

Castro Valley Sanitary District

2021 Wastewater Capacity Fee Study Update

Final Report
July 16, 2021



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

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Executive Summary

Study Objectives

Castro Valley Sanitary District has retained Bartle Wells Associates to conduct a Wastewater Capacity Fee Study Update. The current capacity fees were calculated by BWA in 2018, reflecting a comprehensive wastewater system asset valuation and the recommended average cost calculation methodology.

Wastewater capacity charges are one-time fees charged to new or expanded connections to the District's wastewater system. Capacity fees recover the costs of infrastructure, assets, and wastewater services, benefiting new development.

Key objectives of the study include:

- Provide an independent review of the District's current wastewater capacity fees;
- Identify and evaluate alternative approaches and fee methodologies;
- Develop updated capacity fees that:
 - a) recover the costs of infrastructure, assets, and wastewater services that benefit new development.
 - b) equitably recover costs from new connections to the District's wastewater system;
 - c) are consistent with industry-standard practices and methodologies;
 - d) and comply with the government code.

This report presents key findings and recommendations as well as final capacity fee alternatives for District consideration. BWA met with District staff to discuss conclusions and options and incorporated feedback into this final report.

Government Code

Development impact fees are governed by California Government Code Section 66000 et. seq. as AB1600. The Code refers to water and sewer impact fees as **capacity charges** since their purpose is to recover an equitable share of costs for capacity in infrastructure.

Section 66013 of the Code specifically governs water and sewer capacity charges and states that the fee "*shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed*" unless approved by a two-thirds vote. The Code also states that:

"Capacity charge means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged."

The Code does not detail any specific method for calculating an appropriate fee.

Section 66013 also identifies various accounting requirements for capacity fee revenues, notably that such revenues cannot be co-mingled with other District revenues and must be used solely for the purpose for which the fee was imposed. Section 66016 of the Code identifies the procedural requirements for adopting or increasing a water or sewer capacity charge.

The full text of Sections 66013 and 66016 are attached in **Appendix C** of this report.

New developments and expansions of existing developments connecting to the District's wastewater system are charged a one-time capacity fee at the time of connection or expansion. This capacity fee is based on the reasonable cost of capacity per new development. The reasonable cost is derived based on the value of facilities that provide capacity for growth.

Summary of Findings and Recommendations

Current Fee

The current capacity fee is \$15,026 for a single-family dwelling or Equivalent Dwelling Unit (EDU). For calculating commercial and other capacity fees, one EDU is equivalent to 21 Plumbing Fixture Units (PFUs). PFUs are used in calculating commercial and additional capacity fees, where each PFU is used to determine the new or additional fee. Under existing CVSan policies, each PFU is charged at 1/21st the cost of a single-family residence, or \$715.52, based on an assumed 21 plumbing fixture units in a typical single-family home. Current capacity fees are shown in Table 1.

Table 1: Current Capacity Fees

		Current
Single Family Residential Unit		
Capacity charge	\$/EDU	\$15,026.00
Plumbing fixture units per EDU		21
Fixture Unit Charge	\$/PFU	\$715.52

The District's capacity fees were last updated in 2018 by Bartle Wells based on a facility replacement valuation and the "average cost" methodology. The Board adopted fees at a value lower than the existing fee at the time. Fees have not been increased since 2018. The District had the authority to increase fees a total of 12% (or 3% per year) according to the annual change in the Engineering News Record Construction Cost Index (ENR CCI).

Recommended Fee

CVSan's capacity fee model has been updated using the same facility replacement valuation method used to calculate the existing fees adopted by the Board in 2018. The recalculated capacity fee is equal to \$15,518 per single-family residence or \$738.95 per PFU, an increase of approximately 5%.

Capacity Fee Methodology

This report calculates new wastewater capacity fees under the approach summarized below. The methodology used for this report, "Average Cost Approach," recovers costs for existing and future facilities benefiting growth.

Average Cost Approach

Under this approach, the capacity fee is calculated based on the total costs of existing and future wastewater facilities benefiting new development (in current dollars), divided by the total anticipated capacity of the wastewater system. The resulting fee represents the average cost of wastewater facilities benefiting growth.

Single Family Residences and Plumbing Fixture Units

As part of this report, BWA reviewed CVSan's policy on PFUs as a component of the capacity fee. CVSan uses 21 PFUs as a proxy for a typical single-family home to calculate capacity fees for building additions and new commercial developments. BWA recommends that CVSan continue using 21 PFUs when determining future capacity fees, as this reflects the average number of PFUs in a typical modern single-family home.

Introduction

System Background

CVSan operates a wastewater system built to collect, transport, treat and dispose of wastewater. The District's system comprises approximately:

- 150 miles of sanitary sewer pipe
- 3,106 sewer manholes
- 8 sewage pump stations
- 25% ownership of the CVSan/Oro Loma Sanitary District's Wastewater Treatment Facility
- 4 miles of outfall to receiving waters in the San Francisco Bay
- Administrative Headquarters Building

Wastewater is collected from the District's customers, transported to the Wastewater Treatment Facility, and subsequently discharged into the San Francisco Bay via an outfall.

CVSan serves roughly 18,000 residential and commercial customers, and nominal future growth is expected in the service area.

Plumbing Fixture Units

CVSan currently uses 21 Plumbing Fixture Units, as defined by the California plumbing code, to equate commercial and expanded developments to one equivalent single-family dwelling unit. Each single-family residence is estimated to be equivalent to 21 PFUs, and as such, each PFU = \$715.52. BWA finds that this policy continues to reflect what a typical 2-bath home includes in terms of plumbing fixtures.

Table 1 shows the detailed inventory of a two-bathroom home and associated plumbing fixture units determined by the California Plumbing Code.

Table 2: Typical SFR Plumbing Fixture Units

Fixture Type	Quantity	PFU (1)	Total PFU
Bathtub(with or without shower)	1	2	2
Clothes Washer	1	3	3
Dishwasher	1	2	2
Lavatory	2	1	2
Shower (single)	1	2	2
Sink	1	2	2
Toilet	2	4	8
PFU's in a Typical Single Family Residence			21

1. PFU=Plumbing Fixture Units as defined in CA Plumbing Code

Standard Capacity Fee Methodologies

BWA reviewed the legal framework for establishing capacity fees and various methodologies for calculating the fees. The capacity fee methodologies are summarized below.

Option A: Average Cost Approach – Recommended

Under this approach, the capacity fee is calculated based on the total costs of existing and future wastewater facilities benefiting new development (in current dollars), divided by the total anticipated capacity of the wastewater system. The resulting fee represents the average cost of water facilities benefiting growth.

Option B: Buy-In + Expansion Cost Approach

Under this approach, the capacity fee includes two components: a) a buy-in component to recover an equitable share of costs for existing facilities available to serve new development (in current dollars), plus b) an expansion component to recover the cost of capacity in future facilities needed to serve projected new development.

Option C: Buy-In Only Approach

Under this approach, the fee is based on the cost of existing facilities and assets (in current dollars) divided by the capacity of the existing wastewater system. The buy-in approach is more commonly used by agencies mostly built out with wastewater systems requiring minimal future facility improvements.

Option D: Expansion / Marginal Cost Approach

Under this approach, the fee is based on the cost of future expansion-related improvements (in current dollars) divided by the increase in system capacity associated with those improvements. Fees calculated under this approach represent the marginal cost of adding a unit of expansion. This approach excludes cost recovery for existing facilities and assets that provide benefits to new development.

BWA Recommended Method - Average Cost Approach

BWA recommends that the District continue to charge capacity fees for buy-in to the system based on Option A, the “Average Cost Approach.” The District’s system has adequate capacity to meet future growth. New customers should pay an equitable fee to use the existing wastewater system facilities.

Wastewater System Detail

Value of Sewer Facilities

The determination of a reasonable cost basis begins by determining the value of the current system facilities. The sewer system provides collection, transmission, treatment, and disposal of wastewater.

The sewer system is valued by escalating the original construction costs to the current year using the Engineering News Record (ENR) Construction Cost Index (CCI). The inventory of facilities was compiled by the District and is current as of December 31, 2020 (using the average monthly 2020 value as the valuation basis). This methodology establishes costs based on the estimated replacement value of the District's assets used in providing wastewater service. Some key asset classes include:

- Subsurface Collection Lines
- Headquarter buildings
- Treatment Plant
- Vehicles
- Land
- CVSan's portion of East Bay Dischargers System Assets (10.395% of total assets as of 6/30/2020)

A summary of the District's current system valuation is shown in **Table 2**. Detailed asset listings and ENR CCI escalation values are shown in **Appendix B**.

Table 3: 2021 Wastewater System Asset Valuation

Asset Category	Acquisition Value	Escalated Value	Total Value
Subsurface Lines ¹	\$21,393,427	\$313,384,761	\$313,384,761
Collection Facilities	\$9,073,182	\$11,703,105	\$11,703,105
OLSD Treatment Plant	\$23,678,345	\$49,615,639	\$49,615,639
General Plant & Admin Other	\$30,739	\$33,500	\$33,500
Headquarters Building	\$1,514,844	\$2,816,491	\$2,816,491
Office Furniture & Fixtures	\$41,841	\$60,927	\$60,927
Office Equipment	\$78,364	\$137,487	\$137,487
Communications Equipment	\$21,240	\$42,498	\$42,498
Vehicles	\$1,264,508	\$1,686,398	\$1,686,398
Maintenance Equipment	\$396,598	\$723,464	\$723,464
Computer Equipment	\$320,287	\$349,456	\$349,456
MP Office Enhancement	\$32,587	\$36,925	\$36,925
Boardroom Enhancement	\$15,949	\$19,646	\$19,646
Admin Office Telephone System	\$15,384	\$17,061	\$17,061
Misc. Admin. Equip.	\$73,638	\$81,413	\$81,413
Solar Installation Project	\$2,700	\$3,287	\$3,287
TV Van Retrofit	\$199,680	\$239,810	\$239,810
Center/CVB Property Improvement	\$109,325	\$115,378	\$115,378
Total Depreciable Assets	\$58,262,639	\$381,067,245	\$381,067,245
Non Depreciable Assets: Land	\$1,850,864	\$2,498,047	\$2,498,047
Subtotal CVSAN System	\$60,113,502	\$383,565,292	\$383,565,292
EBDA Discharge Line ²	\$6,582,932	\$29,300,351	\$29,300,351
Total Wastewater System Value	\$66,696,434	\$412,865,643	\$412,865,643

Source: CVSan 2020 Asset List

1. Replacement value calculated by CVSan.

2. Based on June 30, 2020 EBDA Financial Statement, page 28, total cost of capital Assets. (CVSan share = 10.395%)

A summary calculation of assets by category is shown in Table 3. The sum of the District's asset acquisition values escalated by the 2020 average ENR CCI index equal the adjusted asset replacement value of \$412,865,643 for the Castro Valley Sanitary District Wastewater System. This value is about 2.6% higher than the 2018 system asset valuation and about 6 times higher than the District's total acquisition value.

Allocation to Cost Components

Once asset values have been escalated to their current replacement estimates, they must be allocated to the three main components of wastewater treatment -- Flow, Biochemical Oxygen Demand (BOD), and Total Suspended Solids (TSS) -- based on the characteristics of the current wastewater system.

Table 3 shows that CVSan's facilities are allocated at approximately 95% of asset values to Flow and 2.5% for BOD and TSS.

Table 4: 2021 Wastewater System Asset Valuation

Asset Category	Allocation Percentages			System Value
	% Flow	% BOD	% TSS	
Subsurface Collection Lines	100%			\$313,384,761
Sewage Collection Facilities	100%			\$11,703,105
CVSan/OLSD Plant	60%	20%	20%	\$49,615,639
Gen. Plant	95%	2%	2%	\$33,500
HQ Building	95%	2%	2%	\$2,816,491
Office Furniture	95%	2%	2%	\$60,927
Office Equipment	95%	2%	2%	\$137,487
Communications Equip	95%	2%	2%	\$42,498
Vehicles	95%	2%	2%	\$1,686,398
Maintenance Equipment	95%	2%	2%	\$723,464
Computer Equipment	95%	2%	2%	\$349,456
MP Office Enhancement	95%	2%	2%	\$36,925
Boardroom Enhancement	95%	2%	2%	\$19,646
Admin Phone System	95%	2%	2%	\$17,061
Msc. Admin Equipment	95%	2%	2%	\$81,413
Solar Project	95%	2%	2%	\$3,287
CCTV	95%	2%	2%	\$239,810
Center/CVB Property Improvement	95%	2%	2%	\$115,378
Total Assets				\$381,067,245
Land	98.80%	0.60%	0.60%	\$2,498,047
Total CVSan System	94.74%	2.63%	2.63%	\$383,565,292
EBDA Discharge Line	100%			\$29,300,351
Total Wastewater System	95.11%	2.44%	2.44%	\$412,865,643
Asset Value Allocation	\$392,696,679	\$10,084,482	\$10,084,482	

Using the allocation percentages developed in **Table 3**, BWA calculates that \$392.7 million of the total system asset value is attributable to Flow (95.11%), while \$10.08 million is attributable to both BOD and TS (2.44%)

Wastewater System Capacity and Demand

Determining the capacity of the wastewater system is calculated through average dry weather flow, biochemical oxygen demand, and total suspended solids of the system. Table 4 illustrates the CVSan wastewater system capacities in terms of Flow, BOD, and TSS.

Table 5: Wastewater System Capacity

Wastewater System Capacity		FY 2020
Flow (avg. dry weather)	<i>gpd</i>	5,000,000
BOD	<i>lbs/day</i>	10,425
TSS	<i>lbs/day</i>	12,510

<i>Flow</i>	5 million gallons per day (mgd)
<i>BOD</i>	250 Milligrams per liter (mg/l)
<i>TSS</i>	300 Milligrams per liter (mg/l)

Table 5 shows the loadings associated with a single-family residence in Castro Valley Sanitary District. Average single-family flows per day were converted to million gallons per day to calculate BOD and TSS demands in pounds per day.

Table 6: Single Family Residential Typical Loadings and Flow

	Flow and Concentrations	Flow and Loadings
Flow	189 gpd	0.000189 mgd
BOD	240 mg/l	.38 lb/day
TSS	240 mg/l	.38 lb/day

Source: 2013 CVSan Capacity Model

Capacity Fee Calculation

2021 Unit Cost Calculation

Table 6 calculates the unit costs for Flow, BOD, and TSS based on the asset allocations to each strength factor from Table 4 and the system capacities in **Table 5**. The resulting proposed unit costs are as follows: Flow at **\$78.54/gpd**; BOD at **\$967.34/lb/day**; and TSS at **\$806.11/lb/day**.

Table 7: Capacity Fee Unit Cost Calculation

		2021
Net Wastewater System Valuation		
Flow		\$392,696,679.08
BOD		\$10,084,482.03
TSS		\$10,084,482.03
Total		\$412,865,643.15
Wastewater System Capacity		
Flow	<i>gpd</i>	5,000,000
BOD	<i>lbs/day</i>	10,425
TSS	<i>lbs/day</i>	12,510
Unit Costs of Capacity		
Flow	<i>\$/gpd</i>	\$78.54
BOD	<i>\$/lbs/day</i>	\$967.34
TSS	<i>\$/lbs/day</i>	\$806.11

Proposed Single Family Residential Capacity Fee per Dwelling Unit

Table 7 calculates the appropriate capacity charge for a single-family residence using the unit costs established in **Table 6** and the sewer loadings from **Table 5**. Multiplying the unit costs by the single-family demand using the average cost methodology described in this report results in the proposed capacity fee for a single-family residence – **\$15,518** per dwelling unit.

Table 8: Proposed Capacity Fees

		2021
Unit Costs of Capacity		
Flow	<i>\$/gpd</i>	\$78.54
BOD	<i>\$/lbs/day</i>	\$967.34
TSS	<i>\$/lbs/day</i>	\$806.11
Single Family Residence Unit Loadings		
Flow	<i>gpd</i>	189
BOD	<i>lb/day</i>	0.38
TSS	<i>lb/day</i>	0.38
Single Family Residence Unit Capacity Charge		
Flow		\$14,843.93
BOD		\$367.59
TSS		\$306.32
Total (Rounded)		\$15,518

Proposed Commercial Fees per Plumbing Fixture Unit

Castro Valley Sanitary District currently uses a PFU basis to calculate capacity fees for non-residential customers. The current fee per fixture unit is equal to 1 21st of the current SFR capacity fee, representing the number of PFUs in a typical 2-bath single-family home. This estimate was developed in the 2018 capacity fee study conducted by Bartle Wells Associates, and we recommend that the District continue to use this value to calculate commercial developments, expansions, and Accessory Dwelling Units (ADUs). We find that the same number of fixture units still applies to single-family homes today.

Table 8 shows a schedule of capacity fee charges by plumbing fixture unit.

Table 9: 2021 Proposed SFR Capacity Fee

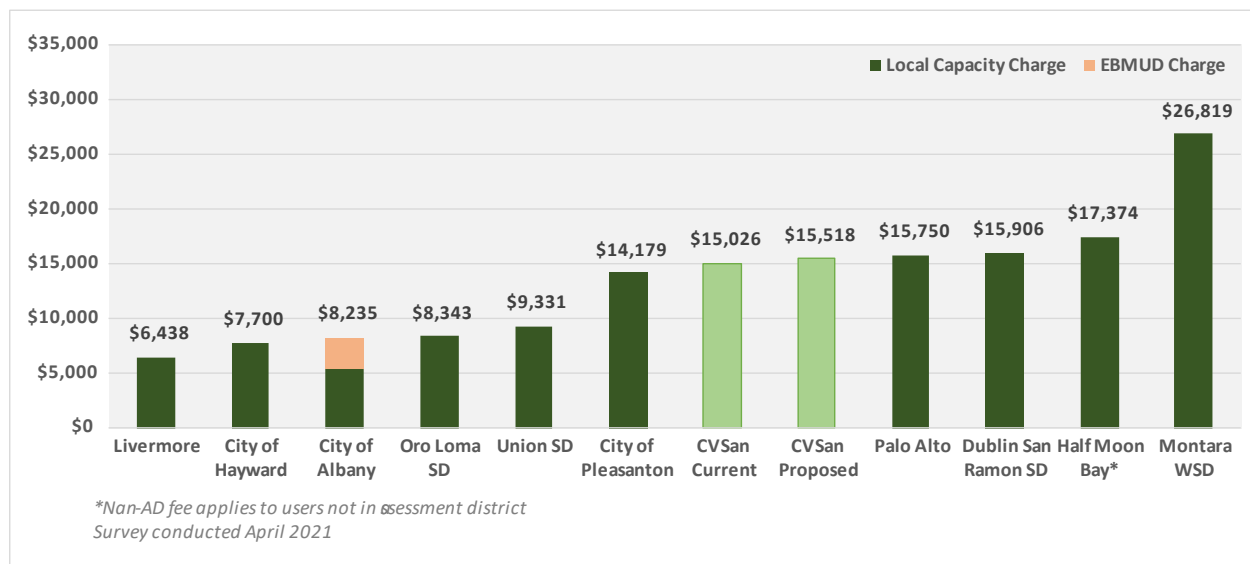
	2021
Single Family Residential Unit	
Capacity charge	\$15,518
Plumbing fixture units	21
Charge per plumbing unit	\$738.95
Partial Dwelling Unit	
Charge per plumbing unit	\$738.95
Plumbing fixture Unit Fee Schedule	
1	\$738.95
2	\$1,478
3	\$2,217
4	\$2,956
5	\$3,695
6	\$4,434
7	\$5,173
8	\$5,912
9	\$6,651
10	\$7,389
11	\$8,128
12	\$8,867
13	\$9,606
14	\$10,345
15	\$11,084
16	\$11,823
17	\$12,562
18	\$13,301
19	\$14,040
20	\$14,779
21	\$15,518

Conclusion

Single Family Residential Capacity Fee Survey

BWA conducted a capacity fee survey of surrounding agencies and their associated cost of operating on the East Bay Municipal Utility District (EBMUD) system. The survey is summarized graphically in **Figure 1**.

