	52	9.5	0.00%	0.00
340 - Office Equipment	200515.10E	2005 OFFICE EQUIP ALLOC	22	HY	7/1/2005	7/1/2005	6/30/2027	1,398	1,065	64	1,129	269	9.5	0.01%	0.00
340 - Office Equipment	200516.10E	2005 OFFICE EQUIP ALLOC	22	HY	7/1/2005	7/1/2005	6/30/2027	657	453	30	483	174	9.5	0.00%	0.00
340 - Office Equipment	200517.10E	2005 OFFICE EQUIP ALLOC	22	HY	7/1/2005	7/1/2005	6/30/2027	326	259	15	274	52	9.5	0.00%	0.00
340 - Office Equipment Total								3,562	2,686	162	2,848	714			
341 - Transportation Equipment	201350.003	2012 Trailer 620T	7	HY	5/1/2013	7/1/2013	6/30/2020	6,150	3,075	879	3,954	2,196	2.5	0.06%	0.00
341 - Transportation Equipment	201450.001	2014 Ford F-150 Pickup w/Tools	5	HY	8/14/2014	7/1/2014	6/30/2019	34,803	21,751	6,961	28,712	6,091	1.5	0.17%	0.00
341 - Transportation Equipment	201450.002	2014 Fisher Snow Plow	7	HY	1/7/2014	7/1/2014	6/30/2021	5,550	1,982	793	2,775	2,775	3.5	0.08%	0.00
341 - Transportation Equipment	201450.003	2014 Caterpillar Excavator	7	HY	5/13/2014	7/1/2014	6/30/2021	65,250	23,304	9,321	32,625	32,625	3.5	0.90%	0.03
341 - Transportation Equipment	201650.002	2016 Alum Trailer 5x3 Pump Pull	5	HY	7/1/2016	7/1/2016	6/30/2021	2,230	159	446	446	1,784	3.5	0.05%	0.00
341 - Transportation Equipment	201650.003	2016 Ford F150	5	HY	6/14/2016	7/1/2016	6/30/2021	53,539	3,824	10,708	10,708	42,831	3.5	1.18%	0.04

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341 - Transportation Equipment	201750.001	2017 Ford F550	5	MQ	10/16/2017	#####	6/30/2022	66,882	-	2,229	2,229	64,653	4.5	1.78%	0.08
341 - Transportation Equipment Total								234,404	54,095	31,337	81,449	152,955			
343 - Tools, Shop & Garage Equipment	201150.SE1	2011 TOOLS, SHOP EQUIP	10	HY	7/1/2011	7/1/2011	6/30/2021	3,683	2,026	368	2,394	1,289	3.5	0.04%	0.00
343 - Tools, Shop & Garage Equipment	201750.002	Compactor-MVH120VGH	7	MQ	8/9/2017	#####	6/30/2024	4,045	-	241	241	3,805	6.5	0.10%	0.01
343 - Tools, Shop & Garage Equipment Total								7,728	2,026	609	2,635	5,093			
344 - Laboratory Equipment	200209.40E	2002 Lab Equip Alloc	18	HY	7/1/2002	7/1/2002	6/30/2020	105	97	6	103	2	2.5	0.00%	0.00
344 - Laboratory Equipment	200311.40E	2003 LAB EQUIP ALLOC	18	HY	7/1/2003	7/1/2003	6/30/2021	66	49	4	53	13	3.5	0.00%	0.00
344 - Laboratory Equipment	200516.30E	2005 LAB EQUIP ALLOC	18	HY	7/1/2005	7/1/2005	6/30/2023	141	124	8	132	9	5.5	0.00%	0.00
344 - Laboratory Equipment Total								312	270	17	287	25			
346 - Communication Equipment	201650.004	Verizon 3G Radios	10	HY	10/5/2016	7/1/2016	6/30/2026	499	(61)	50	(11)	510	8.5	0.01%	0.00
346 - Communication Equipment Total								499	(61)	50	(11)	510			
347 - Computer Equipment	201350.004	2013 LENOVO LAPTOP E430	5	HY	3/12/2013	7/1/2013	6/30/2018	1,780	1,246	356	1,602	178	0.5	0.00%	0.00
347 - Computer Equipment	201350.005	2013 LENOVO W/23" MONITOR	5	HY	8/14/2013	7/1/2013	6/30/2018	1,470	1,029	294	1,323	147	0.5	0.00%	0.00
347 - Computer Equipment	201450.004	2014 64 Seconds Program	5	HY	4/1/2014	7/1/2014	6/30/2019	4,000	2,000	800	2,800	1,200	1.5	0.03%	0.00
347 - Computer Equipment	201450.005	2014 Ipad	5	HY	1/17/2014	7/1/2014	6/30/2019	929	464	186	650	279	1.5	0.01%	0.00
347 - Computer Equipment	201450.006	2014 Ipad	5	HY	1/17/2014	7/1/2014	6/30/2019	929	464	186	650	279	1.5	0.01%	0.00
347 - Computer Equipment	201450.007	2014 Ipad	5	HY	1/17/2014	7/1/2014	6/30/2019	929	464	186	650	279	1.5	0.01%	0.00
347 - Computer Equipment	201450.008	2014 Ipad	5	HY	1/17/2014	7/1/2014	6/30/2019	929	464	186	650	279	1.5	0.01%	0.00
347 - Computer Equipment	201550.002	2015 Desktop Computer	5	HY	11/17/2015	7/1/2015	6/30/2020	2,593	779	519	1,298	1,295	2.5	0.04%	0.00
347 - Computer Equipment	201550.003	2015 Logics Software	10	HY	12/15/2015	7/1/2015	6/30/2025	33,562	5,020	3,356	8,376	25,186	7.5	0.69%	0.05
347 - Computer Equipment	201650.005	2016 Dell Intell 4590	5	HY	3/4/2016	7/1/2016	6/30/2021	1,509	75	302	302	1,207	3.5	0.03%	0.00
347 - Computer Equipment	201650.006	2016 Logics Additions	10	HY	2/24/2016	7/1/2016	6/30/2026	1,926	101	193	193	1,733	8.5	0.05%	0.00
347 - Computer Equipment Total								50,556	12,106	6,562	18,492	32,064			
Grand Total								5,162,417	1,374,612	163,023	1,532,668	3,629,506			

