

# Olivenhain Municipal Water District

## Water Capacity Fee Study

June 14, 2023



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**Subject: Water Capacity Fee Study**

Dear Ms. Thorner,

Raftelis is pleased to provide this Water Capacity Fee Report (Report) to Olivenhain Municipal Water District (District). This Report details the methodology and calculations used to determine the water capacity fee.

We have calculated fees for ultimate buildout conditions under the capacity buy-in method for the different zones in the District. There are significant changes to existing water capacity fees based on detailed review of the assets used in the different zones.

It has been a pleasure working with District Staff and we thank Leo Mendez, Rainy Selamat, and Lindsey Stephenson, for the support provided during this Study.

Sincerely,

**Raftelis**

**Sudhir Pardiwala**  
Executive Vice President

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## Glossary of Terms

**Buy-in method** – An approach to determining capacity fees based on the value of the existing system's capacity. This method is typically used when the existing system has sufficient capacity to serve new development; may also be used in conjunction with the incremental cost method resulting in the hybrid approach. There are two approaches under the buy-in method. The first is based on the existing demand in the system and called Equity buy-in, the second is **Capacity buy-in or System buy-in** where the value is based on the total capacity of the system. This results typically in a lower capacity fee as the system capacity is typically more than the demand of the existing users.

**Capacity** – The water utility's ability to have a certain quantity or level of resources available to meet the water service needs of its customers. Including quantity, quality, peak loads, and other service requirements of the various customers or classes of customers served by the utility.

**Capacity fee** – A contribution of capital toward existing or planned future facilities necessary to meet the service needs of new customers to which such fees apply. Three methods used to determine the amount of these charges are the buy-in method, the incremental cost method, and the hybrid approach which includes elements of the first two methods. Various terms are used to describe these charges in the industry, but these charges are intended to provide funds to be used to finance all or part of capital improvements necessary to serve new customers.

**Contribution in aid of construction (CIAC)** – Any amount of money, services, or property received by a water utility from any person or developer or governmental agency that is provided at no cost to the utility.

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods and services for the purpose of constructing utility long-lived fixed assets.

**Debt service** – The amounts of money necessary to pay interest and principal requirements for a given series of years.

**Depreciation** – The loss in service value not restored by current maintenance as applied to depreciable plant facilities. Depreciation is incurred in connection with the consumption or prospective retirement of plant facilities in the course of providing service. This depreciation is the result of causes known to be in current operation and against which the utility is not protected by insurance. Among the causes are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in technology, changes in demand, and requirements of public authorities. The proper level of depreciation expense at any given time should be based on the costs of depreciable plant in service. The funds resulting from depreciation are available for replacements, improvements, expansion of the system, or for repayment of the principal portion of outstanding debt.

**Equivalent dwelling unit** – a single family unit is typically defined as an equivalent dwelling unit (EDU). For water service the standard meter is considered to be one EDU. For the District, the standard meter size for single family residential connections is  $\frac{3}{4}$ -inch.

**Equivalent meter- ratio** – The ratio of the cost of investment in larger meters and services to those of a base meter size, such as the  $\frac{3}{4}$ -inch meter typically used for residential customers.

**Incremental cost method** – An approach to determining capacity fees based on the value or cost to expand the existing system's capacity. This method is typically used when the existing system has limited or no capacity to serve

new development and new or incremental facilities are needed to serve new development now and into the future; may also be used in conjunction with the buy-in method resulting in the combined cost approach.

**Hybrid approach** – An approach to determining capacity fees based on a blended value of both the existing and expanded system’s capacity. This method is typically used where some capacity is available in parts of the existing system (e.g., source of supply), but new or incremental capacity will need to be built in other parts (e.g., treatment plant) to serve new development at some point in the future; a combination of the buy-in and incremental cost approaches.

**Original cost** – The cost at which an asset is purchased, also called book value.

**Replacement cost** – The current cost of replacing an asset. Typically, an asset purchased years ago will cost more to replace now because of inflation. One method of determining the current value of an asset is by using inflation factors. The Engineering News-Record Construction Cost Index is widely used to determine current value.

**Replacement cost less depreciation** – is the depreciated value of the replacement cost. Since the current users have used the asset, it is no longer new and this cost represents a better value of the asset than the new cost.

**Unit of service** – An element of service for which a cost can be ascertained, such as EDUs, thousand gallons, hundred cubic feet, million gallons per day, etc.

# 1. Executive Summary

In Spring 2022, the Olivenhain Municipal Water District (District) engaged Raftelis to conduct an analysis of its water capacity fees and to document this analysis in a written report. This Water Capacity Fee Study Report (Report) supersedes the 2011 Water Capacity Fee Study and provides a detailed summary of our analysis in which we determined updated water capacity fees in accordance with Government Code Section 66013. The results of this study are independent of prior studies. The analysis presented in this report utilizes the capacity buy-in method to calculate the water capacity fees. Proposed capacity fees for water are based on meter size for all customers. Numbers shown in all the tables of this report are rounded; therefore, hand calculations based on the displayed numbers, such as summing or multiplying, may not equal the exact results shown.

## 1.1. Background of the Study

The District provides water services to a population of approximately 87,000 in Encinitas, Carlsbad, San Diego, Solana Beach, and neighboring communities. The District is a member of the San Diego County Water Authority (SDCWA), from which it purchases all of its potable water supply. The District also provides recycled water to its customers. Recycled water is produced at the District's water reclamation facility or purchased from the City of San Diego, Santa Fe Valley Community Services District, Vallecitos Water District, and the San Elijo Joint Powers Authority. The District's water system is nearly built-out and can accommodate new connections resulting from the projected minimal growth. The water system comprises approximately 466 miles of pipe ranging from 0.5-48 inches in diameter, 1 potable water treatment plant, 1 water reclamation facility, 18 reservoirs, and 10 pump stations. The District is considering investing in local water supply projects such as the San Dieguito Valley Groundwater project and will continue to expand its Recycled Water System to reduce its reliance on imported water from SDCWA. The District's other capital improvement programs mainly consist of betterment and replacement of its water infrastructures.

Capacity fees are one-time fees assessed by the District to new users as a condition of establishing a new connection to the District's water system or at the expansion of an already existing connection. The capacity fee requires new users, to pay for their share of costs to construct facilities required to provide their utility service, or, in the case of increased density, their increase of intensity use. Revenues generated through capacity fees are used to finance costs associated with the water facilities required to serve customers in their zones of benefits. These fees are designed to be proportional to the demand placed on the system by the new or expanded connection. The primary objective of establishing a capacity fee is to provide an equitable means by which new system users (or existing customers requiring additional capacity) may contribute their fair-share towards the costs associated with the water facilities required to serve them. This way, capacity fee revenues in effect, reimburse existing users (through lower rates) for costs they have incurred to build and maintain capacity for new users in their zones of benefits. The recommended capacity fees for the service area do not exceed the estimated reasonable costs of providing the facilities for which they are collected and are of proportional benefit to the property being charged.

In accordance with the District's Administrative and Ethics Code, the District evaluates capacity fees on annual basis to determine if appropriate funds are being collected to pay for necessary future capital and replacement projects and updates the fees to present value using the Engineering News Record Construction Cost Index for Los Angeles (ENR-CCI-LA).

The District retained Raftelis to assist in updating the 2011 Water Capacity Fee Study. The purpose of this update is to:

- Update existing water capacity fees, which includes:
  - Assessing the methodology of calculating the fees by meter size and the Zone of Benefit. A map showing the Zone of Benefit is included in **Figure 1-1**
  - Adding additional assets and depreciation since 2011 (when the last capacity fee study was completed).
  - Update asset valuations to fiscal year 2021/22 dollars.
  - Review existing and future equivalent dwelling units (EDUs).
  - Update calculated pipeline replacement costs based on:
    - Revised lineal feet of pipelines based on the District’s latest GIS data.
    - Cost per inch per lineal foot, based on the midpoint of recent pipeline constructions bids.
  - Review fiscal year 2022/23 water capital improvement projects.
  
- Validate the methodology of calculating and assessing the fees by Zone of Benefit.

## 1.2. Current Water Capacity Fees

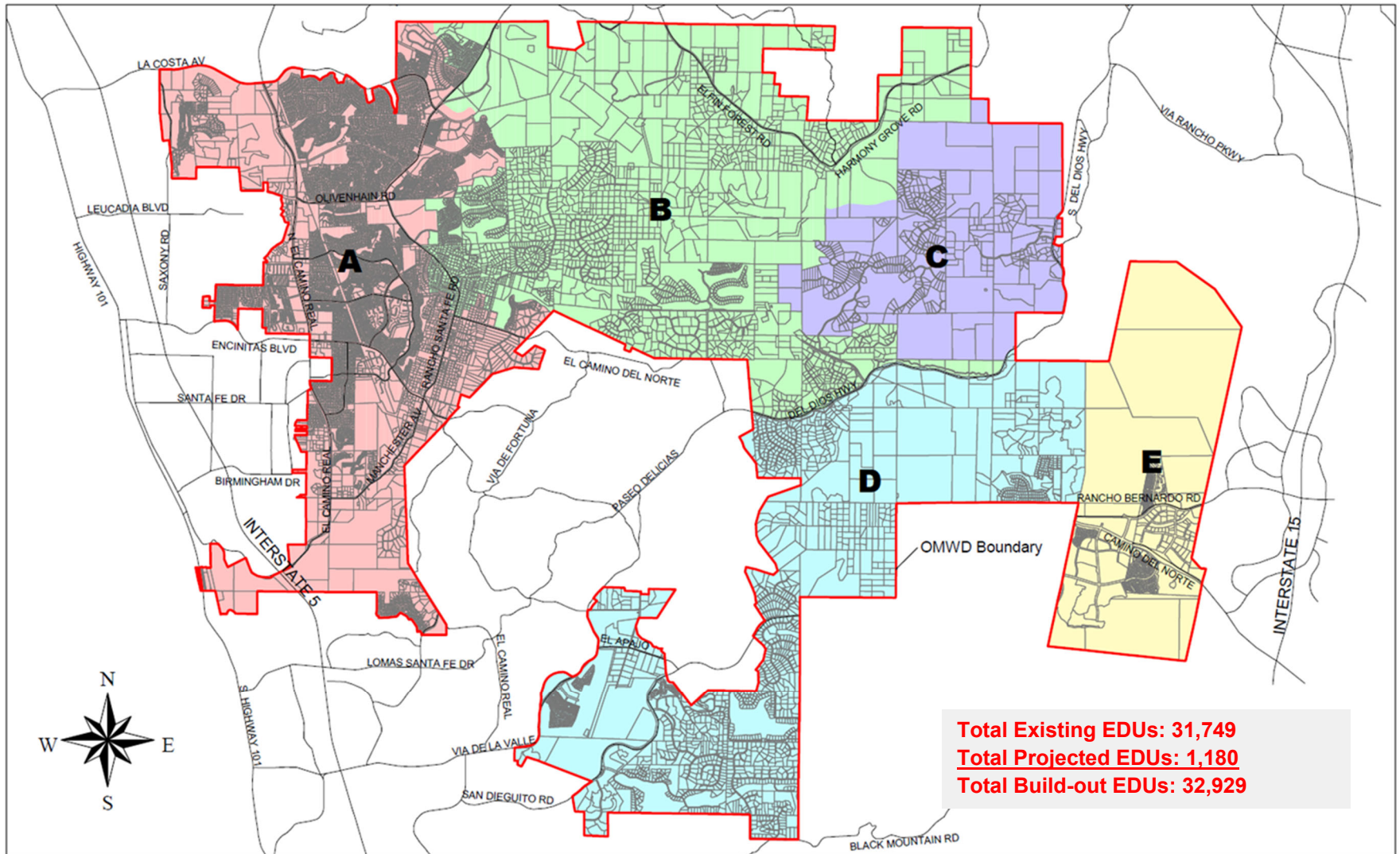
**Table 1-1** shows the District’s current water capacity fees by zone and meter size. The current capacity fee schedule was developed in 2011 and has annually adjusted with inflation as measured by the Engineering News-Record Construction Cost Index (CCI) for Los Angeles.

**Table 1-1: Current Water Capacity Fees by Zone**

Meter Size	Zone A	Zone B	Zone C	Zone D	Zone E
5/8 inch	\$11,288	\$8,099	\$8,248	\$17,093	\$8,365
3/4 inch	\$16,126	\$11,570	\$11,785	\$24,421	\$11,951
1 inch	\$30,640	\$21,986	\$22,395	\$46,400	\$22,709
1-1/2 inch	\$49,993	\$35,875	\$36,540	\$75,708	\$37,053
2 inch	\$80,637	\$57,864	\$58,938	\$122,112	\$59,765
3 inch	\$164,500	\$118,045	\$120,237	\$249,108	\$121,924
4 inch	\$275,779	\$197,900	\$201,576	\$417,625	\$204,405
6 inch	\$580,592	\$416,634	\$424,371	\$879,214	\$430,326
8 inch	\$1,048,294	\$752,257	\$766,227	\$1,587,472	\$776,979



Figure 1-1 Zones of Benefit



### 1.3. Calculated Water Capacity Fees

The methodology used in this study to calculate water capacity fees is consistent with industry standards and practiced widely by water utilities in the country. **Table 1-2** shows the calculated water capacity fees schedule for a ¾-inch meter. **Table 1-3** shows the capital facility fees for the different meter sizes. The District is no longer installing new 5/8-inch connections. Therefore, calculated water capacity fee for a 5/8-inch meter by Zone of Benefit is not included and shown in the table below.

**Table 1-2: Calculated Water Capacity Fees by Zone Compared to Current for CY 2023**

Comparison (a ¾-inch meter)	Current	Calculated	Difference (\$)	Difference (%)
<b>Zone A</b>	\$16,126	\$21,700	\$5,574	35%
<b>Zone B</b>	\$11,570	\$12,570	\$1,000	9%
<b>Zone C</b>	\$11,785	\$14,004	\$2,219	19%
<b>Zone D</b>	\$24,421	\$24,764	\$343	1%
<b>Zone E</b>	\$11,951	\$14,612	\$2,660	22%

**Table 1-3: Calculated Water Capacity Fees by Meter Size by Zone**

Meter Size	Zone A	Zone B	Zone C	Zone D	Zone E
<b>5/8 inch</b>	N/A	N/A	N/A	N/A	N/A
<b>¾ inch</b>	\$21,700	\$12,570	\$14,004	\$24,764	\$14,612
<b>1 inch</b>	\$41,231	\$23,884	\$26,608	\$47,052	\$27,762
<b>1-1/2 inch</b>	\$67,272	\$38,968	\$43,412	\$76,768	\$45,297
<b>2 inch</b>	\$108,502	\$62,852	\$70,020	\$123,820	\$73,059
<b>3 inch</b>	\$221,345	\$128,217	\$142,840	\$252,593	\$149,041
<b>4 inch</b>	\$371,078	\$214,953	\$239,468	\$423,465	\$249,862
<b>6 inch</b>	\$781,218	\$452,532	\$504,143	\$891,504	\$526,025
<b>8 inch</b>	\$1,410,532	\$817,072	\$910,257	\$1,609,661	\$949,768

Since the Calculated Water Capacity Fees shown in the above tables show significant increases compared to the current water capacity fees for Zones A, C, and E, the District is considering to phase in these increases over five years and adjusting the fees through 2027 by the percentages shown in **Table 1-4**.

**Table 1-4: Proposed Calculated Water Capacity Fees for a ¾" Meter**

	2023	2024	2025	2026	2027
<b>Zone A</b>	7.0%	7% + ENR Adj. <sup>1</sup>	7% + ENR Adj.	7% + ENR Adj.	7% + ENR Adj.
<b>Zone B</b>	1.8%	1.8% + ENR Adj.	1.8% + ENR Adj.	1.8% + ENR Adj.	1.8% + ENR Adj.
<b>Zone C</b>	3.8%	3.8% + ENR Adj.	3.8% + ENR Adj.	3.8% + ENR Adj.	3.8% + ENR Adj.
<b>Zone D</b>	1.0%	ENR Adj.	ENR Adj.	ENR Adj.	ENR Adj.
<b>Zone E</b>	4.4%	4.4% + ENR Adj.	4.4% + ENR Adj.	4.4% + ENR Adj.	4.4% + ENR Adj.

<sup>1</sup> ENR Adjustment is based on Engineering News-Record Construction Cost Index for the City of Los Angeles.

Both current and calculated water capacity fees for larger meters will be proportionately higher based on the hydraulic capacity of the meters as shown in **Table 1-5** and are described further in section 3.4

**Table 1-5: Hydraulic Capacity of Meters to Calculate Fees for Larger Meters**

Meter Size	Meter Ratio
3/4 inch	1.00
1 inch	1.90
1-1/2 inch	3.10
2 inch	5.00
3 inch	10.20
4 inch	17.10
6 inch	36.00
8 inch	65.00

## 1.4. Economic and Legal Framework

### 1.4.1. ECONOMIC FRAMEWORK

For publicly owned systems, most of the assets are typically paid for by the contributions of existing customers through rates, charges, securing debt, and taxes. In service areas that incorporate new customers, the infrastructure developed by previous customers is generally extended towards the service of new customers. Existing customers' investment in the existing system capacity allows newly connecting customers to take advantage of unused surplus capacity. New connectors typically “Buy-In” the existing and pre-funded facilities to establish economic equality among new and existing customers, putting them on par with existing customers. In other words, the new users are buying into the existing system based on the replacement costs of existing assets to continue providing the same service level to new customers through repairs, expansions, and upgrades to the system.

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

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

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

This principle, in general, applies to water, wastewater, and storm drainage systems. In the excerpt above, customer-contributed-capital system charges are equivalent to capacity fees.

## 1.4.2. LEGAL FRAMEWORK AND CALIFORNIA REQUIREMENTS

In establishing capacity fees, it is vital to understand and comply with local laws and regulations governing the establishment, calculation, and implementation of capacity fees. The following sections summarize the regulations applicable to developing capacity fees for the District.

Capacity fees must be established based on a reasonable relationship to the needs and benefits of additional development or expansion. Courts have long used a standard of reasonableness to evaluate the legality of development charges. The basic statutory standards governing capacity fees are embodied by California Government Code Sections 66013, 66016, 66022, and 66023. Government Code Section 66013 contains requirements specific to determining utility development charges:

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

Section 66013 also includes the following general requirements:

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

## 2. Methodology Overview

A capital facility fee is generally a one-time charge paid by a new water system customer for the cost of facilities necessary to provide water system capacity to that new customer. However, it is also assessed to existing customers requiring increased water system capacity. Revenues generated by this charge are used to pay for water facilities needed to serve new customers.

### 2.1. Capacity Fee Methodologies

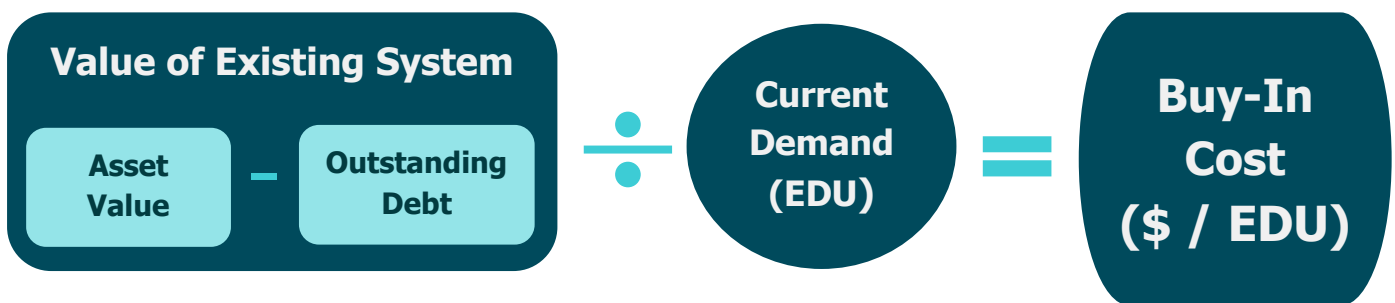
There are several methodologies for calculating capacity fees. The various approaches have largely evolved on the basis of changing public policy, legal requirements, and the unique and special circumstances of every local agency. However, there are two general approaches that are widely accepted and appropriate for water capacity fees.

#### 2.1.1. EQUITY BUY-IN APPROACH

The equity buy-in method focuses on total value and current demand of the existing system. This method is utilized when existing users have developed and maintained a utility system that can accommodate further growth. Since existing customers have already financed the costs associated with developing the current system, new customers will pay their respective portion of the net investment. The net equity investment, or value of the existing system, is then divided by the current demand of the system to determine the buy-in cost per unit of capacity (UOC). For water systems, a unit of capacity is generally an equivalent dwelling unit (EDU) typically measured by the standard single family meter size.

For example, if the current system has 1,000 units of usage in a typical year and the new connection would average an additional equivalent unit of usage, the new connection will cost 1/1000 of the total value of the existing system. By following this method, the new customer has bought into the current system by paying their portion of the overall system based on their strain or capacity access of the system. This places them in an equal financial position to the pre-existing customers. The process for this method is shown in **Figure 2-1**.

Figure 2-1: Equity Buy-In Method

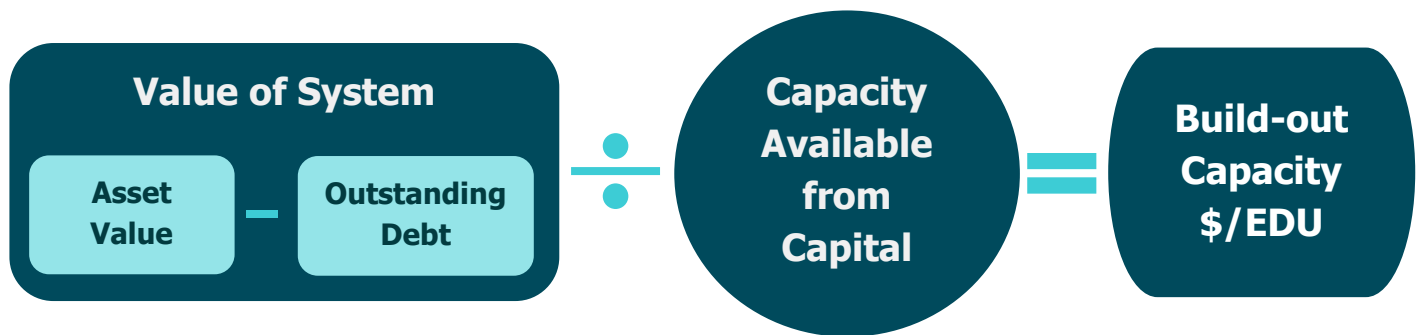


As shown, the value of the system typically includes asset value less any outstanding debt principal. Likewise, debt obligations are secured by the value of the system and used to pay for the assets of the system. Once the value of the existing system is determined, this is divided by the current demand (EDUs) and the buy-in cost is determined for various connection types.

## 2.1.2. CAPACITY BUY-IN APPROACH

The capacity buy-in approach is based on the same premise as that for the equity buy-in approach – that new customers share in the system costs with existing customers. The difference between the two approaches is that for the capacity buy-in approach, for each major asset, the value is divided by its capacity. This approach has a major challenge as determining the capacity of each major asset is problematic, as the system is designed for peak use and customer behavior fluctuates based on economics and water conservation. **Figure 2-2** illustrates the framework for calculating the capacity buy-in fee. In this case, the capacity at build-out is used to address the challenge of determining the capacity of the assets.

Figure 2-2: Capacity Buy-In Method

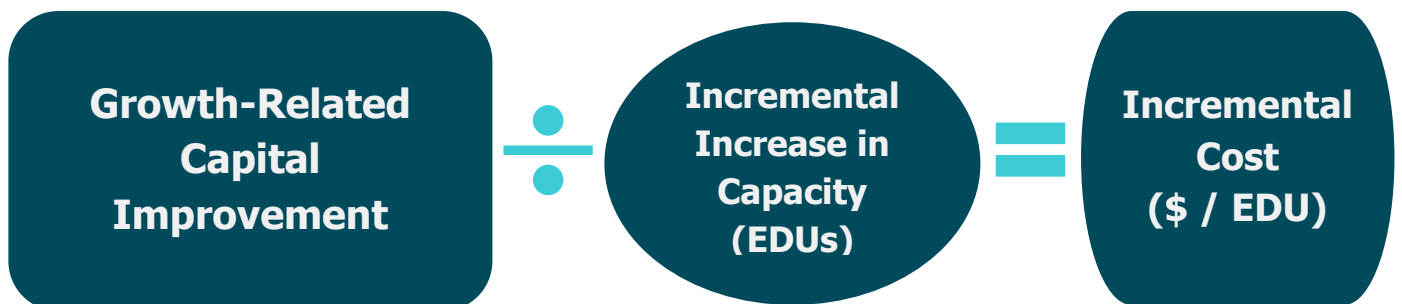


## 2.1.3. INCREMENTAL COST APPROACH

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

For instance, if it costs X dollars (\$X) to provide 100 additional units of capacity for average usage and a new connector uses one of those units of capacity, then the new user would pay \$X/100 to connect to the system. In other words, new customers pay the incremental cost of capacity. As with the equity buy-in approach, new connectors will effectively acquire a financial position that is on par with existing customers. Use of this method is considered to be most appropriate when a significant portion of the capacity required to serve new customers must be provided by the construction of new facilities. **Figure 2-3** shows the framework for calculating the incremental cost fee.