Figure 1: Single Family Residential Capacity Fee Survey



The proposed 2021 capacity fee of **\$15,518** is in the middle of the range as compared to fees in the District's surrounding community. The proposed fee represents a small increase from the current fee of \$15,026.

BWA Recommendations

BWA recommends that the District adopt the capacity fees calculated in this report for Fiscal Year (FY) 2021-22. BWA has calculated an updated capacity fee of **\$15,518 per dwelling unit** for single-family residents and **\$738.95 per plumbing fixture unit** for commercial and expansion projects. The updated fees represent the latest wastewater system asset valuation and single-family residential demand. The methodologies contained in this report reflect the prior recommendations BWA provided in 2018, are legally defensible, and align with all substantive requirements of California law.

In future years, the District may choose to increase the capacity fee each year by the annual change in the average ENR CCI 20-city index, about 3% on average. The District should update its capacity fees every 5-10 years and in the event of any significant changes to the wastewater system assets or growth projections.

BWA has enjoyed working with the District on this project; we hope that the enclosed Wastewater Capacity Fee Report serves the District and its community well. We welcome any questions or feedback.

Appendix A - California Government Code

Key Sections Pertaining to Water & Wastewater Capacity Charges
Sections 66013, 66016, & 66022

Section 66013

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

(b) As used in this section:

(1) "Sewer connection" means the connection of a structure or project to a public sewer system.

(2) "Water connection" means the connection of a structure or project to a public water system, as defined in subdivision (f) of Section 116275 of the Health and Safety Code.

(3) "Capacity charge" means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A "capacity charge" does not include a commodity charge.

(4) "Local agency" means a local agency as defined in Section 66000.

(5) "Fee" means a fee for the physical facilities necessary to make a water connection or sewer connection, including, but not limited to, meters, meter boxes, and pipelines from the structure or project to a water distribution line or sewer main, and that does not exceed the estimated reasonable cost of labor and materials for installation of those facilities.

(6) "Public facilities" means public facilities as defined in Section 66000.

(c) A local agency receiving payment of a charge as specified in paragraph (3) of subdivision (b) shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected. Any interest income earned from the investment of moneys in the capital facilities fund shall be deposited in that fund.

(d) For a fund established pursuant to subdivision (c), a local agency shall make available to the public, within 180 days after the last day of each fiscal year, the following information for that fiscal year:

(1) A description of the charges deposited in the fund.

(2) The beginning and ending balance of the fund and the interest earned from investment of moneys in the fund.

(3) The amount of charges collected in that fiscal year.

(4) An identification of all of the following:

(A) Each public improvement on which charges were expended and the amount of the expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used.

(B) Each public improvement on which charges were expended that was completed during that fiscal year.

(C) Each public improvement that is anticipated to be undertaken in the following fiscal year.

(5) A description of each interfund transfer or loan made from the capital facilities fund. The information provided, in the case of an interfund transfer, shall identify the public improvements on which the transferred moneys are, or will be, expended. The information, in the case of an interfund loan, shall include the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

(e) The information required pursuant to subdivision (d) may be included in the local agency's annual financial report.

(f) The provisions of subdivisions (c) and (d) shall not apply to any of the following:

(1) Moneys received to construct public facilities pursuant to a contract between a local agency and a person or entity, including, but not limited to, a reimbursement agreement pursuant to Section 66003.

(2) Charges that are used to pay existing debt service or which are subject to a contract with a trustee for bondholders that requires a different accounting of the charges, or charges that are used to reimburse the local agency or to reimburse a person or entity who advanced funds under a reimbursement agreement or contract for facilities in existence at the time the charges are collected.

(3) Charges collected on or before December 31, 1998.

(g) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion imposing a fee or capacity charge subject to this section shall be brought pursuant to Section 66022.

(h) Fees and charges subject to this section are not subject to the provisions of Chapter 5 (commencing with Section 66000), but are subject to the provisions of Sections 66016, 66022, and 66023.

(i) The provisions of subdivisions (c) and (d) shall only apply to capacity charges levied pursuant to this section.

(Amended by Stats. 2007, Ch. 94, Sec. 1. Effective January 1, 2008.)

Section 66016

(a) Prior to levying a new fee or service charge, or prior to approving an increase in an existing fee or service charge, a local agency shall hold at least one open and public meeting, at which oral or written presentations can be made, as part of a regularly scheduled meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that the data required by this section is available, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the local agency for mailed notice of the meeting on new or increased fees or service charges. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending

notices based on the estimated cost of providing the service. At least 10 days prior to the meeting, the local agency shall make available to the public data indicating the amount of cost, or estimated cost, required to provide the service for which the fee or service charge is levied and the revenue sources anticipated to provide the service, including General Fund revenues. Unless there has been voter approval, as prescribed by Section 66013 or 66014, no local agency shall levy a new fee or service charge or increase an existing fee or service charge to an amount which exceeds the estimated amount required to provide the service for which the fee or service charge is levied. If, however, the fees or service charges create revenues in excess of actual cost, those revenues shall be used to reduce the fee or service charge creating the excess.

(b) Any action by a local agency to levy a new fee or service charge or to approve an increase in an existing fee or service charge shall be taken only by ordinance or resolution. The legislative body of a local agency shall not delegate the authority to adopt a new fee or service charge, or to increase a fee or service charge.

(c) Any costs incurred by a local agency in conducting the meeting or meetings required pursuant to subdivision (a) may be recovered from fees charged for the services which were the subject of the meeting.

(d) This section shall apply only to fees and charges as described in Sections 51287, 56383, 65104, 65456, 65584.1, 65863.7, 65909.5, 66013, 66014, and 66451.2 of this Code, Sections 17951, 19132.3, and 19852 of the Health and Safety Code, Section 41901 of the Public Resources Code, and Section 21671.5 of the Public Utilities Code.

(e) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion levying a fee or service charge subject to this section shall be brought pursuant to Section 66022.

(Amended by Stats. 2006, Ch. 643, Sec. 19. Effective January 1, 2007.)

Section 66022

(a) Any judicial action or proceeding to attack, review, set aside, void, or annul an ordinance, resolution, or motion adopting a new fee or service charge, or modifying or amending an existing fee or service charge, adopted by a local agency, as defined in Section 66000, shall be commenced within 120 days of the effective date of the ordinance, resolution, or motion.

If an ordinance, resolution, or motion provides for an automatic adjustment in a fee or service charge, and the automatic adjustment results in an increase in the amount of a fee or service charge, any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 120 days of the effective date of the increase.

(b) Any action by a local agency or interested person under this section shall be brought pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure.

(c) This section shall apply only to fees, capacity charges, and service charges described in and subject to Sections 66013, 66014, and 66016.

(Amended by Stats. 2006, Ch. 643, Sec. 20. Effective January 1, 2007.)

Appendix B – Detailed Asset Listing and 2021 System Valuation

Table B1
Castro Valley SD
2021 Asset Valuation Detail

		2020 Average ENR CCI 20-City Index:			11,466			
G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
SUBSURFACE LINES								
12020	1	Subsurface Lines	07/01/45	\$585,000	1945	399	28.74	\$16,810,564
12020	2	Subsurface Lines	07/01/50	\$200,000	1950	510	22.48	\$4,496,340
12020	3	Subsurface Lines	07/01/55	\$300,000	1955	660	17.37	\$5,211,667
12020	4	Subsurface Lines	07/01/60	\$380,000	1960	824	13.91	\$5,287,565
12020	5	Subsurface Lines	07/01/65	\$450,000	1965	971	11.81	\$5,313,646
12020	6	Subsurface Lines	07/01/70	\$114,042	1970	1,381	8.30	\$946,827
12020	7	Subsurface Lines	07/01/70	\$445,958	1970	1,381	8.30	\$3,702,539
12020	8	Subsurface Lines	07/01/75	\$656,590	1975	2,212	5.18	\$3,403,364
12020	9	Subsurface Lines	07/01/75	\$193,410	1975	2,212	5.18	\$1,002,520
12020	10	Subsurface Lines	07/01/80	\$74,422	1980	3,237	3.54	\$263,608
12020	11	Subsurface Lines	07/01/80	\$1,305,578	1980	3,237	3.54	\$4,624,443
12020	12	Subsurface Lines	07/01/85	\$950,000	1985	4,195	2.73	\$2,596,516
12020	13	Subsurface Lines	07/01/86	\$41,988	1986	4,295	2.67	\$112,089
12020	14	Subsurface Lines	07/01/86	\$303,012	1986	4,295	2.67	\$808,902
12020	15	Subsurface Lines	07/01/87	\$1,080,000	1987	4,406	2.60	\$2,810,468
12020	16	Subsurface Lines	07/01/88	\$82,588	1988	4,519	2.54	\$209,543
12020	17	Subsurface Lines	07/01/88	\$467,388	1988	4,519	2.54	\$1,185,864
12020	18	Subsurface Lines	07/01/88	\$435,919	1988	4,519	2.54	\$1,106,019
12020	19	Subsurface Lines	07/01/89	\$1,066,149	1989	4,615	2.48	\$2,648,777
12020	152	Sewer Manhole	03/05/91	\$2,500	1991	4,835	2.37	\$5,928
12020	158	Subsurface Lines	06/30/91	\$275,398	1991	4,835	2.37	\$653,075
12020	168	Subsurface Lines	06/30/92	\$569,861	1992	4,985	2.30	\$1,310,700
12020	170	Grant Avenue Trunkline	06/30/92	\$483,018	1992	4,985	2.30	\$1,110,957
12020	172	Subsurface Lines	06/30/93	\$146,271	1993	5,210	2.20	\$321,899
12020	211	Subsurface Lines	06/30/96	\$122,579	1996	5,620	2.04	\$250,080
12020	212	M/H #110 (on Wisteria)	06/30/96	\$6,500	1996	5,620	2.04	\$13,261
12020	284	District Job 46	06/30/97	\$7,318	1997	5,826	1.97	\$14,402
12020	285	Bypass Structure	06/30/97	\$12,271	1997	5,826	1.97	\$24,149
12020	286	Subsurface Lines	06/30/97	\$153,972	1997	5,826	1.97	\$303,020
12020	287	Subsurface Lines	06/30/98	\$62,659	1998	5,920	1.94	\$121,356
12020	288	Subsurface Lines	06/30/99	\$299,132	1999	6,059	1.89	\$566,058
12020	289	Contributed Capital	06/30/99	\$538,730	1999	6,059	1.89	\$1,019,458
12020		Contributed Capital	06/30/00	\$471,102	2000	6,221	1.84	\$868,269
12020		Subsurface Lines	06/30/02	\$149,220	2002	6,538	1.75	\$261,687
12020		District Job 53	06/30/01	\$100,425	2001	6,343	1.81	\$181,530
12020		Subsurface Lines	06/30/03	\$524,028	2003	6,694	1.71	\$897,570
12020		PM #7593 & 7594 Carlton Avenue	06/30/07	\$58,250	2007	7,966	1.44	\$83,841
12020		Tract #7365	06/30/07	\$28,500	2007	7,966	1.44	\$41,021
12020		22236&8 N. Sixth	06/30/08	\$30,000	2008	8,310	1.38	\$41,392
12020		PM #8563	06/30/08	\$25,850	2008	8,310	1.38	\$35,666
12020		2854 Grove Wy	06/30/08	\$70,000	2008	8,310	1.38	\$96,582
12020		Tract #7580 Heyer	06/30/08	\$30,140	2008	8,310	1.38	\$41,585
12020		Tract #7709 Forest Circle	06/30/08	\$117,207	2008	8,310	1.38	\$161,716
12020	12253	Streetscape	06/30/16	\$3,782,354	2016	10,339	1.11	\$4,194,527
12020	12404	Trunk Sewer Capacity Projects	06/30/17	\$700,752	2017	10,737	1.07	\$748,308
12020	12399	Gravity Sewer Rehab. & Replace	06/30/18	\$2,706,258	2018	11,062	1.04	\$2,805,012
12020	12400	Flume Rehab. & Upgrade	06/30/18	\$282,752	2018	11,062	1.04	\$293,070
12020	12402	Force Main Cond. Assess & Rehab	06/30/18	\$341,733	2018	11,062	1.04	\$354,203
12020		Mainline extension (Board resolution #3436)	10/02/18	\$29,800	2018	11,062	1.04	\$30,887
12020		Mainline extension (Board resolution #3442)	12/04/18	\$132,803	2018	11,062	1.04	\$137,649
12020		Mainline extension (Board resolution #3451) Immaterial as a PPA-pass through current year	05/25/19	\$68,000	2019	11,281	1.02	\$69,113
12020		Mainline extension (Board resolution #3456)	10/16/19	\$26,580	2019	11,281	1.02	\$27,015
COLL		Total for Subsurface Lines		\$21,488,007				\$79,626,248
COLLECTION FACILITIES								
12040	20	Pump No. 1 Moyers	07/01/70	\$7,000	1970	1,381	8.30	\$58,117
12040	21	Pump No. 3 Grovenor	07/01/70	\$33,400				
12040	22	Pump No. 4 Camino Alta Mira	07/01/70	\$33,400	1970	1,381	8.30	\$277,301
12040	23	Pump No. 5 High Pine Way	07/01/85	\$38,338	1985	4,195	2.73	\$104,784
12040	24	Pump No. 3 Retrofit	11/01/84	\$11,753	1984	4,146	2.77	\$32,504
12040	25	Pump No. 7 Villareal	09/05/89	\$167,462	1989	4,615	2.48	\$416,047
12040	142	Alarms System- Pump Stats	10/04/90	\$5,319	1990	4,732	2.42	\$12,889
12040	290	Phase III Smoke Testing	06/30/97	\$6,621	1997	5,826	1.97	\$13,030
12040		Redwood Rd/Norbridge	03/01/00	\$136,949	2000	6,221	1.84	\$252,404
12040		Riser/Manhole Adj. Ala. Co.	03/02/00	\$73,450	2000	6,221	1.84	\$135,373
12040		Pump No. 10 Redwood Rd	03/03/00	\$12,884	2000	6,221	1.84	\$23,746
12040		EBMUD Reloc. Mainline Redwood	06/30/00	\$27,488	2000	6,221	1.84	\$50,662
12040		Pump No. 10 Redwood Rd	03/16/01	\$3,417	2001	6,343	1.81	\$6,177

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12040		P.M. #7576 4303 Heyer Ave	03/16/01	\$16,800	2001	6,343	1.81	\$30,368
12040		P/S #3 Upgrades	06/30/03	\$21,383	2003	6,694	1.71	\$36,625
12040		P/S #1 explosionproof motor	06/30/03	\$4,125	2003	6,694	1.71	\$7,065
12040		Various Projects 2002/03	06/30/03	\$41,768	2003	6,694	1.71	\$71,542
12040		P/S #7 Rehab	06/30/04	\$480,683	2004	7,115	1.61	\$774,610
12040		DJ #59 Haley/Elrod	07/01/04	\$127,742	2004	7,115	1.61	\$205,853
12040			06/30/05	\$5,047	2005	7,446	1.54	\$7,772
12040			06/30/06	\$808	2006	7,751	1.48	\$1,195
12040		Various Projects and DJ #59	06/30/07	-\$50,177	2007	7,966	1.44	-\$72,221
12040			06/30/08	\$64,538	2008	8,310	1.38	\$89,045
12040			06/30/09	\$5,170	2009	8,570	1.34	\$6,917
12040		Various Project	06/30/10	\$74,355	2010	8,799	1.30	\$96,889
12040	12222	Sewer System Master Plan	06/30/13	\$375,286	2013	9,547	1.20	\$450,708
12040	12306	Shop Conversion to Office	06/30/13	\$12,666	2013	9,547	1.20	\$15,212
12040	12310	Heyer Avenue Sewer Replacement	06/30/13	\$53,039	2013	9,547	1.20	\$63,699
12040	12355	Pump Station #5	06/30/13	\$81,772	2013	9,547	1.20	\$98,206
12040	12359	San Miguel Project	06/30/13	\$116,438	2013	9,547	1.20	\$139,839
12040	12374	Craig Court	06/30/13	\$32,265	2013	9,547	1.20	\$38,749
12040	12307	MPP1 Priority 1	06/30/13	\$1,782,158	2013	9,547	1.20	\$2,140,320
12040	12354	MPP2	06/30/13	\$2,095,779	2013	9,547	1.20	\$2,516,969
12040	12377	Pump Station #5 Controls	06/30/13	\$129,845	2013	9,547	1.20	\$155,940
12040	12328	MPP1-CVSDSSMP Priority1/projects	06/30/15	\$100,587	2015	10,034	1.14	\$114,939
12040	12330	Engineering Services ReCSMP	06/30/15	\$124,504	2015	10,034	1.14	\$142,269
12040	12357	MPP 3	06/30/15	\$223,011	2015	10,034	1.14	\$254,830
12040	12358	MPP4	06/30/15	\$410,231	2015	10,034	1.14	\$468,764
12040	12376	MP Update	06/30/15	\$639	2015	10,034	1.14	\$730
12040	12378	MP Update Phase 2	06/30/15	\$135,281	2015	10,034	1.14	\$154,583
12040	12387	MP Repairs Project	06/30/15	\$1,047,006	2015	10,034	1.14	\$1,196,394
12040	12388	MPP1 Phase 2	06/30/15	\$435	2015	10,034	1.14	\$497
12040	12095	PS Rehab. Projects	06/30/16	\$1,002,516	2016	10,339	1.11	\$1,111,763
COLL		Total for Collection Facilities		\$9,073,182				\$11,703,105