Results of Weighted Average Remaining Life Calculation

	Life	% Total	Wtd Avg Remaining Life	Book Value
301 - Organization	5 - 20	0.06%	0.00	\$ 2,140
302 - Franchise	0 - 50	0.00%	0.00	14
304 - Structures & Improvements	5 - 50	16.37%	6.15	594,152
307 - Wells	30 - 50	13.51%	4.74	490,328
310 - Power Generation Equipment	12 - 12	0.06%	0.01	2,205
311 - Pumps	10 - 50	3.49%	0.35	126,708
330 - Tanks	30 - 50	10.25%	3.65	372,120
331 - Mains	50 - 50	39.68%	15.83	1,440,217
333 - Services	10 - 40	6.13%	1.94	222,633
334 - Meters	10 - 40	3.11%	0.39	112,713
335 - Hydrants	40 - 50	0.24%	0.09	8,851
339 - Miscellaneous Equipment	7 - 50	1.82%	0.16	66,064
340 - Office Equipment	22 - 22	0.02%	0.00	714
341 - Transportation Equipment	5 - 7	4.21%	0.16	152,955
343 - Tools, Shop & Garage Equipment	7 - 10	0.14%	0.01	5,093
344 - Laboratory Equipment	18 - 18	0.00%	0.00	25
346 - Communication Equipment	10 - 10	0.01%	0.00	510
347 - Computer Equipment	5 - 10	0.88%	0.06	32,064
Total Fixed Asset Ledger Subset	0 - 50	100.00%	33.55	\$ 3,629,506
Excluded Asset IDs:				
Land				\$ 443,253
Depreciation Reserve Adjustments				145,515
Depreciation Completed (based on In-Service Date)				22,669
Negative Net Book Value				(11,270)
Subtotal Fixed Asset Ledger				\$ 4,229,673
Unexplained Difference				31,616
Net Plant (Accounts 101, 108) as of December 31, 2017				<u>\$ 4,261,289</u>