Figure 2-3: Incremental Cost Method



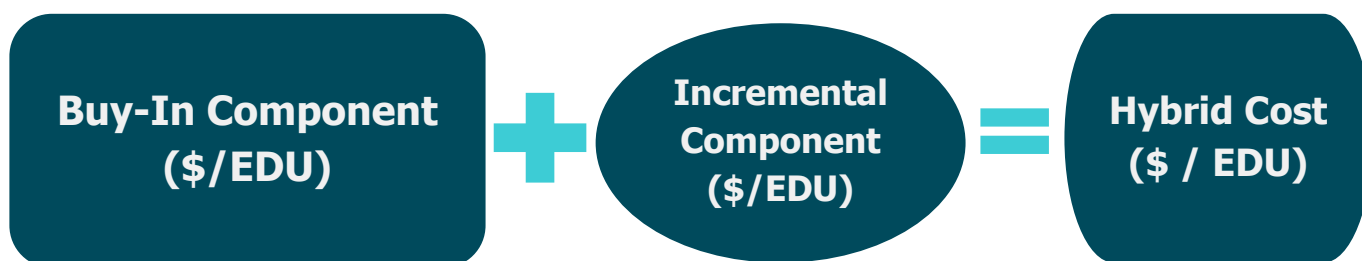


## 2.1.4. HYBRID APPROACH

The hybrid approach is typically used where some capacity is available to serve new growth, but additional expansion is still necessary to accommodate new development. Under the hybrid approach the capacity fee is based on the summation of the existing capacity and any necessary expansions.

In utilizing this methodology, it is important that system asset costs are not double counted when combining costs of the existing system with future costs from expanding the system. Asset costs that are included in the incremental costs should be excluded from the existing system. Capital Improvement Program (CIP). CIP costs that expand system capacity to serve future customers may be included proportionally to the percentage of the cost specifically required for expansion of the system. **Figure 2-4** summarizes the framework for calculating the hybrid capacity fee.

Figure 2-4: Hybrid Approach



## 2.1.5. RECOMMENDED METHODOLOGY

The District staff anticipates minimum future growth since the District is at about 95% build-out. Therefore, the system is mainly built out. As a result, Raftelis recommends the capacity buy-in approach for the calculation of the capacity. Under this approach, the buildout capacity that is expected is used as the denominator to determine the capacity fee.

## 2.2. Asset Valuation Options

Four principal methods are used to estimate the asset value of existing facilities: original cost (OC), replacement cost (RC), original cost less depreciation (OCLD), and replacement cost new less depreciation (RCLD).

### 2.2.1. ORIGINAL COST

The principal advantages of original cost valuation are relative simplicity and stability since the recorded costs of fixed assets are held constant. The major criticism levied against OC is the disregard of changes in the time value of money, and future capital costs, which are attributable to inflation and other factors. History shows that prices tend to increase rather than remain constant or decrease. This situation may be exacerbated since most water and sewer systems are developed over time on a piecemeal basis as demanded by the customer base and service area growth. Consequently, each asset addition is paid for with dollars of different purchasing power. When these outlays are added together to obtain a plant value, the result can be misleading. Additionally, the original cost does not account for the depreciation of facilities and other assets as they age which may not be representative of the state of the systems. We discuss depreciation in further detail below.

## 2.2.2. REPLACEMENT COST

Changes in the value of assets over time, represented by general inflation, are recognized by the replacement cost valuation. The replacement cost represents the cost of duplicating the existing water facilities (or duplicating their functions) in current dollars. Unlike the original cost approach, the replacement cost approach recognizes price level changes that have occurred since plant construction and subsequent investments. The most accurate replacement cost valuation requires a physical inventory and appraisal of the utility facilities in terms of their replacement costs at the time of valuation. However, with original cost records available, a reasonable approximation of replacement cost value can be easily derived by trending historical original costs. This approach employs the use of cost indices to express actual capital investment by the utility in current dollars. An obvious advantage of the RC approach is that it accounts for changes in the value of money over time. However, just like the original cost, it does not account for the depreciation of facilities and system assets.

## 2.2.3. ORIGINAL COST LESS DEPRECIATION

The current value of water facilities is also materially impacted by the effects of age. All assets have estimated useful lives, which vary by type. For example, pumps may have a 20-year life, buildings 50 years, and pipelines 50 to 100 years. Each year an asset is devalued by the fraction of its useful life to original cost. This is referred to as *straight line* or linear depreciation. At the end of an asset's useful life, it is worth zero dollars on paper, though it may still be in service. Depreciation accounts for estimated devaluation in system assets caused by wear and tear, decay, inadequacy, and obsolescence. Original cost valuation can be expressed as net of depreciation to yield the appropriate recognition of the effects of depreciation on existing water and sewer systems. Accumulated depreciation is computed for each asset and deducts losses in valuation based on age or condition from the respective total original cost.

## 2.2.4. REPLACEMENT COST LESS DEPRECIATION (RCLD)

The RCLD is identical to the original cost less depreciation valuation method, except that asset cost and asset depreciation are in today's dollars rather than the value of the dollar when the asset was placed in service. Original cost and depreciation are inflated using historical indices. Replacement cost depreciation is then subtracted from the replacement cost new of the asset to yield replacement cost less depreciation. RCLD allows for an accounting of system assets in present value while also accounting for proportional devaluation via depreciation.

## 2.2.5. RECOMMENDED ASSET VALUATION METHOD

Raftelis recommends using the RCLD method to account for today's replacement cost for system improvements while acknowledging the remaining useful life of the system facilities. This is the standard widely used in industry to compute capacity fees. Several factors were reviewed with District staff regarding the system assets, including age of the assets and availability of detailed records. The District provided records of their asset list as of the end of Fiscal Year 2020, which Raftelis utilized to calculate the RCLD value of the system. A complete list of these assets can be found in **Appendix B** and **Appendix C**. Replacement cost was estimated by escalating the original cost to what the current day replacement cost would be. This was accomplished by applying the Engineering News-Record's 20-City Construction Cost Index, shown in **Appendix D**. The depreciation cost was calculated by using a straight-line method of depreciation. This amount was then subtracted from the replacement cost to arrive at the RCLD amounts from the water asset list provided. Pipeline costs have increased significantly and the District obtained quotes on replacing pipelines. These costs were used to value the RCLD of existing pipelines.



# 3. Proposed Capacity Fees

This section calculates the capacity fees for each zone of benefit. The capacity fee is calculated by dividing the allocated system value in each zone is divided by the current demand on the system in each zone. The system demand in each zone is measured on a per equivalent dwelling unit (EDU) basis. One ¾-in meter represents one EDU. The EDUs for other meters are shown in **Table 3-5** below based on the hydraulic capacity of each meter under the current system. The per EDU amount will then be distributed across the different meter sizes to determine the proposed water capacity fee.

## 3.1. Buy-In System Value

The initial step in the capacity buy-in method is to determine the value of the water system. Contribution in aid of construction (CIAC) is excluded in determining the value of the water system used for the calculated water capacity fee in this report. Raftelis included outstanding debt principal when calculating the system's value. The asset cost basis for determining the buy-in component of the capacity fee is the RCLD, which estimates the replacement cost reflecting the remaining depreciable life of the facility. System asset data were available through the end of FY 2022. Recycled water assets are included in the valuation of system due to the fact that potable water customers benefit from recycled water facilities as recycled water offsets potable water use and the need for more expensive potable water sources. Recycled water customers also benefit from potable water when recycled water may not be available and pay the same capacity fee developed in this Study. The RCLD is based on the original asset cost adjusted to current costs based on a ratio of the Engineering News-Record, Construction Cost Index (CCI) for Los Angeles, March 2022 to the CCI for the construction year. Pipeline replacement costs are based on District's most recent publicly bid pipeline projects, range from \$55 to \$85 per inch-diameter per foot of length<sup>2</sup>. This study uses an average of \$67 per foot cost to estimate pipeline costs. This replacement cost is adjusted to account for estimated accumulated depreciation through FY 2022. CIAC or contributed assets are excluded in the total net asset value.

**Table 3-1** shows the adjusted system value. The adjusted system value reflects the current customers' equity or debt-free investment position. Since new customers, through payment of the general water service rates, would be covering the capital carrying costs of the existing plant, the outstanding debt principal is subtracted from the RCLD Asset Value. Assets in Zone B benefit the whole district and are termed "Base" assets. The assets in each zone are totaled as shown below.

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<sup>2</sup> *OMWD Long-term Budgeting for Pipeline Replacement, DRAFT version, May 2023, HDR*

**Table 3-1: Buy-in Component System Value**

Net Asset Value	Total System	Base	Zone of Benefit
Total Water Assets (RCLD)*	\$185,966,836	\$175,376,519	\$10,590,317
Total Recycled Water Assets (RCLD)*	\$11,580,734	\$11,580,734	\$0
Pipeline Costs (RCLD)*	\$458,149,848	\$245,691,321	\$212,458,527
FY 2023 R&R Water Capital Projects	\$11,670,000	\$11,670,000	\$0
Groundwater Project FY 23	\$700,000	\$700,000	\$0
FY 2023 Recycled Water Capital Projects	\$5,361,000	\$5,361,000	\$0
Less Remaining Principal Balance	(\$36,450,820)	(\$36,450,820)	
<b>Total - Net Asset Value</b>	<b>\$636,977,598</b>	<b>\$413,928,754</b>	<b>\$223,048,844</b>

\*Exclude Contribution in Aid of Construction (CIAC) assets. Pipeline Costs were calculated as shown in APPENDIX C.

### 3.2. Equivalent Units

The second step in calculating the capacity fee is determining the current demand. Dividing the system's value by capacity provides a unit cost for the development charge. Capacity is usually expressed in meter equivalents rather than the number of service connections. District Staff provided the number of EDUs for the five distinct zones of benefits. The benefit of using meter equivalents is that it relates the relative capacity of service connections with meters of various sizes, i.e., accounts for the larger meters generating more demand. The District's capacity fee is calculated based on assigned EDUs. EDUs are calculated and assigned by the District's Engineering department based on Article 13 of the District's Administrative and Ethics Code to provide adequate water capacity to each new development and/or a new parcel within the District's service area including peaking and system wide fire protection.

Table 3-2 shows the number of current EDUs by zone.

**Table 3-2: Build-out EDUs by Zone**

Zone of Benefit	Current EDUs	EDU Projections	Build-Out EDUs
<b>Zone A</b>	16,113	359	16,472
<b>Zone B</b>	4,834	515	5,349
<b>Zone C</b>	590	93	683
<b>Zone D</b>	4,838	126	4,964
<b>Zone E</b>	5,374	87	5,461
<b>Total</b>	<b>31,749</b>	<b>1,180</b>	<b>32,929</b>

### 3.3. Calculated Capacity Fees

The final step in determining the capacity fee is to divide the adjusted water system value of each zone by the build-out EDUs (Table 3-2). The total net asset value in Table 3-1 is distributed to each zone based on each individual assets. The EDUs relate the relative capacity of service connections with meters of various sizes.

First, we calculate the base capacity fee, these are the assets in Zone B that benefit all zones and is shown in

**Table 3-3:** Base Capacity Fee Calculation. Zone B includes the District’s water treatment plant. All assets in Zone B, including the pipelines, benefit all the other zones.

**Table 3-3: Base Capacity Fee Calculation for One EDU (3/4” meter)**

Base Capacity Fee Component	
Base Allocated Asset Costs	\$413,928,754
Distribution Cost	\$0
Build-out EDUs Total	32,929
<b>Base Capacity Fee</b>	<b>\$12,570</b>

Next, we calculate the capacity fee associated with the assets in each zone as shown in **Table 3-4:** Zonal Component Capacity Fee Calculation. Since Zone B assets benefit the whole district and are included as the base capacity fee, no additional zonal capacity fee is considered for Zone B

**Table 3-4: Zonal Component Capacity Fee Calculation for One EDU (3/4” meter)**

Capacity Fee By Zone	Zone A	Zone B	Zone C	Zone D	Zone E
Zonal Component Asset Value	\$150,391,797	\$0	\$979,163	\$60,529,371	\$11,148,514
Build-Out EDUs By Zone	16,472	5,349	683	4,964	5,461
<b>Zonal Component Capacity Fee per EDU</b>	<b>\$9,130</b>	<b>\$0</b>	<b>\$1,434</b>	<b>\$12,194</b>	<b>\$2,041</b>

The total capacity fee is the sum of the base capacity fee in **Table 3-3** and the zonal component capacity fee shown in **Table 3-4** as shown in **Table 3-5**. Because of the topography and density, the value of the assets serving customers varies significantly along with the corresponding fees.

**Table 3-5: Total Capacity Fee by Zone for One EDU (3/4” meter)**

Capacity Fee by Zone per EDU	Zone A	Zone B	Zone C	Zone D	Zone E
Base Component Capacity Fee	\$12,570	\$12,570	\$12,570	\$12,570	\$12,570
Zonal Component Capacity Fee	\$9,130	\$0	\$1,434	\$12,194	\$2,041
<b>Total Capacity Fee by Zone</b>	<b>\$21,700</b>	<b>\$12,570</b>	<b>\$14,004</b>	<b>\$24,764</b>	<b>\$14,612</b>

### 3.4. Calculated Capacity Fee Schedule

The District’s base and most common meter size is ¾-inch. Therefore, the component unit charge is applied to the ¾-inch meter which is equated to one EDU. The capacity of each meter size is used to determine the meter ratio compared to the ¾-inch meter based on the Engineer’s Report prepared for Olivenhain Municipal Water District Assessment District No.96-1 Olivenhain Water Storage Project adopted by the Board of Directors. The calculated fee schedule is proportional to the meter capacity ratio. The capacity ratios shown in **Table 3-6:** OMWD Meter Capacity Ratio are used to determine the fees for the various meter sizes.

**Table 3-6: OMWD Meter Capacity Ratio**

Meter Size	Meter Ratio/EDU
5/8 inch	0.70
3/4 inch	1.00
1 inch	1.90
1-1/2 inch	3.10
2 inch	5.00
3 inch	10.20
4 inch	17.10
6 inch	36.00
8 inch	65.00

Table 3-7 shows the calculated water capacity fee by meter size by zone. The fee by meter size is calculated by multiplying the fee per EDU, derived in Table 3-5, by the meter ratios, defined in Table 3-6, at each zone.

**Table 3-7: Calculated Zonal Water Capacity Fees by Meter Size**

Meter Size	Zone A	Zone B	Zone C	Zone D	Zone E
5/8 inch	N/A	N/A	N/A	N/A	N/A
3/4 inch	\$21,700	\$12,570	\$14,004	\$24,764	\$14,612
1 inch	\$41,231	\$23,884	\$26,608	\$47,052	\$27,762
1-1/2 inch	\$67,272	\$38,968	\$43,412	\$76,768	\$45,297
2 inch	\$108,502	\$62,852	\$70,020	\$123,820	\$73,059
3 inch	\$221,345	\$128,217	\$142,840	\$252,593	\$149,041
4 inch	\$371,078	\$214,953	\$239,468	\$423,465	\$249,862
6 inch	\$781,218	\$452,532	\$504,143	\$891,504	\$526,025
8 inch	\$1,410,532	\$817,072	\$910,257	\$1,609,661	\$949,768

Table 3-8 shows a comparison between the current and calculated water capacity fee per EDU in each zone.

**Table 3-8: Comparison of 3/4" Current and Calculated Water Capacity Fees by Zone**

Zone	Current	Proposed	Difference (\$)
Zone A	\$16,126	\$21,700	\$5,574
Zone B	\$11,570	\$12,570	\$1,000
Zone C	\$11,785	\$14,004	\$2,219
Zone D	\$24,421	\$24,764	\$343
Zone E	\$11,951	\$14,612	\$2,660

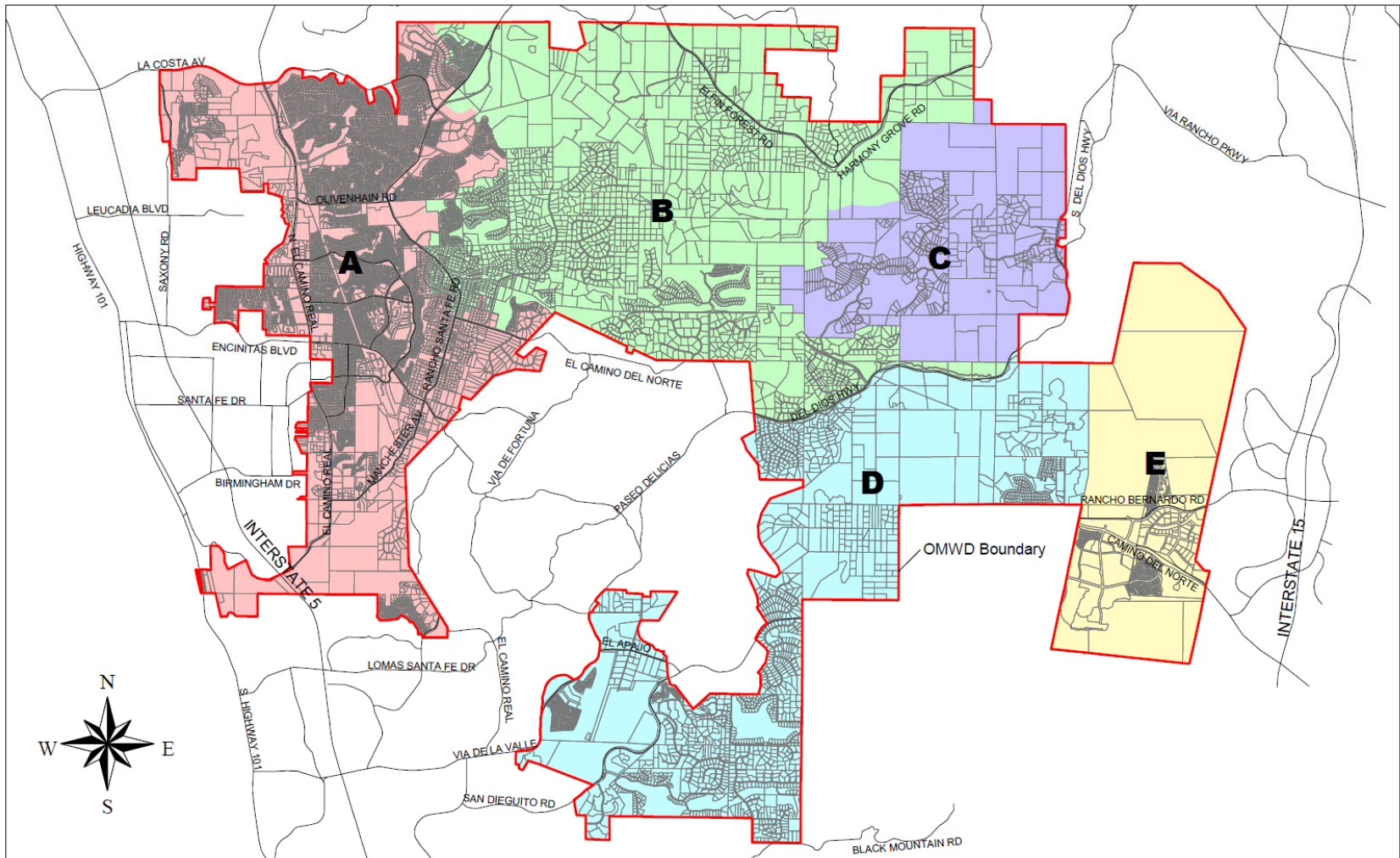
There are significant changes to the capacity fees in Zones A, C, and E. To mitigate the impacts to new customers, the District Board has decided to phase in the increases over five years as shown in **Table 3-9**.

**Table 3-9: Proposed Water Capital Facility Fees for 3/4-in Meter**

	2023	2024	2025	2026	2027
<b>Zone A</b>	7.0%	7% + ENR Adj. <sup>3</sup>	7% + ENR Adj.	7% + ENR Adj.	7% + ENR Adj.
<b>Zone B</b>	1.8%	1.8% + ENR Adj.	1.8% + ENR Adj.	1.8% + ENR Adj.	1.8% + ENR Adj.
<b>Zone C</b>	3.8%	3.8% + ENR Adj.	3.8% + ENR Adj.	3.8% + ENR Adj.	3.8% + ENR Adj.
<b>Zone D</b>	1.0%	ENR Adj.	ENR Adj.	ENR Adj.	ENR Adj.
<b>Zone E</b>	4.4%	4.4% + ENR Adj.	4.4% + ENR Adj.	4.4% + ENR Adj.	4.4% + ENR Adj.

<sup>3</sup> ENR Adjustment is the Engineering News-Record Construction Cost Index for the City of Los Angeles.

# APPENDIX A: Zones of Benefit Map



**APPENDIX B:**  
**Water Capital Fee Assets Valuation**

**Appendix B: Water Capital Fee Assets Valuation Summary**

<b>Zone of Benefit</b>	<b>Total Original Cost</b>	<b>Replacement Cost</b>	<b>Replacement Cost Less Depreciation</b>
<b>A</b>	3,618,823	6,451,178	5,231,598
<b>C</b>	263,909	324,095	179,365
<b>D</b>	5,277,918	8,197,003	5,147,514
<b>E</b>	56,158	70,050	31,841
<b>ALL</b>	203,139,231	325,470,920	186,957,253
<b>Total</b>	212,356,039	340,513,246	197,547,571