TREATMENT FACILITIES

12050	26	22% OLSD Treatment Plant	06/30/70	\$1,713,614	1970	1,381	8.30	\$14,227,177
12050	27	1970-71 Additions	06/30/71	\$69,842	1971	1,581	7.25	\$506,505
12050	28	1973-74 Additions	06/30/74	\$554	1974	2,020	5.68	\$3,142
12050	29	1973-74 Additions	04/30/74	\$2,321	1974	2,020	5.68	\$13,176
12050	30	1974-75 Additions	06/30/75	\$3,206	1975	2,212	5.18	\$16,616
12050	31	Dechlorinator- Structure	07/01/76	\$1,827	1976	2,401	4.78	\$8,723
12050	32	Dechlorinator- Mechanical	07/01/76	\$14,160	1976	2,401	4.78	\$67,619
12050	33	Incinerator- Structure	07/01/77	\$36,316	1977	2,576	4.45	\$161,641
12050	34	Incinerator- Mechanical	07/01/77	\$50,689	1977	2,576	4.45	\$225,616
12050	35	1977-78 Additions	12/31/77	\$630	1977	2,576	4.45	\$2,804
12050	36	Treatment- Structure	05/01/78	\$39,401	1978	2,776	4.13	\$162,737
12050	37	Treatment- Mechanical	05/01/78	\$216,118	1978	2,776	4.13	\$892,628
12050	38	1978-79 Additions	12/31/78	\$808	1978	2,776	4.13	\$3,339
12050	39	1978-79 Additions	07/01/79	\$2,831	1979	3,003	3.82	\$10,810
12050	40	1979-80 Additions	12/31/79	\$504	1979	3,003	3.82	\$1,924
12050	41	3% OLSD Treatment Plant	12/31/79	\$527,617	1979	3,003	3.82	\$2,014,479
12050	42	3% Dechlorinator- Structure	12/31/79	\$262	1979	3,003	3.82	\$1,002
12050	43	3% Dechlorinator-Mech	12/31/79	\$2,107	1979	3,003	3.82	\$8,043
12050	44	3% Incinerator- Structure	12/31/79	\$5,218	1979	3,003	3.82	\$19,924
12050	45	3% Incinerator- Mechanical	12/31/79	\$7,284	1979	3,003	3.82	\$27,809
12050	46	3% Treatment- Structure	12/31/79	\$5,662	1979	3,003	3.82	\$21,616
12050	47	3% Treatment- Mechanical	12/31/79	\$31,054	1979	3,003	3.82	\$118,566
12050	48	Ford Shovel Loader	06/30/80	\$11,475	1980	3,237	3.54	\$40,647
12050	49	1980-81 Additions	12/31/80	\$1,922	1980	3,237	3.54	\$6,809
12050	50	1980-81 Additions	06/30/81	\$12,217	1981	3,535	3.24	\$39,624
12050	51	1981-82 Additions	12/31/81	\$10,717	1981	3,535	3.24	\$34,761
12050	52	1981-82 Additions	12/31/81	\$2,787	1981	3,535	3.24	\$9,040
12050	53	1981-82 Additions	03/01/82	\$1,078	1982	3,825	3.00	\$3,231
12050	54	1981-82 Add- HYD Crane	06/01/82	\$3,374	1982	3,825	3.00	\$10,113
12050	55	1982-83 Additions	10/01/82	\$4,480	1982	3,825	3.00	\$13,429
12050	56	1982-83 Additions	04/01/83	\$1,484	1983	4,066	2.82	\$4,185
12050	57	1982-83 Additions	06/01/83	\$2,004	1983	4,066	2.82	\$5,651
12050	58	1983-84 Additions	09/01/83	\$1,793	1983	4,066	2.82	\$5,057
12050	59	1985-86 Additions	01/01/86	\$2,359	1986	4,295	2.67	\$6,298
12050	60	1983-84 Additions	03/01/84	\$1,781	1984	4,146	2.77	\$4,925
12050	61	Wash Tank	10/01/84	\$266	1984	4,146	2.77	\$736
12050	62	Tractor	03/01/85	\$13,255	1985	4,195	2.73	\$36,229
12050	63	Pump	03/01/85	\$2,889	1985	4,195	2.73	\$7,896
12050	64	Office Equip	03/01/85	\$1,265	1985	4,195	2.73	\$3,458
12050	65	Meters	03/01/85	\$305	1985	4,195	2.73	\$833
12050	66	Two Trucks	04/01/85	\$4,204	1985	4,195	2.73	\$11,491
12050	67	Service Building	06/01/85	\$147,685	1985	4,195	2.73	\$403,650
12050	68	Lab Modifications	06/01/85	\$121,821	1985	4,195	2.73	\$332,958
12050	69	General Power Facilities	06/01/85	\$315,324	1985	4,195	2.73	\$861,835
12050	70	1985-86 Additions	10/01/85	\$5,516	1985	4,195	2.73	\$15,075
12050	71	1985-86 Additions	03/01/86	\$712	1986	4,295	2.67	\$1,902

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12050	72	Computer System	07/01/86	\$1,185	1986	4,295	2.67	\$3,164
12050	73	Garage Doors	11/01/86	\$1,117	1986	4,295	2.67	\$2,981
12050	74	1986-87 Additions	01/01/87	\$1,663	1987	4,406	2.60	\$4,328
12050	75	Controls	06/30/87	\$3,891	1987	4,406	2.60	\$10,126
12050	76	Digester Modifications	06/30/87	\$98,911	1987	4,406	2.60	\$257,395
12050	77	Sludge Thickener	06/30/87	\$1,506	1987	4,406	2.60	\$3,920
12050	78	Sludge Area Fence	07/01/87	\$2,204	1987	4,406	2.60	\$5,735
12050	79	1986-87 Additions	10/01/87	\$344	1987	4,406	2.60	\$895
12050	80	Sludge Drying Equipment	10/20/87	\$829	1987	4,406	2.60	\$2,157
12050	81	1987-88 Additions	04/01/88	\$6,756	1988	4,519	2.54	\$17,141
12050	82	Generator Improvements	07/01/88	\$2,933	1988	4,519	2.54	\$7,442
12050	83	Bockman Canal Bridge	06/30/90	\$50,520	1990	4,732	2.42	\$122,410
12050	84	Auto Gate Controls	06/30/90	\$2,020	1990	4,732	2.42	\$4,895
12050	85	Drainage Improvements	06/30/90	\$5,234	1990	4,732	2.42	\$12,682
12050	153	Influent Bar Screen	06/30/91	\$87,696	1991	4,835	2.37	\$207,960
12050	182-a	Fluidized Calib Bath	12/31/92	\$663	1992	4,985	2.30	\$1,524
12050	182-b	Ford Taurus Lic 361113	12/31/92	\$3,597	1992	4,985	2.30	\$8,274
12050	182-c	4 Radios with case	12/31/92	\$931	1992	4,985	2.30	\$2,141
12050	182-d	PLC Compact 984	12/31/92	\$959	1992	4,985	2.30	\$2,206
12050	182-e	Pump Wear Rings	12/31/92	\$602	1992	4,985	2.30	\$1,384
12050	183-a	1993 Ford F250PU	12/31/92	\$3,308	1992	4,985	2.30	\$7,609
12050	183-b	International Dump Truck	12/31/92	\$8,892	1992	4,985	2.30	\$20,452
12050	184-a	2 Quincy Compressors	12/31/92	\$1,065	1992	4,985	2.30	\$2,449
12050	184-b	Wilton 2025 Drill Press	12/31/92	\$1,071	1992	4,985	2.30	\$2,463
12050	184-c	Water Strainer w/Controls	12/31/92	\$4,157	1992	4,985	2.30	\$9,560
12050	184-d	Ultrasonic Level	12/31/92	\$2,698	1992	4,985	2.30	\$6,205
12050	184-e	Low Temp Incubator	12/31/92	\$783	1992	4,985	2.30	\$1,802
12050	184-f	2 GE Reverse Power Relays	12/31/92	\$626	1992	4,985	2.30	\$1,439
12050	184-g	4 Gas Detectors	12/31/92	\$1,308	1992	4,985	2.30	\$3,009
12050	185-a	Gas Burner with Parts	12/31/92	\$1,587	1992	4,985	2.30	\$3,650
12050	185-b	30 GE Lighting Fixtures	12/31/92	\$1,705	1992	4,985	2.30	\$3,921
12050	185-c	Varec 4" Waste Gas Burner	12/31/92	\$971	1992	4,985	2.30	\$2,234
12050	185-d	Varec 6" Flame Trap Asmby	12/31/92	\$1,227	1992	4,985	2.30	\$2,823
12050	186	Inspection Vehicle	01/05/93	\$1,742	1993	5,210	2.20	\$3,834
12050	187	Demolition Hammer	06/30/93	\$908	1993	5,210	2.20	\$1,999
12050	195	Saw/Vise/Mill Table	01/03/94	\$569	1994	5,408	2.12	\$1,206
12050	196	Portable Pump	02/01/94	\$2,784	1994	5,408	2.12	\$5,902
12050	214	Headworks-Muffin Monster	06/30/94	\$11,834	1994	5,408	2.12	\$25,089
12050	218	Portable Generator	06/30/94	\$8,641	1994	5,408	2.12	\$18,320
12050	219	Fueling Facilities	06/30/94	\$16,649	1994	5,408	2.12	\$35,298
12050	227	Wisconsin Portable Pump	11/01/94	\$951	1994	5,408	2.12	\$2,015
12050	203	Seismic Improvements	01/01/95	\$67,738	1995	5,471	2.10	\$141,960
12050	205	Digester	01/01/95	\$833,834	1995	5,471	2.10	\$1,747,481
12050	206-a	Plant Fence	01/01/95	\$1,756	1995	5,471	2.10	\$3,680
12050	206-b	Operations Lunchroom	01/01/95	\$5,026	1995	5,471	2.10	\$10,533
12050	206-c	Landscaping	01/01/95	\$5,660	1995	5,471	2.10	\$11,863
12050	206-d	Handrail	01/01/95	\$3,559	1995	5,471	2.10	\$7,459
12050	206-e	Washpad	01/01/95	\$3,428	1995	5,471	2.10	\$7,184
12050	206-f	Paving	01/01/95	\$23,367	1995	5,471	2.10	\$48,971
12050	206-g	Lab Carpeting	01/01/95	\$666	1995	5,471	2.10	\$1,396
12050	207	Process Control	01/01/95	\$345,380	1995	5,471	2.10	\$723,818
12050	208	Disinfection Facility	01/01/95	\$182,047	1995	5,471	2.10	\$381,518
12050	209	Quonset Hut Door	01/01/95	\$2,991	1995	5,471	2.10	\$6,268
12050	228	TMX412 Gas Detector	02/07/95	\$657	1995	5,471	2.10	\$1,377
12050	229	RAS Butterfly Valves	02/07/95	\$1,315	1995	5,471	2.10	\$2,756
12050	230	Top Load Balance	05/02/95	\$577	1995	5,471	2.10	\$1,209
12050	231	Analytical Balance	05/02/95	\$867	1995	5,471	2.10	\$1,816
12050	217	Labeling Machine & Software	05/02/96	\$934	1996	5,620	2.04	\$1,905
12050	227	Diesel Pump Overhaul	05/02/96	\$1,029	1996	5,620	2.04	\$2,100
12050	228	Grit Pump Replacement	05/02/96	\$1,644	1996	5,620	2.04	\$3,354
12050	229	RAS Butterfly Valves	05/02/96	\$3,248	1996	5,620	2.04	\$6,626
12050	230	Digester Heater Controls	05/02/96	\$1,088	1996	5,620	2.04	\$2,220
12050	231	Gas Flow Meter	05/02/96	\$565	1996	5,620	2.04	\$1,154
12050	220	Sludge Belt Press	06/30/96	\$229,631	1996	5,620	2.04	\$468,482
12050	221	AFD Replacement/Influent	06/30/96	\$27,771	1996	5,620	2.04	\$56,657
12050	222	Digester #3 Cover	06/30/96	\$85,249	1996	5,620	2.04	\$173,921
12050	223	Clarifier Rehabilitation	06/30/96	\$64,949	1996	5,620	2.04	\$132,506
12050	224	Mgmt Information Systems	06/30/96	\$23,728	1996	5,620	2.04	\$48,408
12050	225	Load Following	06/30/96	\$2,085	1996	5,620	2.04	\$4,254
12050	226	Co-Generator Cooling Sys	06/30/96	\$33,609	1996	5,620	2.04	\$68,568
12050	232	Sludge Pump	06/30/97	\$1,348	1997	5,826	1.97	\$2,652
12050	233	Clarifier Rehab	06/30/97	\$60,590	1997	5,826	1.97	\$119,243
12050	234	Facilities Improvement	06/30/97	\$69,918	1997	5,826	1.97	\$137,599
12050	235		06/30/97	\$1,578	1997	5,826	1.97	\$3,105
12050	236	Water System	06/30/97	\$6,244	1997	5,826	1.97	\$12,287
12050	237	Contingency	06/30/97	\$3,091	1997	5,826	1.97	\$6,084
12050	238	Facilities Evaluation	06/30/98	\$2,742	1998	5,920	1.94	\$5,311
12050	239	Grit Chamber	06/30/98	\$139,928	1998	5,920	1.94	\$271,007
12050	240	Maintenance Shop Improvements	06/30/98	\$7,373	1998	5,920	1.94	\$14,280

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
12050	241	Regulatory Compliance	06/30/98	\$107,375	1998	5,920	1.94	\$207,960
12050	242	Contingency Equipment Repl	06/30/98	\$1,224	1998	5,920	1.94	\$2,371
12050	243	Oper Bldg HVAC R & R	06/30/98	\$5,264	1998	5,920	1.94	\$10,195
12050	244	Plant Meters R & R	06/30/98	\$6,121	1998	5,920	1.94	\$11,854
12050	245	Piping/Valving Replacement	06/30/98	\$1,216	1998	5,920	1.94	\$2,356
12050	246	Operations Dept Purchases	06/30/98	\$2,984	1998	5,920	1.94	\$5,780
12050	291	Primary Digester/Heating	06/30/99	\$62,714	1999	6,059	1.89	\$118,675
12050	292	Sludge Pump & Improv	06/30/99	\$55,080	1999	6,059	1.89	\$104,230
12050	293	Raw Sewage Pumps	06/30/99	\$53,419	1999	6,059	1.89	\$101,087
12050	294	Oper Control Room Rehab	06/30/99	\$6,236	1999	6,059	1.89	\$11,801
12050	295	R & R Operations	06/30/99	\$1,188	1999	6,059	1.89	\$2,247
12050	296	Oper HVAC Replacement	06/30/99	\$2,894	1999	6,059	1.89	\$5,477
12050	297	R & R Fixed Asset	06/30/99	\$3,418	1999	6,059	1.89	\$6,468
12050	298	Contingency Equipment	06/30/99	\$2,624	1999	6,059	1.89	\$4,966
12050	299	Recurring Maintenance	06/30/99	\$41,047	1999	6,059	1.89	\$77,675
12050	300	Wellness Center	06/30/99	\$511	1999	6,059	1.89	\$966
12050	O 301	Facilities Evaluation	06/30/00	\$4,004	2000	6,221	1.84	\$7,380
12050	O 302	Maintenance Shop Improv	06/30/00	\$1,299	2000	6,221	1.84	\$2,394
12050	O 303	Sludge Drying Field Improv	06/30/00	\$33,311	2000	6,221	1.84	\$61,393
12050	O 304	Oper Dept Purchases	06/30/00	\$2,233	2000	6,221	1.84	\$4,116
12050	O 305	Shop Improv - Elect Instr	06/30/00	\$3,426	2000	6,221	1.84	\$6,315
12050	O 306	Telephone/Voice System	06/30/00	\$11,796	2000	6,221	1.84	\$21,740
12050	O 307	Facilities Evaluation	06/30/01	\$4,018	2001	6,343	1.81	\$7,262
12050	O 308	Process Control	06/30/01	\$6,381	2001	6,343	1.81	\$11,535
12050	O 309	Clarifier Rehabilitation	06/30/01	\$44,680	2001	6,343	1.81	\$80,765
12050	O 310	Maintenance Shop Improv	06/30/01	\$918	2001	6,343	1.81	\$1,659
12050	O 311	Contingency Equip Rep	06/30/01	\$2,081	2001	6,343	1.81	\$3,762
12050	O 312	Recurring Maintenance	06/30/01	\$1,120	2001	6,343	1.81	\$2,024
12050	O 313	Piping/Valving Replac	06/30/01	\$1,015	2001	6,343	1.81	\$1,835
12050	O 314	Primary Clarifier #2	06/30/01	\$20,653	2001	6,343	1.81	\$37,333
12050	O 315	Cogen Engines Overhaul	06/30/01	\$32,848	2001	6,343	1.81	\$59,376
12050	O 316	Vehicle Upgrades Misc	06/30/01	\$7,200	2001	6,343	1.81	\$13,015
12050	O 317	Shop Improv - Elect Instru	06/30/01	\$1,147	2001	6,343	1.81	\$2,073
12050	O 318	Gas Compressor Lubricator	06/30/01	\$2,542	2001	6,343	1.81	\$4,594
12050	O 319	OLSD Additions FYE 01/02	06/30/02	\$59,065	2002	6,538	1.75	\$103,582
12050	O 320	Process Control	06/30/02	\$1,008,621	2002	6,538	1.75	\$1,768,815
12050	O 321	OLSD Additions FYE 02/03	06/30/03	\$188,028	2003	6,694	1.71	\$322,060
12050	O 322	Yamaha Golf Cart	06/30/04	\$717	2004	7,115	1.61	\$1,156
12050	O 323	OLSD Additions FYE 03/04	06/30/04	\$56,966	2004	7,115	1.61	\$91,800
12050	O 324	OLSD Additions	06/30/05	\$192,179	2005	7,446	1.54	\$295,925
12050	O 325	OLSD 06 additions	06/30/06	\$21,446	2006	7,751	1.48	\$31,725
12050	O 326	TPCRP	06/30/07	\$7,336,020	2007	7,966	1.44	\$10,558,920
12050	O 327	OLSD Various	06/30/07	\$814,466	2007	7,966	1.44	\$1,172,282
12050	O 328	OLSD 08 Additions	06/30/08	\$211,011	2008	8,310	1.38	\$291,141
12050	O 329	OLSD 09 Additions	06/30/09	\$142,859	2009	8,570	1.34	\$191,129
12050	O 330	OLSD 10 Additions	06/30/10	\$222,264	2010	8,799	1.30	\$289,625
12050	O 331	OLSD 11 Additions	06/30/11	\$47,924	2011	9,070	1.26	\$60,583
12050		OLSD 12 Additions CAE #6	06/30/12	\$288,022	2012	9,308	1.23	\$354,788
12050		OLSD 13 Additions	06/30/13	\$853,945	2013	9,547	1.20	\$1,025,563
12050		OLSD *14 Additions	06/30/14	\$276,776	2014	9,806	1.17	\$323,620
12050		OLSD *14 Addtn- vehicle t'l/d to operations	06/30/14	\$637	2014	9,806	1.17	\$745
12050		OLSD *15 Additions	06/30/15	\$29,706	2015	10,034	1.14	\$33,944
12050		OLSD *15 Additions - Digester Facilities Improvements	06/30/15	\$271,243	2015	10,034	1.14	\$309,944
12050		OLSD *15 Additions - Equipments	06/30/15	\$18,305	2015	10,034	1.14	\$20,917
12050		OLSD *16 Additions - Digester Projects	06/30/16	\$2,002,138	2016	10,339	1.11	\$2,220,316
12050		OLSD *17 Additions - Old Heater Building Pipe Trench Sump	06/30/17	\$5,761	2017	10,737	1.07	\$6,152
12050		OLSD *17 Additions - Wet Weather Equalization/Ecotone Demonstration	06/30/17	\$2,347,069	2017	10,737	1.07	\$2,506,353
12050		Plant Security Improvement	06/30/18	\$42,038	2018	11,062	1.04	\$43,572
12050		Influent Screening/Grinding	06/30/18	\$23,912	2018	11,062	1.04	\$24,785
12050		Admin Bldg Roof	06/30/18	\$77,870	2018	11,062	1.04	\$80,712
12050		Critical Items	06/30/18	\$153,399	2018	11,062	1.04	\$158,997
12050		Misc Plant/Lab Fans	06/30/18	\$22,740	2018	11,062	1.04	\$23,570
12050		Plant Vehicles	06/30/18	\$18,953	2018	11,062	1.04	\$19,645
12050		SCADA Network System Replac/Upg	06/30/18	\$117,198	2018	11,062	1.04	\$121,475
12050		Safety Improvements	06/30/18	\$40,881	2018	11,062	1.04	\$42,372
12050		Boiler Rebuild	06/30/18	\$11,340	2018	11,062	1.04	\$11,754
12050		Landscaping/Grounds	06/30/18	\$6,650	2018	11,062	1.04	\$6,893
12050		Primary Dischg #4 Replace	06/30/18	\$5,182	2018	11,062	1.04	\$5,371
12050		Grit Pump Repl. & Rehab	06/30/18	\$5,459	2018	11,062	1.04	\$5,658
12050		SCADA Network System Replac/Upg (OLSD)	06/30/19	\$47,829	2019	11,281	1.02	\$48,612
12050		Cogen Engine #1 Overhaul (OLSD)	06/30/19	\$125,118	2019	11,281	1.02	\$127,166
12050		Influent grinder rebuild - headworks (OLSD)	06/30/19	\$8,348	2019	11,281	1.02	\$8,485
12050		Thickener roof replacement (OLSD)	06/30/19	\$9,359	2019	11,281	1.02	\$9,512
12050		Critical Items 2019 (OLSD)	06/30/19	\$16,206	2019	11,281	1.02	\$16,471
12050		Fencing at back of plant (OLSD)	06/30/19	\$3,510	2019	11,281	1.02	\$3,567
12050		Gravity belt thickener building cover replacement (OLSD)	06/30/19	\$5,389	2019	11,281	1.02	\$5,477
12050		Grit Pump Replacement and Piping Rehab (OLSD)	06/30/19	\$10,825	2019	11,281	1.02	\$11,002
12050		Safety Improvements - Aeration basin	06/30/20	\$0	2020	11,466	1.00	\$0
12050		Safety Improvements - Treatment Unit	06/30/20	\$0	2020	11,466	1.00	\$0