Plant Account	Data				
	Sum of Cost FIN	Sum of Prior Accu	Sum of Deduction	Sum of Ending Ac	Sum of Net Book Value FIN
301 - Organization	24,064	20,017	794	20,317	3,747
302 - Franchise	3,630	1,676	12	1,688	1,942
303 - Land	443,253	-	-	-	443,253
304 - Structures & Improvements	796,913	166,737	16,369	183,111	613,801
307 - Wells	716,553	181,611	15,324	196,936	519,617
310 - Power Generation Equipment	4,718	2,254	259	2,513	2,205
311 - Pumps	396,602	174,417	23,476	192,793	203,809
330 - Tanks	514,254	109,310	11,112	120,422	393,831
331 - Mains	2,076,925	549,045	38,255	586,818	1,489,920
333 - Services	301,721	75,566	6,392	79,267	222,398
334 - Meters	260,041	133,554	11,335	137,848	122,193
335 - Hydrants	12,065	2,968	246	3,214	8,851
339 - Miscellaneous Equipment	146,055	64,778	8,940	74,478	71,577
340 - Office Equipment	10,056	7,649	722	7,846	2,210
341 - Transportation Equipment	341,484	220,922	41,836	258,775	82,709
343 - Tools, Shop & Garage Equipment	94,985	89,727	764	89,892	5,093
344 - Laboratory Equipment	2,329	2,333	28	2,361	(32)
346 - Communication Equipment	500	(36)	50	14	486
347 - Computer Equipment	79,203	30,603	7,249	37,140	42,063
Grand Total	6,225,350	1,833,131	183,165	1,995,434	4,229,673

Reviewed Financial Statement	6,225,342	1,822,525	185,807	1,964,053	4,229,673
Difference	(8)	(10,606)	2,642	(31,381)	31,616

Prior A/D	Depr	Unreconciled Difference	Ending A/D	Original Cost	Ending A/D	Unreconciled Difference	Net Book Value
				(A)	(B)	(C - A - B)	(C)
301 Organization	\$ (20,017)	\$ (794)	\$ 494	\$ (20,317)	\$ 24,064	\$ (20,317)	\$ 3,747
302 Franchise	(1,676)	(12)	-	(1,688)	3,630	(1,688)	1,942
303 Land	-	-	-	443,253	-	-	443,253
304 Structures & Improvements	(166,737)	(16,369)	(5)	(183,111)	796,913	(183,111)	613,801
307 Wells	(181,611)	(15,324)	-	(196,936)	716,553	(196,936)	519,617
310 Power Generation Equipment	(2,254)	(259)	-	(2,513)	4,718	(2,513)	2,205
311 Pumps	(174,417)	(23,476)	5,100	(192,793)	396,602	(192,793)	203,809
330 Tanks	(109,310)	(11,112)	-	(120,422)	514,254	(120,422)	393,831
331 Mains	(549,045)	(38,255)	482	(586,818)	2,076,925	(586,818)	1,489,920
333 Services	(75,566)	(6,392)	2,691	(79,267)	301,721	(79,267)	222,398
334 Meters	(133,554)	(11,335)	7,041	(137,848)	260,041	(137,848)	122,193
335 Hydrants	(2,968)	(246)	-	(3,214)	12,065	(3,214)	8,851
339 Miscellaneous Equipment	(64,778)	(8,940)	(759)	(74,478)	146,055	(74,478)	71,577
340 Office Equipment	(7,649)	(722)	525	(7,846)	10,056	(7,846)	2,210
341 Transportation Equipment	(220,922)	(41,836)	3,983	(258,775)	341,484	(258,775)	82,709
343 Tools, Shop & Garage Equipment	(89,727)	(764)	599	(89,892)	94,985	(89,892)	5,093
344 Laboratory Equipment	(2,333)	(28)	-	(2,361)	2,329	(2,361)	(32)
346 Communication Equipment	36	(50)	-	(14)	500	(14)	486
347 Computer Equipment	(30,603)	(7,249)	712	(37,140)	79,203	(37,140)	42,063

Total - Fixed Asset Ledger	\$ (1,833,131)	\$ (183,165)	\$ 20,863	\$ (1,995,434)	\$ 6,225,350	\$ (1,995,434)	\$ 4,229,673
Unreconciled Difference	10,606	(7,642)	23,416	31,381	(8)	31,381	31,616
Total - Financial Statements	\$ (1,822,525)	\$ (185,807)	\$ 44,279	\$ (1,964,053)	\$ 6,225,342	\$ (1,964,053)	\$ 4,261,289

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