**Appendix B: Water Capital Fee Assets Valuation**

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC		Calculated LTD RC		Replacement Cost Less Depreciation
				Depreciation	Replacement Cost	Depreciation	Replacement Cost	
202102	AUTOMOTIVE	2021 FORD F250 CREW CAB 4X2 (PU111)	\$29,518	\$8,434	\$33,027	\$9,436	\$23,591	
202103	AUTOMOTIVE	2021 FORD F150 CREW CAB 4X2 (PU112)	\$22,968	\$6,562	\$25,698	\$7,342	\$18,356	
202104	AUTOMOTIVE	2021 FORD F150 CREW CAB 4X2 (PU113)	\$23,397	\$6,685	\$26,178	\$7,479	\$18,698	
202105	AUTOMOTIVE	2020 FORD F450 FLATBED DUMP TRUCK (FB25)	\$37,920	\$10,834	\$42,427	\$12,122	\$30,305	
297880	AUTOMOTIVE	2019 FORD F250 S/C W/SVC BED (PU109)	\$31,190	\$13,367	\$34,731	\$14,885	\$19,846	
297881	AUTOMOTIVE	2019 FORD F250 (PU110)	\$32,337	\$13,859	\$36,009	\$15,432	\$20,576	
297882	AUTOMOTIVE	2020 FORD F550 CREW TRUCK (FB02)	\$103,023	\$44,153	\$114,721	\$49,166	\$65,555	
297883	AUTOMOTIVE	2020 FORD F450 FLATBED DUMP TRUCK (FB26)	\$42,427	\$18,183	\$47,245	\$20,248	\$26,997	
297884	AUTOMOTIVE	2020 FORD TRANSIT 150MR PASSENGER XL VAN	\$30,813	\$13,206	\$34,312	\$14,705	\$19,607	
208365	AUTOMOTIVE	2018 FORD F150 S/C 4X2 (PU106)	\$26,763	\$15,293	\$30,234	\$17,276	\$12,957	
208366	AUTOMOTIVE	2018 FORD F150 S/C 4X2 (PU105)	\$26,504	\$15,145	\$29,940	\$17,109	\$12,832	
208367	AUTOMOTIVE	2018 FORD F150 S/C 4X2 (PU104)	\$30,563	\$17,465	\$34,526	\$19,729	\$14,797	
208368	AUTOMOTIVE	2018 FORD F150 S/C 4X2 (PU103)	\$23,925	\$13,671	\$27,028	\$15,444	\$11,583	
208369	AUTOMOTIVE	2019 FORD F150 S/C 4X4 (PU108)	\$28,407	\$16,233	\$32,091	\$18,338	\$13,753	
208370	AUTOMOTIVE	2018 FORD F150 C/C 4X2 (PU107)	\$24,319	\$13,897	\$27,473	\$15,699	\$11,774	
208371	AUTOMOTIVE	2019 FORD F550 4X2 DIESEL (FB01)	\$137,938	\$78,822	\$155,826	\$89,043	\$66,782	
208360	AUTOMOTIVE	2017 FORD F250 SUPER DUTY (PU 98)	\$28,486	\$20,347	\$33,020	\$23,586	\$9,434	
208361	AUTOMOTIVE	2018 FORD F150 SUPER CAB (PU100)	\$35,946	\$25,676	\$41,667	\$29,762	\$11,905	
208362	AUTOMOTIVE	2018 FORD F150 SUPER CAB (PU101)	\$22,819	\$16,299	\$26,451	\$18,893	\$7,557	
208363	AUTOMOTIVE	2018 FORD F150 SUPER CAB (PU99)	\$22,819	\$16,299	\$26,451	\$18,893	\$7,557	
208364	AUTOMOTIVE	2017 FORD F750 WATER TRUCK	\$42,823	\$21,412	\$49,639	\$24,820	\$24,820	
208354	AUTOMOTIVE	2017 FORD F150 4X4 (PU92)	\$39,726	\$34,051	\$48,066	\$41,199	\$6,867	
208355	AUTOMOTIVE	2017 FORD F150 4X4 TRUCK (PU94)	\$37,335	\$32,001	\$45,172	\$38,719	\$6,453	
208356	AUTOMOTIVE	2017 FORD F150 V-6 (PU95)	\$27,061	\$23,195	\$32,742	\$28,065	\$4,677	
208357	AUTOMOTIVE	2017 FORD F150 V-6 (PU96)	\$27,061	\$23,195	\$32,742	\$28,065	\$4,677	
208358	AUTOMOTIVE	2017 FORD F150 V-6 (PU93)	\$30,271	\$25,946	\$36,626	\$31,393	\$5,232	
208359	AUTOMOTIVE	2017 FORD F250 TRUCK W/SVC BED (PU97)	\$27,138	\$23,261	\$32,835	\$28,144	\$4,691	
208350	AUTOMOTIVE	2015 FORD F150 V6 (PU90)	\$19,190	\$16,449	\$23,219	\$19,902	\$3,317	
208351	AUTOMOTIVE	FORD F250 EXTRA CAB W/SVC (PU91)	\$25,389	\$21,762	\$30,719	\$26,330	\$4,388	
208352	AUTOMOTIVE	2016 FORD F450 REG CAB (FB27)	\$33,599	\$28,799	\$40,652	\$34,845	\$5,807	
208353	AUTOMOTIVE	2016 FORD F-650 DUMP TRUCK (D627)	\$67,036	\$57,459	\$81,108	\$69,521	\$11,587	
208340	AUTOMOTIVE	2015 Case 580SN 4WD Backhoe (BA09)	\$97,010	\$45,271	\$119,163	\$55,609	\$63,553	
202110	AUTOMOTIVE-REC	2021 FORD F250 CREW CAB 4X2 (PU111)	\$5,952	\$1,701	\$6,659	\$1,903	\$4,757	
202111	AUTOMOTIVE-REC	2021 FORD F150 CREW CAB 4X2 (PU112)	\$4,626	\$1,322	\$5,176	\$1,479	\$3,697	
202112	AUTOMOTIVE-REC	2021 FORD F150 CREW CAB 4X2 (PU113)	\$4,626	\$1,322	\$5,176	\$1,479	\$3,697	
202113	AUTOMOTIVE-REC	2020 FORD F450 FLATBED DUMP (FB25)	\$8,025	\$2,293	\$8,979	\$2,565	\$6,413	
297890	AUTOMOTIVE-REC	2019 FORD F250 S/C W/SVC BED (PU109)	\$6,233	\$2,671	\$6,941	\$2,975	\$3,966	
297891	AUTOMOTIVE-REC	2019 FORD F250 (PU110)	\$6,233	\$2,671	\$6,941	\$2,975	\$3,966	
297892	AUTOMOTIVE-REC	2020 FORD F450 FLATBED DUMP (FB26)	\$7,669	\$3,287	\$8,540	\$3,660	\$4,880	
297893	AUTOMOTIVE-REC	2020 FORD TRANSIT PASSENGER VAN (VN57)	\$7,747	\$3,320	\$8,627	\$3,697	\$4,930	
297894	AUTOMOTIVE-REC	2020 FORD F550 CREW TRUCK (FB02)	\$19,237	\$8,244	\$21,421	\$9,180	\$12,241	
728332	AUTOMOTIVE-REC	2018 FORD F150 S/C 4X2 (PU106)	\$1,900	\$1,086	\$2,146	\$1,227	\$920	
728333	AUTOMOTIVE-REC	2018 FORD F150 S/C 4X2 (PU105)	\$1,900	\$1,086	\$2,146	\$1,227	\$920	
728334	AUTOMOTIVE-REC	2018 FORD F150 S/C 4X2 (PU103)	\$3,793	\$2,167	\$4,285	\$2,448	\$1,836	
728335	AUTOMOTIVE-REC	2019 FORD F150 S/C 4X4 (PU108)	\$4,500	\$2,571	\$5,084	\$2,905	\$2,179	
728336	AUTOMOTIVE-REC	2018 FORD F150 C/C 4X2 (PU107)	\$4,064	\$2,322	\$4,591	\$2,623	\$1,968	
728327	AUTOMOTIVE-REC	2017 FORD F250 SUPER DUTY (PU98)	\$4,600	\$3,286	\$5,332	\$3,809	\$1,523	
728328	AUTOMOTIVE-REC	2018 FORD F150 SUPER CAB (PU101)	\$3,600	\$2,571	\$4,173	\$2,981	\$1,192	
728329	AUTOMOTIVE-REC	2018 FORD F150 SUPER CAB (PU99)	\$3,600	\$2,571	\$4,173	\$2,981	\$1,192	
728330	AUTOMOTIVE-REC	2017 FORD F750 WATER TRUCK	\$42,822	\$21,411	\$49,638	\$24,819	\$24,819	

**Appendix B: Water Capital Fee Assets Valuation**

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC		Calculated LTD RC		Replacement Cost Less Depreciation
				Depreciation	Replacement Cost	Depreciation	Replacement Cost	
728331	AUTOMOTIVE-REC	2018 FORD F150 SUPER CAB (PU102)	\$5,157	\$3,684	\$5,978	\$4,270	\$1,708	
728324	AUTOMOTIVE-REC	2017 FORD F150 V-6 (PU95)	\$4,000	\$3,429	\$4,840	\$4,148	\$691	
728325	AUTOMOTIVE-REC	2017 FORD F150 V-6 (PU96)	\$4,000	\$3,429	\$4,840	\$4,148	\$691	
728326	AUTOMOTIVE-REC	2017 FORD F250 W/SVC BED (PU97)	\$5,000	\$4,286	\$6,050	\$5,185	\$864	
728320	AUTOMOTIVE-REC	2105 FORD F150 V6 (PU90)	\$3,685	\$3,159	\$4,459	\$3,822	\$637	
728321	AUTOMOTIVE-REC	FORD F250 EXTRA CAB W/SVC (PU91)	\$4,850	\$4,157	\$5,868	\$5,030	\$838	
728322	AUTOMOTIVE-REC	2016 FORD F450 REG CAB (FB27)	\$6,400	\$5,486	\$7,744	\$6,637	\$1,106	
728323	AUTOMOTIVE-REC	20 FORD F-650 DUMP TRUCK (D653)	\$13,405	\$11,490	\$16,219	\$13,902	\$2,317	
212227	BLDGS/IMPRV	SOLAR PANELS	\$9,933	\$662	\$10,283	\$686	\$9,598	
212243	BLDGS/IMPRV	NEW ADMIN BLDG - HQ - CAP FEES	\$24,753	\$619	\$25,626	\$641	\$24,986	
202139	BLDGS/IMPRV	OMWD HQ BUILDING	\$13,012,685	\$650,634	\$14,559,407	\$727,970	\$13,831,436	
202164	BLDGS/IMPRV	EFRR INTERPRETIVE CENTER ROOF	\$23,428	\$2,343	\$26,213	\$2,621	\$23,591	
202165	BLDGS/IMPRV	CAPITALIZED INTEREST 218 BONDS	\$142,073	\$7,104	\$158,961	\$7,948	\$151,013	
297872	BLDGS/IMPRV	EFRR RIDGETOP PICNIC AREA FENCING	\$13,200	\$1,584	\$14,699	\$1,764	\$12,935	
810089	BLDGS/IMPRV	SECURITY CAMERAS (SECURITY CAMERA KING)	\$6,017	\$4,814	\$6,797	\$5,438	\$1,359	
810087	BLDGS/IMPRV	GAS PUMP RELOCATION	\$297,734	\$49,622	\$345,124	\$57,521	\$287,603	
810088	BLDGS/IMPRV	WASH BAY RELOCATION	\$298,352	\$49,725	\$345,841	\$57,640	\$288,201	
810083	BLDGS/IMPRV	PARKS TRAILER REPAIRS	\$10,399	\$6,239	\$12,582	\$7,549	\$5,033	
810084	BLDGS/IMPRV	900 LINEAR FEET OF FENCING - PARKS DEP	\$26,606	\$15,964	\$32,192	\$19,315	\$12,877	
298117	BLDGS/IMPRV	CUP Modifications	\$164,406	\$23,017	\$201,950	\$28,273	\$173,677	
298115	BLDGS/IMPRV	EFRR Drainage & Paving Improvements	\$67,992	\$21,757	\$85,397	\$27,327	\$58,070	
298116	BLDGS/IMPRV	Emergency Power Generating System	\$413,791	\$132,413	\$519,719	\$166,310	\$353,409	
298113	BLDGS/IMPRV	Building B Modifications	\$296,324	\$98,775	\$388,077	\$129,359	\$258,718	
298110	BLDGS/IMPRV	Admin Ee Parking Lot Lights	\$9,756	\$5,366	\$13,092	\$7,201	\$5,892	
298111	BLDGS/IMPRV	Building J	\$4,305,689	\$947,252	\$5,778,151	\$1,271,193	\$4,506,958	
298112	BLDGS/IMPRV	Surplus Storage Facility	\$136,092	\$29,940	\$182,633	\$40,179	\$142,454	
298102	BLDGS/IMPRV	Fence Around Office Perimeter	\$84,023	\$36,410	\$115,918	\$50,231	\$65,687	
298103	BLDGS/IMPRV	Gaty Communications Building	\$42,067	\$13,672	\$58,036	\$18,862	\$39,174	
298104	BLDGS/IMPRV	Efr Interpretvie Center	\$17,490	\$9,095	\$24,129	\$12,547	\$11,582	
238106	BLDGS/IMPRV	4G Vent Installed	\$2,359	\$2,241	\$4,225	\$4,014	\$211	
810081	BLDGS/IMPRV	Master Plan Develp	\$118,107	\$98,422	\$239,077	\$199,231	\$39,846	
212229	BLDGS/IMPRV-REC	BLDG D RECYCLED PORTION	\$3,537	\$88	\$3,662	\$92	\$3,570	
202167	BLDGS/IMPRV-REC	OMWD HQ OFFICE - RECYCLED PORTION	\$278,679	\$13,934	\$311,804	\$15,590	\$296,213	
728104	BLDGS/IMPRV-REC	Wet Weather Pond Fence	\$90,367	\$49,702	\$121,271	\$66,699	\$54,572	
728103	BLDGS/IMPRV-REC	Capitalized Interest	\$254,713	\$40,754	\$344,878	\$55,180	\$289,697	
728101	BLDGS/IMPRV-REC	4S Rcyld Sys Const	\$2,048,840	\$437,086	\$3,233,531	\$689,820	\$2,543,711	
728102	BLDGS/IMPRV-REC	4S Rcyld Sys Int	\$583,563	\$124,494	\$920,995	\$196,479	\$724,516	
298407	COMMEQUIP	Knightsbridge Remote Prs I/O	\$41,270	\$20,635	\$54,049	\$27,024	\$27,024	
298406	COMMEQUIP	Scada System Upgrades	\$28,419	\$15,631	\$38,138	\$20,976	\$17,162	
298405	COMMEQUIP	Radio Repeater @ Berk Rsvr	\$19,827	\$10,905	\$26,607	\$14,634	\$11,973	
278402	COMMEQUIP	Gaty/Subnet Opto Replacement	\$188,385	\$141,288	\$286,970	\$215,228	\$71,743	
278401	COMMEQUIP	Miller Opto Replacement	\$11,744	\$8,808	\$17,890	\$13,417	\$4,472	
268401	COMMEQUIP	4G/Zorro Subnet Tele	\$236,619	\$189,296	\$373,439	\$298,751	\$74,688	
268404	COMMEQUIP	Telemetry Installs	\$41,789	\$33,431	\$65,952	\$52,762	\$13,190	
268402	COMMEQUIP	Cielo Ps Opto Rplcmt	\$14,221	\$11,377	\$22,445	\$17,956	\$4,489	
268403	COMMEQUIP	Miller Hydrogen Opto	\$21,128	\$16,902	\$33,344	\$26,676	\$6,669	
248402	COMMEQUIP	Del Mar Flow Meter	\$22,884	\$16,477	\$37,680	\$27,130	\$10,550	
238403	COMMEQUIP	Headquarters Antenna	\$77,413	\$73,542	\$138,638	\$131,706	\$6,932	
238405	COMMEQUIP	4G Antenna	\$119,013	\$113,062	\$213,141	\$202,484	\$10,657	
238406	COMMEQUIP	Gaty Tower	\$35,899	\$34,104	\$64,291	\$61,077	\$3,215	

**Appendix B: Water Capital Fee Assets Valuation**

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC		Calculated LTD RC		Replacement Cost Less Depreciation
				Depreciation	Replacement Cost	Depreciation	Replacement Cost	
238408	COMMEQUIP	Peay Rsvr Cntrl Sys	\$54,669	\$51,936	\$97,907	\$93,011	\$4,895	
212233	COMP HW/SW-REC	FY21/22 COMPUTER EQUIPMENT	\$2,073	\$691	\$2,147	\$716	\$1,431	
202120	COMP HW/SW-REC	FY 20/21 COMPUTER SUPPLIES	\$1,643	\$1,095	\$1,838	\$1,226	\$613	
212230	COMPUTER HW/SW	NETWORK SECURITY	\$52,507	\$17,502	\$54,360	\$18,120	\$36,240	
212231	COMPUTER HW/SW	FY21/22 COMPUTER EQUIPMENT	\$65,825	\$21,942	\$68,147	\$22,716	\$45,431	
202115	COMPUTER HW/SW	FY 20/21 COMPUTERS, MONITORS, ETC.	\$26,283	\$17,522	\$29,407	\$19,605	\$9,802	
202116	COMPUTER HW/SW	NETWORK SECURITY	\$158,277	\$105,518	\$177,090	\$118,060	\$59,030	
202117	COMPUTER HW/SW	PHONE SYSTEM	\$65,429	\$43,619	\$73,206	\$48,804	\$24,402	
202118	COMPUTER HW/SW	GP UPGRADE	\$23,424	\$15,616	\$26,208	\$17,472	\$8,736	
297895	COMPUTER HW/SW	NETWORK SECURITY - HARDWARE	\$20,723	\$12,434	\$23,076	\$13,846	\$9,231	
297896	COMPUTER HW/SW	ANTI-VIRUS APPLIANCE (CDW)	\$47,541	\$28,525	\$52,939	\$31,764	\$21,176	
708628	COMPUTER HW/SW	NETWORK SECURITY	\$138,429	\$110,744	\$156,381	\$125,105	\$31,276	
708629	COMPUTER HW/SW	WAN UPGRADES	\$32,146	\$25,717	\$36,314	\$29,051	\$7,263	
868632	COMPUTER HW/SW	INVENTORY BAR CODING	\$40,546	\$24,328	\$49,058	\$29,435	\$19,623	
868619	COMPUTER HW/SW	BILLING INTEGRATION WITH GEOVIEWER	\$45,400	\$38,915	\$54,931	\$47,084	\$7,847	
868620	COMPUTER HW/SW	FIXED BASE PIPELINE MONITORING	\$16,300	\$13,971	\$19,722	\$16,904	\$2,817	
868621	COMPUTER HW/SW	WAN UPGRADES	\$72,998	\$62,570	\$88,322	\$75,705	\$12,617	
868622	COMPUTER HW/SW	CUSTOMER UTILITY BILLING	\$1,059,439	\$317,832	\$1,281,849	\$384,555	\$897,294	
208707	COMPUTER HW/SW	EAM Upgrades-Databridge to Infinity CIS	\$31,600	\$11,060	\$38,816	\$13,586	\$25,231	
208709	COMPUTER HW/SW	Finance ERP	\$145,633	\$50,972	\$178,890	\$62,611	\$116,278	
208696	COMPUTER HW/SW	Finance ERP Capitalized Interest	\$55,766	\$22,306	\$70,042	\$28,017	\$42,025	
208697	COMPUTER HW/SW	Finance ERP	\$1,534,366	\$613,746	\$1,927,153	\$770,861	\$1,156,292	
238801	ELEC SUBSTATION	Elect'L Substation	\$575,669	\$312,506	\$1,030,966	\$559,667	\$471,299	
238802	ELEC SUBSTATION	Elect'L Substation	\$575,670	\$218,755	\$1,030,967	\$391,768	\$639,200	
870002	HYDROELEC PLANT	Miller Hydro Controls	\$133,905	\$107,124	\$181,305	\$145,044	\$36,261	
286001	INTANGBL ASSETS	Conveyance Of Easements	\$88,856	\$73,175	\$129,349	\$106,523	\$22,826	
276001	INTANGBL ASSETS	Video Security System (Dam)	\$75,294	\$66,436	\$114,697	\$101,203	\$13,494	
256003	INTANGBL ASSETS	Dam & Rsvr Construct	\$24,529,509	\$17,375,069	\$39,867,309	\$28,239,344	\$11,627,965	
256004	INTANGBL ASSETS	Pre-Ad 96-1 Costs	\$2,674,656	\$1,894,548	\$4,347,063	\$3,079,170	\$1,267,893	
300062	LAND	Gano Reservoir	\$695,031	\$0	\$1,096,915	\$0	\$1,096,915	
300060	LAND	Unit G-1 (Greenland)	\$499,009	\$0	\$787,548	\$0	\$787,548	
300061	LAND	Denk Inflow PI Esmnt	\$6,000	\$0	\$9,469	\$0	\$9,469	
300063	LAND	Unit X Pipeline	\$431,947	\$0	\$681,710	\$0	\$681,710	
300056	LAND	Dam & Reservoir	\$811,787	\$0	\$1,319,381	\$0	\$1,319,381	
300057	LAND	Dam & Reservoir	\$2,644,992	\$0	\$4,298,852	\$0	\$4,298,852	
300058	LAND	WTP Connection Easement	\$1,202,126	\$0	\$1,953,790	\$0	\$1,953,790	
300050	LAND	Water Treatment Plnt	\$379,431	\$0	\$679,524	\$0	\$679,524	
300051	LAND	Via Ambiente Road	\$134,800	\$0	\$241,413	\$0	\$241,413	
300052	LAND	P/L East Mitigation	\$1,001,904	\$0	\$1,794,311	\$0	\$1,794,311	
300053	LAND	Wtp Coastal Sage	\$906,985	\$0	\$1,624,320	\$0	\$1,624,320	
300054	LAND	P/L West Easement	\$12,432	\$0	\$22,264	\$0	\$22,264	
300055	LAND	Land	\$137,641	\$0	\$246,501	\$0	\$246,501	
300047	LAND	Right-Of-Way	\$30,565	\$0	\$61,870	\$0	\$61,870	
300045	LAND	Master Plan Develop	\$1,505,330	\$0	\$3,134,513	\$0	\$3,134,513	
300026	LAND	District Easements	\$1,592	\$0	\$4,352	\$0	\$4,352	
300029	LAND	Staver Settlement	\$5,000	\$0	\$13,669	\$0	\$13,669	
300023	LAND	District Easements	\$1,990	\$0	\$5,924	\$0	\$5,924	
300017	LAND	Unit "K" Phase 1	\$6,725	\$0	\$22,113	\$0	\$22,113	
300019	LAND	Unit K Pipeline R/W	\$83,902	\$0	\$275,872	\$0	\$275,872	
300018	LAND	General Easements	\$4,050	\$0	\$13,316	\$0	\$13,316	

**Appendix B: Water Capital Fee Assets Valuation**

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC		Calculated LTD RC		Replacement Cost Less Depreciation
				Depreciation	Replacement Cost	Depreciation	Replacement Cost	
300020	LAND	Gaty li Res Site	\$25,127	\$0	\$82,618	\$0	\$0	\$82,618
300021	LAND	Denk Reservoir Site	\$109,078	\$0	\$358,651	\$0	\$0	\$358,651
300022	LAND	Roger Miller Res Sit	\$63,883	\$0	\$210,049	\$0	\$0	\$210,049
300014	LAND	General Easements	\$1,285	\$0	\$4,762	\$0	\$0	\$4,762
300001	LAND	Unit "G" Pipeline	\$11,412	\$0	\$44,993	\$0	\$0	\$44,993
300012	LAND	Reclass R/W Unit "H"	\$19,699	\$0	\$77,665	\$0	\$0	\$77,665
300013	LAND	Completed	\$9,898	\$0	\$39,024	\$0	\$0	\$39,024
300004	LAND	Id4 - Reservoir (2)	\$5,928	\$0	\$23,372	\$0	\$0	\$23,372
300008	LAND	Wanket Tank Site Aqu	\$10,268	\$0	\$40,485	\$0	\$0	\$40,485
300005	LAND	Unit B-1	\$6,536	\$0	\$25,769	\$0	\$0	\$25,769
300010	LAND	General Easemnts Dis	\$13,469	\$0	\$53,102	\$0	\$0	\$53,102
300011	LAND	Unit "K" Pln Rt Stdy	\$45,607	\$0	\$179,811	\$0	\$0	\$179,811
300006	LAND	Id3 Unit	\$1,332	\$0	\$5,252	\$0	\$0	\$5,252
310039	LAND IMPRV	Unit G-1 Mitigation	\$214,041	\$85,616	\$280,315	\$112,126	\$168,189	\$168,189
310038	LAND IMPRV	District Office Landscape	\$43,165	\$31,654	\$57,927	\$42,479	\$15,447	\$15,447
310036	LAND IMPRV	Landscaping	\$218,407	\$52,418	\$295,719	\$70,973	\$224,747	\$224,747
310037	LAND IMPRV	Oak Riparian Mitigation	\$65,448	\$15,707	\$88,615	\$21,268	\$67,348	\$67,348
310033	LAND IMPRV	Olivenhain Rd/Cup Permitting	\$1,838,245	\$477,944	\$2,536,050	\$659,373	\$1,876,677	\$1,876,677
310034	LAND IMPRV	Tree Rmvl/Relo @ District	\$46,380	\$12,059	\$63,986	\$16,636	\$47,350	\$47,350
310031	LAND IMPRV	Elfin Forest Rr Bridge	\$135,007	\$75,604	\$196,533	\$110,058	\$86,475	\$86,475
310032	LAND IMPRV	4G Reservoir Fencing	\$34,925	\$24,447	\$50,841	\$35,589	\$15,252	\$15,252
310027	LAND IMPRV	Denk Inflow P/L Mitigation	\$92,227	\$55,336	\$140,492	\$84,295	\$56,197	\$56,197
310028	LAND IMPRV	Unit G1 Pipeline Mitigation	\$272,736	\$163,642	\$415,464	\$249,279	\$166,186	\$166,186
310029	LAND IMPRV	Denk Outflow P/L Mitigation	\$30,843	\$18,506	\$46,984	\$28,190	\$18,794	\$18,794
310030	LAND IMPRV	Via Ambiente Bridge Lomr	\$27,004	\$9,001	\$41,136	\$13,712	\$27,424	\$27,424
310022	LAND IMPRV	Zorro Rehab Landscap	\$11,437	\$7,320	\$18,051	\$11,553	\$6,498	\$6,498
310023	LAND IMPRV	Gano Rsvr-Landscape	\$120,000	\$76,800	\$189,387	\$121,208	\$68,179	\$68,179
310024	LAND IMPRV	Unit X P/L Landscape	\$80,000	\$51,200	\$126,258	\$80,805	\$45,453	\$45,453
310025	LAND IMPRV	X-1 Access Road	\$1,215,760	\$486,304	\$1,918,743	\$767,497	\$1,151,246	\$1,151,246
310026	LAND IMPRV	X-2 Access Road	\$1,652,937	\$661,175	\$2,608,706	\$1,043,483	\$1,565,224	\$1,565,224
310018	LAND IMPRV	Via Ambiente Bridge	\$476,381	\$181,025	\$853,151	\$324,197	\$528,954	\$528,954
310019	LAND IMPRV	Via Ambiente Road	\$714,439	\$271,487	\$1,279,489	\$486,206	\$793,283	\$793,283
310016	LAND IMPRV	Olivenhain Rd Wideng	\$257,494	\$214,578	\$521,230	\$434,358	\$86,872	\$86,872
310012	LAND IMPRV	San Diequito River	\$2,915	\$2,623	\$6,024	\$5,422	\$602	\$602
310010	LAND IMPRV	Fence By Cal West	\$3,006	\$2,806	\$6,207	\$5,793	\$414	\$414
273301	LAND IMPRV-REC	Santa Fe Valley P.S. Landscape	\$64,019	\$38,411	\$97,521	\$58,513	\$39,008	\$39,008
273302	LAND IMPRV-REC	Santa Fe Valley P.S. Access Rd	\$145,648	\$43,694	\$221,869	\$66,561	\$155,308	\$155,308
212219	METERS	FIXED BASE AMI	\$600,931	\$30,047	\$622,129	\$31,106	\$591,023	\$591,023
212220	METERS	FY2122 METER REPLACEMENTS	\$199,953	\$13,330	\$207,007	\$13,800	\$193,206	\$193,206
202155	METERS	FIXED BASE AMI	\$758,619	\$75,862	\$848,790	\$84,879	\$763,911	\$763,911
202156	METERS	FY 20/21 METER REPLACEMENTS	\$255,780	\$34,104	\$286,183	\$38,158	\$248,025	\$248,025
297870	METERS	FY 2020 2" & UNDER	\$189,586	\$37,917	\$211,114	\$42,223	\$168,891	\$168,891
297871	METERS	FIXED BASED AMI	\$550,266	\$82,540	\$612,751	\$91,913	\$520,838	\$520,838
297945	METERS	T & M METERS	\$12,642	\$2,528	\$14,077	\$2,815	\$11,262	\$11,262
297831	METERS	FY 2019 METERS 2" & UNDER	\$250,686	\$100,274	\$283,194	\$113,278	\$169,917	\$169,917
297832	METERS	FY 2019 METERS OVER 2" (4)	\$13,867	\$5,547	\$15,665	\$6,266	\$9,399	\$9,399
297833	METERS	FIXED BASE AMI	\$617,075	\$246,830	\$697,097	\$278,839	\$418,258	\$418,258
297816	METERS	FY 2018 METERS OVER 2" (SIX)	\$16,658	\$8,329	\$19,310	\$9,655	\$9,655	\$9,655
297817	METERS	FIRE HYDRANT/WATER SVC RELO - GRANGETTOS	\$51,824	\$25,912	\$60,073	\$30,036	\$30,036	\$30,036
297818	METERS	FY 2018 AMI FIXED BASED TOWERS	\$139,460	\$46,487	\$161,658	\$53,886	\$107,772	\$107,772