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acqsuisition Cost
12050		Operations Building Repairs	06/30/20	\$0	2020	11,466	1.00	\$0
12050		Influent Screening/Grinding	06/30/20	\$0	2020	11,466	1.00	\$0
12050		RAS & SEC Effluent Real Time	06/30/20	\$0	2020	11,466	1.00	\$0
12050		Cogen Engines Overhaul	06/30/20	\$0	2020	11,466	1.00	\$0
12050		Treatment Plant Roof Replacement	06/30/20	\$0	2020	11,466	1.00	\$0
12050		Critical Items	06/30/20	\$0	2020	11,466	1.00	\$0
TMT		Total for OLSD Treatment Plant		\$23,678,345				\$49,615,639
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - other facilities								
12080		Recycled Water Hydrant Cost Share at ECVB	02/05/09	\$2,500	2009	8,570	1.34	\$3,345
12080		2017 Audit AJE #4	06/30/17	\$28,239	2017	10,737	1.07	\$30,155
TMT		Total for General Plant & Admin Other		\$30,739				\$33,500
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - HEADQUARTERS BUILDING								
12081	95	Truckport	12/01/80	\$13,674	1980	3,237	3.54	\$48,434
12081	169	OLSD Admin Bldg	06/30/92	\$84,498	1992	4,985	2.30	\$194,348
12081	248	New Admin Bldg	10/01/97	\$1,047,851	1997	5,826	1.97	\$2,062,189
12081	301	Acoustical Upgrade Brdrm	06/30/99	\$7,677	1999	6,059	1.89	\$14,527
12081	302	Haz Mat Bldg Doors	06/30/99	\$1,778	1999	6,059	1.89	\$3,364
12081		Haz Mat Storage Building	10/04/00	\$12,891	2000	6,221	1.84	\$23,758
12081		Conference Room Enclosure	12/08/00	\$2,094	2000	6,221	1.84	\$3,859
12081		Admin Parking Enhancements	08/01/03	\$1,345	2003	6,694	1.71	\$2,303
12081		Stacked Washer/Dryer Unit	09/03/03	\$1,782	2003	6,694	1.71	\$3,052
12081		Lobby/Kitchen Remodel	10/31/06	\$3,778	2006	7,751	1.48	\$5,588
12081		Kitchen Remodel Plans	01/08/08	\$2,397	2008	8,310	1.38	\$3,307
12081		Kitchen Remodel Construction	05/28/08	\$69,439	2008	8,310	1.38	\$95,808
12081		No. Fence Admin	03/20/08	\$3,908	2008	8,310	1.38	\$5,392
12081		Shop Remodel Plans	04/08/08	\$8,386	2008	8,310	1.38	\$11,571
12081		Kitchen WIP Additions	06/30/08	\$2,253	2008	8,310	1.38	\$3,109
12081		Interior Office Remodel "Great Room"	06/16/09	\$35,728	2009	8,570	1.34	\$47,799
12081		Waste Water Office Window Treatments & door mechanism	04/07/09	\$4,185	2009	8,570	1.34	\$5,599
12081		Shop Conversion to Offices	06/30/09	\$205,779	2009	8,570	1.34	\$275,309
12081		Electrical Panel, Parking Lot Light Replacement	07/16/09	\$3,875	2009	8,570	1.34	\$5,184
12081		Admin Parking Enhancements	11/01/10	\$1,528	2010	8,799	1.30	\$1,991
ADMIN		Total for Headquarters Building		\$1,514,844				\$2,816,491
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - OFFICE FURNITURE & FIXTURES								
12082	99	Map Files	07/01/68	\$298	1968	1,155	9.93	\$2,955
12082		Admin Secretary Office Setup	02/08/00	\$823	2000	6,221	1.84	\$1,516
12082		Engineering File Cabinets	05/29/02	\$801	2002	6,538	1.75	\$1,404
12082		Solid Waste Office Improvements	08/01/03	\$1,449	2003	6,694	1.71	\$2,483
12082		C/S Off Furnishing	08/24/04	\$1,612	2004	7,115	1.61	\$2,597
12082		Receptionist Chair	06/30/06	\$687	2006	7,751	1.48	\$1,017
12082		Reception Area Glass	10/06/06	\$2,471	2006	7,751	1.48	\$3,655
12082		2 office chairs	03/08/07	\$1,356	2007	7,966	1.44	\$1,952
12082		Kitchen Appliances	03/11/08	\$5,612	2008	8,310	1.38	\$7,744
12082		Break Room Tables	05/16/08	\$924	2008	8,310	1.38	\$1,275
12082		4 Office Chairs/ RPW	06/30/08	\$1,755	2008	8,310	1.38	\$2,421
12082		RPW's office, Great Room and EJ's office furnishing	03/04/09	\$16,238	2009	8,570	1.34	\$21,725
12082		WW Office Lateral Files	02/16/10	\$1,800	2010	8,799	1.30	\$2,345
12082		MPOffice Used Furniture	12/28/10	\$6,015	2010	8,799	1.30	\$7,838
ADMIN		Total for Office Furniture & Fixtures		\$41,841				\$60,927
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - OFFICE EQUIPMENT								
12083	138	Flow Meter	09/04/90	\$5,548	1990	4,732	2.42	\$13,443
12083	178	Aerial Maps	11/09/92	\$17,628	1992	4,985	2.30	\$40,545
12083	202	Lateral Files	06/14/95	\$1,624	1995	5,471	2.10	\$3,403
12083		Admin File Cabinets	10/27/99	\$1,137	1999	6,059	1.89	\$2,151
12083		Shop Shelving	04/21/00	\$1,076	2000	6,221	1.84	\$1,984
12083		GBA Asset & Management Software	10/20/06	\$51,352	2006	7,751	1.48	\$75,962
ADMIN		Total for Office Equipment		\$78,364				\$137,487
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - COMMUNICATION EQUIPMENT								
12084	162	2 Walkie-Talkies	06/01/92	\$1,981	1992	4,985	2.30	\$4,556
12084	181	Tower Antenna	03/19/93	\$2,500	1993	5,210	2.20	\$5,502
12084	198	Radio for Rodder + Install	05/02/95	\$1,130	1995	5,471	2.10	\$2,369
12084	280	Flag Pole Antenna	06/30/98	\$195	1998	5,920	1.94	\$378
12084	308	Radio Comm System	12/10/98	\$13,904	1998	5,920	1.94	\$26,929
12084		Mobile Radio Equipment	06/18/01	\$1,529	2001	6,343	1.81	\$2,764
ADMIN		Total for Communications Equipment		\$21,240				\$42,498
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - VEHICLES								
12085	281	97 One-Ton Service Truck	06/30/98	\$23,815	1998	5,920	1.94	\$46,124
12085	309	Light Bar for 97 Ford	07/14/98	\$839	1998	5,920	1.94	\$1,625
12085		2000 Ford Truck	02/05/00	\$34,805	2000	6,221	1.84	\$64,147
12085		2001 Rodder Truck	04/03/01	\$31,323	2001	6,343	1.81	\$56,620
12085		2001 Toyota Prius	04/25/01	\$22,577	2001	6,343	1.81	\$40,810
12085		2003 Vaccon Unit	03/27/03	\$181,806	2003	6,694	1.71	\$311,402
12085		2003 Ford Insp Truck	03/27/03	\$21,669	2003	6,694	1.71	\$37,116

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
12085		2004 Ford F250 VIN1FTNX20L24#C05514	03/29/04	\$19,500	2004	7,115	1.61	\$31,423
12085		tv inspection travel	06/30/06	\$509	2006	7,751	1.48	\$753
12085		CCTV	12/15/06	\$156,738	2006	7,751	1.48	\$231,855
12085		2nd Hydro Unit	06/30/07	\$38,673	2007	7,966	1.44	\$55,663
12085		Radiodetection Sewer Sonde	07/06/07	\$667	2007	7,966	1.44	\$960
12085		08 Ford Escape Hybrid	04/25/08	\$26,094	2008	8,310	1.38	\$36,004
12085		09 Ford Escape (Gas)	03/17/09	\$16,919	2009	8,570	1.34	\$22,635
12085		2011 Ford F250 4x2	05/26/10	\$26,211	2010	8,799	1.30	\$34,155
12085		2011 Honda Insight LX	03/21/11	\$21,931	2011	9,070	1.26	\$27,724
12085		2011 Ford Ranger 4x2 Reg. Cab Truck	06/02/11	\$13,255	2011	9,070	1.26	\$16,756
12085		2014 Ford F150 4 x 2 Truck	08/01/14	\$18,786	2014	9,806	1.17	\$21,966
12085		2014 Ford F150 4 x 2 Truck	08/01/14	\$18,786	2014	9,806	1.17	\$21,966
12085		2014 Ford F150 4 x 2 Truck	08/01/14	\$22,052	2014	9,806	1.17	\$25,784
12085		2014 Ford F150 4 x 2 Truck Assessorries	10/29/14	\$4,165	2014	9,806	1.17	\$4,870
12085		New Vac-Con 2017 Model V350/850 LHA	06/30/17	\$385,489	2017	10,737	1.07	\$411,650
12085		Truck Retrofit & WinCam Implementation	10/11/18	\$2,465	2018	11,062	1.04	\$2,555
12085		CCTV Truck Retrofit	11/07/18	\$175,435	2018	11,062	1.04	\$181,837
12085		2020 Ford F550 Truck	02/16/20	\$0	2020	11,466	1.00	\$0
12085		OLSD - Liebherr PR 736 Dozer	06/30/20	\$0	2020	11,466	1.00	\$0
COLL Total for Vehicles				\$1,264,508				\$1,686,398

GENERAL PLANT AND ADMINISTRATIVE FACILITIES - MAINTENANCE EQUIPMENT

12086	126	Old Maintenance Equip	07/01/70	\$10,262	1970	1,381	8.30	\$85,203
12086	127	Winch & Gas Detector	10/15/80	\$1,887	1980	3,237	3.54	\$6,684
12086	129	Grinder	06/11/85	\$152	1985	4,195	2.73	\$416
12086	130	Gas Detector	07/01/86	\$1,823	1986	4,295	2.67	\$4,867
12086	131	Vacuum Cleaner	10/01/86	\$499	1986	4,295	2.67	\$1,332
12086	132	Portable Generator	12/15/86	\$2,392	1986	4,295	2.67	\$6,386
12086	133	Ladder	05/01/89	\$207	1989	4,615	2.48	\$513
12086	134	TV/VCR	05/31/90	\$408	1990	4,732	2.42	\$987
12086	141	Portable Welder	11/06/90	\$337	1990	4,732	2.42	\$816
12086	156	Blower	06/13/91	\$456	1991	4,835	2.37	\$1,081
12086	166	Rain Gauge	01/01/92	\$1,270	1992	4,985	2.30	\$2,921
12086	173	Wench/Tripod	08/10/92	\$3,307	1992	4,985	2.30	\$7,606
12086	188	Tools & Storage Chest	08/03/93	\$3,628	1993	5,210	2.20	\$7,984
12086	189	Gas Meter & Supplies	11/03/93	\$3,633	1993	5,210	2.20	\$7,995
12086	216	Metal Locator & Headset	12/05/95	\$780	1995	5,471	2.10	\$1,636
12086	218	Video Camcorder	10/01/96	\$762	1996	5,620	2.04	\$1,555
12086	282	5 Flow Monitors	06/30/98	\$25,834	1998	5,920	1.94	\$50,035
12086	283	Lateral Camera System	06/30/98	\$10,554	1998	5,920	1.94	\$20,441
12086	310	Mule Crane & Assembly	08/04/98	\$4,436	1998	5,920	1.94	\$8,592
12086	311	Gas Detector/Sensors	10/06/98	\$2,261	1998	5,920	1.94	\$4,380
12086	312	2 ea 7 drawer Workbenches	05/12/99	\$970	1999	6,059	1.89	\$1,835
12086	313	Gas Detector Upgrade	06/17/99	\$1,136	1999	6,059	1.89	\$2,149
12086		Pan & Tilt Camera	06/06/00	\$24,662	2000	6,221	1.84	\$45,454
12086		2001 Rodder Unit (not truck)	04/03/01	\$66,267	2001	6,343	1.81	\$119,784
12086		Lg. Camera/Winch System	04/03/02	\$8,843	2002	6,538	1.75	\$15,508
12086		Portable Pump	07/25/02	\$3,739	2002	6,538	1.75	\$6,557
12086		Portable Flow Meters	03/13/03	\$19,345	2003	6,694	1.71	\$33,135
12086		Portable Flow Meters	03/27/03	\$3,263	2003	6,694	1.71	\$5,589
12086		3 Hach Flow Meters	01/15/04	\$11,473	2004	7,115	1.61	\$18,488
12086		Winch System	06/30/04	\$4,242	2004	7,115	1.61	\$6,836
12086		Mule Crane & Assembly	08/03/04	\$4,179	2004	7,115	1.61	\$6,735
12086		Arrowboard Superior Signals	01/11/05	\$4,919	2005	7,446	1.54	\$7,574
12086		Pump #4 upgrades	02/28/06	\$18,137	2006	7,751	1.48	\$26,829
12086		Haley Dr. Repl	02/28/06	\$6,045	2006	7,751	1.48	\$8,942
12086		Emer Trailer	06/30/06	\$999	2006	7,751	1.48	\$1,478
12086		Pumps	09/12/06	\$4,429	2006	7,751	1.48	\$6,552
12086		Cameras	12/08/06	\$18,443	2006	7,751	1.48	\$27,281
12086		2nd Hydro	03/08/07	\$36,649	2007	7,966	1.44	\$52,750
12086		US Jetting Model #USJ4018-600	07/06/07	\$1,314	2007	7,966	1.44	\$1,891
12086		Pumps & Control PS #5	10/11/07	\$8,231	2007	7,966	1.44	\$11,848
12086		Pan & Tilt Camera	06/30/10	\$54,251	2010	8,799	1.30	\$70,692
12086		Refrig. Flow Sampler	03/04/11	\$5,033	2011	9,070	1.26	\$6,363
12086		Winch System for New Truck	05/11/11	\$6,273	2011	9,070	1.26	\$7,929
12086		1996 Forklift	12/07/16	\$8,868	2016	10,339	1.11	\$9,835
COLL Total for Maintenance Equipment				\$396,598				\$723,464

GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Computer Equipment

12087		Eng Laptop for flow meters	03/28/13	\$1,646	2013	9,547	1.20	\$1,976
12087		VPN Computer Hardware	07/17/13	\$2,009	2013	9,547	1.20	\$2,413
12087		MP Office Plotter	08/07/13	\$3,354	2013	9,547	1.20	\$4,028
12087		Spam Firewall	11/19/13	\$1,799	2013	9,547	1.20	\$2,161
12087		External Backup Drive	03/20/14	\$169	2014	9,806	1.17	\$198
12087		External Drive and Desktop	04/17/14	\$411	2014	9,806	1.17	\$480
12087		Gateway Security Server	06/13/14	\$1,408	2014	9,806	1.17	\$1,646
12087		Professional Services for Budgeting Software	08/28/14	\$18,200	2014	9,806	1.17	\$21,280
12087		Professional Services for Budgeting Software	08/28/14	\$12,374	2014	9,806	1.17	\$14,468