**Appendix B: Water Capital Fee Assets Valuation**

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC		Calculated LTD RC		Replacement Cost Less Depreciation
				Depreciation	Replacement Cost	Depreciation	Replacement Cost	
297819	METERS	FY 2018 AMI METERS	\$384,628	\$192,314	\$445,848	\$222,924	\$222,924	
297820	METERS	FY 2018 METERS 2" & UNDER	\$246,265	\$123,133	\$285,463	\$142,731	\$142,731	
297808	METERS	FY 2017 2" METERS & UNDER	\$425,080	\$255,048	\$514,317	\$308,590	\$205,727	
297809	METERS	FY 2017 METERS OVER 2"	\$26,222	\$15,733	\$31,727	\$19,036	\$12,691	
297810	METERS	M400 AMI BASE STATIONS (3)	\$229,955	\$91,982	\$278,230	\$111,292	\$166,938	
297811	METERS	2017 AMI RETROFIT SERVICES	\$470,194	\$282,116	\$568,902	\$341,341	\$227,561	
297918	METERS	FY 2016 AMR 2" & UNDER	\$146,455	\$87,873	\$177,201	\$106,320	\$70,880	
297919	METERS	FY 2016 AMR 4"	\$10,421	\$6,253	\$12,609	\$7,565	\$5,043	
297916	METERS	FY 2015 Additions	\$202,604	\$141,823	\$248,871	\$174,210	\$74,661	
297917	METERS	Upgrade to 520M's & 520R's	\$507,830	\$355,481	\$623,799	\$436,659	\$187,140	
297913	METERS	FY 2014 Additions	\$208,405	\$111,150	\$261,756	\$139,603	\$122,153	
297914	METERS	Upgrade to 520R's from B's and C's	\$281,743	\$150,263	\$353,867	\$188,729	\$165,138	
297915	METERS	Upgrade to 520M's	\$14,900	\$7,947	\$18,714	\$9,981	\$8,733	
297908	METERS	Amr Meter/Battery Replacements	\$122,317	\$110,085	\$160,110	\$144,099	\$16,011	
297909	METERS	Metro 50 Tower Base Station	\$75,425	\$45,255	\$98,730	\$59,238	\$39,492	
297910	METERS	Radio Read Remotes	\$15,085	\$9,051	\$19,746	\$11,848	\$7,898	
297911	METERS	Meters FY 2013	\$2,143,585	\$1,286,151	\$2,805,916	\$1,683,550	\$1,122,366	
297912	METERS	Meters Capitalized Interest	\$56,383	\$50,745	\$73,804	\$66,424	\$7,380	
297903	METERS	Fire Hydrant (Elfin Forest)	\$43,810	\$14,238	\$60,441	\$19,643	\$40,798	
257903	METERS	2004/05 Vent-O-Mats	\$72,303	\$61,457	\$117,512	\$99,885	\$17,627	
212221	METERS-REC	RETROFIT METERS TO RECYCLED	\$62,719	\$4,181	\$64,932	\$4,329	\$60,603	
212222	METERS-REC	FY2122 METER REPLACEMENTS	\$19,470	\$1,298	\$20,157	\$1,344	\$18,813	
202157	METERS-REC	METER REPLACEMENTS	\$4,132	\$551	\$4,623	\$616	\$4,007	
202158	METERS-REC	RETROFIT METERS TO RECYCLED	\$26,358	\$3,514	\$29,491	\$3,932	\$25,559	
297862	METERS-REC	RECYCLED RETROFITS (FY19/20)	\$132,095	\$26,419	\$147,095	\$29,419	\$117,676	
297946	METERS-REC	FY 2020 MTR REPLACEMENT 3" (1) 6" (1)	\$11,944	\$2,389	\$13,300	\$2,660	\$10,640	
727307	METERS-REC	RECYCLED RETROFITS	\$51,892	\$20,757	\$58,621	\$23,448	\$35,173	
727305	METERS-REC	RECYCLED RETROFITS - 2" & UNDERS	\$56,315	\$28,158	\$65,279	\$32,640	\$32,640	
727306	METERS-REC	RECYCLED RETROFITS - OVER 2"	\$6,519	\$3,260	\$7,557	\$3,778	\$3,778	
727304	METERS-REC	FY 2017 METERS - 2" AND LESS	\$5,550	\$3,330	\$6,715	\$4,029	\$2,686	
727302	METERS-REC	6" OCTAVE METER	\$3,838	\$2,303	\$4,643	\$2,786	\$1,857	
727301	METERS-REC	Meters FY 2013	\$53,880	\$48,492	\$70,528	\$63,475	\$7,053	
202114	OFFC FURN/EQUIP	HQ FACILITIES ENHANCEMENTS	\$44,173	\$17,669	\$49,423	\$19,769	\$29,654	
248504	OFFC FURN/EQUIP	Times Two Files	\$21,234	\$19,111	\$34,963	\$31,467	\$3,496	
248506	OFFC FURN/EQUIP	Expansion/Renovation	\$68,612	\$61,751	\$112,973	\$101,675	\$11,297	
248507	OFFC FURN/EQUIP	Expansion/Renovation	\$68,612	\$41,167	\$112,973	\$67,784	\$45,189	
238506	OFFC FURN/EQUIP	Wtp - Furniture	\$18,642	\$14,168	\$33,385	\$25,373	\$8,012	
238507	OFFC FURN/EQUIP	Wtp - Furniture	\$50,000	\$27,143	\$89,545	\$48,610	\$40,935	
202140	OFFIC F&E	OMWD HQ - OFFICE FURNITURE (CAP FEES)	\$137,242	\$54,897	\$153,555	\$61,422	\$92,133	
212215	PUMP STNS,ETC.	VAULT UPGRADES	\$19,700	\$1,313	\$20,395	\$1,360	\$19,035	
212217	PUMP STNS,ETC.	PUMPS & MOTORS FY2122	\$62,720	\$4,181	\$64,933	\$4,329	\$60,604	
212216	PUMP STNS,ETC.	GOLEM PUMP STATION REPLACEMENT	\$27,820	\$1,855	\$28,801	\$1,920	\$26,881	
202148	PUMP STNS,ETC.	VAULT UPGRADES	\$58,175	\$7,757	\$65,090	\$8,679	\$56,411	
202150	PUMP STNS,ETC.	CIELO GENERATOR SWITCH	\$12,970	\$1,729	\$14,512	\$1,935	\$12,577	
202149	PUMP STNS,ETC.	GOLEM PUMP STATION	\$362,266	\$18,113	\$405,326	\$20,266	\$385,059	
297860	PUMP STNS,ETC.	PUMP CONTROLS - THORNTON	\$22,081	\$6,624	\$24,588	\$7,376	\$17,212	
297859	PUMP STNS,ETC.	VAULTS (6) FLOOR LINERS	\$86,554	\$25,966	\$96,383	\$28,915	\$67,468	
297858	PUMP STNS,ETC.	RANCHO LAKES PUMP CONTROLS	\$12,809	\$3,843	\$14,264	\$4,279	\$9,985	
730058	PUMP STNS,ETC.	VAULT FLOOR LINER - THORNTON P/S	\$16,944	\$4,518	\$19,141	\$5,104	\$14,037	
730057	PUMP STNS,ETC.	CONNEMARA BLADDERS	\$20,796	\$11,883	\$23,493	\$13,424	\$10,068	

**Appendix B: Water Capital Fee Assets Valuation**

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC		Calculated LTD RC		Replacement Cost Less Depreciation
				Depreciation	Replacement Cost	Depreciation	Replacement Cost	
730055	PUMP STNS,ETC.	VALES I PRS	\$814,351	\$162,870	\$943,969	\$188,794	\$755,175	
730056	PUMP STNS,ETC.	CIELO PUMP STATION CONTROLS	\$157,404	\$52,468	\$182,458	\$60,819	\$121,638	
730053	PUMP STNS,ETC.	VAULT FLOOR LINERS (9)	\$53,159	\$31,895	\$64,318	\$38,591	\$25,727	
730054	PUMP STNS,ETC.	4S WATER PR STATION PEDESTAL	\$10,522	\$6,313	\$12,731	\$7,639	\$5,092	
730052	PUMP STNS,ETC.	VAULT LINERS	\$45,356	\$27,213	\$54,877	\$32,926	\$21,951	
297301	PUMP STNS,ETC.	El Cmno Del Norte Cla-Valves	\$9,483	\$6,164	\$13,082	\$8,504	\$4,579	
287302	PUMP STNS,ETC.	Maryloyd Pump Sta Switch Gear	\$46,287	\$32,401	\$67,381	\$47,167	\$20,214	
287303	PUMP STNS,ETC.	Cielo Booster #1-Turbine Pump	\$6,626	\$4,638	\$9,645	\$6,752	\$2,894	
267301	PUMP STNS,ETC.	Potable Pump Station	\$526,962	\$210,785	\$831,664	\$332,666	\$498,998	
730501	PUMP STNS,ETC.	Excess Treated Wtr Investment	\$738,637	\$251,137	\$1,200,492	\$408,167	\$792,325	
247301	PUMP STNS,ETC.	Unit H Deepwell	\$70,284	\$42,170	\$115,724	\$69,435	\$46,290	
247303	PUMP STNS,ETC.	520 Vault Prs Const	\$353,990	\$159,296	\$582,858	\$262,286	\$320,572	
237302	PUMP STNS,ETC.	Rancho Lakes Ps	\$48,499	\$30,716	\$86,858	\$55,010	\$31,848	
227301	PUMP STNS,ETC.	Thornton Pump Stat	\$645,602	\$430,401	\$1,176,360	\$784,240	\$392,120	
730018	PUMP STNS,ETC.	Pump & Chlorine Sta	\$38,844	\$37,549	\$80,884	\$78,188	\$2,696	
730017	PUMP STNS,ETC.	Pump & Chlor Sta #92	\$190,577	\$142,932	\$404,915	\$303,686	\$101,229	
727303	PUMP STNS-REC	VILLAGE PARK RECYCLED PUMP STATION	\$807,362	\$242,209	\$976,852	\$293,056	\$683,796	
297306	PUMP STNS-REC	RECYCLED FILL STATION	\$97,165	\$58,299	\$117,563	\$70,538	\$47,025	
297304	PUMP STNS-REC	Santa Fe Valley Pump Station Valve	\$15,312	\$7,145	\$18,808	\$8,777	\$10,031	
297305	PUMP STNS-REC	Santa Fe Valley Pump Station Solar Sys	\$31,226	\$14,572	\$38,356	\$17,900	\$20,457	
294503	PUMP STNS-REC	Flow Meter @ Mahr	\$235,000	\$152,750	\$324,207	\$210,735	\$113,472	
294501	PUMP STNS-REC	Prs @ Calle Barcelona	\$187,500	\$121,875	\$258,676	\$168,139	\$90,537	
294502	PUMP STNS-REC	Prs @ Calle Acervo	\$211,000	\$137,150	\$291,096	\$189,213	\$101,884	
284501	PUMP STNS-REC	Crosby Prs	\$107,819	\$75,473	\$156,955	\$109,868	\$47,086	
274501	PUMP STNS-REC	Santa Fe Valley Pump Station	\$564,436	\$169,331	\$859,816	\$257,945	\$601,871	
212214	RESERVOIRS	CONCRETE TANKS REHAB	\$198,579	\$19,858	\$205,584	\$20,558	\$185,026	
202146	RESERVOIRS	CONCRETE TANKS REHAB STUDY (GATY II)	\$58,928	\$11,786	\$65,933	\$13,187	\$52,746	
297829	RESERVOIRS	CHAIN LINK INSTALLATION	\$8,768	\$2,338	\$9,905	\$2,641	\$7,264	
297814	RESERVOIRS	GATY DRIVEWAY OVERLAY	\$23,103	\$7,701	\$26,780	\$8,927	\$17,853	
297815	RESERVOIRS	GATY I & II IRRIGATION REPLACEMENT	\$40,852	\$20,426	\$47,354	\$23,677	\$23,677	
297813	RESERVOIRS	ROGER MILLER IRRIGATION REPLACEMENT	\$11,850	\$5,925	\$13,736	\$6,868	\$6,868	
297805	RESERVOIRS	WIEGAND RESERVOIR IRRIGATION	\$15,011	\$9,007	\$18,162	\$10,897	\$7,265	
297806	RESERVOIRS	ROGER MILLER INLET PIPELINE	\$23,469	\$7,041	\$28,396	\$8,519	\$19,877	
297807	RESERVOIRS	4G RESERVOIR REPLACEMENT	\$207,374	\$31,106	\$250,908	\$37,636	\$213,272	
717102	RESERVOIRS	Emerg Generators (Denk,Gano,Peay,4S)	\$22,662	\$10,575	\$27,837	\$12,990	\$14,846	
297112	RESERVOIRS	Gaty Check Valve Rehab	\$266,952	\$96,103	\$349,435	\$125,797	\$223,639	
297107	RESERVOIRS	Lux Canyon Prs Replacement	\$357,536	\$107,261	\$484,098	\$145,229	\$338,869	
297108	RESERVOIRS	Dove Hollow Prs	\$569,468	\$170,840	\$771,051	\$231,315	\$539,735	
297103	RESERVOIRS	Lusardi #1 Vault Rehab	\$85,532	\$25,660	\$115,810	\$34,743	\$81,067	
287101	RESERVOIRS	Wiegand Outlet Piping	\$42,934	\$12,021	\$62,499	\$17,500	\$45,000	
267101	RESERVOIRS	Avd Diestra Pr Stat	\$177,791	\$71,116	\$280,595	\$112,238	\$168,357	
267102	RESERVOIRS	Denk Inlet Flow Cntl	\$438,852	\$175,541	\$692,607	\$277,043	\$415,564	
267103	RESERVOIRS	Gano Rsvr Construct	\$7,604,722	\$1,622,341	\$12,001,966	\$2,560,419	\$9,441,546	
267104	RESERVOIRS	Gano Rsvr Equipment	\$47,367	\$30,315	\$74,756	\$47,844	\$26,912	
267105	RESERVOIRS	Gano Rsvr Piping	\$160,000	\$51,200	\$252,516	\$80,805	\$171,711	
267106	RESERVOIRS	Gano Rsvr Cntl Valve	\$401,680	\$128,538	\$633,941	\$202,861	\$431,080	
257101	RESERVOIRS	Zorro Rehab	\$1,271,714	\$720,638	\$2,066,891	\$1,171,238	\$895,653	
257102	RESERVOIRS	Zorro Prs	\$492,789	\$279,247	\$800,921	\$453,855	\$347,066	
247102	RESERVOIRS	Wiegand Rsvr Struct	\$238,410	\$107,285	\$392,551	\$176,648	\$215,903	
710071	RESERVOIRS	Gaty I Repairs '96	\$18,020	\$7,809	\$37,061	\$16,060	\$21,002	

**Appendix B: Water Capacital Fee Assets Valuation**

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
710073	RESERVOIRS	R.S.F.Security Tie-In	\$2,041	\$885	\$4,199	\$1,819	\$2,379
710069	RESERVOIRS	Cathodic Protect '95	\$192,912	\$86,811	\$398,719	\$179,424	\$219,295
710070	RESERVOIRS	Resr & Tanks Design	\$437,709	\$196,969	\$904,673	\$407,103	\$497,570
710062	RESERVOIRS	Wanket Tank Repair	\$88,824	\$45,892	\$196,731	\$101,644	\$95,087
710064	RESERVOIRS	Resv & Tanks - Boyle	\$6,788	\$3,507	\$15,034	\$7,768	\$7,267
710065	RESERVOIRS	Resv & Tanks-Twining	\$11,629	\$6,008	\$25,755	\$13,307	\$12,448
710066	RESERVOIRS	R&T - Nowel-Thompson	\$2,300	\$1,188	\$5,094	\$2,632	\$2,462
710067	RESERVOIRS	4-S Ranch-Landscape	\$16,646	\$8,600	\$36,868	\$19,049	\$17,820
710057	RESERVOIRS	Wanket Tank Repair	\$4,960	\$2,645	\$11,160	\$5,952	\$5,208
710060	RESERVOIRS	Reservoir & Tanks	\$7,292	\$3,889	\$16,408	\$8,751	\$7,657
710053	RESERVOIRS	Maryloyd	\$28,132	\$15,941	\$65,754	\$37,261	\$28,494
710037	RESERVOIRS	Palm Res-Landscape	\$5,403	\$3,726	\$14,769	\$10,186	\$4,584
710038	RESERVOIRS	Gaty li Reservoir	\$17,151	\$11,627	\$46,885	\$31,787	\$15,099
710033	RESERVOIRS	Gaty li Res-Initial	\$2,987,530	\$2,041,479	\$8,893,866	\$6,077,475	\$2,816,391
710034	RESERVOIRS	Gaty li- Int Cap	\$77,557	\$52,997	\$230,887	\$157,773	\$73,114
710028	RESERVOIRS	Palms Reservoir li	\$350,902	\$245,631	\$1,153,770	\$807,639	\$346,131
710016	RESERVOIRS	Wanket Tank	\$45,267	\$32,441	\$167,800	\$120,257	\$47,543
710015	RESERVOIRS	Additions F/Y 78	\$17,122	\$12,556	\$67,505	\$49,504	\$18,001
710012	RESERVOIRS	Wanket Tank	\$358,660	\$274,973	\$2,014,927	\$1,544,777	\$470,150
710009	RESERVOIRS	Wanket Tank Unit "J"	\$12,777	\$10,009	\$77,913	\$61,032	\$16,881
710001	RESERVOIRS	200' Reservoir Palms #1	\$58,304	\$53,445	\$732,255	\$671,234	\$61,021
710003	RESERVOIRS	Gaty Reservoir	\$202,475	\$199,100	\$3,031,204	\$2,980,684	\$50,520
710006	RESERVOIRS	Maryloyd Reservoir	\$31,172	\$30,652	\$466,668	\$458,891	\$7,778
710007	RESERVOIRS	Golem Reservoir	\$56,988	\$56,038	\$853,153	\$838,934	\$14,219
727109	RESERVOIRS-RC	Pond Driveway Expansion	\$18,400	\$6,624	\$24,085	\$8,671	\$15,415
727110	RESERVOIRS-RC	Pond Fencing/Landscape Imprvmt	\$28,898	\$17,339	\$37,828	\$22,697	\$15,131
202147	RESERVOIRS-REC	STORAGE POND LANDSCAPE	\$364,348	\$72,870	\$407,655	\$81,531	\$326,124
297830	RESERVOIRS-REC	STORAGE POND LANDSCAPE	\$30,017	\$12,007	\$33,909	\$13,564	\$20,345
727111	RESERVOIRS-REC	WIEGAND RESERVOIR CONVERSION	\$123,823	\$37,147	\$149,817	\$44,945	\$104,872
727112	RESERVOIRS-REC	STORAGE POND ACCESS RD	\$424,995	\$169,998	\$514,214	\$205,686	\$308,529
727102	RESERVOIRS-REC	Storage Pond Const	\$764,777	\$244,729	\$1,206,990	\$386,237	\$820,753
727104	RESERVOIRS-REC	Storage Pond Struct	\$1,802,242	\$576,718	\$2,844,344	\$910,190	\$1,934,154
727105	RESERVOIRS-REC	Storage Pond Sprnklr	\$202,707	\$129,732	\$319,917	\$204,747	\$115,170
940001	SEWER LATERALS	Building J Lateral	\$277,299	\$76,257	\$372,130	\$102,336	\$269,794
202101	SHOP/FIELD EQUIP	LINE LOCATING EQUIPMENT	\$6,911	\$2,764	\$7,732	\$3,093	\$4,639
297874	SHOP/FIELD EQUIP	CANYCOM BFP 602HB POWERED WHEELBARROW	\$7,540	\$3,232	\$8,397	\$3,599	\$4,798
297876	SHOP/FIELD EQUIP	TIRE WHEEL BALANCER	\$6,196	\$2,655	\$6,899	\$2,957	\$3,942
297877	SHOP/FIELD EQUIP	LINE LOCATING EQUIPMENT	\$5,920	\$3,552	\$6,592	\$3,955	\$2,637
820528	SHOP/FIELD EQUIP	SC200 CONTROLLER (WTP)	\$2,191	\$876	\$2,475	\$990	\$1,485
820529	SHOP/FIELD EQUIP	TU5400 TURBIDMETER (WTP)	\$7,158	\$2,863	\$8,086	\$3,234	\$4,852
820530	SHOP/FIELD EQUIP	TU5400 TURBIDITY ANALYZER (WTP)	\$7,278	\$2,911	\$8,222	\$3,289	\$4,933
820531	SHOP/FIELD EQUIP	DEPOLOX FREE CL2 ANALYZER (WTP)	\$6,070	\$2,428	\$6,857	\$2,743	\$4,114
820532	SHOP/FIELD EQUIP	GANTRY CRANE 4,000 LB (WTP)	\$7,498	\$2,999	\$8,470	\$3,388	\$5,082
820533	SHOP/FIELD EQUIP	FALL RETRIEVAL SYSTEM (WTP)	\$9,735	\$2,596	\$10,998	\$2,933	\$8,065
8205034	SHOP/FIELD EQUIP	CANDLE ASSEMBLY (WTP)	\$24,996	\$6,666	\$28,237	\$7,530	\$20,707
820520	SHOP/FIELD EQUIP	WTP CONDUCTIVITY PROBE/CONTROLLER	\$5,080	\$2,540	\$5,889	\$2,944	\$2,944
820468	SHOP/FIELD EQUIP	ELECTRICAL INSTALLATION	\$9,098	\$5,459	\$11,008	\$6,605	\$4,403
820492	SHOP/FIELD EQUIP	SURVEILLANCE SYSTEM UPGRADES	\$40,912	\$24,547	\$49,501	\$29,700	\$19,800
208242	SHOP/FIELD EQUIP	4000A Reconditioned Breaker	\$15,485	\$7,226	\$19,021	\$8,876	\$10,144
208243	SHOP/FIELD EQUIP	Wachs HPU-750 Hydraulic Pump	\$5,872	\$4,110	\$7,213	\$5,049	\$2,164