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
12087		Professional Services for Budgeting Software	09/09/14	\$18,200	2014	9,806	1.17	\$21,280
12087		SQL Server 2012 Standard Dell PowerEdge T620 Server	09/22/14	\$8,340	2014	9,806	1.17	\$9,752
12087		Battery Backup for Marshall Offices	10/22/14	\$909	2014	9,806	1.17	\$1,063
12087		Computer Hardware	12/26/14	\$3,060	2014	9,806	1.17	\$3,578
12087		Computer Hardware, Dell Desktop, Office Pro	01/27/15	\$8,121	2015	10,034	1.14	\$9,279
12087		Computer Hardware	02/24/15	\$5,510	2015	10,034	1.14	\$6,296
12087		Computer Hardware	06/11/15	\$8,766	2015	10,034	1.14	\$10,016
12087		Server Cabinet - APC NetShelter CX 38U Server Room in a Box Enclosure (PO 4285)	08/09/15	\$7,157	2015	10,034	1.14	\$8,178
12087		Computer Replacements - (2) Dell Optiplex 9020 Computer (Admin config.); (2) Dell Optiplex 9020 Computer (Creative Suite config); (2) Dell Latitude E64540 Laptops; (7) Dell 24" Monitors; (2) Dell Laptop Docking Stations w/Dual Video connections (PO 4346)	08/14/15	\$12,041	2015	10,034	1.14	\$13,759
12087		Microsoft Surface Pro 3 (PO 4343)	09/25/15	\$2,297	2015	10,034	1.14	\$2,625
12087		Setup (Labor) of 6 New Computers purchased on PO 4346	09/25/16	\$2,253	2016	10,339	1.11	\$2,498
12087		Server Cabinet Relacement Planning (Labor)	10/15/15	\$340	2015	10,034	1.14	\$389
12087		APC Fixed Shelf Black for APC NetShelter Server Cabinet (PO 4285)	11/19/15	\$2,682	2015	10,034	1.14	\$3,065
12087		APC Smart-UPS x3000 VA (rack mountable) (PO 4450)	01/13/16	\$2,305	2016	10,339	1.11	\$2,557
12087		Computer Replacement - Dell Optiplex 9020 Computer (Admin config.); Dell 24" Monitor (PO 4449)	01/13/16	\$1,237	2016	10,339	1.11	\$1,372
12087		Computer Hardware	04/17/16	\$2,725	2016	10,339	1.11	\$3,022
12087		ESRI Enterprise Server License Upgrade	06/02/16	\$16,425	2016	10,339	1.11	\$18,215
12087		ArcGIS, SQL, Lucity Test Licenses and Upgrades	08/23/16	\$220	2016	10,339	1.11	\$244
12087		4 Dell 24" Monitors, (3) Dell OptiPlex 9020 8GB Computer, (2) Dell Latitude E5570 Laptops	09/16/16	\$8,312	2016	10,339	1.11	\$9,218
12087		(1) Dell PowerEdge R530 Server, (1) MS Windows Server 2012 R.2 Standard, (1) StorageCraft ShadowProtect Server v.5 License	10/19/16	\$10,401	2016	10,339	1.11	\$11,535
12087		Labor for Dell PowerEdge R530 Server, MS Window Server 2012 R.2, StorageCraft ShadowProtect v.5 License	11/18/16	\$340	2016	10,339	1.11	\$377
12087		Dell Processor, E52620, 2.0, 15M, SNB, , 9 5W, C2	11/18/16	\$781	2016	10,339	1.11	\$867
12087		(1) Dell Intel Ethernet I350 Quad Port 1 GBF Server Adapter, (2) Dell 10,000 RPM Serial Attached SCSI Hot Plug Hard Drive 600GB, (6) Dell 16GB Certified Memory Module, Dell Assembly Heatsink.	11/18/16	\$2,278	2016	10,339	1.11	\$2,526
12087		Labor for Dell PowerEdge R530 Server, MS Window Server 2012 R.2 Standard, StorageCraft ShadowProtect v.5 License	01/19/17	\$510	2017	10,737	1.07	\$545
12087		Labor for Dell PowerEdge R530 Server, MS Window Server 2012 R.2 Standard, StorageCraft ShadowProtect v.5 License	01/19/17	\$2,890	2017	10,737	1.07	\$3,086
12087		Shadow Protect Backup	05/11/17	\$340	2017	10,737	1.07	\$363
12087		(1) Dell Latitude 5580 Laptop Tag: JVNMF2, (1) Dell Docking Station WD15-180W, (1) Dell Latitude 5580 Laptop Tag: 7XLLZF2, (1) Dell OptiPlex 7050, (1) Dell OptiPlex 7040	05/11/17	\$8,346	2017	10,737	1.07	\$8,913
12087		Labor (2) Dell Latitude 5580 Laptops	05/11/17	\$510	2017	10,737	1.07	\$545
12087		Labor Dell PowerEdge R530 Server, MS Windows Server 2012 R.2 Standard, StorageCraft ShadowProtect v.5 License	06/15/17	\$1,530	2017	10,737	1.07	\$1,634
12087		NL Microsoft - Surface Book 2 15" Touchscreen Laptop Model # HNR00001 & MS Surface Dock Model PD9-00003	06/07/18	\$2,752	2018	11,062	1.04	\$2,852
12087		Hper-V Host Server & AD/File&Print - Dell Power Edge ServerR740, APC Smart-UPS, 16- MS Server 2016	06/14/18	\$24,757	2018	11,062	1.04	\$25,660
12087		NL Laptop Replacement Warranty - Addition to NL Microsoft Surface Book Laptop	06/30/18	\$249	2018	11,062	1.04	\$258
12087		DC2 Replacement (Hypter-V Host)	06/30/18	\$1,850	2018	11,062	1.04	\$1,918
12087		DNS Deployment Project	01/18/18	\$1,360	2018	11,062	1.04	\$1,410
12087		44 Wireless Upgrade - HP Enterprise	01/18/18	\$4,309	2018	11,062	1.04	\$4,467
12087		Wireless Upgrade - Netgear PoE+ Smart Managed Pro Switch	02/15/18	\$1,673	2018	11,062	1.04	\$1,734
12087		SonicWall MSP Advanced Security Suite Bundle for NSA 3600 3YR	05/09/18	\$10,156	2018	11,062	1.04	\$10,527
12087		Meraki Ethernet Switch with license and support	08/09/18	\$4,310	2018	11,062	1.04	\$4,467
12087		DC Replacement	08/09/18	\$1,700	2018	11,062	1.04	\$1,762
12087		Three Microsoft Surfaces	09/19/18	\$10,914	2018	11,062	1.04	\$11,313
12087		DC2 Replacement (Hypter-V Host), Lucity migration	09/28/18	\$2,380	2018	11,062	1.04	\$2,467
12087		Lucity Upgrade Project	11/14/18	\$6,630	2018	11,062	1.04	\$6,872
12087		DC2 Replacement (RDS Server Migrate new hardware)	12/14/18	\$3,400	2018	11,062	1.04	\$3,524
12087		Initiative 44: Wireless Upgrade	12/14/18	\$4,408	2018	11,062	1.04	\$4,569
12087		CVSan PC Refresh Project	03/07/19	\$15,271	2019	11,281	1.02	\$15,521
12087		Labor relating to Lucity upgrade	03/07/19	\$1,190	2019	11,281	1.02	\$1,209
12087		Meraki PoE Marshall Street	03/07/19	\$13,445	2019	11,281	1.02	\$13,665
12087		Setup iDRAC Enterprise	03/07/19	\$439	2019	11,281	1.02	\$446
12087		Small SAN (hard drive) for backup	03/07/19	\$899	2019	11,281	1.02	\$913
12087		Thin Patch CAT6 - Marshall Street	03/07/19	\$1,555	2019	11,281	1.02	\$1,580
12087		New phone system	06/27/19	\$12,949	2019	11,281	1.02	\$13,161
12087		Credit card workstation at front desk	06/20/19	\$528	2019	11,281	1.02	\$536
12087		DC2 Replacement (Hyper-V Host)	06/20/19	\$1,700	2019	11,281	1.02	\$1,728
12087		CVSan portion of OLSA admin computers/scanners	06/30/19	\$11,268	2019	11,281	1.02	\$11,452
12087		8x8 phone deployment	08/07/19	\$0	2019	11,281	1.02	\$0
12087		Workstation refresh	09/12/19	\$0	2019	11,281	1.02	\$0
12087		PC refresh project	10/10/19	\$0	2019	11,281	1.02	\$0
12087		Meraki MS120-24P ethernet switch	10/10/19	\$0	2019	11,281	1.02	\$0
12087		Dell PowerEdge R530 Server (3 year renewal)	10/31/19	\$0	2019	11,281	1.02	\$0
12087		CMS and ENG tablets	03/12/20	\$0	2020	11,466	1.00	\$0
12087		2 computers and 4 monitors	04/16/20	\$0	2020	11,466	1.00	\$0
12087		CMS and ENG tablets	04/30/20	\$0	2020	11,466	1.00	\$0
ADMIN Total for Computer Equipment				\$320,287				\$349,456

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - MP Office Enhancement								
12088		Refrigerator	05/15/13	\$1,155	2013	9,547	1.20	\$1,387
12088		Admin Board and Floor Enhancements	09/06/13	\$8,190	2013	9,547	1.20	\$9,836
12088		New CAT6 Data Cable Rewire of Marshall St Main Building (Contracted work)	11/19/15	\$6,029	2015	10,034	1.14	\$6,889
12088		New 120 & 240V Dedicated Circuits in Great Room for Server Cabinet (contracted work)	11/19/15	\$4,900	2015	10,034	1.14	\$5,599
12088		FireKing File Cabinet, UL Class 350 rated for Marshall St Vault (PO 4528)	04/17/16	\$1,589	2016	10,339	1.11	\$1,762
12088		(3) Dell Latitude 5580, (3) Dell Thunderbolt Dock 180W Adapters	06/30/17	\$8,815	2017	10,737	1.07	\$9,413
12088		Staff Ergo Assessment Items - Chairs, Chairmats, Misc Desk/Computer Supplies	06/30/17	\$1,909	2017	10,737	1.07	\$2,039
ADMIN Total for MP Office Enhancement				\$32,587				\$36,925
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Boardroom Enhancement								
12089		Smart Board System, Comp View, Inc.	06/29/12	\$15,949	2012	9,308	1.23	\$19,646
ADMIN Total for Boardroom Enhancement				\$15,949				\$19,646
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Admin Office Telephone System								
12090		Canon Copier-ADV5255	01/27/16	\$15,384	2016	10,339	1.11	\$17,061
ADMIN Total for Admin Office Telephone System				\$15,384				\$17,061
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Misc. Admin. Equipment								
12091		Saddlepoint Document Binder System #20-01938	03/25/13	\$4,682	2013	9,547	1.20	\$5,622
12091		Admin Vault Shelving	12/06/13	\$1,870	2013	9,547	1.20	\$2,246
12091		Questica & Engineering Server	10/22/14	\$5,270	2014	9,806	1.17	\$6,162
12091		Backup Solution for Network	12/12/14	\$8,520	2014	9,806	1.17	\$9,961
12091		Office 365 migration	12/10/15	\$5,555	2015	10,034	1.14	\$6,348
12091		Renata CR2032 Battery	03/09/16	\$3,069	2016	10,339	1.11	\$3,403
12091		2nd Purchase - Office 365 Installation	05/11/16	\$2,125	2016	10,339	1.11	\$2,357
12091		Dell OptiPlex 3046 Micro Form Factor & Dell VESA Mount -MP Office	10/19/16	\$1,056	2016	10,339	1.11	\$1,171
12091		Samsung 60" Led, 1080p TV - MP Conference Room	11/18/16	\$771	2016	10,339	1.11	\$856
12091		TV Stand with Shelf for 40-60 Monitor - MP Conference Room	12/14/16	\$372	2016	10,339	1.11	\$412
12091		Firewalls	05/11/17	\$11,757	2017	10,737	1.07	\$12,555
12091		Dell NSA 3600 Deployments	05/11/17	\$1,785	2017	10,737	1.07	\$1,906
12091		Dual Monitors (All Staff)	05/11/17	\$9,084	2017	10,737	1.07	\$9,701
12091		Cloud Backups	05/11/17	\$10,632	2017	10,737	1.07	\$11,354
12091		Dell NSA 3600 Deployments	06/15/17	\$170	2017	10,737	1.07	\$182
12091		Datto Infinite Cloud Retention & SonicWall CaptureAdvanced Threat Protection	06/15/17	\$2,797	2017	10,737	1.07	\$2,987
12091		Kenmore Washing Machine	10/18/18	\$1,842	2018	11,062	1.04	\$1,909
12091		Admin office ergonomic upgrades	01/01/20	\$2,282	2020	11,466	1.00	\$2,282
ADMIN Total for Misc. Admin. Equip.				\$73,638				\$81,413
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Solar Installation Project								
12092		Solar Site Assessment	09/27/12	\$1,450	2012	9,308	1.23	\$1,786
12092		CA Solar Initiative Application	05/20/13	\$1,250	2013	9,547	1.20	\$1,501
ADMIN Total for Solar Installation Project				\$2,700				\$3,287
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - TV Van Retrofit								
12093		CCTV Retrofit	06/25/13	\$199,680	2013	9,547	1.20	\$239,810
COLL Total for TV Van Retrofit				\$199,680				\$239,810
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Center/CVB Property Improvement								
12096		Environmental Survey for CVSan Predemo 2 bldgs	08/11/16	\$4,958	2016	10,339	1.11	\$5,498
12096		Center St. Abatement	11/30/16	\$16,577	2016	10,339	1.11	\$18,383
12096		Walk Thru for Proposed Utility Disconnect	04/26/17	\$170	2017	10,737	1.07	\$182
12096		Public Ad. for Center St. property	06/30/17	\$350	2017	10,737	1.07	\$373
14011		Noll and Tam Architects Design	06/30/17	\$15,000	2017	10,737	1.07	\$16,018
12096		Center St Project Planning Analysis Standard Application	10/10/17	\$350	2017	10,737	1.07	\$374
12096		Zoning preliminary review of CVSan's Center St Project	11/08/17	\$150	2017	10,737	1.07	\$160
12096		Conceptual Phase Cost Estimate Update & Cost Analysis-CVSan Corp Yard Project #15473a - MACK5	05/16/18	\$3,678	2018	11,062	1.04	\$3,812
12096		Preliminary Surveys & Investigations Center/CVB Property	06/30/18	\$68,093	2018	11,062	1.04	\$70,578
12096		Initial Study	06/30/19	\$0	2019	11,281	1.02	\$0
12096		WW office building/corporation yard	06/30/20	\$0	2020	11,466	1.00	\$0
12096		Initial Study 2020	06/30/20	\$0	2020	11,466	1.00	\$0
12096		Site development review and tree removal	06/30/20	\$0	2020	11,466	1.00	\$0
12096		Legal fees relating to Center Street development	06/30/20	\$0	2020	11,466	1.00	\$0
ADMIN Total for Center/CVB Property Improvement				\$109,325				\$115,378

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
TOTAL - DEPRECIABLE ASSETS				\$58,357,219				\$381,067,245
NON-DEPRECIABLE - LAND ASSETS								
12011		Land - Headquarters	07/31/93	\$208,166	1993	5,210	2.20	\$458,111
12011		Land - Headquarters	06/30/96	\$4,513	1996	5,620	2.04	\$9,207
12012		Boundary Adjustment	12/31/95	\$3,420	1995	5,471	2.10	\$7,167
12012		Boundary Adjustment	02/29/96	\$100	1996	5,620	2.04	\$204
12012		Boundary Adjustment	06/30/96	\$500	1996	5,620	2.04	\$1,020
12013		Soil - OLSO	06/30/95	\$120,446	1995	5,471	2.10	\$252,421
12014		Land - Center Street	06/26/14	\$1,513,719	2014	9,806	1.17	\$1,769,916
		Total for Land		\$1,850,864				\$2,498,047
TOTAL CAPITAL ASSETS				\$60,208,082				\$383,565,292
SUMMARY BY GENERAL LEDGER FIXED ASSET ACCOUNT								
12020		Subsurface Lines		\$21,488,007				\$313,384,761
12040		Collection Facilities		\$9,073,182				\$11,703,105
12050		OLSD Treatment Plant		\$23,678,345				\$49,615,639
12080		General Plant & Admin Other		\$30,739				\$33,500
12081		Headquarters Building		\$1,514,844				\$2,816,491
12082		Office Furniture & Fixtures		\$41,841				\$60,927
12083		Office Equipment		\$78,364				\$137,487
12084		Communications Equipment		\$21,240				\$42,498
12085		Vehicles		\$1,264,508				\$1,686,398
12086		Maintenance Equipment		\$396,598				\$723,464
12087		Computer Equipment		\$320,287				\$349,456
12088		MP Office Enhancement		\$32,587				\$36,925
12089		Boardroom Enhancement		\$15,949				\$19,646
12090		Admin Office Telephone System		\$15,384				\$17,061
12091		Misc. Admin. Equip.		\$73,638				\$81,413
12092		Solar Installation Project		\$2,700				\$3,287
12093		TV Van Retrofit		\$199,680				\$239,810
12096		Center/CVB Property Improvement		\$109,325				\$115,378
		Total Depreciable Assets		\$58,357,219				\$381,067,245
12011		NON-DEPRECIABLE: Land		\$1,850,864				\$2,498,047
		Total Fixed Assets		\$60,208,082				\$383,565,292

*See Subsurface Line Valuation Table B2

Table B2
Castro Valley SD
2021 Subsurface Line Replacement Costs

Average Depth	Less than 10'		10' to 15'		greater than 15'	
Construction Method	pipe-bursting		pipe-bursting		Open cut	
Unit Cost (\$/in-dia/LF)	\$20		\$20		\$35	
Pipe Diameter (in)	Length (ft)	2021 Cost	Length (ft)	2021 Cost	Length (ft)	2021 Cost
8	571,510	\$91,441,600	75,248	\$12,039,680	7,152	\$2,002,560
10	13,465	\$2,693,000	4,207	\$841,400	1,023	\$358,050
12	10,755	\$2,581,200	17,666	\$4,239,840	1,293	\$543,060
14	3,356	\$939,680	287	\$80,360	0	\$0
15	6,803	\$2,040,900	9,732	\$2,919,600	1,058	\$555,450
16	83	\$26,560	0	\$0	0	\$0
18	3,046	\$1,096,560	4,161	\$1,497,960	2,482	\$1,563,660
21	All pipes greater than 21" in diameter assume open cut method of construction				5,371	\$3,947,685
24					11,250	\$9,450,000
27					2,119	\$2,002,455
30					2,033	\$2,134,650
33					4,262	\$4,922,610
36					17,122	\$21,573,720
42					4,212	\$6,191,640
54					4,101	\$7,750,890
Total:	115 mi	\$100,819,500	21 mi	\$21,618,840	12 mi	\$62,996,430
				Subtotal	148 mi	\$185,434,770
					30% contingency	\$55,630,431
					Construction Cost Subtotal	\$241,065,201
					Engineering, Legal, Admin, etc. @ 30%	\$72,319,560
					Total Capital Cost	\$313,384,761

*Source: Castro Valley Sanitary District Staff

CVSan 2023 Detailed Asset Listing and System Valuation

Table B1
 Castro Valley SD
 2023 Asset Valuation Detail

						2022 Average ENR CCI 20-City Index:	13,007		
G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost	
SUBSURFACE LINES									
12020	1	Subsurface Lines	07/01/45	\$585,000	1945	399	32.60	\$19,070,179	
12020	2	Subsurface Lines	07/01/50	\$200,000	1950	510	25.50	\$5,100,722	
12020	3	Subsurface Lines	07/01/55	\$300,000	1955	660	19.71	\$5,912,200	
12020	4	Subsurface Lines	07/01/60	\$380,000	1960	824	15.79	\$5,998,300	
12020	5	Subsurface Lines	07/01/65	\$450,000	1965	971	13.40	\$6,027,887	
12020	6	Subsurface Lines	07/01/70	\$114,042	1970	1,381	9.42	\$1,074,096	
12020	7	Subsurface Lines	07/01/70	\$445,958	1970	1,381	9.42	\$4,200,220	
12020	8	Subsurface Lines	07/01/75	\$656,590	1975	2,212	5.88	\$3,860,832	
12020	9	Subsurface Lines	07/01/75	\$193,410	1975	2,212	5.88	\$1,137,275	
12020	10	Subsurface Lines	07/01/80	\$74,422	1980	3,237	4.02	\$299,041	
12020	11	Subsurface Lines	07/01/80	\$1,305,578	1980	3,237	4.02	\$5,246,044	
12020	12	Subsurface Lines	07/01/85	\$950,000	1985	4,195	3.10	\$2,945,530	
12020	13	Subsurface Lines	07/01/86	\$41,988	1986	4,295	3.03	\$127,155	
12020	14	Subsurface Lines	07/01/86	\$303,012	1986	4,295	3.03	\$917,632	
12020	15	Subsurface Lines	07/01/87	\$1,080,000	1987	4,406	2.95	\$3,188,240	
12020	16	Subsurface Lines	07/01/88	\$82,588	1988	4,519	2.88	\$237,709	
12020	17	Subsurface Lines	07/01/88	\$467,388	1988	4,519	2.88	\$1,345,263	
12020	18	Subsurface Lines	07/01/88	\$435,919	1988	4,519	2.88	\$1,254,687	
12020	19	Subsurface Lines	07/01/89	\$1,066,149	1989	4,615	2.82	\$3,004,816	
12020	152	Sewer Manhole	03/05/91	\$2,500	1991	4,835	2.69	\$6,725	
12020	158	Subsurface Lines	06/30/91	\$275,398	1991	4,835	2.69	\$740,859	
12020	168	Subsurface Lines	06/30/92	\$569,861	1992	4,985	2.61	\$1,486,880	
12020	170	Grant Avenue Trunkline	06/30/92	\$483,018	1992	4,985	2.61	\$1,260,288	
12020	172	Subsurface Lines	06/30/93	\$146,271	1993	5,210	2.50	\$365,168	
12020	211	Subsurface Lines	06/30/96	\$122,579	1996	5,620	2.31	\$283,695	
12020	212	M/H #110 (on Wisteria)	06/30/96	\$6,500	1996	5,620	2.31	\$15,043	
12020	284	District Job 46	06/30/97	\$7,318	1997	5,826	2.23	\$16,338	
12020	285	Bypass Structure	06/30/97	\$12,271	1997	5,826	2.23	\$27,395	
12020	286	Subsurface Lines	06/30/97	\$153,972	1997	5,826	2.23	\$343,750	
12020	287	Subsurface Lines	06/30/98	\$62,659	1998	5,920	2.20	\$137,668	
12020	288	Subsurface Lines	06/30/99	\$299,132	1999	6,059	2.15	\$642,146	
12020	289	Contributed Capital	06/30/99	\$538,730	1999	6,059	2.15	\$1,156,490	
12020		Contributed Capital	06/30/00	\$471,102	2000	6,221	2.09	\$984,978	
12020		Subsurface Lines	06/30/02	\$149,220	2002	6,538	1.99	\$296,862	
12020		District Job 53	06/30/01	\$100,425	2001	6,343	2.05	\$205,930	
12020		Subsurface Lines	06/30/03	\$524,028	2003	6,694	1.94	\$1,018,218	
12020		PM #7593 & 7594 Carlton Avenue	06/30/07	\$58,250	2007	7,966	1.63	\$95,110	
12020		Tract #7365	06/30/07	\$28,500	2007	7,966	1.63	\$46,535	
12020		22236&&8 N. Sixth	06/30/08	\$30,000	2008	8,310	1.57	\$46,956	
12020		PM #8563	06/30/08	\$25,850	2008	8,310	1.57	\$40,461	
12020		2854 Grove Wy	06/30/08	\$70,000	2008	8,310	1.57	\$109,564	
12020		Tract #7580 Heyer	06/30/08	\$30,140	2008	8,310	1.57	\$47,175	
12020		Tract #7709 Forest Circle	06/30/08	\$117,207	2008	8,310	1.57	\$183,453	
12020	12253	Streetscape	06/30/16	\$3,782,354	2016	10,339	1.26	\$4,758,340	
12020	12404	Trunk Sewer Capacity Projects	06/30/17	\$700,752	2017	10,737	1.21	\$848,893	
12020	12399	Gravity Sewer Rehab. & Replace	06/30/18	\$2,706,258	2018	11,062	1.18	\$3,182,052	
12020	12400	Flume Rehab. & Upgrade	06/30/18	\$282,752	2018	11,062	1.18	\$332,464	
12020	12402	Force Main Cond. Assess & Rehab	06/30/18	\$341,733	2018	11,062	1.18	\$401,814	
12020		Mainline extension (Board resolution #3436)	10/02/18	\$29,800	2018	11,062	1.18	\$35,039	
12020		Mainline extension (Board resolution #3442)	12/04/18	\$132,803	2018	11,062	1.18	\$156,151	
12020		Mainline extension (Board resolution #3451) Immaterial as a PPA-pass through current year	05/25/19	\$68,000	2019	11,281	1.15	\$78,403	
12020		Mainline extension (Board resolution #3456)	10/16/19	\$26,580	2019	11,281	1.15	\$30,646	
12020		Mainline extension	08/25/20	\$60,083	2020	11,466	1.13	\$68,159	
12020		Mainline extension	08/25/20	\$263,885	2020	11,466	1.13	\$299,355	
12020		Mainline extension	04/30/21	\$171,377	2021	12,133	1.07	\$183,720	
COLL	Total for Subsurface Lines			\$21,488,007				\$90,329,319	
COLLECTION FACILITIES									
12040	20	Pump No. 1 Moyers	07/01/70	\$7,000	1970	1,381	9.42	\$65,929	
12040	21	Pump No. 3 Grovenor	07/01/70	\$33,400					
12040	22	Pump No. 4 Camino Alta Mira	07/01/70	\$33,400	1970	1,381	9.42	\$314,575	
12040	23	Pump No. 5 High Pine Way	07/01/85	\$38,338	1985	4,195	3.10	\$118,869	
12040	24	Pump No. 3 Retrofit	11/01/84	\$11,753	1984	4,146	3.14	\$36,873	
12040	25	Pump No. 7 Villareal	09/05/89	\$167,462	1989	4,615	2.82	\$471,971	
12040	142	Alarms System- Pump Stats	10/04/90	\$5,319	1990	4,732	2.75	\$14,622	

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
12040	290	Phase III Smoke Testing	06/30/97	\$6,621	1997	5,826	2.23	\$14,782
12040		Redwood Rd/Norbridge	03/01/00	\$136,949	2000	6,221	2.09	\$286,331
12040		Riser/Manhole Adj. Ala. Co.	03/02/00	\$73,450	2000	6,221	2.09	\$153,569
12040		Pump No. 10 Redwood Rd	03/03/00	\$12,884	2000	6,221	2.09	\$26,938
12040		EBMUD Reloc. Mainline Redwood	06/30/00	\$27,488	2000	6,221	2.09	\$57,472
12040		Pump No. 10 Redwood Rd	03/16/01	\$3,417	2001	6,343	2.05	\$7,007
12040		P.M. #7576 4303 Heyer Ave	03/16/01	\$16,800	2001	6,343	2.05	\$34,450
12040		P/S #3 Upgrades	06/30/03	\$21,383	2003	6,694	1.94	\$41,547
12040		P/S #1 explosionproof motor	06/30/03	\$4,125	2003	6,694	1.94	\$8,015
12040		Various Projects 2002/03	06/30/03	\$41,768	2003	6,694	1.94	\$81,159
12040		P/S #7 Rehab	06/30/04	\$480,683	2004	7,115	1.83	\$878,731
12040		D/J #59 Haley/Elrod	07/01/04	\$127,742	2004	7,115	1.83	\$233,523
12040			06/30/05	\$5,047	2005	7,446	1.75	\$8,816
12040			06/30/06	\$808	2006	7,751	1.68	\$1,356
12040		Various Projects and DJ #59	06/30/07	-\$50,177	2007	7,966	1.63	-\$81,928
12040			06/30/08	\$64,538	2008	8,310	1.57	\$101,014
12040			06/30/09	\$5,170	2009	8,570	1.52	\$7,847
12040		Various Project	06/30/10	\$74,355	2010	8,799	1.48	\$109,912
12040	12222	Sewer System Master Plan	06/30/13	\$375,286	2013	9,547	1.36	\$511,290
12040	12306	Shop Conversion to Office	06/30/13	\$12,666	2013	9,547	1.36	\$17,257
12040	12310	Heyer Avenue Sewer Replacement	06/30/13	\$53,039	2013	9,547	1.36	\$72,261
12040	12355	Pump Station #5	06/30/13	\$81,772	2013	9,547	1.36	\$111,406
12040	12359	San Miguel Project	06/30/13	\$116,438	2013	9,547	1.36	\$158,636
12040	12374	Craig Court	06/30/13	\$32,265	2013	9,547	1.36	\$43,957
12040	12307	MPP1 Priority 1	06/30/13	\$1,782,158	2013	9,547	1.36	\$2,428,014
12040	12354	MPP2	06/30/13	\$2,095,779	2013	9,547	1.36	\$2,855,291
12040	12377	Pump Station #5 Controls	06/30/13	\$129,845	2013	9,547	1.36	\$176,901
12040	12328	MPP1-CVSDSSMP Priority1projects	06/30/15	\$100,587	2015	10,034	1.30	\$130,388
12040	12330	Engineering Services ReCSMP	06/30/15	\$124,504	2015	10,034	1.30	\$161,392
12040	12357	MPP 3	06/30/15	\$223,011	2015	10,034	1.30	\$289,084
12040	12358	MPP4	06/30/15	\$410,231	2015	10,034	1.30	\$531,773
12040	12376	MP Update	06/30/15	\$639	2015	10,034	1.30	\$828
12040	12378	MP Update Phase 2	06/30/15	\$135,281	2015	10,034	1.30	\$175,362
12040	12387	MP Repairs Project	06/30/15	\$1,047,006	2015	10,034	1.30	\$1,357,209
12040	12388	MPP1 Phase 2	06/30/15	\$435	2015	10,034	1.30	\$564
12040	12095	PS Rehab. Projects	06/30/16	\$1,002,516	2016	10,339	1.26	\$1,261,202
COLL		Total for Collection Facilities		\$9,073,182				\$13,276,193
TREATMENT FACILITIES								
12050	26	22% OLSD Treatment Plant	06/30/70	\$1,713,614	1970	1,381	9.42	\$16,139,543
12050	27	1970-71 Additions	06/30/71	\$69,842	1971	1,581	8.23	\$574,588
12050	28	1973-74 Additions	06/30/74	\$554	1974	2,020	6.44	\$3,565
12050	29	1973-74 Additions	04/30/74	\$2,321	1974	2,020	6.44	\$14,947
12050	30	1974-75 Additions	06/30/75	\$3,206	1975	2,212	5.88	\$18,849
12050	31	Dechlorinator- Structure	07/01/76	\$1,827	1976	2,401	5.42	\$9,896
12050	32	Dechlorinator- Mechanical	07/01/76	\$14,160	1976	2,401	5.42	\$76,708
12050	33	Incinerator- Structure	07/01/77	\$36,316	1977	2,576	5.05	\$183,368
12050	34	Incinerator- Mechanical	07/01/77	\$50,689	1977	2,576	5.05	\$255,942
12050	35	1977-78 Additions	12/31/77	\$630	1977	2,576	5.05	\$3,181
12050	36	Treatment- Structure	05/01/78	\$39,401	1978	2,776	4.69	\$184,612
12050	37	Treatment- Mechanical	05/01/78	\$216,118	1978	2,776	4.69	\$1,012,612
12050	38	1978-79 Additions	12/31/78	\$808	1978	2,776	4.69	\$3,788
12050	39	1978-79 Additions	07/01/79	\$2,831	1979	3,003	4.33	\$12,263
12050	40	1979-80 Additions	12/31/79	\$504	1979	3,003	4.33	\$2,182
12050	41	3% OLSD Treatment Plant	12/31/79	\$527,617	1979	3,003	4.33	\$2,285,258
12050	42	3% Dechlorinator- Structure	12/31/79	\$262	1979	3,003	4.33	\$1,137
12050	43	3% Dechlorinator-Mech	12/31/79	\$2,107	1979	3,003	4.33	\$9,124
12050	44	3% Incinerator- Structure	12/31/79	\$5,218	1979	3,003	4.33	\$22,602
12050	45	3% Incinerator- Mechanical	12/31/79	\$7,284	1979	3,003	4.33	\$31,547
12050	46	3% Treatment- Structure	12/31/79	\$5,662	1979	3,003	4.33	\$24,522
12050	47	3% Treatment- Mechanical	12/31/79	\$31,054	1979	3,003	4.33	\$134,504
12050	48	Ford Shovel Loader	06/30/80	\$11,475	1980	3,237	4.02	\$46,110
12050	49	1980-81 Additions	12/31/80	\$1,922	1980	3,237	4.02	\$7,725
12050	50	1980-81 Additions	06/30/81	\$12,217	1981	3,535	3.68	\$44,950
12050	51	1981-82 Additions	12/31/81	\$10,717	1981	3,535	3.68	\$39,433
12050	52	1981-82 Additions	12/31/81	\$2,787	1981	3,535	3.68	\$10,255
12050	53	1981-82 Additions	03/01/82	\$1,078	1982	3,825	3.40	\$3,666
12050	54	1981-82 Add- HYD Crane	06/01/82	\$3,374	1982	3,825	3.40	\$11,473
12050	55	1982-83 Additions	10/01/82	\$4,480	1982	3,825	3.40	\$15,234
12050	56	1982-83 Additions	04/01/83	\$1,484	1983	4,066	3.20	\$4,747
12050	57	1982-83 Additions	06/01/83	\$2,004	1983	4,066	3.20	\$6,410
12050	58	1983-84 Additions	09/01/83	\$1,793	1983	4,066	3.20	\$5,737
12050	59	1985-86 Additions	01/01/86	\$2,359	1986	4,295	3.03	\$7,144
12050	60	1983-84 Additions	03/01/84	\$1,781	1984	4,146	3.14	\$5,587
12050	61	Wash Tank	10/01/84	\$266	1984	4,146	3.14	\$835
12050	62	Tractor	03/01/85	\$13,255	1985	4,195	3.10	\$41,099
12050	63	Pump	03/01/85	\$2,889	1985	4,195	3.10	\$8,957

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
12050	64	Office Equip	03/01/85	\$1,265	1985	4,195	3.10	\$3,923
12050	65	Meters	03/01/85	\$305	1985	4,195	3.10	\$945
12050	66	Two Trucks	04/01/85	\$4,204	1985	4,195	3.10	\$13,035
12050	67	Service Building	06/01/85	\$147,685	1985	4,195	3.10	\$457,907
12050	68	Lab Modifications	06/01/85	\$121,821	1985	4,195	3.10	\$377,713
12050	69	General Power Facilities	06/01/85	\$315,324	1985	4,195	3.10	\$977,680
12050	70	1985-86 Additions	10/01/85	\$5,516	1985	4,195	3.10	\$17,101
12050	71	1985-86 Additions	03/01/86	\$712	1986	4,295	3.03	\$2,157
12050	72	Computer System	07/01/86	\$1,185	1986	4,295	3.03	\$3,589
12050	73	Garage Doors	11/01/86	\$1,117	1986	4,295	3.03	\$3,382
12050	74	1986-87 Additions	01/01/87	\$1,663	1987	4,406	2.95	\$4,910
12050	75	Controls	06/30/87	\$3,891	1987	4,406	2.95	\$11,488
12050	76	Digester Modifications	06/30/87	\$98,911	1987	4,406	2.95	\$291,993
12050	77	Sludge Thickener	06/30/87	\$1,506	1987	4,406	2.95	\$4,447
12050	78	Sludge Area Fence	07/01/87	\$2,204	1987	4,406	2.95	\$6,506
12050	79	1986-87 Additions	10/01/87	\$344	1987	4,406	2.95	\$1,016
12050	80	Sludge Drying Equipment	10/20/87	\$829	1987	4,406	2.95	\$2,447
12050	81	1987-88 Additions	04/01/88	\$6,756	1988	4,519	2.88	\$19,445
12050	82	Generator Improvements	07/01/88	\$2,933	1988	4,519	2.88	\$8,442
12050	83	Bockman Canal Bridge	06/30/90	\$50,520	1990	4,732	2.75	\$138,864
12050	84	Auto Gate Controls	06/30/90	\$2,020	1990	4,732	2.75	\$5,553
12050	85	Drainage Improvements	06/30/90	\$5,234	1990	4,732	2.75	\$14,386
12050	153	Influent Bar Screen	06/30/91	\$87,696	1991	4,835	2.69	\$235,914
12050	182-a	Fluidized Calib Bath	12/31/92	\$663	1992	4,985	2.61	\$1,729
12050	182-b	Ford Taurus Lic 361113	12/31/92	\$3,597	1992	4,985	2.61	\$9,386
12050	182-c	4 Radios with case	12/31/92	\$931	1992	4,985	2.61	\$2,429
12050	182-d	PLC Compact 984	12/31/92	\$959	1992	4,985	2.61	\$2,503
12050	182-e	Pump Wear Rings	12/31/92	\$602	1992	4,985	2.61	\$1,570
12050	183-a	1993 Ford F250PU	12/31/92	\$3,308	1992	4,985	2.61	\$8,632
12050	183-b	International Dump Truck	12/31/92	\$8,892	1992	4,985	2.61	\$23,201
12050	184-a	2 Quincy Compressors	12/31/92	\$1,065	1992	4,985	2.61	\$2,778
12050	184-b	Wilton 2025 Drill Press	12/31/92	\$1,071	1992	4,985	2.61	\$2,794
12050	184-c	Water Strainer w/Controls	12/31/92	\$4,157	1992	4,985	2.61	\$10,845
12050	184-d	Ultrasonic Level	12/31/92	\$2,698	1992	4,985	2.61	\$7,039
12050	184-e	Low Temp Incubator	12/31/92	\$783	1992	4,985	2.61	\$2,044
12050	184-f	2 GE Reverse Power Relays	12/31/92	\$626	1992	4,985	2.61	\$1,633
12050	184-g	4 Gas Detectors	12/31/92	\$1,308	1992	4,985	2.61	\$3,413
12050	185-a	Gas Burner with Parts	12/31/92	\$1,587	1992	4,985	2.61	\$4,141
12050	185-b	30 GE Lighting Fixtures	12/31/92	\$1,705	1992	4,985	2.61	\$4,449
12050	185-c	Varec 4" Waste Gas Burner	12/31/92	\$971	1992	4,985	2.61	\$2,534
12050	185-d	Varec 6" Flame Trap Asmbly	12/31/92	\$1,227	1992	4,985	2.61	\$3,202
12050	186	Inspection Vehicle	01/05/93	\$1,742	1993	5,210	2.50	\$4,350
12050	187	Demolition Hammer	06/30/93	\$908	1993	5,210	2.50	\$2,267
12050	195	Saw/Vise/Mill Table	01/03/94	\$569	1994	5,408	2.41	\$1,368
12050	196	Portable Pump	02/01/94	\$2,784	1994	5,408	2.41	\$6,696
12050	214	Headworks-Muffin Monster	06/30/94	\$11,834	1994	5,408	2.41	\$28,461
12050	218	Portable Generator	06/30/94	\$8,641	1994	5,408	2.41	\$20,782
12050	219	Fueling Facilities	06/30/94	\$16,649	1994	5,408	2.41	\$40,043
12050	227	Wisconsin Portable Pump	11/01/94	\$951	1994	5,408	2.41	\$2,286
12050	203	Seismic Improvements	01/01/95	\$67,738	1995	5,471	2.38	\$161,041
12050	205	Digester	01/01/95	\$833,834	1995	5,471	2.38	\$1,982,371
12050	206-a	Plant Fence	01/01/95	\$1,756	1995	5,471	2.38	\$4,174
12050	206-b	Operations Lunchroom	01/01/95	\$5,026	1995	5,471	2.38	\$11,949
12050	206-c	Landscaping	01/01/95	\$5,660	1995	5,471	2.38	\$13,457
12050	206-d	Handrail	01/01/95	\$3,559	1995	5,471	2.38	\$8,461
12050	206-e	Washpad	01/01/95	\$3,428	1995	5,471	2.38	\$8,149
12050	206-f	Paving	01/01/95	\$23,367	1995	5,471	2.38	\$55,553
12050	206-g	Lab Carpeting	01/01/95	\$666	1995	5,471	2.38	\$1,583
12050	207	Process Control	01/01/95	\$345,380	1995	5,471	2.38	\$821,111
12050	208	Disinfection Facility	01/01/95	\$182,047	1995	5,471	2.38	\$432,801
12050	209	Quonset Hut Door	01/01/95	\$2,991	1995	5,471	2.38	\$7,110
12050	228	TMX412 Gas Detector	02/07/95	\$657	1995	5,471	2.38	\$1,562
12050	229	RAS Butterfly Valves	02/07/95	\$1,315	1995	5,471	2.38	\$3,127
12050	230	Top Load Balance	05/02/95	\$577	1995	5,471	2.38	\$1,372
12050	231	Analytical Balance	05/02/95	\$867	1995	5,471	2.38	\$2,060
12050	217	Labeling Machine & Software	05/02/96	\$934	1996	5,620	2.31	\$2,161
12050	227	Diesel Pump Overhaul	05/02/96	\$1,029	1996	5,620	2.31	\$2,382
12050	228	Grit Pump Replacement	05/02/96	\$1,644	1996	5,620	2.31	\$3,804
12050	229	RAS Butterfly Valves	05/02/96	\$3,248	1996	5,620	2.31	\$7,516
12050	230	Digester Heater Controls	05/02/96	\$1,088	1996	5,620	2.31	\$2,519
12050	231	Gas Flow Meter	05/02/96	\$565	1996	5,620	2.31	\$1,309
12050	220	Sludge Belt Press	06/30/96	\$229,631	1996	5,620	2.31	\$531,454
12050	221	AFD Replacement/Influent	06/30/96	\$27,771	1996	5,620	2.31	\$64,273
12050	222	Digester #3 Cover	06/30/96	\$85,249	1996	5,620	2.31	\$197,298
12050	223	Clarifier Rehabilitation	06/30/96	\$64,949	1996	5,620	2.31	\$150,317
12050	224	Mgmt Information Systems	06/30/96	\$23,728	1996	5,620	2.31	\$54,915
12050	225	Load Following	06/30/96	\$2,085	1996	5,620	2.31	\$4,826