## Appendix B: Water Capital Fee Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC		Calculated LTD RC		Replacement Cost Less Depreciation
				Depreciation	Replacement Cost	Depreciation	Replacement Cost	
208246	SHOP/FIELDEQUIP	4" Sensus Meter Tester	\$9,458	\$4,414	\$11,617	\$5,421	\$6,196	
208235	SHOP/FIELDEQUIP	Unit Z Pumps	\$45,636	\$24,339	\$57,319	\$30,570	\$26,749	
258220	SHOP/FIELDEQUIP	Cathodic Test Sta	\$41,725	\$35,467	\$67,815	\$57,643	\$10,172	
258222	SHOP/FIELDEQUIP	Lone Jack Rd Hydrant	\$15,543	\$13,211	\$25,262	\$21,472	\$3,789	
728231	SHOP/FIELD-REC	4S I RECYCLED CLA VALVES	\$6,934	\$3,467	\$8,037	\$4,019	\$4,019	
728232	SHOP/FIELD-REC	TURBINE PUMP	\$14,998	\$7,499	\$17,386	\$8,693	\$8,693	
728235	SHOP/FIELD-REC	REPLACEMENT BLADDER - SFV RAW WTR PS	\$22,089	\$15,778	\$25,605	\$18,289	\$7,316	
728230	SHOP/FIELD-REC	WIEGAND RESERVOIR IRRIGATION PUMP	\$9,315	\$5,589	\$11,271	\$6,762	\$4,508	
728228	SHOP/FIELD-REC	SAMPLE COLLECTION EQUIPMENT	\$7,146	\$6,125	\$8,647	\$7,411	\$1,235	
728229	SHOP/FIELD-REC	LINER FLOOR OF PUMP STATION	\$6,237	\$5,346	\$7,546	\$6,468	\$1,078	
728226	SHOP/FIELD-REC	SOLAR BEE WATER MIXER @ WW	\$68,273	\$27,309	\$82,606	\$33,042	\$49,564	
728224	SHOP/FIELD-REC	Wachs HPU-750 Hydraulic Pump	\$1,957	\$1,370	\$2,404	\$1,683	\$721	
728202	SHOP/FIELD-REC	Rcyld Sys Equipment	\$257,006	\$137,070	\$405,613	\$216,327	\$189,286	
710063	STEEL RESERVRS	Weigand & Denk Tank	\$20,544	\$10,614	\$45,502	\$23,509	\$21,992	
710058	STEEL RESERVRS	Weigand & Denk Tank	\$181,757	\$96,937	\$408,981	\$218,123	\$190,858	
710059	STEEL RESERVRS	Peay Reservoir	\$518,896	\$276,744	\$1,167,595	\$622,717	\$544,878	
710061	STEEL RESERVRS	4-S Ranch Reservoir	\$1,265,420	\$674,891	\$2,847,388	\$1,518,607	\$1,328,781	
710054	STEEL RESERVRS	Peay Reservoir - Paint Mtn	\$5,362,516	\$2,949,384	\$12,493,259	\$6,871,293	\$5,621,967	
710041	STEEL RESERVRS	Zorro Reservoir	\$402,060	\$261,339	\$1,070,965	\$696,127	\$374,838	
710039	STEEL RESERVRS	Roger Miller Res	\$39,516	\$26,790	\$108,026	\$73,238	\$34,788	
710040	STEEL RESERVRS	Denk Reservoir	\$2,112,243	\$1,408,162	\$5,774,321	\$3,849,547	\$1,924,774	
710032	STEEL RESERVRS	Roger Miller Res-Int	\$1,368,254	\$934,973	\$4,073,286	\$2,783,412	\$1,289,874	
710035	STEEL RESERVRS	R.Miller Res-Int Cap	\$43,454	\$29,694	\$129,362	\$88,398	\$40,965	
710002	STEEL RESERVRS	400' Reservoir Zorro	\$71,012	\$65,094	\$891,858	\$817,537	\$74,322	
710004	STEEL RESERVRS	Wiegand Reservoir	\$64,745	\$61,508	\$899,405	\$854,435	\$44,970	
727101	STEEL RSVR RECY	Thelma Miller Rsvr	\$1,095,453	\$350,545	\$1,728,872	\$553,239	\$1,175,633	
727106	STEEL RSVR RECY	T.Miller Rsvr Int	\$119,525	\$38,248	\$188,637	\$60,364	\$128,273	
410505	STUDY COSTS-REC	Implement Recycled	\$32,547	\$27,408	\$51,366	\$43,256	\$8,110	
410502	STUDY COSTS-REC	Recycled Agreement	\$420,735	\$357,625	\$683,813	\$581,241	\$102,572	
212223	TREATMENT PLANT	CHEMICAL SYSTEM UPDATE	\$5,895	\$590	\$6,103	\$610	\$5,493	
212224	TREATMENT PLANT	MEMBRANE REPLACEMENT	\$747,271	\$74,727	\$773,632	\$77,363	\$696,269	
212225	TREATMENT PLANT	CHLORINE GENERATION CELL	\$22,804	\$2,280	\$23,608	\$2,361	\$21,247	
212226	TREATMENT PLANT	TRAIN 9 CONTROL WIRING	\$36,139	\$3,614	\$37,414	\$3,741	\$33,672	
202159	TREATMENT PLANT	CHEMICAL SYSTEM UPDATE	\$453,961	\$90,792	\$507,920	\$101,584	\$406,336	
202160	TREATMENT PLANT	VALVE ACTUATORS	\$23,064	\$4,613	\$25,805	\$5,161	\$20,644	
202161	TREATMENT PLANT	TRAINS 9 & 10 - VALVES	\$43,847	\$8,769	\$49,059	\$9,812	\$39,247	
202162	TREATMENT PLANT	MEMBRANES	\$681,754	\$136,351	\$762,789	\$152,558	\$610,231	
202163	TREATMENT PLANT	PUMPS & MOTORS	\$9,810	\$1,962	\$10,976	\$2,195	\$8,781	
297863	TREATMENT PLANT	RECOAT EQUIPMENT	\$23,936	\$7,181	\$26,654	\$7,996	\$18,658	
297864	TREATMENT PLANT	SETTLER UNIT 3	\$153,683	\$46,105	\$171,134	\$51,340	\$119,794	
297865	TREATMENT PLANT	VALVE ACTUATORS	\$235,919	\$70,776	\$262,708	\$78,812	\$183,896	
297866	TREATMENT PLANT	STRUCTURAL ENGINEERING	\$17,828	\$3,566	\$19,852	\$3,970	\$15,882	
297867	TREATMENT PLANT	MEMBRANES - TRAIN 8	\$668,289	\$200,487	\$744,176	\$223,253	\$520,923	
297869	TREATMENT PLANT	REPLACE PUMP AND MOTORS	\$60,068	\$18,020	\$66,888	\$20,067	\$46,822	
295054	TREATMENT PLANT	RECOAT EQUIPMENT	\$27,990	\$11,196	\$31,620	\$12,648	\$18,972	
295055	TREATMENT PLANT	HVAC SYSTEM	\$142,369	\$37,965	\$160,831	\$42,888	\$117,943	
295056	TREATMENT PLANT	SETTLER UNIT 1	\$95,546	\$25,479	\$107,937	\$28,783	\$79,154	
295057	TREATMENT PLANT	SETTLER UNIT 3	\$85,041	\$22,678	\$96,069	\$25,618	\$70,451	
295058	TREATMENT PLANT	SEWER SYS (BLDG) REHAB	\$206,441	\$33,031	\$233,213	\$37,314	\$195,899	
295059	TREATMENT PLANT	TRANSFORMER REPLACEMENT	\$33,800	\$9,013	\$38,183	\$10,182	\$28,001	



**Appendix B: Water Capital Fee Assets Valuation**

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC		Calculated LTD RC		Replacement Cost Less Depreciation
				Depreciation	Replacement Cost	Depreciation	Replacement Cost	
295060	TREATMENT PLANT	MAIN COMPRESSOR	\$151,743	\$40,465	\$171,420	\$45,712	\$125,708	
295061	TREATMENT PLANT	STRAINER ISOLATION VALVE	\$134,751	\$35,934	\$152,226	\$40,594	\$111,632	
295062	TREATMENT PLANT	STREAMING CURRENT MONITOR #2	\$19,442	\$7,777	\$21,963	\$8,785	\$13,178	
295063	TREATMENT PLANT	SOLENOID REPLACEMENT	\$26,204	\$10,482	\$29,602	\$11,841	\$17,761	
295064	TREATMENT PLANT	MEMBRANES - TRAIN 7	\$609,254	\$243,702	\$688,262	\$275,305	\$412,957	
295065	TREATMENT PLANT	MEMBRANES - TRAIN 3	\$612,716	\$245,087	\$692,173	\$276,869	\$415,304	
295066	TREATMENT PLANT	SECURITY CAMERAS (SECURITY CAMERA KING)	\$12,033	\$9,627	\$13,594	\$10,875	\$2,719	
295067	TREATMENT PLANT	PUMP & MOTORS REPLACEMENT	\$30,387	\$12,155	\$34,328	\$13,731	\$20,597	
295048	TREATMENT PLANT	AMMONIA SYSTEM EQUIPMENT	\$86,684	\$43,342	\$100,481	\$50,241	\$50,241	
295049	TREATMENT PLANT	VARIABLE FEQUENCY DRIVES (VFD'S)	\$82,455	\$41,228	\$95,580	\$47,790	\$47,790	
295050	TREATMENT PLANT	HYPOCHLORITE TANK	\$55,191	\$27,596	\$63,976	\$31,988	\$31,988	
295052	TREATMENT PLANT	THM ANALYZER (NEW)	\$68,101	\$34,051	\$78,941	\$39,470	\$39,470	
295053	TREATMENT PLANT	TRAIN 7 BASIN REFURBISHED	\$35,961	\$11,987	\$41,685	\$13,895	\$27,790	
295041	TREATMENT PLANT	DIST SYS PROGRAM LOGIC CONTROLLERS	\$10,858	\$6,515	\$13,137	\$7,882	\$5,255	
295042	TREATMENT PLANT	VARIABLE FREQUENCY DRIVES (VFD'S) PUMPS	\$137,467	\$82,480	\$166,325	\$99,795	\$66,530	
295043	TREATMENT PLANT	BRINE TANK	\$49,692	\$19,877	\$60,124	\$24,050	\$36,074	
295045	TREATMENT PLANT	PUMPS & MOTORS	\$33,846	\$20,307	\$40,951	\$24,571	\$16,380	
295047	TREATMENT PLANT	MEMBRANES - TRAIN 1	\$555,852	\$333,511	\$672,543	\$403,526	\$269,017	
295037	TREATMENT PLANT	DIST SYSTEM PGM LOGIC CONTROLLERS-PLC'S	\$98,977	\$49,488	\$119,755	\$59,878	\$59,878	
295038	TREATMENT PLANT	VARIABLE FREQUENCY DRIVES (VFD'S)	\$290,487	\$174,292	\$351,469	\$210,881	\$140,588	
295039	TREATMENT PLANT	PUMP & MOTORS	\$30,198	\$18,119	\$36,538	\$21,923	\$14,615	
295040	TREATMENT PLANT	MEMBRANES	\$1,237,038	\$742,223	\$1,496,730	\$898,038	\$598,692	
295035	TREATMENT PLANT	Hypochlorite Generation System Upgrades	\$535,059	\$374,541	\$657,245	\$460,072	\$197,174	
295036	TREATMENT PLANT	Solenoid Valve Replacements	\$78,569	\$45,832	\$96,511	\$56,298	\$40,213	
295027	TREATMENT PLANT	420 ZW-500D Membranes	\$507,963	\$451,522	\$637,997	\$567,109	\$70,889	
295028	TREATMENT PLANT	21 20-Module ZW 500D Cassettes	\$299,809	\$119,924	\$376,558	\$150,623	\$225,935	
295030	TREATMENT PLANT	Hypochlorite Tanks	\$321,741	\$171,595	\$404,105	\$215,523	\$188,582	
295031	TREATMENT PLANT	Fluoridation System - Building	\$644,116	\$171,764	\$809,005	\$215,735	\$593,271	
295032	TREATMENT PLANT	Fluoridation System - Equipment & Pumps	\$648,094	\$345,650	\$814,002	\$434,134	\$379,868	
295033	TREATMENT PLANT	Turbines	\$1,240,397	\$661,545	\$1,557,930	\$830,896	\$727,034	
295034	TREATMENT PLANT	Turbines	\$1,240,397	\$330,773	\$1,557,930	\$415,448	\$1,142,482	
295017	TREATMENT PLANT	Vinyl Automated Double Gate	\$34,419	\$12,391	\$45,054	\$16,220	\$28,835	
295018	TREATMENT PLANT	Via Ambiente Gate	\$25,714	\$9,257	\$33,659	\$12,117	\$21,542	
295019	TREATMENT PLANT	Element Strainers (3)	\$279,964	\$167,978	\$366,468	\$219,881	\$146,587	
295020	TREATMENT PLANT	Membranes	\$141,904	\$127,714	\$185,750	\$167,175	\$18,575	
295021	TREATMENT PLANT	Lt2 Equipment	\$672,536	\$302,641	\$880,339	\$396,152	\$484,186	
295022	TREATMENT PLANT	Residual Handling Building	\$2,533,360	\$456,005	\$3,316,125	\$596,902	\$2,719,222	
295023	TREATMENT PLANT	Steel Water Storage Tanks	\$1,724,268	\$310,368	\$2,257,037	\$406,267	\$1,850,771	
295024	TREATMENT PLANT	Lt2 Upgrades	\$19,808,088	\$3,565,456	\$25,928,449	\$4,667,121	\$21,261,328	
295025	TREATMENT PLANT	Lt2 Capitalized Interest	\$1,052,928	\$189,527	\$1,378,265	\$248,088	\$1,130,178	
295026	TREATMENT PLANT	Lt2 Materials	\$107,262	\$96,536	\$140,405	\$126,364	\$14,040	
295014	TREATMENT PLANT	Clortec Ct-750 Cell	\$25,029	\$13,766	\$33,588	\$18,473	\$15,115	
295016	TREATMENT PLANT	Frame - Zw-500D Modules (40)	\$581,830	\$320,007	\$780,805	\$429,443	\$351,362	
295012	TREATMENT PLANT	Cla Valve Check Valves	\$27,983	\$8,395	\$37,888	\$11,366	\$26,522	
295013	TREATMENT PLANT	Clean In Place Heating System	\$35,100	\$21,060	\$47,525	\$28,515	\$19,010	
295002	TREATMENT PLANT	Wtp Gate	\$75,695	\$39,362	\$104,429	\$54,303	\$50,126	
295005	TREATMENT PLANT	Cassette Frames 500D(20'S) 72	\$1,002,802	\$521,457	\$1,383,469	\$719,404	\$664,065	
295006	TREATMENT PLANT	Feed Channel Baffle Wall	\$75,339	\$39,176	\$103,938	\$54,048	\$49,890	
295007	TREATMENT PLANT	Crane & Hoist	\$29,759	\$15,475	\$41,056	\$21,349	\$19,707	
285002	TREATMENT PLANT	Control Instrumentation	\$80,670	\$56,469	\$117,433	\$82,203	\$35,230	

**Appendix B: Water Capital Fee Assets Valuation**

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
285003	TREATMENT PLANT	Basin Walls Resurfacing	\$271,851	\$76,118	\$395,741	\$110,807	\$284,933
285004	TREATMENT PLANT	Ammonia Treatment Facility	\$2,277,932	\$637,821	\$3,316,040	\$928,491	\$2,387,549
265001	TREATMENT PLANT	Back-Pulse Tanks	\$301,638	\$193,048	\$476,053	\$304,674	\$171,379
265002	TREATMENT PLANT	Fish Screens	\$645,396	\$104,306	\$1,018,581	\$164,619	\$853,962
265003	TREATMENT PLANT	Fencing	\$23,297	\$14,910	\$36,768	\$23,531	\$13,236
265004	TREATMENT PLANT	Trains-Rplc/Coat	\$234,942	\$93,977	\$370,792	\$148,317	\$222,475
255001	TREATMENT PLANT	Emerg Generation Sys	\$248,261	\$168,818	\$403,494	\$274,376	\$129,118
255002	TREATMENT PLANT	Aeration System	\$63,708	\$43,322	\$103,544	\$70,410	\$33,134
255003	TREATMENT PLANT	Flow Control Fac #8	\$759,916	\$516,743	\$1,235,075	\$839,851	\$395,224
255004	TREATMENT PLANT	Flow Control Fac #8	\$759,916	\$258,371	\$1,235,075	\$419,926	\$815,150
255005	TREATMENT PLANT	Flow Control Fac #8	\$759,916	\$172,248	\$1,235,075	\$279,950	\$955,125
245006	TREATMENT PLANT	Circuit Breakers Vfd	\$84,424	\$50,655	\$139,008	\$83,405	\$55,603
245007	TREATMENT PLANT	Gravity Settler	\$105,099	\$63,060	\$173,050	\$103,830	\$69,220
245008	TREATMENT PLANT	Wtp Elec Supply	\$100,000	\$36,000	\$164,654	\$59,275	\$105,378
245009	TREATMENT PLANT	Equalization Tank	\$73,769	\$66,392	\$121,463	\$109,317	\$12,146
245010	TREATMENT PLANT	Equalization Tank	\$73,769	\$33,196	\$121,463	\$54,658	\$66,805
245012	TREATMENT PLANT	Wtp Trains 9 & 10	\$166,660	\$74,997	\$274,412	\$123,485	\$150,926
245014	TREATMENT PLANT	9.0 Mgd Expansion	\$1,349,191	\$693,870	\$2,221,491	\$1,142,481	\$1,079,010
245015	TREATMENT PLANT	9.0 Mgd Expansion	\$1,892,689	\$681,368	\$3,116,380	\$1,121,897	\$1,994,483
238109	TREATMENT PLANT	Wtp - Building	\$917,570	\$697,353	\$1,643,276	\$1,248,890	\$394,386
238110	TREATMENT PLANT	Wtp - Building	\$1,143,714	\$620,873	\$2,048,278	\$1,111,923	\$936,356
238111	TREATMENT PLANT	Wtp - Building	\$22,357,212	\$8,495,741	\$40,039,541	\$15,215,025	\$24,824,515
238204	TREATMENT PLANT	Cyclic Aeration	\$694,558	\$527,864	\$1,243,885	\$945,353	\$298,532
238207	TREATMENT PLANT	Centrifuge	\$324,073	\$175,925	\$580,382	\$315,064	\$265,317
238211	TREATMENT PLANT	Membranes	\$437,194	\$415,335	\$782,971	\$743,823	\$39,149
238212	TREATMENT PLANT	Membranes	\$975,125	\$529,354	\$1,746,352	\$948,020	\$798,332
238213	TREATMENT PLANT	Membranes	\$975,125	\$370,548	\$1,746,352	\$663,614	\$1,082,738
400009	TREATMENT PLANT	Wtp Capitalized Int	\$3,829,010	\$1,455,024	\$6,857,375	\$2,605,803	\$4,251,573
			\$ 212,356,039	\$ 81,940,193	\$ 340,513,246	\$ 142,965,675	\$ 197,547,571

# **APPENDIX C: Water Pipeline Assets Valuation**

# Appendix C: Water Pipeline Assets Valuation

Olivenhain Municipal Water District - 2022 Water Capacity Study

Transmission & Distribution Pipeline Costs	Zone A	Zone B	Zone C	Zone D	Zone E	Unknown - Allocated Proportionally	Total
Costs Per Zone	\$484,407,634	\$697,432,677	\$90,643,447	\$327,004,818	\$175,099,681	\$40,072,728	\$1,814,660,985
Percentage of Zone Costs	27%	39%	5%	18%	10%		
Allocated Distributed Pipe Costs - Total	\$495,346,248	\$713,181,699	\$92,690,305	\$334,389,052	\$179,053,681		\$1,814,660,985
Allocated Distributed Pipe Costs - Adj. to RCLD	\$259,778,380	\$374,019,562	\$48,610,315	\$175,366,315	\$93,902,549		\$951,677,120

Calculated of Contributed Assets Percentages	Zone A	Zone B	Zone C	Zone D	Zone E	Total
Non-Contributed	\$31,535,643	\$27,263,377	\$134,916	\$9,735,805	\$4,379,670	
Contributed Assets	\$24,900,476	\$14,240,068	\$8,065,046	\$21,092,562	\$32,615,409	
<b>Total Assets</b>	<b>\$56,436,119</b>	<b>\$41,503,445</b>	<b>\$8,199,962</b>	<b>\$30,828,367</b>	<b>\$36,995,079</b>	
% - Non-Contributed	56%	66%	2%	32%	12%	
% - Contributed Assets	44%	34%	98%	68%	88%	

Pipeline Replacement Costs Less Depreciation, net CIAC	\$145,160,199	\$245,691,321	\$799,798	\$55,381,856	\$11,116,673	\$458,149,848
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## Summary Pipeline Assets

RCLD -RC Ratio 52%

Asset Class	Inflate?	Fund	Original Cost	Replacement Cost	Original Cost Less Depreciation	Replacement Cost Less Depreciation	Selection: Replacement Cost Less Depreciation
CNT PIPELINES	Yes	100	\$107,607,281	\$190,008,862	\$63,203,477	\$97,551,798	\$97,551,798
CNT PIPELN EXT	Yes	100	\$12,153,089	\$27,781,606	\$4,812,515	\$8,566,636	\$8,566,636
PIPELINES	Yes	100	\$94,975,690	\$165,212,590	\$64,523,187	\$86,010,210	\$86,010,210
PIPELINES-REC	Yes	120	\$16,682,796	\$21,176,151	\$13,581,262	\$17,084,856	\$17,084,856
CNT PIPELNS-REC	Yes	120	\$13,404,696	\$19,290,543	\$8,993,377	\$12,870,117	\$12,870,117
<b>Total</b>			<b>\$244,823,552</b>	<b>\$423,469,752</b>	<b>\$155,113,818</b>	<b>\$222,083,616</b>	<b>\$222,083,616</b>
			TRUE	TRUE	TRUE	TRUE	

Fund	Original Cost	Replacement Cost	Original Cost Less Depreciation	Replacement Cost Less Depreciation	Selection
100 Water	\$214,736,060	\$383,003,058	\$132,539,179	\$192,128,643	\$192,128,643
120 Recycled Water	\$30,087,492	\$40,466,694	\$22,574,639	\$29,954,974	\$29,954,974
<b>Total</b>	<b>\$244,823,552</b>	<b>\$423,469,752</b>	<b>\$155,113,818</b>	<b>\$222,083,616</b>	<b>\$222,083,616</b>
	TRUE	TRUE	TRUE	TRUE	TRUE