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
12050	226	Co-Generator Cooling Sys	06/30/96	\$33,609	1996	5,620	2.31	\$77,785
12050	232	Sludge Pump	06/30/97	\$1,348	1997	5,826	2.23	\$3,009
12050	233	Clarifier Rehab	06/30/97	\$60,590	1997	5,826	2.23	\$135,271
12050	234	Facilities Improvement	06/30/97	\$69,918	1997	5,826	2.23	\$156,095
12050	235		06/30/97	\$1,578	1997	5,826	2.23	\$3,523
12050	236	Water System	06/30/97	\$6,244	1997	5,826	2.23	\$13,939
12050	237	Contingency	06/30/97	\$3,091	1997	5,826	2.23	\$6,902
12050	238	Facilities Evaluation	06/30/98	\$2,742	1998	5,920	2.20	\$6,025
12050	239	Grit Chamber	06/30/98	\$139,928	1998	5,920	2.20	\$307,435
12050	240	Maintenance Shop Improvements	06/30/98	\$7,373	1998	5,920	2.20	\$16,199
12050	241	Regulatory Compliance	06/30/98	\$107,375	1998	5,920	2.20	\$235,913
12050	242	Contingency Equipment Repl	06/30/98	\$1,224	1998	5,920	2.20	\$2,689
12050	243	Oper Bldg HVAC R & R	06/30/98	\$5,264	1998	5,920	2.20	\$11,565
12050	244	Plant Meters R & R	06/30/98	\$6,121	1998	5,920	2.20	\$13,448
12050	245	Piping/Valving Replacement	06/30/98	\$1,216	1998	5,920	2.20	\$2,673
12050	246	Operations Dept Purchases	06/30/98	\$2,984	1998	5,920	2.20	\$6,557
12050	291	Primary Digester/Heating	06/30/99	\$62,714	1999	6,059	2.15	\$134,627
12050	292	Sludge Pump & Improv	06/30/99	\$55,080	1999	6,059	2.15	\$118,241
12050	293	Raw Sewage Pumps	06/30/99	\$53,419	1999	6,059	2.15	\$114,674
12050	294	Oper Control Room Rehab	06/30/99	\$6,236	1999	6,059	2.15	\$13,388
12050	295	R & R Operations	06/30/99	\$1,188	1999	6,059	2.15	\$2,549
12050	296	Oper HVAC Replacement	06/30/99	\$2,894	1999	6,059	2.15	\$6,213
12050	297	R & R Fixed Asset	06/30/99	\$3,418	1999	6,059	2.15	\$7,338
12050	298	Contingency Equipment	06/30/99	\$2,624	1999	6,059	2.15	\$5,633
12050	299	Recurring Maintenance	06/30/99	\$41,047	1999	6,059	2.15	\$88,116
12050	300	Wellness Center	06/30/99	\$511	1999	6,059	2.15	\$1,096
12050	O 301	Facilities Evaluation	06/30/00	\$4,004	2000	6,221	2.09	\$8,372
12050	O 302	Maintenance Shop Improv	06/30/00	\$1,299	2000	6,221	2.09	\$2,715
12050	O 303	Sludge Drying Field Improv	06/30/00	\$33,311	2000	6,221	2.09	\$69,646
12050	O 304	Oper Dept Purchases	06/30/00	\$2,233	2000	6,221	2.09	\$4,670
12050	O 305	Shop Improv - Elect Instr	06/30/00	\$3,426	2000	6,221	2.09	\$7,163
12050	O 306	Telephone/Voice System	06/30/00	\$11,796	2000	6,221	2.09	\$24,662
12050	O 307	Facilities Evaluation	06/30/01	\$4,018	2001	6,343	2.05	\$8,238
12050	O 308	Process Control	06/30/01	\$6,381	2001	6,343	2.05	\$13,085
12050	O 309	Clarifier Rehabilitation	06/30/01	\$44,680	2001	6,343	2.05	\$91,621
12050	O 310	Maintenance Shop Improv	06/30/01	\$918	2001	6,343	2.05	\$1,882
12050	O 311	Contingency Equip Rep	06/30/01	\$2,081	2001	6,343	2.05	\$4,268
12050	O 312	Recurring Maintenance	06/30/01	\$1,120	2001	6,343	2.05	\$2,296
12050	O 313	Piping/Valving Replac	06/30/01	\$1,015	2001	6,343	2.05	\$2,081
12050	O 314	Primary Clarifier #2	06/30/01	\$20,653	2001	6,343	2.05	\$42,352
12050	O 315	Cogen Engines Overhaul	06/30/01	\$32,848	2001	6,343	2.05	\$67,357
12050	O 316	Vehicle Upgrades Misc	06/30/01	\$7,200	2001	6,343	2.05	\$14,765
12050	O 317	Shop Improv - Elect Instru	06/30/01	\$1,147	2001	6,343	2.05	\$2,352
12050	O 318	Gas Compressor Lubricator	06/30/01	\$2,542	2001	6,343	2.05	\$5,212
12050	O 319	OLSD Additions FYE 01/02	06/30/02	\$59,065	2002	6,538	1.99	\$117,505
12050	O 320	Process Control	06/30/02	\$1,008,621	2002	6,538	1.99	\$2,006,573
12050	O 321	OLSD Additions FYE 02/03	06/30/03	\$188,028	2003	6,694	1.94	\$365,350
12050	O 322	Yamaha Golf Cart	06/30/04	\$717	2004	7,115	1.83	\$1,311
12050	O 323	OLSD Additions FYE 03/04	06/30/04	\$56,966	2004	7,115	1.83	\$104,139
12050	O 324	OLSD Additions	06/30/05	\$192,179	2005	7,446	1.75	\$335,702
12050	O 325	OLSD 06 additions	06/30/06	\$21,446	2006	7,751	1.68	\$35,989
12050	O 326	TPCRP	06/30/07	\$7,336,020	2007	7,966	1.63	\$11,978,212
12050	O 327	OLSD Various	06/30/07	\$814,466	2007	7,966	1.63	\$1,329,856
12050	O 328	OLSD 08 Additions	06/30/08	\$211,011	2008	8,310	1.57	\$330,275
12050	O 329	OLSD 09 Additions	06/30/09	\$142,859	2009	8,570	1.52	\$216,820
12050	O 330	OLSD 10 Additions	06/30/10	\$222,264	2010	8,799	1.48	\$328,555
12050	O 331	OLSD 11 Additions	06/30/11	\$47,924	2011	9,070	1.43	\$68,726
12050		OLSD 12 Additions CAE #6	06/30/12	\$288,022	2012	9,308	1.40	\$402,478
12050		OLSD 13 Additions	06/30/13	\$853,945	2013	9,547	1.36	\$1,163,415
12050		OLSD '14 Additions	06/30/14	\$276,776	2014	9,806	1.33	\$367,120
12050		OLSD '14 Addtn- vehicle t'f'd to operations	06/30/14	\$637	2014	9,806	1.33	\$845
12050		OLSD '15 Additions	06/30/15	\$29,706	2015	10,034	1.30	\$38,507
12050		OLSD '15 Additions - Digester Facilities Improvements	06/30/15	\$271,243	2015	10,034	1.30	\$351,606
12050		OLSD '15 Additions - Equipments	06/30/15	\$18,305	2015	10,034	1.30	\$23,728
12050		OLSD '16 Additions - Digester Projects	06/30/16	\$2,002,138	2016	10,339	1.26	\$2,518,763
12050		OLSD '17 Additions - Old Heater Building Pipe Trench Sump	06/30/17	\$5,761	2017	10,737	1.21	\$6,978
12050		OLSD '17 Additions - Wet Weather Equalization/Ecotone Demonstration	06/30/17	\$2,347,069	2017	10,737	1.21	\$2,843,248
12050		Plant Security Improvement	06/30/18	\$42,038	2018	11,062	1.18	\$49,429
12050		Influent Screening/Grinding	06/30/18	\$23,912	2018	11,062	1.18	\$28,117
12050		Admin Bldg Roof	06/30/18	\$77,870	2018	11,062	1.18	\$91,561
12050		Critical Items	06/30/18	\$153,399	2018	11,062	1.18	\$180,368
12050		Misc Plant/Lab Fans	06/30/18	\$22,740	2018	11,062	1.18	\$26,738
12050		Plant Vehicles	06/30/18	\$18,953	2018	11,062	1.18	\$22,286
12050		SCADA Network System Replac/Uppg	06/30/18	\$117,198	2018	11,062	1.18	\$137,803
12050		Safety Improvements	06/30/18	\$40,881	2018	11,062	1.18	\$48,068
12050		Boiler Rebuild	06/30/18	\$11,340	2018	11,062	1.18	\$13,334
12050		Landscaping/Grounds	06/30/18	\$6,650	2018	11,062	1.18	\$7,819

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
12050		Primary Dischg #4 Replace	06/30/18	\$5,182	2018	11,062	1.18	\$6,093
12050		Grit Pump Repl. & Rehab	06/30/18	\$5,459	2018	11,062	1.18	\$6,418
12050		SCADA Network System Replac/Upg (OLSD)	06/30/19	\$47,829	2019	11,281	1.15	\$55,146
12050		Cogen Engine #1 Overhaul (OLSD)	06/30/19	\$125,118	2019	11,281	1.15	\$144,259
12050		Influent grinder rebuild - headworks (OLSD)	06/30/19	\$8,348	2019	11,281	1.15	\$9,625
12050		Thickener roof replacement (OLSD)	06/30/19	\$9,359	2019	11,281	1.15	\$10,790
12050		Critical Items 2019 (OLSD)	06/30/19	\$16,206	2019	11,281	1.15	\$18,685
12050		Fencing at back of plant (OLSD)	06/30/19	\$3,510	2019	11,281	1.15	\$4,047
12050		Gravity belt thickener building cover replacement (OLSD)	06/30/19	\$5,389	2019	11,281	1.15	\$6,214
12050		Grit Pump Replacement and Piping Rehab (OLSD)	06/30/19	\$10,825	2019	11,281	1.15	\$12,481
12050		Safety Improvements - Aeration basin	06/30/20	\$15,829	2020	11,466	1.13	\$17,956
12050		Safety Improvements - Treatment Unit	06/30/20	\$6,246	2020	11,466	1.13	\$7,085
12050		Operations Building Repairs	06/30/20	\$22,081	2020	11,466	1.13	\$25,048
12050		Influent Screening/Grinding	06/30/20	\$3,011	2020	11,466	1.13	\$3,415
12050		RAS & SEC Effluent Real Time	06/30/20	\$3,629	2020	11,466	1.13	\$4,117
12050		Cogen Engines Overhaul	06/30/20	\$33,322	2020	11,466	1.13	\$37,801
12050		Treatment Plant Roof Replacement	06/30/20	\$46,420	2020	11,466	1.13	\$52,660
12050		Critical Items	06/30/20	\$48,974	2020	11,466	1.13	\$55,557
TMT		Total for OLSD Treatment Plant		\$23,857,857				\$56,488,433
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - other facilities								
12080		Recycled Water Hydrant Cost Share at ECVB	02/05/09	\$2,500	2009	8,570	1.52	\$3,794
12080		2017 Audit AJE #4	06/30/17	\$28,239	2017	10,737	1.21	\$34,209
TMT		Total for General Plant & Admin Other		\$30,739				\$38,003
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - HEADQUARTERS BUILDING								
12081	95	Truckport	12/01/80	\$13,674	1980	3,237	4.02	\$54,945
12081	169	OLSD Admin Bldg	06/30/92	\$84,498	1992	4,985	2.61	\$220,471
12081	248	New Admin Bldg	10/01/97	\$1,047,851	1997	5,826	2.23	\$2,339,381
12081	301	Acoustical Upgrade Brdrm	06/30/99	\$7,677	1999	6,059	2.15	\$16,480
12081	302	Haz Mat Bldg Doors	06/30/99	\$1,778	1999	6,059	2.15	\$3,817
12081		Haz Mat Storage Building	10/04/00	\$12,891	2000	6,221	2.09	\$26,952
12081		Conference Room Enclosure	12/08/00	\$2,094	2000	6,221	2.09	\$4,378
12081		Admin Parking Enhancements	08/01/03	\$1,345	2003	6,694	1.94	\$2,613
12081		Stacked Washer/Dryer Unit	09/03/03	\$1,782	2003	6,694	1.94	\$3,462
12081		Lobby/Kitchen Remodel	10/31/06	\$3,778	2006	7,751	1.68	\$6,340
12081		Kitchen Remodel Plans	01/08/08	\$2,397	2008	8,310	1.57	\$3,752
12081		Kitchen Remodel Construction	05/28/08	\$69,439	2008	8,310	1.57	\$108,686
12081		No. Fence Admin	03/20/08	\$3,908	2008	8,310	1.57	\$6,117
12081		Shop Remodel Plans	04/08/08	\$8,386	2008	8,310	1.57	\$13,126
12081		Kitchen WIP Additions	06/30/08	\$2,253	2008	8,310	1.57	\$3,526
12081		Interior Office Remodel "Great Room"	06/16/09	\$35,728	2009	8,570	1.52	\$54,224
12081		Waste Water Office Window Treatments & door mechanism	04/07/09	\$4,185	2009	8,570	1.52	\$6,352
12081		Shop Conversion to Offices	06/30/09	\$205,779	2009	8,570	1.52	\$312,315
12081		Electrical Panel, Parking Lot Light Replacement	07/16/09	\$3,875	2009	8,570	1.52	\$5,881
12081		Admin Parking Enhancements	11/01/10	\$1,528	2010	8,799	1.48	\$2,258
ADMIN		Total for Headquarters Building		\$1,514,844				\$3,195,073
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - OFFICE FURNITURE & FIXTURES								
12082	99	Map Files	07/01/68	\$298	1968	1,155	11.26	\$3,352
12082		Admin Secretary Office Setup	02/08/00	\$823	2000	6,221	2.09	\$1,720
12082		Engineering File Cabinets	05/29/02	\$801	2002	6,538	1.99	\$1,593
12082		Solid Waste Office Improvements	08/01/03	\$1,449	2003	6,694	1.94	\$2,816
12082		C/S Off Furnishing	08/24/04	\$1,612	2004	7,115	1.83	\$2,946
12082		Receptionist Chair	06/30/06	\$687	2006	7,751	1.68	\$1,153
12082		Reception Area Glass	10/06/06	\$2,471	2006	7,751	1.68	\$4,147
12082		2 office chairs	03/08/07	\$1,356	2007	7,966	1.63	\$2,215
12082		Kitchen Appliances	03/11/08	\$5,612	2008	8,310	1.57	\$8,785
12082		Break Room Tables	05/16/08	\$924	2008	8,310	1.57	\$1,446
12082		4 Office Chairs/ RPW	06/30/08	\$1,755	2008	8,310	1.57	\$2,746
12082		RPW's office, Great Room and EJ's office furnishing	03/04/09	\$16,238	2009	8,570	1.52	\$24,645
12082		WW Office Lateral Files	02/16/10	\$1,800	2010	8,799	1.48	\$2,661
12082		MPOffice Used Furniture	12/28/10	\$6,015	2010	8,799	1.48	\$8,891
ADMIN		Total for Office Furniture & Fixtures		\$41,841				\$69,116
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - OFFICE EQUIPMENT								
12083	138	Flow Meter	09/04/90	\$5,548	1990	4,732	2.75	\$15,249
12083	178	Aerial Maps	11/09/92	\$17,628	1992	4,985	2.61	\$45,995
12083	202	Lateral Files	06/14/95	\$1,624	1995	5,471	2.38	\$3,860
12083		Admin File Cabinets	10/27/99	\$1,137	1999	6,059	2.15	\$2,440
12083		Shop Shelving	04/21/00	\$1,076	2000	6,221	2.09	\$2,250
12083		GBA Asset & Management Software	10/20/06	\$51,352	2006	7,751	1.68	\$86,173
ADMIN		Total for Office Equipment		\$78,364				\$155,968
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - COMMUNICATION EQUIPMENT								
12084	280	Flag Pole Antenna	06/30/98	\$195	1998	5,920	2.20	\$428
ADMIN		Total for Communications Equipment		\$195				\$428

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - VEHICLES								
12085	281	97 One-Ton Service Truck	06/30/98	\$23,815	1998	5,920	2.20	\$52,324
12085	309	Light Bar for 97 Ford	07/14/98	\$839	1998	5,920	2.20	\$1,843
12085		2000 Ford Truck	02/05/00	\$34,805	2000	6,221	2.09	\$72,769
12085		2001 Rodder Truck	04/03/01	\$31,323	2001	6,343	2.05	\$64,230
12085		2001 Toyota Prius	04/25/01	\$22,577	2001	6,343	2.05	\$46,296
12085		2003 Vaccon Unit	03/27/03	\$181,806	2003	6,694	1.94	\$353,260
12085		2003 Ford Insp Truck	03/27/03	\$21,669	2003	6,694	1.94	\$42,105
12085		2004 Ford F250 VIN1FTNX20L24#CO5514	03/29/04	\$19,500	2004	7,115	1.83	\$35,647
12085		tv inspection travel	06/30/06	\$509	2006	7,751	1.68	\$854
12085		CCTV	12/15/06	\$156,738	2006	7,751	1.68	\$263,020
12085		2nd Hydro Unit	06/30/07	\$38,673	2007	7,966	1.63	\$63,144
12085		Radiodetection Sewer Sonde	07/06/07	\$667	2007	7,966	1.63	\$1,088
12085		08 Ford Escape Hybrid	04/25/08	\$26,094	2008	8,310	1.57	\$40,843
12085		09 Ford Escape (Gas)	03/17/09	\$16,919	2009	8,570	1.52	\$25,678
12085		2011 Ford F250 4x2	05/26/10	\$26,211	2010	8,799	1.48	\$38,745
12085		2011 Honda Insight LX	03/21/11	\$21,931	2011	9,070	1.43	\$31,450
12085		2011 Ford Ranger 4x2 Reg. Cab Truck	06/02/11	\$13,255	2011	9,070	1.43	\$19,008
12085		2014 Ford F150 4 x 2 Truck	08/01/14	\$18,786	2014	9,806	1.33	\$24,918
12085		2014 Ford F150 4 x 2 Truck	08/01/14	\$18,786	2014	9,806	1.33	\$24,918
12085		2014 Ford F150 4 x 2 Truck	08/01/14	\$22,052	2014	9,806	1.33	\$29,250
12085		2014 Ford F150 4 x 2 Truck Accessories	10/29/14	\$4,165	2014	9,806	1.33	\$5,524
12085		New Vac-Con 2017 Model V350/850 LHA	06/30/17	\$385,489	2017	10,737	1.21	\$466,982
12085		Truck Retrofit & WinCam Implementation	10/11/18	\$2,465	2018	11,062	1.18	\$2,898
12085		CCTV Truck Retrofit	11/07/18	\$175,435	2018	11,062	1.18	\$206,279
12085		2020 Ford F550 Truck	02/16/20	\$44,308	2020	11,466	1.13	\$50,264
12085		OLSD - Liebherr PR 736 Dozer	06/30/20	\$89,175	2020	11,466	1.13	\$101,162
12085		2020 Ford F350 Service Trucj	04/07/21	\$80,288	2021	12,133	1.07	\$86,071
COLL		Total for Vehicles		\$1,397,991				\$2,064,503
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - MAINTENANCE EQUIPMENT								
12086		2001 Rodder Unit (not truck)	04/03/01	\$66,267	2001	6,343	2.05	\$135,885
12086		Mule Crane & Assembly	08/03/04	\$4,179	2004	7,115	1.83	\$7,640
12086		Arrowboard Superior Signals	01/11/05	\$4,919	2005	7,446	1.75	\$8,592
12086		Pump #4 upgrades	02/28/06	\$18,137	2006	7,751	1.68	\$30,435
12086		Emer Trailer	06/30/06	\$999	2006	7,751	1.68	\$1,677
12086		Pumps	09/12/06	\$4,429	2006	7,751	1.68	\$7,433
12086		Cameras	12/08/06	\$18,443	2006	7,751	1.68	\$30,949
12086		2nd Hydro	03/08/07	\$36,649	2007	7,966	1.63	\$59,840
12086		US Jetting Model #USJ4018-600	07/06/07	\$1,314	2007	7,966	1.63	\$2,145
12086		Pumps & Control PS #5	10/11/07	\$8,231	2007	7,966	1.63	\$13,440
12086		Pan & Tilt Camera	06/30/10	\$54,251	2010	8,799	1.48	\$80,194
12086		Winch System for New Truck	05/11/11	\$6,273	2011	9,070	1.43	\$8,995
12086		1996 Forklift	12/07/16	\$8,868	2016	10,339	1.26	\$11,157
COLL		Total for Maintenance Equipment		\$232,958				\$398,382
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Computer Equipment								
12087		Eng Laptop for flow meters	03/28/13	\$1,646	2013	9,547	1.36	\$2,242
12087		VPN Computer Hardware	07/17/13	\$2,009	2013	9,547	1.36	\$2,738
12087		MP Office Plotter	08/07/13	\$3,354	2013	9,547	1.36	\$4,570
12087		Spam Firewall	11/19/13	\$1,799	2013	9,547	1.36	\$2,451
12087		External Backup Drive	03/20/14	\$169	2014	9,806	1.33	\$224
12087		External Drive and Desktop	04/17/14	\$411	2014	9,806	1.33	\$545
12087		Gateway Security Server	06/13/14	\$1,408	2014	9,806	1.33	\$1,868
12087		Professional Services for Budgeting Software	08/28/14	\$18,200	2014	9,806	1.33	\$24,141
12087		Professional Services for Budgeting Software	08/28/14	\$12,374	2014	9,806	1.33	\$16,413
12087		Professional Services for Budgeting Software	09/09/14	\$18,200	2014	9,806	1.33	\$24,141
12087		SQL Server 2012 Standard Dell PowerEdge T620 Server	09/22/14	\$8,340	2014	9,806	1.33	\$11,062
12087		Battery Backup for Marshall Offices	10/22/14	\$909	2014	9,806	1.33	\$1,206
12087		Computer Hardware	12/26/14	\$3,060	2014	9,806	1.33	\$4,059
12087		Computer Hardware, Dell Desktop, Office Pro	01/27/15	\$8,121	2015	10,034	1.30	\$10,527
12087		Computer Hardware	02/24/15	\$5,510	2015	10,034	1.30	\$7,142
12087		Computer Hardware	06/11/15	\$8,766	2015	10,034	1.30	\$11,363
12087		Server Cabinet - APC NetShelter CX 38U Server Room in a Box Enclosure (PO 4285)	08/09/15	\$7,157	2015	10,034	1.30	\$9,277
12087		Computer Replacements - (2) Dell Optiplex 9020 Computer (Admin config.); (2) Dell Optiplex 9020 Computer (Creative Suite config); (2) Dell Latitude E6450 Laptops; (7) Dell 24" Monitors; (2) Dell Laptop Docking Stations w/Dual Video connections (PO 4346)	08/14/15	\$12,041	2015	10,034	1.30	\$15,608
12087		Microsoft Surface Pro 3 (PO 4343)	09/25/15	\$2,297	2015	10,034	1.30	\$2,978
12087		Setup (Labor) of 6 New Computers purchased on PO 4346	09/25/16	\$2,253	2016	10,339	1.26	\$2,834
12087		Server Cabinet Relacement Planning (Labor)	10/15/15	\$340	2015	10,034	1.30	\$441
12087		APC Fixed Shelf Black for APC NetShelter Server Cabinet (PO 4285)	11/19/15	\$2,682	2015	10,034	1.30	\$3,477
12087		APC Smart-UPS x3000 VA (rack mountable) (PO 4450)	01/13/16	\$2,305	2016	10,339	1.26	\$2,900

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
12087		Computer Replacement - Dell Optiplex 9020 Computer (Admin config.); Dell 24" Monitor (PO 4449)	01/13/16	\$1,237	2016	10,339	1.26	\$1,557
12087		Computer Hardware	04/17/16	\$2,725	2016	10,339	1.26	\$3,428
12087		ESRI Enterprise Server License Upgrade	06/02/16	\$16,425	2016	10,339	1.26	\$20,663
12087		ArcGIS, SQL, Lucity Test Licenses and Upgrades	08/23/16	\$220	2016	10,339	1.26	\$276
12087		4 Dell 24" Monitors, (3) Dell OptiPlex 9020 8GB Computer, (2) Dell Latitude E5570 Laptops	09/16/16	\$8,312	2016	10,339	1.26	\$10,457
12087		(1) Dell PowerEdge R530 Server, (1) MS Windows Server 2012 R.2 Standard, (1) StorageCraft ShadowProtect Server v.5 License	10/19/16	\$10,401	2016	10,339	1.26	\$13,085
12087		Labor for Dell PowerEdge R530 Server, MS Window Server 2012 R.2, StorageCraft ShadowProtect v.5 License	11/18/16	\$340	2016	10,339	1.26	\$428
12087		Dell Processor, E52620, 2.0, 15M, SNB, , 9 5W, C2	11/18/16	\$781	2016	10,339	1.26	\$983
12087		(1) Dell Intel Ethernet I350 Quad Port 1 GBF Server Adapter, (2) Dell 10,000 RPM Serial Attached SCSI Hot Plug Hard Drive 600GB, (6) Dell 16GB Certified Memory Module, Dell Assembly Heatsink.	11/18/16	\$2,278	2016	10,339	1.26	\$2,866
12087		Labor for Dell PowerEdge R530 Server, MS Window Server 2012 R.2 Standard, StorageCraft ShadowProtect v.5 License	01/19/17	\$510	2017	10,737	1.21	\$618
12087		Labor for Dell PowerEdge R530 Server, MS Window Server 2012 R.2 Standard, StorageCraft ShadowProtect v.5 License	01/19/17	\$2,890	2017	10,737	1.21	\$3,501
12087		Shadow Protect Backup	05/11/17	\$340	2017	10,737	1.21	\$412
12087		(1) Dell Latitude 5580 Laptop Tag: JVNMFZ2, (1) Dell Docking Station WD15-180W, (1) Dell Latitude 5580 Laptop Tag: 7XLLZF2, (1) Dell OptiPlex 7050, (1) Dell OptiPlex 7040	05/11/17	\$8,346	2017	10,737	1.21	\$10,111
12087		Labor (2) Dell Latitude 5580 Laptops	05/11/17	\$510	2017	10,737	1.21	\$618
12087		Labor Dell PowerEdge R530 Server, MS Windows Server 2012 R.2 Standard, StorageCraft ShadowProtect v.5 License	06/15/17	\$1,530	2017	10,737	1.21	\$1,853
12087		NL Microsoft - Surface Book 2 15" Touchscreen Laptop Model # HNR00001 & MS Surface Dock Model PD9-00003	06/07/18	\$2,752	2018	11,062	1.18	\$3,236
12087		Hper-V Host Server & AD/File&Print - Dell Power Edge ServerR740, APC Smart-UPS, 16- MS Server 2016	06/14/18	\$24,757	2018	11,062	1.18	\$29,110
12087		NL Laptop Replacement Warranty - Addition to NL Microsoft Surface Book Laptop	06/30/18	\$249	2018	11,062	1.18	\$293
12087		DC2 Replacement (Hypert-V Host)	06/30/18	\$1,850	2018	11,062	1.18	\$2,175
12087		DNS Deployment Project	01/18/18	\$1,360	2018	11,062	1.18	\$1,599
12087		44 Wireless Upgrade - HP Enterprise	01/18/18	\$4,309	2018	11,062	1.18	\$5,067
12087		Wireless Upgrade - Netgear PoE+ Smart Managed Pro Switch	02/15/18	\$1,673	2018	11,062	1.18	\$1,967
12087		SonicWall MSP Advanced Security Suite Bundle for NSA 3600 3YR	05/09/18	\$10,156	2018	11,062	1.18	\$11,942
12087		Meraki Ethernet Switch with license and support	08/09/18	\$4,310	2018	11,062	1.18	\$5,068
12087		DC Replacement	08/09/18	\$1,700	2018	11,062	1.18	\$1,999
12087		Three Microsoft Surfaces	09/19/18	\$10,914	2018	11,062	1.18	\$12,833
12087		DC2 Replacement (Hypert-V Host), Lucity migration	09/28/18	\$2,380	2018	11,062	1.18	\$2,798
12087		Lucity Upgrade Project	11/14/18	\$6,630	2018	11,062	1.18	\$7,796
12087		DC2 Replacement (RDS Server Migrate new hardware)	12/14/18	\$3,400	2018	11,062	1.18	\$3,998
12087		Initiative 44: Wireless Upgrade	12/14/18	\$4,408	2018	11,062	1.18	\$5,183
12087		CVSan PC Refresh Project	03/07/19	\$15,271	2019	11,281	1.15	\$17,607
12087		Labor relating to Lucity upgrade	03/07/19	\$1,190	2019	11,281	1.15	\$1,372
12087		Meraki PoE Marshall Street	03/07/19	\$13,445	2019	11,281	1.15	\$15,501
12087		Setup iDRAC Enterprise	03/07/19	\$439	2019	11,281	1.15	\$506
12087		Small SAN (hard drive) for backup	03/07/19	\$899	2019	11,281	1.15	\$1,036
12087		Thin Patch CAT6 - Marshall Street	03/07/19	\$1,555	2019	11,281	1.15	\$1,793
12087		New phone system	06/27/19	\$12,949	2019	11,281	1.15	\$14,930
12087		Credit card workstation at front desk	06/20/19	\$528	2019	11,281	1.15	\$608
12087		DC2 Replacement (Hyper-V Host)	06/20/19	\$1,700	2019	11,281	1.15	\$1,960
12087		CVSan portion of OLSD admin computers/scanners	06/30/19	\$11,268	2019	11,281	1.15	\$12,992
12087		8x8 phone deployment	08/07/19	\$1,360	2019	11,281	1.15	\$1,568
12087		Workstation refresh	09/12/19	\$1,020	2019	11,281	1.15	\$1,176
12087		PC refresh project	10/10/19	\$22,729	2019	11,281	1.15	\$26,206
12087		Meraki MS120-24P ethernet switch	10/10/19	\$2,827	2019	11,281	1.15	\$3,259
12087		Dell PowerEdge R530 Server (3 year renewal)	10/31/19	\$2,578	2019	11,281	1.15	\$2,972
12087		CMS and ENG tablets	03/12/20	\$2,663	2020	11,466	1.13	\$3,021
12087		2 computers and 4 monitors	04/16/20	\$5,165	2020	11,466	1.13	\$5,859
12087		CMS and ENG tablets	04/30/20	\$4,218	2020	11,466	1.13	\$4,784
12087		July 2020 PC Refresh	07/31/20	\$22,524	2020	11,466	1.13	\$25,551
12087		Monitor	08/24/20	\$229	2020	11,466	1.13	\$260
12087		Samsing tablets	09/22/20	\$1,275	2020	11,466	1.13	\$1,447
12087		SonicWall Secure Upgrade	03/31/21	\$11,493	2021	12,133	1.07	\$12,321
12087		Replace firewall/VPN link	04/30/21	\$680	2021	12,133	1.07	\$729
12087		Support maintenance	05/31/21	\$1,360	2021	12,133	1.07	\$1,458
ADMIN Total for Computer Equipment				\$362,846				\$445,275

GENERAL PLANT AND ADMINISTRATIVE FACILITIES - MP Office Enhancement

12088		Refrigerator	05/15/13	\$1,155	2013	9,547	1.36	\$1,574
12088		Admin Board and Floor Enhancements	09/06/13	\$8,190	2013	9,547	1.36	\$11,158
12088		New CAT6 Data Cable Rewire of Marshall St Main Building (Contracted work)	11/19/15	\$6,029	2015	10,034	1.30	\$7,815
12088		New 120 & 240V Dedicated Circuits in Great Room for Server Cabinet (contracted work)	11/19/15	\$4,900	2015	10,034	1.30	\$6,352

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI at Acquisition	ENR Multiplier	Escalated Asset Acquisition Cost
12088		FireKing File Cabinet, UL Class 350 rated for Marshall St Vault (PO 4528)	04/17/16	\$1,589	2016	10,339	1.26	\$1,999
12088		(3) Dell Latitude 5580, (3) Dell Thunderbolt Dock 180W Adapters	06/30/17	\$8,815	2017	10,737	1.21	\$10,679
12088		Staff Ergo Assessment Items - Chairs, Chairmats, Misc Desk/Computer Supplies	06/30/17	\$1,909	2017	10,737	1.21	\$2,313
	ADMIN	Total for MP Office Enhancement		\$32,587				\$41,888
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Boardroom Enhancement								
12089		Smart Board System, Comp View, Inc.	06/29/12	\$15,949	2012	9,308	1.40	\$22,286
	ADMIN	Total for Boardroom Enhancement		\$15,949				\$22,286
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Admin Office Telephone System								
12090		Canon Copier-ADVC5255	01/27/16	\$15,384	2016	10,339	1.26	\$19,354
	ADMIN	Total for Admin Office Telephone System		\$15,384				\$19,354
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Misc. Admin. Equipment								
12091		Saddlepoint Document Binder System #20-01938	03/25/13	\$4,682	2013	9,547	1.36	\$6,378
12091		Admin Vault Shelving	12/06/13	\$1,870	2013	9,547	1.36	\$2,548
12091		Questica & Engineering Server	10/22/14	\$5,270	2014	9,806	1.33	\$6,990
12091		Backup Solution for Network	12/12/14	\$8,520	2014	9,806	1.33	\$11,300
12091		Office 365 migration	12/10/15	\$5,555	2015	10,034	1.30	\$7,201
12091		Renata CR2032 Battery	03/09/16	\$3,069	2016	10,339	1.26	\$3,860
12091		2nd Purchase - Office 365 Installation	05/11/16	\$2,125	2016	10,339	1.26	\$2,673
12091		Dell OptiPlex 3046 Micro Form Factor & Dell VESA Mount -MP Office	10/19/16	\$1,056	2016	10,339	1.26	\$1,329
12091		Samsung 60" Led, 1080p TV - MP Conference Room	11/18/16	\$771	2016	10,339	1.26	\$971
12091		TV Stand with Shelf for 40-60 Monitor - MP Conference Room	12/14/16	\$372	2016	10,339	1.26	\$468
12091		Firewalls	05/11/17	\$11,757	2017	10,737	1.21	\$14,243
12091		Dell NSA 3600 Deployments	05/11/17	\$1,785	2017	10,737	1.21	\$2,162
12091		Dual Monitors (All Staff)	05/11/17	\$9,084	2017	10,737	1.21	\$11,005
12091		Cloud Backups	05/11/17	\$10,632	2017	10,737	1.21	\$12,880
12091		Dell NSA 3600 Deployments	06/15/17	\$170	2017	10,737	1.21	\$206
12091		Datto Infinite Cloud Retention & SonicWall CaptureAdvanced Threat Protection	06/15/17	\$2,797	2017	10,737	1.21	\$3,388
12091		Kenmore Washing Machine	10/18/18	\$1,842	2018	11,062	1.18	\$2,165
12091		Admin office ergonomic upgrades	01/01/20	\$2,282	2020	11,466	1.13	\$2,589
	ADMIN	Total for Misc. Admin. Equip.		\$73,638				\$92,356
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Solar Installation Project								
12092		Solar Site Assessment	09/27/12	\$1,450	2012	9,308	1.40	\$2,026
12092		CA Solar Initiative Application	05/20/13	\$1,250	2013	9,547	1.36	\$1,703
	ADMIN	Total for Solar Installation Project		\$2,700				\$3,729
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - TV Van Retrofit								
12093		CCTV Retrofit	06/25/13	\$199,680	2013	9,547	1.36	\$272,044
	COLL	Total for TV Van Retrofit		\$199,680				\$272,044
GENERAL PLANT AND ADMINISTRATIVE FACILITIES - Center/CVB Property Improvement								
12096		Environmental Survey for CVSan Predemo 2 bldgs	08/11/16	\$4,958	2016	10,339	1.26	\$6,237
12096		Center St. Abatement	11/30/16	\$16,577	2016	10,339	1.26	\$20,854
12096		Walk Thru for Proposed Utility Disconnect	04/26/17	\$170	2017	10,737	1.21	\$206
12096		Public Ad. for Center St. property	06/30/17	\$350	2017	10,737	1.21	\$424
14011		Noll and Tam Architects Design	06/30/17	\$15,000	2017	10,737	1.21	\$18,171
12096		Center St Project Planning Analysis Standard Application	10/10/17	\$350	2017	10,737	1.21	\$424
12096		Zoning preliminary review of CVSan's Center St Project	11/08/17	\$150	2017	10,737	1.21	\$182
12096		Conceptual Phase Cost Estimate Update & Cost Analysis-CVSan Corp Yard Project #15473a - MACK5	05/16/18	\$3,678	2018	11,062	1.18	\$4,324
12096		Preliminary Surveys & Investigations Center/CVB Property	06/30/18	\$68,093	2018	11,062	1.18	\$80,065
12096		Initial Study	06/30/19	\$0	2019	11,281	1.15	\$0
12096		WW office building/corporation yard	06/30/20	\$0	2020	11,466	1.13	\$0
12096		Initial Study 2020	06/30/20	\$0	2020	11,466	1.13	\$0
12096		Site development review and tree removal	06/30/20	\$0	2020	11,466	1.13	\$0
12096		Legal fees relating to Center Street development	06/30/20	\$0	2020	11,466	1.13	\$0
	ADMIN	Total for Center/CVB Property Improvement		\$109,325				\$130,887

G/L Code	Asset No.	Asset Description	Acquisition Date	Acquisition Value	Acquisition Year	ENR CCI 20 City at Acquisition	ENR Multiplier	Escalated Asset Acqsuisiton Cost
TOTAL - DEPRECIABLE ASSETS				\$58,528,087				\$390,098,682
NON-DEPRECIABLE - LAND ASSETS								
12011		Land - Headquarters	07/31/93	\$208,166	1993	5,210	2.50	\$519,688
12011		Land - Headquarters	06/30/96	\$4,513	1996	5,620	2.31	\$10,445
12012		Boundary Adjustment	12/31/95	\$3,420	1995	5,471	2.38	\$8,131
12012		Boundary Adjustment	02/29/96	\$100	1996	5,620	2.31	\$231
12012		Boundary Adjustment	06/30/96	\$500	1996	5,620	2.31	\$1,157
12013		Soil - OLSD	06/30/95	\$120,446	1995	5,471	2.38	\$286,351
12014		Land - Center Street	06/26/14	\$1,513,719	2014	9,806	1.33	\$2,007,822
Total for Land				\$1,850,864				\$2,833,825
TOTAL CAPITAL ASSETS				\$60,378,951				\$392,932,507
SUMMARY BY GENERAL LEDGER FIXED ASSET ACCOUNT								
12020		Subsurface Lines		\$21,488,007				\$313,384,761
12040		Collection Facilities		\$9,073,182				\$13,276,193
12050		OLSD Treatment Plant		\$23,857,857				\$56,488,433
12080		General Plant & Admin Other		\$30,739				\$38,003
12081		Headquarters Building		\$1,514,844				\$3,195,073
12082		Office Furniture & Fixtures		\$41,841				\$69,116
12083		Office Equipment		\$78,364				\$155,968
12084		Communications Equipment		\$195				\$428
12085		Vehicles		\$1,397,991				\$2,064,503
12086		Maintenance Equipment		\$232,958				\$398,382
12087		Computer Equipment		\$362,846				\$445,275
12088		MP Office Enhancement		\$32,587				\$41,888
12089		Boardroom Enhancement		\$15,949				\$22,286
12090		Admin Office Telephone System		\$15,384				\$19,354
12091		Misc. Admin. Equip.		\$73,638				\$92,356
12092		Solar Installation Project		\$2,700				\$3,729
12093		TV Van Retrofit		\$199,680				\$272,044
12096		Center/CVB Property Improvement		\$109,325				\$130,887
Total Depreciable Assets				\$58,528,087				\$390,098,682
12011		NON-DEPRECIABLE: Land		\$1,850,864				\$2,833,825
Total Fixed Assets				\$60,378,951				\$392,932,507

*See Subsurface Line Valuation Table B2