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
212235	CNT PIPELINES	MIRA COSTA COLLEGE B200 FDC INSTALL	20,762	\$519	\$21,494	\$537	\$20,957
212236	CNT PIPELINES	1509 ENC BLVD FDC & WS INSTALL	36,257	\$906	\$37,536	\$938	\$36,598
212239	CNT PIPELINES	MIRA COSTA COLLEGE BLDG B100 FDC INSTALL	20,762	\$519	\$21,494	\$537	\$20,957
212240	CNT PIPELINES	THE BEACON - FDC INSTALL	68,583	\$1,715	\$71,002	\$1,775	\$69,227
212241	CNT PIPELINES	MAIN EXT 145B - CALLE PONTE BELLA	97,055	\$2,426	\$100,479	\$2,512	\$97,967
212237	CNT PIPELINES	3281 POPPY HILLS LANE FH INSTALL	13,615	\$340	\$14,095	\$352	\$13,743
212238	CNT PIPELINES	EXT 246 - DESERT ROSE WAY	108,380	\$2,710	\$112,203	\$2,805	\$109,398
212234	CNT PIPELINES	16020 VIA DICHA WS INSTALL	11,998	\$300	\$12,421	\$311	\$12,111
202125	CNT PIPELINES	121 AVENIDA ESPERANZA WS INSTALL	11,840	\$592	\$13,247	\$662	\$12,585
202126	CNT PIPELINES	504 WHISPERWIND DR WS INSTALL	11,840	\$592	\$13,247	\$662	\$12,585
202128	CNT PIPELINES	ENCINITAS VILLAGE WS INSTAL	12,008	\$600	\$13,435	\$672	\$12,764
202129	CNT PIPELINES	THE BEACON FH & WS RELOCATION PJT	12,118	\$606	\$13,558	\$678	\$12,880
202133	CNT PIPELINES	WESTMONT ENCINITAS FDC & WS (2) INSTALL	46,353	\$2,318	\$51,863	\$2,593	\$49,270
202123	CNT PIPELINES	6804 CALLE PORTONE 4" FS INSTALL	22,601	\$1,130	\$25,287	\$1,264	\$24,023
202124	CNT PIPELINES	PARCEL 4 COPPER CREST RD WS INSTALL	12,008	\$600	\$13,435	\$672	\$12,764
202130	CNT PIPELINES	ELFIN VISTA LN WS RELOCATION	11,840	\$592	\$13,247	\$662	\$12,585
202131	CNT PIPELINES	1170 VIA DI FELICITA RD WS INSTALL	11,840	\$592	\$13,247	\$662	\$12,585
202132	CNT PIPELINES	ELFIN VISTA LN FDC & WS INSTALL	33,841	\$1,692	\$37,863	\$1,893	\$35,970
202134	CNT PIPELINES	2902 & 2920 LONE JACK RD FH & WS INSTALL	37,116	\$1,856	\$41,528	\$2,076	\$39,451
202127	CNT PIPELINES	8960 MT ISRAEL RD WS INSTALL	12,008	\$600	\$13,435	\$672	\$12,764
202121	CNT PIPELINES	16591 RIO VISTA WATER SERVICE INSTALL	12,008	\$600	\$13,435	\$672	\$12,764
202122	CNT PIPELINES	16627 RIO VISTA ROAD FDC & WS INSTALL	34,513	\$1,726	\$38,615	\$1,931	\$36,685
297930	CNT PIPELINES	FDC DIEGUENO MIDDLE SCHOOL	20,253	\$1,519	\$22,553	\$1,691	\$20,861
297926	CNT PIPELINES	WS 3800 CANYON DE ORO	11,703	\$878	\$13,032	\$977	\$12,055
297928	CNT PIPELINES	FH 18490 LAGO VISTA (LOT 23)	13,280	\$996	\$14,788	\$1,109	\$13,679
297933	CNT PIPELINES	FS 2" 18568 CALLE FLORES	12,533	\$940	\$13,956	\$1,047	\$12,909
297934	CNT PIPELINES	FDC 6847 VIA DEL CHARRO	20,253	\$1,519	\$22,553	\$1,691	\$20,861
297936	CNT PIPELINES	WS 3456 BUMANN ROAD	11,703	\$878	\$13,032	\$977	\$12,055
297937	CNT PIPELINES	WS 4180 CANYON DE ORO	11,703	\$878	\$13,032	\$977	\$12,055
297938	CNT PIPELINES	FH 19828 FORTUNA DEL ESTE	13,280	\$996	\$14,788	\$1,109	\$13,679
297939	CNT PIPELINES	FH 7499 VISTA RANCHO CT	13,280	\$996	\$14,788	\$1,109	\$13,679
297900	CNT PIPELINES	WS 9530 MT ISRAEL RD	11,703	\$878	\$13,032	\$977	\$12,055
297935	CNT PIPELINES	WS (NEW) UPSIZE TO 1" 9433 MT ISRAEL	11,869	\$890	\$13,217	\$991	\$12,226
297940	CNT PIPELINES	WS REPAIR 2" RANCHO VALENCIA VISTA	5,644	\$423	\$6,285	\$471	\$5,814
297925	CNT PIPELINES	WS & FDC 16510 ARTESIAN HILLS	31,956	\$2,397	\$35,585	\$2,669	\$32,916
297927	CNT PIPELINES	FDC HELEN WOODWARD ANIMAL CENTER	21,581	\$1,619	\$24,032	\$1,802	\$22,229
297929	CNT PIPELINES	WS 16147 VIA DE SANTA FE	11,703	\$878	\$13,032	\$977	\$12,055
297931	CNT PIPELINES	WS 7533 DEL DIOS HWY	24,984	\$1,874	\$27,821	\$2,087	\$25,734
297932	CNT PIPELINES	WS & FDC 16413 RIO VISTA RD	34,114	\$2,559	\$37,988	\$2,849	\$35,139
760234	CNT PIPELINES	WTR SVC (2) ENC VILL SQ PHASE 2	11,732	\$1,173	\$13,253	\$1,325	\$11,928
760238	CNT PIPELINES	WATER SERVICE - 3111 CADENCIA STREEET	8,861	\$886	\$10,010	\$1,001	\$9,009
760235	CNT PIPELINES	WATER SERVICE - 3453 BUMANN RD	11,732	\$1,173	\$13,253	\$1,325	\$11,928
760237	CNT PIPELINES	WATER SERVICE - 9545 MT ISRAEL ROAD	11,568	\$1,157	\$13,068	\$1,307	\$11,761
760236	CNT PIPELINES	WATER SERVICE - BIANCAMANO PARCEL	11,568	\$1,157	\$13,068	\$1,307	\$11,761
760231	CNT PIPELINES	BERRYMAN CANYON ENCLAVE PHASE 1	255,101	\$31,888	\$295,705	\$36,963	\$258,742
760232	CNT PIPELINES	BERRYMAN CANYON ENCLAVE PHASE 2	50,679	\$6,335	\$58,745	\$7,343	\$51,402

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Calculated LTD		Replacement
				OC Depreciation	Replacement Cost	RC Depreciation	Cost Less Depreciation	
760233	CNT PIPELINES	BERRYMAN CANYON ENCLAVE PHASE 3	51,957	\$6,495	\$60,227	\$7,528	\$52,699	
760229	CNT PIPELINES	FAIR OAKS VALLEY	809,147	\$101,143	\$937,938	\$117,242	\$820,695	
760230	CNT PIPELINES	RANCHO SANTA FE FARMS RD REALIGNMENT	147,470	\$18,434	\$170,943	\$21,368	\$149,575	
760228	CNT PIPELINES	FIRE HYDRANT - 9021 DETWILER RD	11,812	\$1,772	\$14,292	\$2,144	\$12,148	
760227	CNT PIPELINES	RANCHO SANTA FE LAKES UNIT 3	1,602,160	\$240,324	\$1,938,503	\$290,775	\$1,647,728	
760212	CNT PIPELINES	LA COSTA TOWN SQUARE COMMERCIAL	121,326	\$14,559	\$146,796	\$17,616	\$129,181	
760214	CNT PIPELINES	669 RSF RD 1.5" LATERAL	8,420	\$1,010	\$10,188	\$1,223	\$8,965	
760215	CNT PIPELINES	GRAUER SCHOOL FDC & WS	23,640	\$2,837	\$28,603	\$3,432	\$25,170	
760224	CNT PIPELINES	SDUHS DISTRICT WS & FDC	29,551	\$3,546	\$35,755	\$4,291	\$31,464	
760221	CNT PIPELINES	LA COSTA TOWN SQUARE - TAYLOR MORRISON	239,285	\$28,714	\$289,518	\$34,742	\$254,776	
760213	CNT PIPELINES	9519 MT ISRAEL RD FH & FS INSTALL	19,750	\$2,370	\$23,896	\$2,868	\$21,029	
760217	CNT PIPELINES	7604 TOP O THE MORNING WS RELOCATION	8,421	\$1,011	\$10,189	\$1,223	\$8,966	
760216	CNT PIPELINES	CROSBY ENCLAVE	110,413	\$13,250	\$133,592	\$16,031	\$117,561	
760218	CNT PIPELINES	16593 FRANZEN FARM RD WS INSTALL	8,421	\$1,011	\$10,189	\$1,223	\$8,966	
760219	CNT PIPELINES	LOT 106 CERRO DEL SOL WS RELOCATION	8,421	\$1,011	\$10,189	\$1,223	\$8,966	
760220	CNT PIPELINES	RSF LAKES UNIT 4 - PROVINCE COURT	124,521	\$14,943	\$150,662	\$18,079	\$132,582	
760223	CNT PIPELINES	6716 POCO LAGO FDC & WS INSTALL	35,935	\$4,312	\$43,479	\$5,217	\$38,261	
760226	CNT PIPELINES	RANCHO PASEANA FDC INSTALL	13,295	\$1,595	\$16,086	\$1,930	\$14,156	
297670	CNT PIPELINES	204 N El Camino Real FDC	9,000	\$1,260	\$11,055	\$1,548	\$9,508	
297672	CNT PIPELINES	La Costa Town Square @ La Costa Ave	583,600	\$81,704	\$716,871	\$100,362	\$616,509	
297671	CNT PIPELINES	Rancho Cielo Parcel "M"	493,300	\$69,062	\$605,950	\$84,833	\$521,117	
297673	CNT PIPELINES	8948 Mt Israel Rd FDC & WS	21,000	\$2,940	\$25,796	\$3,611	\$22,184	
297674	CNT PIPELINES	6415 Rancho Santa Fe Farms Rd Fire Svc	8,200	\$1,148	\$10,073	\$1,410	\$8,662	
297675	CNT PIPELINES	4S Ranch Carls JR Wtr Svc Install	10,900	\$1,526	\$13,389	\$1,874	\$11,515	
297660	CNT PIPELINES	Westridge - Aryana Drive	181,000	\$28,960	\$227,335	\$36,374	\$190,961	
297664	CNT PIPELINES	Lux Institue 4" FDC & 6" Gate Valve	9,000	\$1,440	\$11,304	\$1,809	\$9,495	
297669	CNT PIPELINES	Manchester Ave 2 Way Hydrant	10,000	\$1,600	\$12,560	\$2,010	\$10,550	
297659	CNT PIPELINES	Rancho Pacifica TM 5148	115,000	\$18,400	\$144,439	\$23,110	\$121,329	
297661	CNT PIPELINES	La Costa Town Square 18" PL Relocation	129,000	\$20,640	\$162,023	\$25,924	\$136,099	
297667	CNT PIPELINES	Via Roswitha,RSF,TDC,G V & 2 Way Hydrant	18,000	\$2,880	\$22,608	\$3,617	\$18,991	
297666	CNT PIPELINES	Rancho Cielo Parcel M	603,000	\$96,480	\$757,364	\$121,178	\$636,186	
297658	CNT PIPELINES	Crosby Estates, Emerald Cover, TM 5393-1	226,000	\$36,160	\$283,854	\$45,417	\$238,438	
297662	CNT PIPELINES	Rancho Santa Fe Lakes Unit 2, TM 5069	1,139,000	\$182,240	\$1,430,576	\$228,892	\$1,201,684	
297665	CNT PIPELINES	Vintage at The Crosby, TM 5073-A	461,000	\$73,760	\$579,013	\$92,642	\$486,371	
297668	CNT PIPELINES	7761 Artesian Rd FDC & WS Install	12,000	\$1,920	\$15,072	\$2,412	\$12,660	
297663	CNT PIPELINES	Cymer 1" Water Lateral	8,000	\$1,280	\$10,048	\$1,608	\$8,440	
297655	CNT PIPELINES	Mission Estancia Fdc Install	70,400	\$12,672	\$92,152	\$16,587	\$75,565	
297656	CNT PIPELINES	Unit Aa Pipeline	13,300,000	\$2,340,000	\$17,016,778	\$3,063,020	\$13,953,758	
297657	CNT PIPELINES	Olivehain 9 & 10 Svc Connect	500,000	\$90,000	\$654,491	\$117,808	\$536,683	
297648	CNT PIPELINES	Rsf Lakes - Old Course Rd	292,750	\$52,695	\$383,205	\$68,977	\$314,228	
297649	CNT PIPELINES	Rsf Lakes - Unit 1	376,350	\$67,743	\$492,636	\$88,674	\$403,961	
297651	CNT PIPELINES	Elfin Forest Fire Hydrant	10,250	\$1,845	\$13,417	\$2,415	\$11,002	
297650	CNT PIPELINES	Mission Ranch	281,550	\$50,679	\$368,544	\$66,338	\$302,206	
297652	CNT PIPELINES	4Sr Med Office Fdc/Conversions	30,700	\$5,526	\$40,186	\$7,233	\$32,952	
297647	CNT PIPELINES	Fy12 Contributed Mains	191,952	\$38,390	\$251,387	\$50,277	\$201,110	
297644	CNT PIPELINES	Rancho Cielo Parcel 3	316,111	\$63,222	\$413,990	\$82,798	\$331,192	



## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
				OC Depreciation	Replacement Cost			
297645	CNT PIPELINES	Fairbanks Ranch Fs #3	60,204	\$12,041	\$78,845	\$15,769	\$63,076	
297646	CNT PIPELINES	Horizon School 10" Main/G.V.	74,458	\$14,892	\$97,513	\$19,503	\$78,010	
297643	CNT PIPELINES	4S Nbhd #3 - Units 3 & 4	2,450,837	\$490,167	\$3,209,702	\$641,940	\$2,567,761	
297641	CNT PIPELINES	Villas De La Costa	150,985	\$33,217	\$202,619	\$44,576	\$158,043	
297639	CNT PIPELINES	Greater Centurion	56,335	\$12,394	\$75,600	\$16,632	\$58,968	
297640	CNT PIPELINES	Crosby Golf Villas	97,482	\$21,446	\$130,819	\$28,780	\$102,039	
297642	CNT PIPELINES	4S Village Phase 2 P/L Relo	152,500	\$33,550	\$204,652	\$45,023	\$159,629	
297636	CNT PIPELINES	Olivenhain Guest Home	19,457	\$4,670	\$26,344	\$6,323	\$20,022	
297633	CNT PIPELINES	Brookside Lane - Bouchard	7,114	\$1,707	\$9,632	\$2,312	\$7,321	
297623	CNT PIPELINES	Avenida Apice & Berk Access Rd	809,667	\$194,320	\$1,096,276	\$263,106	\$833,170	
297628	CNT PIPELINES	Cielo Village	40,160	\$9,638	\$54,376	\$13,050	\$41,326	
297627	CNT PIPELINES	Ben Bond Residence Pl Relo	46,959	\$11,270	\$63,582	\$15,260	\$48,322	
297635	CNT PIPELINES	Morgan Run Resort & Club	19,731	\$4,735	\$26,715	\$6,412	\$20,304	
297637	CNT PIPELINES	Crosby Swim & Tennis Villas	440,993	\$105,838	\$597,098	\$143,303	\$453,794	
297638	CNT PIPELINES	Ext 244 - Rio Vista Rd	49,625	\$11,910	\$67,191	\$16,126	\$51,066	
297622	CNT PIPELINES	4S Pa 40 - Gianni	346,282	\$83,108	\$468,860	\$112,527	\$356,334	
297624	CNT PIPELINES	4S Ranch Nbhd 3 Unit 2	1,339,825	\$321,558	\$1,814,102	\$435,385	\$1,378,718	
297625	CNT PIPELINES	4S Commons	1,822,158	\$437,318	\$2,467,174	\$592,122	\$1,875,052	
297626	CNT PIPELINES	Del Norte High School	58,429	\$14,023	\$79,112	\$18,987	\$60,125	
297629	CNT PIPELINES	Monterey Ridge Elementary Sch	25,228	\$6,055	\$34,158	\$8,198	\$25,960	
297630	CNT PIPELINES	Oak Valley Middle School	31,881	\$7,651	\$43,166	\$10,360	\$32,806	
297631	CNT PIPELINES	Stone Ranch Elementary School	31,527	\$7,566	\$42,687	\$10,245	\$32,442	
297632	CNT PIPELINES	Souplantation	9,580	\$2,299	\$12,971	\$3,113	\$9,858	
297634	CNT PIPELINES	7808 Cmno Sin Puente Fh Instl	4,165	\$1,000	\$5,639	\$1,353	\$4,286	
297610	CNT PIPELINES	Rosebay Condominiums	37,308	\$9,700	\$51,470	\$13,382	\$38,088	
297614	CNT PIPELINES	Horseman'S Valley South	76,500	\$19,890	\$105,540	\$27,440	\$78,099	
297616	CNT PIPELINES	Belmont Village	100,269	\$26,070	\$138,332	\$35,966	\$102,365	
297617	CNT PIPELINES	El Camino Promenade	131,600	\$34,216	\$181,556	\$47,205	\$134,351	
297618	CNT PIPELINES	La Costa Glen Phase 1	362,845	\$94,340	\$500,582	\$130,151	\$370,431	
297619	CNT PIPELINES	La Costa Glen Phase 2	703,955	\$183,028	\$971,179	\$252,507	\$718,673	
297620	CNT PIPELINES	Rite Aid - Manchester Ave	28,382	\$7,379	\$39,156	\$10,181	\$28,975	
297605	CNT PIPELINES	Unit N Pipeline Relocation	323,796	\$84,187	\$446,710	\$116,145	\$330,566	
297606	CNT PIPELINES	Carlsbad Fire Station No. 6	93,415	\$24,288	\$128,876	\$33,508	\$95,368	
297607	CNT PIPELINES	La Costa Ave 18" P/L Relo	200,000	\$52,000	\$275,921	\$71,739	\$204,181	
297608	CNT PIPELINES	Oaks South Nbhd 3.9	217,000	\$56,420	\$299,374	\$77,837	\$221,537	
297602	CNT PIPELINES	Rancho Cielo Parcel "A"	849,383	\$220,840	\$1,171,812	\$304,671	\$867,141	
297611	CNT PIPELINES	Rancho Cielo Parcel "C"	185,591	\$48,254	\$256,042	\$66,571	\$189,471	
297612	CNT PIPELINES	Rancho Cielo Parcel "D"	281,072	\$73,079	\$387,768	\$100,820	\$286,948	
297601	CNT PIPELINES	4S Planning Area 35	29,274	\$7,611	\$40,387	\$10,500	\$29,886	
297603	CNT PIPELINES	4S Ranch 27" Pipeline	758,643	\$197,247	\$1,046,627	\$272,123	\$774,504	
297604	CNT PIPELINES	Quest Medical Office Building	12,000	\$3,120	\$16,555	\$4,304	\$12,251	
297609	CNT PIPELINES	4S Planning Area 38	540,317	\$140,482	\$745,423	\$193,810	\$551,613	
297613	CNT PIPELINES	Dove Canyon Apartments	15,351	\$3,991	\$21,178	\$5,506	\$15,672	
297615	CNT PIPELINES	4S Ranch Nbhd 3 Unit 1	2,755,181	\$716,347	\$3,801,059	\$988,275	\$2,812,783	
287607	CNT PIPELINES	Oaks South Nbhd 3.10/3.11	347,002	\$97,161	\$505,139	\$141,439	\$363,700	
287611	CNT PIPELINES	La Costa Oaks Nbhd 3.08	212,000	\$59,360	\$308,613	\$86,412	\$222,202	

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
287610	CNT PIPELINES	Ranch Cielo Parcel F Swr/Water	963,649	\$269,822	\$1,402,807	\$392,786	\$1,010,021
287612	CNT PIPELINES	Rancho Cielo Parcel G	907,500	\$254,100	\$1,321,069	\$369,899	\$951,170
287616	CNT PIPELINES	Unit S-3	1,557,508	\$436,102	\$2,267,302	\$634,844	\$1,632,457
287602	CNT PIPELINES	El Apajo Estates (River Run)	103,649	\$29,022	\$150,884	\$42,248	\$108,637
287608	CNT PIPELINES	Crosby Estates 5073-7	302,000	\$84,560	\$439,629	\$123,096	\$316,533
287601	CNT PIPELINES	North Coast Health Center	64,995	\$18,199	\$94,615	\$26,492	\$68,123
287603	CNT PIPELINES	Coastline Community Church	29,000	\$8,120	\$42,216	\$11,820	\$30,396
287604	CNT PIPELINES	4S Ranch Pa 37	212,563	\$59,518	\$309,433	\$86,641	\$222,792
287605	CNT PIPELINES	The Forum	336,500	\$94,220	\$489,851	\$137,158	\$352,693
287606	CNT PIPELINES	4S Ranch Pa 41	323,063	\$90,458	\$470,291	\$131,681	\$338,609
287609	CNT PIPELINES	4S Ranch Nbhd 2 Unit 3	1,222,896	\$342,411	\$1,780,199	\$498,456	\$1,281,743
287613	CNT PIPELINES	4S Ranch La Fitness	75,000	\$21,000	\$109,179	\$30,570	\$78,609
287614	CNT PIPELINES	4S Pipeline North Phase I	1,381,000	\$386,680	\$2,010,355	\$562,899	\$1,447,455
287615	CNT PIPELINES	4S Pipeline North Phase Ii	1,729,000	\$484,120	\$2,516,947	\$704,745	\$1,812,202
277608	CNT PIPELINES	Encinitas Country Day School	78,431	\$29,412	\$119,476	\$44,803	\$74,672
277609	CNT PIPELINES	Encinitas Ranch Phase Iii	59,484	\$22,307	\$90,613	\$33,980	\$56,633
277610	CNT PIPELINES	Gardenview Office Building	9,857	\$3,696	\$15,015	\$5,631	\$9,385
277611	CNT PIPELINES	La Costa Oaks S Cmno Junipero	192,797	\$72,299	\$293,692	\$110,134	\$183,557
277612	CNT PIPELINES	La Costa Oaks S Nbhd 3.12/3.13	423,728	\$158,898	\$645,473	\$242,053	\$403,421
277613	CNT PIPELINES	La Costa Oaks S Nbhd 3.14	253,099	\$94,912	\$385,551	\$144,582	\$240,969
277614	CNT PIPELINES	La Costa Oaks S Nbh	420,000	\$157,500	\$639,794	\$239,923	\$399,872
277615	CNT PIPELINES	La Costa Oaks S Nbhd	291,000	\$109,125	\$443,286	\$166,232	\$277,054
277616	CNT PIPELINES	La Costa Oaks South	240,000	\$90,000	\$365,597	\$137,099	\$228,498
277617	CNT PIPELINES	North Park @ La Cost	56,551	\$21,207	\$86,145	\$32,304	\$53,841
277622	CNT PIPELINES	Shelley Unit 1 (Centex)	78,800	\$29,550	\$120,038	\$45,014	\$75,024
277623	CNT PIPELINES	Unit "M" P/L Relocation & Fcf	567,108	\$212,666	\$863,887	\$323,958	\$539,929
277624	CNT PIPELINES	Unit "M" Relocation - Dove Trl	211,888	\$79,458	\$322,773	\$121,040	\$201,733
277620	CNT PIPELINES	Rancho Pacifica	92,000	\$34,500	\$140,145	\$52,555	\$87,591
277619	CNT PIPELINES	Rancho Cielo B Tm 42	473,500	\$177,563	\$721,292	\$270,485	\$450,808
277602	CNT PIPELINES	Crosby @ Rsf Tm 5073-1	329,000	\$123,375	\$501,172	\$187,940	\$313,233
277603	CNT PIPELINES	Crosby Golf Clubhouse Ext	76,827	\$28,810	\$117,032	\$43,887	\$73,145
277604	CNT PIPELINES	Crosby Tm 5073-2	859,000	\$322,125	\$1,308,532	\$490,700	\$817,833
277605	CNT PIPELINES	Crosby Tm 5073-4	390,600	\$146,475	\$595,009	\$223,128	\$371,881
277606	CNT PIPELINES	Crosby Tm 5073-8	41,263	\$15,474	\$62,857	\$23,571	\$39,285
277607	CNT PIPELINES	Crosby Unit 3 Tm 5073-3	284,500	\$106,688	\$433,385	\$162,519	\$270,865
277618	CNT PIPELINES	Old Course Road Enca	427,000	\$160,125	\$650,458	\$243,922	\$406,536
277621	CNT PIPELINES	Santa Luz Affordable Housing	371,000	\$139,125	\$565,152	\$211,932	\$353,220
277626	CNT PIPELINES	Unit Rc-2 Pipeline - Sfv	299,490	\$89,847	\$456,219	\$136,866	\$319,353
277600	CNT PIPELINES	4S Ranch Nbhd 1 Backbone	1,564,488	\$586,683	\$2,383,216	\$893,706	\$1,489,510
277601	CNT PIPELINES	4S Ranch Community Park	136,050	\$51,019	\$207,248	\$77,718	\$129,530
267606	CNT PIPELINES	Enc Ranch N Mesa	96,000	\$38,400	\$151,510	\$60,604	\$90,906
267615	CNT PIPELINES	Temple Solel	93,475	\$37,390	\$147,525	\$59,010	\$88,515
267617	CNT PIPELINES	Raw Water Pipeline	107,281	\$34,330	\$169,313	\$54,180	\$115,133
267604	CNT PIPELINES	Santa Fe Creek #1	242,000	\$96,800	\$381,931	\$152,772	\$229,158
267605	CNT PIPELINES	Santa Fe Creek #2	65,000	\$26,000	\$102,585	\$41,034	\$61,551
267607	CNT PIPELINES	Bridges Units 1 & 2	57,000	\$22,800	\$89,959	\$35,984	\$53,975



## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
267608	CNT PIPELINES	Brdiges @ Rsf Unit 3	189,500	\$75,800	\$299,074	\$119,629	\$179,444
267609	CNT PIPELINES	Bridges @ Rsf Unit 4	464,000	\$185,600	\$732,297	\$292,919	\$439,378
267610	CNT PIPELINES	Bridges @ Rsf Unit 6	23,000	\$9,200	\$36,299	\$14,520	\$21,780
267616	CNT PIPELINES	Bridges Unit 5	117,000	\$46,800	\$184,652	\$73,861	\$110,791
267601	CNT PIPELINES	Units V3 & V4 P/L	1,063,252	\$340,241	\$1,678,051	\$536,976	\$1,141,075
267602	CNT PIPELINES	Unit S-1 Valve	66,709	\$21,347	\$105,283	\$33,690	\$71,592
267603	CNT PIPELINES	Unit P-2B P/L Relo	68,000	\$27,200	\$107,319	\$42,928	\$64,392
727601	CNT PIPELINES	Ext 153 Capacity	269,003	\$153,716	\$424,547	\$242,598	\$181,949
267611	CNT PIPELINES	4S Ranch Unit 8	189,000	\$75,600	\$298,285	\$119,314	\$178,971
267612	CNT PIPELINES	4S Ranch Unit 3	301,000	\$120,400	\$475,046	\$190,018	\$285,027
267613	CNT PIPELINES	4S Ranch Nbhd 2 #1	1,039,798	\$415,919	\$1,641,035	\$656,414	\$984,621
267614	CNT PIPELINES	4S Ranch Nbhd 2 #2	1,200,592	\$480,237	\$1,894,805	\$757,922	\$1,136,883
257602	CNT PIPELINES	Enc Ranch Mesa Lower	97,500	\$41,438	\$158,465	\$67,348	\$91,117
257603	CNT PIPELINES	Quail Hollow	255,000	\$108,375	\$414,446	\$176,140	\$238,307
257607	CNT PIPELINES	Shelley Unit 2	162,800	\$69,190	\$264,596	\$112,453	\$152,142
257608	CNT PIPELINES	Shelley Unit 3	281,000	\$119,425	\$456,704	\$194,099	\$262,605
257609	CNT PIPELINES	Shelley Unit 4	209,000	\$88,825	\$339,683	\$144,365	\$195,318
257601	CNT PIPELINES	4S Planning Area 27	197,000	\$83,725	\$320,180	\$136,077	\$184,104
257604	CNT PIPELINES	4S Planning Area 26	188,400	\$80,070	\$306,203	\$130,136	\$176,067
257605	CNT PIPELINES	4S Planning Area 19	400,000	\$170,000	\$650,112	\$276,298	\$373,814
257606	CNT PIPELINES	4S Planning Area 25	626,300	\$266,178	\$1,017,913	\$432,613	\$585,300
257610	CNT PIPELINES	4S Planning Area 16	409,500	\$174,038	\$665,552	\$282,860	\$382,692
257611	CNT PIPELINES	4S Planning Area 29	171,000	\$72,675	\$277,923	\$118,117	\$159,806
257612	CNT PIPELINES	Bernardo Point #4	79,454	\$33,768	\$129,135	\$54,882	\$74,253
257613	CNT PIPELINES	4S Planning Area 15	383,500	\$162,988	\$623,295	\$264,900	\$358,394
257614	CNT PIPELINES	4S Planning Area 28	63,000	\$26,775	\$102,393	\$43,517	\$58,876
257615	CNT PIPELINES	4S Planning Area 12	323,000	\$137,275	\$524,965	\$223,110	\$301,855
257616	CNT PIPELINES	Unit Z P/L -Artesian	2,833,396	\$1,204,193	\$4,605,060	\$1,957,151	\$2,647,910
247601	CNT PIPELINES	Arroyo La Costa #3	70,000	\$31,500	\$115,257	\$51,866	\$63,392
247603	CNT PIPELINES	Rancho La Costa Vlg	25,840	\$11,628	\$42,546	\$19,146	\$23,401
247604	CNT PIPELINES	Rncho La Costa-Rcycl	42,160	\$18,972	\$69,418	\$31,238	\$38,180
247605	CNT PIPELINES	Salviati	458,350	\$206,258	\$754,690	\$339,610	\$415,079
247606	CNT PIPELINES	W-2 Extension	155,209	\$69,844	\$255,557	\$115,001	\$140,556
247602	CNT PIPELINES	4S Rnch Vlg Comm Dev	181,850	\$81,833	\$299,422	\$134,740	\$164,682
237622	CNT PIPELINES	Concordia 28 Llc	124,000	\$58,900	\$222,072	\$105,484	\$116,588
237624	CNT PIPELINES	Arroyo La Costa (F)	75,000	\$35,625	\$134,318	\$63,801	\$70,517
237625	CNT PIPELINES	Arroyo La Costa (K)	173,000	\$82,175	\$309,826	\$147,167	\$162,659
237627	CNT PIPELINES	Arroyo La Costa (D)	189,000	\$89,775	\$338,480	\$167,778	\$177,702
237628	CNT PIPELINES	Arroyo La Costa (M)	126,000	\$59,850	\$225,653	\$107,185	\$118,468
237629	CNT PIPELINES	Arroyo La Costa (N)	201,000	\$95,475	\$359,971	\$170,986	\$188,985
237630	CNT PIPELINES	Arroyo La Costa (O)	127,000	\$60,325	\$227,444	\$108,036	\$119,408
237631	CNT PIPELINES	Arroyo La Costa (B)	294,000	\$139,650	\$526,525	\$250,099	\$276,425
237632	CNT PIPELINES	Ctrh, Llc	25,000	\$11,875	\$44,773	\$21,267	\$23,506
237633	CNT PIPELINES	Unit W-1 Pipeline	749,173	\$355,857	\$1,341,694	\$637,305	\$704,389
237634	CNT PIPELINES	Unit W-2 Pipeline	1,007,144	\$478,393	\$1,803,695	\$856,755	\$946,940
237623	CNT PIPELINES	4S Lots 37 & 38	20,125	\$9,559	\$36,042	\$17,120	\$18,922

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
237626	CNT PIPELINES	4S Lots 14 - 17	20,000	\$9,500	\$35,818	\$17,014	\$18,804
227620	CNT PIPELINES	Arroyo La Costa - E	204,200	\$102,100	\$372,076	\$186,038	\$186,038
227621	CNT PIPELINES	Sandalwood - Ps	417,000	\$208,500	\$759,821	\$379,911	\$379,911
227619	CNT PIPELINES	Groves li	78,000	\$39,000	\$142,125	\$71,062	\$71,062
217602	CNT PIPELINES	Arroyo La Costa #3	463,000	\$243,075	\$864,164	\$453,686	\$410,478
217604	CNT PIPELINES	Arroyo La Costa I	376,000	\$197,400	\$701,783	\$368,436	\$333,347
217606	CNT PIPELINES	Leucadia Highlands	93,000	\$48,825	\$173,579	\$91,129	\$82,450
217612	CNT PIPELINES	Sage Canyon	97,000	\$50,925	\$181,045	\$95,049	\$85,996
217616	CNT PIPELINES	Arroyo La Costa #C	118,000	\$61,950	\$220,241	\$115,626	\$104,614
217603	CNT PIPELINES	Lone Jack Rd Imprvmt	9,000	\$4,725	\$16,798	\$8,819	\$7,979
217607	CNT PIPELINES	Kinghtsbridge	344,500	\$180,863	\$642,990	\$337,570	\$305,420
217611	CNT PIPELINES	Crestview	92,000	\$48,300	\$171,713	\$90,149	\$81,564
217613	CNT PIPELINES	Stratford Knolls	67,500	\$35,438	\$125,985	\$66,142	\$59,843
217615	CNT PIPELINES	Rancho Verde Unit #2	345,887	\$181,591	\$645,579	\$338,929	\$306,650
217617	CNT PIPELINES	Rancho Verde Unit #4	124,000	\$65,100	\$231,439	\$121,506	\$109,934
217605	CNT PIPELINES	Bernardo Lks Unit V1	283,588	\$148,884	\$529,302	\$277,884	\$251,419
217608	CNT PIPELINES	Christopherhill #1	267,000	\$140,175	\$498,341	\$261,629	\$236,712
217609	CNT PIPELINES	Christopherhill #2	176,000	\$92,400	\$328,494	\$172,460	\$156,035
217610	CNT PIPELINES	Christopherhill #3	165,000	\$86,625	\$307,963	\$161,681	\$146,283
217614	CNT PIPELINES	Christopherhill Bkbn	532,500	\$279,563	\$993,882	\$521,788	\$472,094
207601	CNT PIPELINES	Mains 99/00 Add'S	3,351,454	\$1,843,300	\$6,395,916	\$3,517,754	\$2,878,162
760197	CNT PIPELINES	Ext 180 Carlsbad Hs	250,000	\$143,750	\$494,020	\$284,061	\$209,958
760199	CNT PIPELINES	Arroyo La Costa #2	355,000	\$204,125	\$701,508	\$403,367	\$298,141
760200	CNT PIPELINES	Calle Barcelona	509,000	\$292,675	\$1,005,824	\$578,349	\$427,475
760198	CNT PIPELINES	Rancho Lakes Estates	487,455	\$280,287	\$963,249	\$553,868	\$409,381
760195	CNT PIPELINES	Home Depot	500,000	\$312,500	\$1,012,122	\$632,576	\$379,546
760192	CNT PIPELINES	Vista Santa Fe Areab	170,666	\$106,666	\$345,470	\$215,918	\$129,551
760193	CNT PIPELINES	Ranch View Estates	56,500	\$35,313	\$114,370	\$71,481	\$42,889
760196	CNT PIPELINES	Mains 97/98 Addition	458,135	\$286,334	\$927,377	\$579,611	\$347,766
760194	CNT PIPELINES	Rancho Lakes	500,000	\$312,500	\$1,012,122	\$632,576	\$379,546
760189	CNT PIPELINES	Sonata (Tierra S.F.)	183,333	\$119,167	\$377,059	\$245,088	\$131,971
760190	CNT PIPELINES	Hdden Valley Subdivs	114,200	\$74,230	\$234,874	\$152,668	\$82,206
760191	CNT PIPELINES	Intertie - Fairbanks	151,634	\$98,562	\$311,863	\$202,711	\$109,152
760186	CNT PIPELINES	Tierra Santa Fe 9'95	73,333	\$49,500	\$151,568	\$102,308	\$49,259
760188	CNT PIPELINES	Sonata 1&2 '95	73,333	\$49,500	\$151,568	\$102,308	\$49,259
760184	CNT PIPELINES	Rancho Farms Ests'95	75,000	\$50,625	\$155,013	\$104,634	\$50,379
760185	CNT PIPELINES	Vista Santa Fe B1'95	341,334	\$230,400	\$705,483	\$476,201	\$229,282
760181	CNT PIPELINES	Rosemont Estates	78,500	\$54,950	\$162,080	\$113,456	\$48,624
760179	CNT PIPELINES	Heritage Raw H2O P/L	1,051,712	\$736,198	\$2,171,481	\$1,520,037	\$651,444
760182	CNT PIPELINES	Stratford Estates	33,000	\$23,100	\$68,135	\$47,695	\$20,441
760183	CNT PIPELINES	Wildflower Estate #1	169,500	\$118,650	\$349,968	\$244,978	\$104,991
760180	CNT PIPELINES	Heritage Hills C.C.	588,000	\$411,600	\$1,214,050	\$849,835	\$364,215
760178	CNT PIPELINES	Leucadia Homes	51,500	\$37,338	\$107,237	\$77,747	\$29,490
760177	CNT PIPELINES	Rancho Pacifica Apts	156,500	\$117,375	\$332,513	\$249,385	\$83,128
760173	CNT PIPELINES	Forrest Bluff Estate	65,000	\$50,375	\$143,965	\$111,573	\$32,392
760172	CNT PIPELINES	Brookside Sub	93,500	\$72,463	\$207,088	\$160,493	\$46,595

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
				OC Depreciation	Replacement Cost		
760174	CNT PIPELINES	Pearce Project	55,500	\$43,013	\$122,924	\$95,266	\$27,658
760176	CNT PIPELINES	Ranch Farms Ests #2	115,000	\$89,125	\$254,707	\$197,398	\$57,309
760175	CNT PIPELINES	Alva Rd Improvements	148,000	\$114,700	\$327,797	\$254,042	\$73,754
760164	CNT PIPELINES	Encinitas Tract 4574	347,500	\$278,000	\$781,928	\$625,542	\$156,386
760168	CNT PIPELINES	Scenna Canyon Subdiv	91,250	\$73,000	\$205,326	\$164,261	\$41,065
760163	CNT PIPELINES	New Horizon Group	17,131	\$13,705	\$38,548	\$30,838	\$7,710
760165	CNT PIPELINES	Rancho S.F.Highlands	213,500	\$170,800	\$480,407	\$384,326	\$96,081
760166	CNT PIPELINES	La Jolla Valencia	341,000	\$272,800	\$767,302	\$613,842	\$153,460
760167	CNT PIPELINES	Rancho S.F. Farms	940,922	\$752,738	\$2,117,218	\$1,693,774	\$423,444
760169	CNT PIPELINES	Unit R P/L 4-S Partn	639,388	\$511,510	\$1,438,720	\$1,150,976	\$287,744
760171	CNT PIPELINES	Water Facilities 4-S	457,750	\$366,200	\$1,030,007	\$824,006	\$206,001
760150	CNT PIPELINES	Mira Costa College S	143,341	\$118,256	\$333,947	\$275,506	\$58,441
760151	CNT PIPELINES	Scotts Valley #1	142,000	\$117,150	\$330,823	\$272,929	\$57,894
760152	CNT PIPELINES	Scotts Valley	204,200	\$168,465	\$475,733	\$392,479	\$83,253
760153	CNT PIPELINES	Monarch Villas	84,000	\$69,300	\$195,698	\$161,451	\$34,247
760156	CNT PIPELINES	Vista Santa Fe #3	138,000	\$113,850	\$321,504	\$265,241	\$56,263
760157	CNT PIPELINES	Vista Santa Fe #4	105,000	\$86,625	\$244,623	\$201,814	\$42,809
760158	CNT PIPELINES	Vista Santa Fe #5	81,500	\$67,238	\$189,874	\$156,646	\$33,228
760159	CNT PIPELINES	Vista Santa Fe #6	90,000	\$74,250	\$209,676	\$172,983	\$36,693
760160	CNT PIPELINES	Beland Project	40,500	\$33,413	\$94,354	\$77,842	\$16,512
760161	CNT PIPELINES	Country Rose #1	208,350	\$171,889	\$485,401	\$400,456	\$84,945
760162	CNT PIPELINES	Country Rose #2	138,900	\$114,593	\$323,601	\$266,971	\$56,630
760154	CNT PIPELINES	Fairbanks Cc #4	83,000	\$68,475	\$193,368	\$159,529	\$33,839
760155	CNT PIPELINES	Fairbankd Cc #6	85,000	\$70,125	\$198,028	\$163,373	\$34,655
760141	CNT PIPELINES	Santa Fe Knolls	544,600	\$462,910	\$1,272,938	\$1,081,997	\$190,941
760142	CNT PIPELINES	Olive Crest	150,000	\$127,500	\$350,607	\$298,016	\$52,591
760144	CNT PIPELINES	Rsf Road Improvement	18,000	\$15,300	\$42,073	\$35,762	\$6,311
760146	CNT PIPELINES	Olivenhain Venture	105,500	\$89,675	\$246,594	\$209,605	\$36,989
760148	CNT PIPELINES	La Costa Condos Ph 3	60,500	\$51,425	\$141,412	\$120,200	\$21,212
760149	CNT PIPELINES	Sea Point Village	180,500	\$153,425	\$421,897	\$358,613	\$63,285
760147	CNT PIPELINES	Windsor Country Ests	364,000	\$309,400	\$850,807	\$723,186	\$127,621
760143	CNT PIPELINES	Rancho Del Rayo- Sub	604,000	\$513,400	\$1,411,778	\$1,200,011	\$211,767
760145	CNT PIPELINES	Fairbanks Polo Club	110,500	\$93,925	\$258,281	\$219,538	\$38,742
760135	CNT PIPELINES	Encinitas Estates #4	105,500	\$92,313	\$259,959	\$227,464	\$32,495
760137	CNT PIPELINES	La Costa Condos 1&2	373,800	\$327,075	\$921,068	\$805,935	\$115,134
760139	CNT PIPELINES	De La Plaza, Encntas	145,000	\$126,875	\$357,290	\$312,629	\$44,661
760140	CNT PIPELINES	Del Rayo Heights Sub	74,500	\$65,188	\$183,573	\$160,626	\$22,947
760136	CNT PIPELINES	Whispering Palms V-I	201,500	\$176,313	\$496,510	\$434,446	\$62,064
760138	CNT PIPELINES	Fairbanks C.C. #3	233,000	\$203,875	\$574,128	\$502,362	\$71,766
760124	CNT PIPELINES	Northview # 6	60,600	\$54,540	\$149,923	\$134,931	\$14,992
760125	CNT PIPELINES	Northview #5	119,900	\$107,910	\$296,631	\$266,968	\$29,663
760126	CNT PIPELINES	Quail Gardens #4.	288,500	\$259,650	\$713,744	\$642,370	\$71,374
760127	CNT PIPELINES	La Costa Trans Main.	192,000	\$172,800	\$475,005	\$427,504	\$47,500
760128	CNT PIPELINES	Santa Fe Ridge #2.	189,000	\$170,100	\$467,583	\$420,825	\$46,758
760129	CNT PIPELINES	Lagoon View.	84,500	\$76,050	\$209,052	\$188,146	\$20,905
760130	CNT PIPELINES	Mission Ridge.	117,000	\$105,300	\$289,456	\$260,510	\$28,946

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Replacement Cost Less Depreciation
				OC Depreciation	RC Depreciation	
760131	CNT PIPELINES	Northview #7.	57,200	\$51,480	\$141,512	\$14,151
760132	CNT PIPELINES	Northview #8.	81,000	\$72,900	\$200,393	\$20,039
760133	CNT PIPELINES	Northview #9.	61,300	\$55,170	\$151,655	\$15,166
760134	CNT PIPELINES	Stonebridge	169,500	\$152,550	\$419,340	\$41,934
760109	CNT PIPELINES	Vista Santa Fe #2	75,000	\$69,375	\$185,736	\$13,930
760110	CNT PIPELINES	Seagate Village	288,500	\$266,863	\$714,466	\$53,585
760114	CNT PIPELINES	Encinitas Villg Apts	47,000	\$43,475	\$116,395	\$8,730
760115	CNT PIPELINES	Villg Park Villas #5	5,900	\$5,458	\$14,611	\$1,096
760116	CNT PIPELINES	La Costa Trans Main.	479,292	\$443,345	\$1,186,960	\$89,022
760117	CNT PIPELINES	Pac Ranch-Tennis Clb	328,200	\$303,585	\$812,783	\$60,959
760120	CNT PIPELINES	Olivenhain Bluffs	26,000	\$24,050	\$64,389	\$4,829
760121	CNT PIPELINES	Camino Creek #2	201,000	\$185,925	\$497,774	\$37,333
760122	CNT PIPELINES	Santa Fe Ridge #1	160,000	\$148,000	\$396,238	\$29,718
760123	CNT PIPELINES	Summerhill- Tm4421-1	290,452	\$268,668	\$719,300	\$53,948
760107	CNT PIPELINES	Vista Del Rio	148,500	\$137,363	\$367,758	\$27,582
760108	CNT PIPELINES	Vista Santa Fe #1	108,500	\$100,363	\$268,699	\$20,152
760113	CNT PIPELINES	Galeria	87,750	\$81,169	\$217,312	\$16,298
760118	CNT PIPELINES	Aliso Canyon Road	166,400	\$153,920	\$412,087	\$30,907
760106	CNT PIPELINES	Fairbanks Cntry Club	200,000	\$185,000	\$495,297	\$37,147
760111	CNT PIPELINES	Fairbanks Cntry Club	197,000	\$182,225	\$487,868	\$36,590
760112	CNT PIPELINES	Fairbanks Cntry Club	111,000	\$102,675	\$274,890	\$20,617
760119	CNT PIPELINES	Fairbanks Ranch #4	524,000	\$484,700	\$1,297,679	\$97,326
760095	CNT PIPELINES	Village Park Nrtvw 2	12,478	\$11,854	\$31,999	\$1,600
760096	CNT PIPELINES	Camino Creek #3	34,873	\$33,129	\$89,429	\$4,471
760097	CNT PIPELINES	Hollyridge	16,000	\$15,200	\$41,031	\$2,052
760098	CNT PIPELINES	Sakal Project	44,330	\$42,114	\$113,681	\$5,684
760100	CNT PIPELINES	Village Park Nthvw 3	48,500	\$46,075	\$124,374	\$6,219
760101	CNT PIPELINES	Village Park Nthvw 4	60,620	\$57,589	\$155,455	\$7,773
760102	CNT PIPELINES	Heritage Park	154,275	\$146,561	\$395,625	\$19,781
760103	CNT PIPELINES	Jantsch Project	26,000	\$24,700	\$66,675	\$3,334
760104	CNT PIPELINES	Morning Sun West li	254,000	\$241,300	\$651,362	\$32,568
760105	CNT PIPELINES	Encinitas Racquet C.	108,000	\$102,600	\$276,957	\$13,848
760099	CNT PIPELINES	Vista Del Rio 1&2	175,500	\$166,725	\$450,055	\$22,503
760094	CNT PIPELINES	Santa Fe Highlands	289,500	\$282,263	\$771,139	\$19,278
760090	CNT PIPELINES	Whspring Plms Grn #3	76,200	\$74,295	\$202,973	\$5,074
760091	CNT PIPELINES	Vida Pacifica Ph I	288,500	\$281,288	\$768,476	\$19,212
760092	CNT PIPELINES	Rancho La Zanja #1	166,380	\$162,221	\$443,185	\$11,080
760093	CNT PIPELINES	Rancho Del Lago	308,000	\$300,300	\$820,418	\$20,510
760075	CNT PIPELINES	Serena Vista	47,634	\$26,675	\$156,621	\$68,913
760076	CNT PIPELINES	South Pointe Farms	190,200	\$106,512	\$625,380	\$275,167
760077	CNT PIPELINES	Whspring Plms Vil #2	101,200	\$56,672	\$332,747	\$146,409
760065	CNT PIPELINES	Mccoy Med.	15,900	\$9,116	\$58,939	\$25,148
760067	CNT PIPELINES	Canon Pk I-Ii-Iii	54,300	\$31,132	\$201,284	\$85,881
760068	CNT PIPELINES	Canon Pk I-Ii-Iii	71,000	\$40,707	\$263,189	\$112,294
760069	CNT PIPELINES	Canon Pk I-Ii-Iii	28,799	\$16,511	\$106,755	\$45,549
760070	CNT PIPELINES	Shady Hollow	82,110	\$47,076	\$304,372	\$129,866

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
				OC Depreciation	Replacement Cost		
760071	CNT PIPELINES	Ponderosa #5	53,662	\$30,766	\$198,919	\$114,047	\$84,872
760072	CNT PIPELINES	Vllge Pk,N County #2	71,263	\$40,857	\$264,164	\$151,454	\$112,710
760073	CNT PIPELINES	Wandering Rd Schl St	25,725	\$14,749	\$95,360	\$54,673	\$40,687
760059	CNT PIPELINES	La Costa #3	187,003	\$109,708	\$737,280	\$432,537	\$304,742
760060	CNT PIPELINES	La Costa #4	70,700	\$41,477	\$278,742	\$163,529	\$115,214
760061	CNT PIPELINES	Rancho Pond #4	78,200	\$45,877	\$308,312	\$180,876	\$127,436
760049	CNT PIPELINES	Green Valley Knolls	233,003	\$139,802	\$1,220,068	\$732,041	\$488,027
760050	CNT PIPELINES	Summerfield #9	43,430	\$26,058	\$227,412	\$136,447	\$90,965
760051	CNT PIPELINES	Summerfield #8	77,452	\$46,471	\$405,560	\$243,336	\$162,224
760053	CNT PIPELINES	Village Pk #15	29,283	\$17,570	\$153,334	\$92,000	\$61,334
760054	CNT PIPELINES	Encinitas Est #3	46,724	\$28,034	\$244,660	\$146,796	\$97,864
760055	CNT PIPELINES	Rancho Del Pond #1	70,000	\$42,000	\$366,539	\$219,924	\$146,616
760056	CNT PIPELINES	Rancho Del Pond #2	65,850	\$39,510	\$344,809	\$206,885	\$137,924
760057	CNT PIPELINES	Rancho Del Dios	304,420	\$182,652	\$1,594,027	\$956,416	\$637,611
760058	CNT PIPELINES	Adj Per Aje/6-30-77	38,751	\$23,251	\$202,911	\$121,747	\$81,164
760045	CNT PIPELINES	Summerfield #6	15,405	\$9,448	\$86,544	\$53,080	\$33,464
760046	CNT PIPELINES	Summerfield #7	29,239	\$17,933	\$164,263	\$100,748	\$63,515
760047	CNT PIPELINES	Santa Fe Glens	62,681	\$38,445	\$352,139	\$215,979	\$136,161
760048	CNT PIPELINES	S D Shore-Wanket Tnk	211,928	\$129,983	\$1,190,597	\$730,233	\$460,364
760010	CNT PIPELINES	Vllge Pk #10	52,900	\$33,151	\$322,581	\$202,151	\$120,430
760011	CNT PIPELINES	Vllge Pk #11	21,100	\$13,223	\$128,667	\$80,631	\$48,036
760012	CNT PIPELINES	Vllge Pk #12	54,493	\$34,149	\$332,295	\$208,238	\$124,057
760033	CNT PIPELINES	San Elijo Hills	142,592	\$89,358	\$869,518	\$544,898	\$324,620
760014	CNT PIPELINES	Vllg Pk Villas #1	63,753	\$40,802	\$425,714	\$272,457	\$153,257
760016	CNT PIPELINES	Vllg Pk Villas #3	41,700	\$26,688	\$278,454	\$178,210	\$100,243
760017	CNT PIPELINES	Vllg Pk Villas #17	20,300	\$12,992	\$135,554	\$86,755	\$48,800
760006	CNT PIPELINES	Vllge Pk #6	25,471	\$16,641	\$181,303	\$118,451	\$62,852
760035	CNT PIPELINES	Villanitas #1	25,519	\$16,672	\$181,643	\$118,673	\$62,970
760038	CNT PIPELINES	Emerald Classics #2	25,200	\$16,464	\$179,374	\$117,191	\$62,183
760037	CNT PIPELINES	Emerald Classics #1	15,410	\$10,273	\$118,574	\$79,049	\$39,525
760044	CNT PIPELINES	Whspring Plms Grn #2	29,899	\$19,933	\$230,059	\$153,373	\$76,686
760002	CNT PIPELINES	Village Park #2	11,641	\$7,916	\$99,318	\$67,536	\$31,782
760022	CNT PIPELINES	Pacific Sereno #4	25,830	\$17,564	\$220,374	\$149,855	\$70,520
760027	CNT PIPELINES	La Costa South #6	11,557	\$7,859	\$98,599	\$67,047	\$31,552
760030	CNT PIPELINES	La Costa Vale #2	38,336	\$26,068	\$327,068	\$222,406	\$104,662
760039	CNT PIPELINES	Emerald Classics #3	14,155	\$9,625	\$120,767	\$82,121	\$38,645
760040	CNT PIPELINES	Emerald Classics #4	15,728	\$10,695	\$134,187	\$91,247	\$42,940
760041	CNT PIPELINES	Whsprng Plms Grn #1	52,420	\$35,646	\$447,233	\$304,118	\$143,114
760042	CNT PIPELINES	Palms Golf	24,080	\$16,374	\$205,444	\$139,702	\$65,742
760019	CNT PIPELINES	Pacific Sereno #1	42,375	\$29,380	\$413,890	\$286,963	\$126,926
760020	CNT PIPELINES	Pacific Sereno #2	21,435	\$14,862	\$209,362	\$145,158	\$64,204
760021	CNT PIPELINES	Pacific Sereno #3	26,300	\$18,235	\$256,880	\$178,104	\$78,777
760024	CNT PIPELINES	La Costa South #1	80,086	\$55,526	\$782,224	\$542,342	\$239,882
760018	CNT PIPELINES	Lake Val Sereno #2	27,948	\$19,377	\$272,977	\$189,264	\$83,713
202138	CNT PIPELN EXT	MAIN EXT 256 - SANTA FE HEIGHTS	141,048	\$7,052	\$157,813	\$7,891	\$149,923
297518	CNT PIPELN EXT	EXT 235 - PALMA DE LA REINA	379,561	\$37,956	\$428,782	\$42,878	\$385,904



## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
				OC Depreciation	Replacement Cost			
297517	CNT PIPELN EXT	EXT 68A - ELFIN VISTA LANE	48,149	\$6,019	\$55,813	\$6,977	\$48,836	
297515	CNT PIPELN EXT	Ext 248-Citymark Olivenhain Primrose Ln	58,000	\$8,120	\$71,245	\$9,974	\$61,271	
297516	CNT PIPELN EXT	Ext 253 - Cole Ranch Rd	21,000	\$2,940	\$25,796	\$3,611	\$22,184	
297512	CNT PIPELN EXT	Extension 166 - Minks	233,000	\$37,280	\$292,646	\$46,823	\$245,823	
297513	CNT PIPELN EXT	Extension 9B - Levie	41,000	\$6,560	\$51,496	\$8,239	\$43,256	
297514	CNT PIPELN EXT	Extension 247 - Vista Hills	52,000	\$8,320	\$65,312	\$10,450	\$54,862	
297510	CNT PIPELN EXT	Ext 174A - Calzada Del Bosque	100,440	\$25,110	\$131,540	\$32,885	\$98,655	
297511	CNT PIPELN EXT	Ext 245 - Crosby Looped	67,707	\$16,927	\$88,671	\$22,168	\$66,504	
297508	CNT PIPELN EXT	Ext 238A - Pacifica Ranch	36,945	\$10,160	\$49,579	\$13,634	\$35,945	
297509	CNT PIPELN EXT	Ext 191A - Via De La Nola	24,330	\$6,691	\$32,650	\$8,979	\$23,672	
297504	CNT PIPELN EXT	Main Ext 242 - Rimmer	66,274	\$19,882	\$89,734	\$26,920	\$62,814	
297505	CNT PIPELN EXT	Ext 233 - Bella Vista Drive	84,620	\$25,386	\$114,574	\$34,372	\$80,202	
297506	CNT PIPELN EXT	Ext 151A - Church Of Nativity	7,476	\$2,243	\$10,122	\$3,037	\$7,086	
297507	CNT PIPELN EXT	Main Ext 231 - Artesian Rd	81,293	\$24,388	\$110,069	\$33,021	\$77,049	
297501	CNT PIPELN EXT	Ext 234 - Bella Collina	21,152	\$6,874	\$29,181	\$9,484	\$19,697	
297503	CNT PIPELN EXT	Ext 169 - Los Coches Village	161,778	\$52,578	\$223,190	\$72,537	\$150,653	
297502	CNT PIPELN EXT	Ext 230 - Rancho Valencia	104,351	\$33,914	\$143,963	\$46,788	\$97,175	
287501	CNT PIPELN EXT	El Apajo Estates (River Run)	12,476	\$3,493	\$18,162	\$5,085	\$13,076	
287502	CNT PIPELN EXT	Christopher Hill Duplexes	125,000	\$35,000	\$181,965	\$50,950	\$131,015	
287503	CNT PIPELN EXT	Christopher Hill Triplexes	169,500	\$47,460	\$246,745	\$69,089	\$177,657	
277500	CNT PIPELN EXT	Main Ext 186-Narcissus Summit	55,565	\$20,837	\$84,643	\$31,741	\$52,902	
277501	CNT PIPELN EXT	Main Ext 145B Fh & Water Svcs	27,013	\$10,130	\$41,149	\$15,431	\$25,718	
277503	CNT PIPELN EXT	Main Ext 239 Passo Fiore	58,762	\$22,036	\$89,513	\$33,568	\$55,946	
277502	CNT PIPELN EXT	Main Ext 196C Poco Log/Roxbury	67,500	\$25,313	\$102,824	\$38,559	\$64,265	
267505	CNT PIPELN EXT	Main Ext 229-Lux Art	62,199	\$24,880	\$98,164	\$39,266	\$58,898	
267501	CNT PIPELN EXT	Main Extension 186A	50,000	\$20,000	\$78,911	\$31,565	\$47,347	
267502	CNT PIPELN EXT	Main Extension 186B	45,800	\$18,320	\$72,283	\$28,913	\$43,370	
267503	CNT PIPELN EXT	Main Extension 186C	48,300	\$19,320	\$76,228	\$30,491	\$45,737	
267504	CNT PIPELN EXT	Main Extension 186D	28,500	\$11,400	\$44,979	\$17,992	\$26,988	
267506	CNT PIPELN EXT	Main Extension 214	44,000	\$17,600	\$69,442	\$27,777	\$41,665	
267507	CNT PIPELN EXT	Bridges Main Ext 145	285,241	\$114,096	\$450,175	\$180,070	\$270,105	
257501	CNT PIPELN EXT	Main Ext 201-Dixson	152,000	\$64,600	\$247,042	\$104,993	\$142,049	
247505	CNT PIPELN EXT	Extension 222	31,000	\$13,950	\$51,043	\$22,969	\$28,073	
247501	CNT PIPELN EXT	Main Ext 149C	73,000	\$32,850	\$120,197	\$54,089	\$66,108	
247502	CNT PIPELN EXT	Main Ext 220	25,800	\$11,610	\$42,481	\$19,116	\$23,364	
247503	CNT PIPELN EXT	Main Ext 224	48,000	\$21,600	\$79,034	\$35,565	\$43,469	
247504	CNT PIPELN EXT	Extension 227	39,000	\$17,550	\$64,215	\$28,897	\$35,318	
247506	CNT PIPELN EXT	Ext 219 - Rio Vista	51,100	\$22,995	\$84,138	\$37,862	\$46,276	
237506	CNT PIPELN EXT	Extension 212	21,000	\$9,975	\$37,609	\$17,864	\$19,745	
227505	CNT PIPELN EXT	Main Ext 207	64,000	\$32,000	\$116,615	\$58,308	\$58,308	
217504	CNT PIPELN EXT	Main Ext 205	57,000	\$29,925	\$106,387	\$55,853	\$50,534	
217502	CNT PIPELN EXT	Main Ext 195	26,000	\$13,650	\$48,528	\$25,477	\$23,051	
217503	CNT PIPELN EXT	Main Ext 211	81,200	\$42,630	\$151,555	\$79,567	\$71,989	
207501	CNT PIPELN EXT	Pipeline 99/00 Adds	454,300	\$249,865	\$866,986	\$476,842	\$390,144	
750164	CNT PIPELN EXT	Extension 149D	20,000	\$11,500	\$39,522	\$22,725	\$16,797	
750165	CNT PIPELN EXT	Extension 149B	71,000	\$40,825	\$140,302	\$80,673	\$59,628	



## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
				OC Depreciation	Replacement Cost		
750162	CNT PIPELN EXT	Pipeline 97/98 Adds	233,585	\$145,991	\$472,833	\$295,521	\$177,312
750163	CNT PIPELN EXT	Unit S Pipeline	469,415	\$293,384	\$950,210	\$593,882	\$356,329
750161	CNT PIPELN EXT	Rancho Cielo 27"	250,000	\$156,250	\$506,061	\$316,288	\$189,773
750160	CNT PIPELN EXT	P/L Ext #134A	96,500	\$62,725	\$198,470	\$129,006	\$69,465
750159	CNT PIPELN EXT	P/L Ext #193	28,000	\$18,200	\$57,587	\$37,432	\$20,156
750158	CNT PIPELN EXT	Ext #191	42,000	\$27,300	\$86,381	\$56,148	\$30,233
750156	CNT PIPELN EXT	P/L Ext# 192 '95	81,000	\$54,675	\$167,414	\$113,004	\$54,410
750155	CNT PIPELN EXT	P/L Ext# 142 '95	590,000	\$398,250	\$1,219,435	\$823,119	\$396,316
750157	CNT PIPELN EXT	P/L Ext# 149A '95	49,000	\$33,075	\$101,275	\$68,361	\$32,914
750154	CNT PIPELN EXT	P/L Ext# 194 '95	40,000	\$27,000	\$82,674	\$55,805	\$26,869
750151	CNT PIPELN EXT	P/L Ext 177	29,000	\$20,300	\$59,877	\$41,914	\$17,963
750153	CNT PIPELN EXT	P/L Ext 146	25,000	\$17,500	\$51,618	\$36,132	\$15,485
750152	CNT PIPELN EXT	P/L Ext 149	35,500	\$24,850	\$73,297	\$51,308	\$21,989
750145	CNT PIPELN EXT	P/L Ext # 184	15,500	\$11,238	\$32,275	\$23,400	\$8,876
750150	CNT PIPELN EXT	P/L Ext # 187	22,500	\$16,313	\$46,851	\$33,967	\$12,884
750146	CNT PIPELN EXT	P/L Ext # 172	59,000	\$42,775	\$122,854	\$89,069	\$33,785
750147	CNT PIPELN EXT	P/L Ext # 99A	36,000	\$26,100	\$74,962	\$54,347	\$20,615
750148	CNT PIPELN EXT	P/L Ext # 174	68,000	\$49,300	\$141,595	\$102,656	\$38,939
750149	CNT PIPELN EXT	P/L Ext # 178	41,000	\$29,725	\$85,373	\$61,896	\$23,478
750142	CNT PIPELN EXT	P/L Ext.#181	36,000	\$27,000	\$76,489	\$57,366	\$19,122
750140	CNT PIPELN EXT	P/L Ext.#157	37,500	\$28,125	\$79,676	\$59,757	\$19,919
750141	CNT PIPELN EXT	P/L Ext.#162	42,000	\$31,500	\$89,237	\$66,927	\$22,309
750143	CNT PIPELN EXT	P/L Ext.#157	21,000	\$15,750	\$44,618	\$33,464	\$11,155
750144	CNT PIPELN EXT	P/L Ext.#188	16,500	\$12,375	\$35,057	\$26,293	\$8,764
750135	CNT PIPELN EXT	P/L Ext #176	114,000	\$88,350	\$252,492	\$195,681	\$56,811
750137	CNT PIPELN EXT	P/L Ext #170	15,000	\$11,625	\$33,223	\$25,748	\$7,475
750132	CNT PIPELN EXT	P/L Ext #161	87,750	\$68,006	\$194,352	\$150,623	\$43,729
750134	CNT PIPELN EXT	P/L Ext #160	16,500	\$12,788	\$36,545	\$28,322	\$8,223
750138	CNT PIPELN EXT	P/L Ext #168	30,500	\$23,638	\$67,553	\$52,353	\$15,199
750136	CNT PIPELN EXT	P/L Ext #173	72,500	\$56,188	\$160,576	\$124,446	\$36,130
750139	CNT PIPELN EXT	P/L Ext #154	110,000	\$85,250	\$243,633	\$188,815	\$54,817
750130	CNT PIPELN EXT	P/L Ext. 101	152,000	\$121,600	\$342,023	\$273,619	\$68,405
750131	CNT PIPELN EXT	P/L Ext. 158	35,500	\$28,400	\$79,880	\$63,904	\$15,976
750125	CNT PIPELN EXT	P/L Ext. 88A	19,000	\$15,200	\$42,753	\$34,202	\$8,551
750126	CNT PIPELN EXT	P/L Ext. 151	87,000	\$69,600	\$195,763	\$156,611	\$39,153
750127	CNT PIPELN EXT	P/L Ext. 140	949,500	\$759,600	\$2,136,520	\$1,709,216	\$427,304
750128	CNT PIPELN EXT	P/L Ext. 104	75,000	\$60,000	\$168,761	\$135,009	\$33,752
750129	CNT PIPELN EXT	P/L Ext 155	42,500	\$34,000	\$95,631	\$76,505	\$19,126
750121	CNT PIPELN EXT	P/L Ext. 147	19,000	\$15,675	\$44,265	\$36,519	\$7,746
750122	CNT PIPELN EXT	P/L Ext 120	195,000	\$160,875	\$454,299	\$374,797	\$79,502
750123	CNT PIPELN EXT	P/L Ext 109A	50,500	\$41,663	\$117,652	\$97,063	\$20,589
750124	CNT PIPELN EXT	P/L Ext. 82	13,000	\$10,725	\$30,287	\$24,986	\$5,300
750117	CNT PIPELN EXT	P/L Extension #133	145,700	\$123,845	\$340,556	\$289,473	\$51,083
750118	CNT PIPELN EXT	P/L Extension #135	36,500	\$31,025	\$85,314	\$72,517	\$12,797
750120	CNT PIPELN EXT	P/L Extension #115A	442,000	\$375,700	\$1,033,122	\$878,154	\$154,968
750119	CNT PIPELN EXT	P/L Extension #129	20,000	\$17,000	\$46,748	\$39,735	\$7,012

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
				OC Depreciation	Replacement Cost		
750112	CNT PIPELN EXT	P/L Extension # 138	61,500	\$53,813	\$151,540	\$132,598	\$18,943
750114	CNT PIPELN EXT	P/L Extension # 134	81,500	\$71,313	\$200,821	\$175,719	\$25,103
750115	CNT PIPELN EXT	P/L Extension # 119	17,500	\$15,313	\$43,121	\$37,731	\$5,390
750111	CNT PIPELN EXT	P/L Extension # 132	26,000	\$22,750	\$64,066	\$56,058	\$8,008
750113	CNT PIPELN EXT	P/L Extension #136	23,500	\$20,563	\$57,906	\$50,667	\$7,238
750116	CNT PIPELN EXT	P/L Extension # 139	15,000	\$13,125	\$36,961	\$32,341	\$4,620
750106	CNT PIPELN EXT	P/L Extension # 92	25,728	\$23,155	\$63,651	\$57,286	\$6,365
750107	CNT PIPELN EXT	P/L Extension # 113	22,500	\$20,250	\$55,665	\$50,098	\$5,566
750109	CNT PIPELN EXT	P/L Extension # 72	64,500	\$58,050	\$159,572	\$143,615	\$15,957
750110	CNT PIPELN EXT	P/L Extension # 112	44,640	\$40,176	\$110,439	\$99,395	\$11,044
750104	CNT PIPELN EXT	P/L Extension # 127	185,000	\$166,500	\$457,687	\$411,918	\$45,769
750103	CNT PIPELN EXT	Extension 116	50,000	\$46,250	\$123,824	\$114,537	\$9,287
750105	CNT PIPELN EXT	P/L Extension # 111	105,000	\$97,125	\$260,031	\$240,529	\$19,502
750099	CNT PIPELN EXT	Extension 123	157,000	\$145,225	\$388,808	\$359,648	\$29,161
750100	CNT PIPELN EXT	Extension 124	12,800	\$11,840	\$31,699	\$29,322	\$2,377
750101	CNT PIPELN EXT	Extension 125	164,000	\$151,700	\$406,144	\$375,683	\$30,461
750102	CNT PIPELN EXT	Extension 128	107,500	\$99,438	\$266,222	\$246,256	\$19,967
750097	CNT PIPELN EXT	Extension 96	23,500	\$22,325	\$60,264	\$57,251	\$3,013
750098	CNT PIPELN EXT	Extension 122	41,500	\$39,425	\$106,423	\$101,102	\$5,321
750096	CNT PIPELN EXT	Extension 128	107,500	\$102,125	\$275,675	\$261,891	\$13,784
750092	CNT PIPELN EXT	Ext 108	151,400	\$147,615	\$403,283	\$393,201	\$10,082
750094	CNT PIPELN EXT	Ext 118	45,000	\$43,875	\$119,866	\$116,870	\$2,997
750095	CNT PIPELN EXT	Ext 118 Off-Site	56,500	\$55,088	\$150,499	\$146,736	\$3,762
750091	CNT PIPELN EXT	Ext 105	20,000	\$19,500	\$53,274	\$51,942	\$1,332
750093	CNT PIPELN EXT	Ext 115	45,000	\$43,875	\$119,866	\$116,870	\$2,997
750069	CNT PIPELN EXT	Extension #52	24,650	\$13,804	\$81,050	\$45,388	\$35,662
750070	CNT PIPELN EXT	Extension #74	11,400	\$6,384	\$37,483	\$20,991	\$16,493
750071	CNT PIPELN EXT	Extension #73	18,600	\$10,416	\$61,157	\$34,248	\$26,909
750072	CNT PIPELN EXT	Extension #75	10,400	\$5,824	\$34,195	\$19,149	\$15,046
750073	CNT PIPELN EXT	Extension #79	13,500	\$7,560	\$44,388	\$24,857	\$19,531
750074	CNT PIPELN EXT	Extension #86	34,000	\$19,040	\$111,792	\$62,604	\$49,189
750076	CNT PIPELN EXT	Ext 29 Supplement	3,145	\$1,761	\$10,341	\$5,791	\$4,550
750075	CNT PIPELN EXT	Extension #84	53,000	\$29,680	\$174,265	\$97,588	\$76,676
750059	CNT PIPELN EXT	Extension #50	41,151	\$23,593	\$152,542	\$87,457	\$65,085
750064	CNT PIPELN EXT	Extension #75	10,400	\$5,963	\$38,552	\$22,103	\$16,449
750065	CNT PIPELN EXT	Extension #76	16,000	\$9,173	\$59,310	\$34,004	\$25,306
750060	CNT PIPELN EXT	Extension #56	14,912	\$8,550	\$55,277	\$31,692	\$23,585
750062	CNT PIPELN EXT	Extension #68	34,400	\$19,723	\$127,517	\$73,110	\$54,407
750063	CNT PIPELN EXT	Extension #69	11,430	\$6,553	\$42,370	\$24,292	\$18,078
750066	CNT PIPELN EXT	Extension #77	24,207	\$13,879	\$89,733	\$51,447	\$38,286
750067	CNT PIPELN EXT	Extension #78	13,400	\$7,683	\$49,672	\$28,479	\$21,193
750061	CNT PIPELN EXT	Extension #60	32,600	\$18,691	\$120,844	\$69,284	\$51,560
750053	CNT PIPELN EXT	Extension #71	20,800	\$12,203	\$82,006	\$48,110	\$33,896
750055	CNT PIPELN EXT	Extension #63	7,800	\$4,576	\$30,752	\$18,041	\$12,711
750057	CNT PIPELN EXT	Extension #57	16,000	\$9,387	\$63,082	\$37,008	\$26,074
750054	CNT PIPELN EXT	Extension #65	11,200	\$6,571	\$44,157	\$25,906	\$18,252

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
750056	CNT PIPELN EXT	Snyper & Salerno	20,950	\$12,291	\$82,598	\$48,457	\$34,140
750058	CNT PIPELN EXT	Extension #67	7,300	\$4,283	\$28,781	\$16,885	\$11,896
750042	CNT PIPELN EXT	Extension #41	37,271	\$22,860	\$209,387	\$128,424	\$80,963
750045	CNT PIPELN EXT	Extension #44	12,015	\$7,369	\$67,501	\$41,400	\$26,100
750046	CNT PIPELN EXT	Extension #45	16,380	\$10,046	\$92,022	\$56,440	\$35,582
750038	CNT PIPELN EXT	Extension #37	5,200	\$3,189	\$29,213	\$17,917	\$11,296
750039	CNT PIPELN EXT	Extension #38	16,022	\$9,827	\$90,008	\$55,205	\$34,803
750040	CNT PIPELN EXT	Extension #39	22,643	\$13,888	\$127,206	\$78,020	\$49,186
750041	CNT PIPELN EXT	Extension #40	22,701	\$13,923	\$127,533	\$78,220	\$49,313
750044	CNT PIPELN EXT	Extension #43	5,248	\$3,219	\$29,480	\$18,081	\$11,399
750047	CNT PIPELN EXT	Extension #47	10,148	\$6,224	\$57,011	\$34,966	\$22,044
750048	CNT PIPELN EXT	Extension #48	9,558	\$5,862	\$53,695	\$32,933	\$20,762
750051	CNT PIPELN EXT	Extension #53	10,401	\$6,379	\$58,434	\$35,839	\$22,594
750043	CNT PIPELN EXT	Extension #42	4,000	\$2,453	\$22,472	\$13,783	\$8,689
750049	CNT PIPELN EXT	Extension #49	7,467	\$4,580	\$41,949	\$25,729	\$16,220
750036	CNT PIPELN EXT	Extension #35	12,642	\$7,922	\$77,091	\$48,310	\$28,781
750037	CNT PIPELN EXT	Extension #36	5,316	\$3,403	\$35,501	\$22,720	\$12,780
750031	CNT PIPELN EXT	Extension #30	9,757	\$6,374	\$69,448	\$45,373	\$24,075
750033	CNT PIPELN EXT	Extension #32	1,069	\$698	\$7,609	\$4,971	\$2,638
750032	CNT PIPELN EXT	Extension #31	3,761	\$2,508	\$28,943	\$19,295	\$9,648
750034	CNT PIPELN EXT	Extension #33	6,043	\$4,029	\$46,497	\$30,998	\$15,499
750030	CNT PIPELN EXT	Extension #29	12,307	\$8,205	\$94,700	\$63,133	\$31,567
750035	CNT PIPELN EXT	Extension #34	10,274	\$6,849	\$79,053	\$52,702	\$26,351
750028	CNT PIPELN EXT	Extension #27	2,326	\$1,581	\$19,842	\$13,493	\$6,350
750029	CNT PIPELN EXT	Extension #28	2,217	\$1,508	\$18,917	\$12,863	\$6,053
750020	CNT PIPELN EXT	Extension #19	10,759	\$7,603	\$114,356	\$80,812	\$33,544
750027	CNT PIPELN EXT	Extension #26	3,075	\$2,173	\$32,685	\$23,098	\$9,588
750022	CNT PIPELN EXT	Extension #21	1,350	\$954	\$14,350	\$10,140	\$4,209
750026	CNT PIPELN EXT	Extension #25	4,437	\$3,135	\$47,162	\$33,328	\$13,834
750025	CNT PIPELN EXT	Extension #24	31,000	\$21,907	\$329,510	\$232,854	\$96,656
750021	CNT PIPELN EXT	Extension #20	1,000	\$720	\$11,678	\$8,409	\$3,270
750023	CNT PIPELN EXT	Extension #22	11,155	\$8,032	\$130,273	\$93,797	\$36,477
750024	CNT PIPELN EXT	Extension #23	22,033	\$15,864	\$257,312	\$185,265	\$72,047
750018	CNT PIPELN EXT	Extension #18	3,681	\$2,700	\$46,234	\$33,905	\$12,329
750017	CNT PIPELN EXT	Extension #17	15,100	\$11,073	\$189,645	\$139,073	\$50,572
750015	CNT PIPELN EXT	Extension #15	1,200	\$896	\$15,885	\$11,860	\$4,024
750011	CNT PIPELN EXT	Extension #11	1,250	\$966	\$18,008	\$13,926	\$4,082
750013	CNT PIPELN EXT	Extension #13	2,000	\$1,547	\$28,822	\$22,289	\$6,533
294704	CNT PIPELNS-REC	RANCHO LAKES UNIT 3	167,141	\$25,071	\$202,229	\$30,334	\$171,895
294403	CNT PIPELNS-REC	SDUHS DISTRICT WS & FDC INSTALL	16,612	\$1,993	\$20,099	\$2,412	\$17,687
294402	CNT PIPELNS-REC	RSF FARMS RECYCLED RETROFIT PROJECT	18,710	\$2,245	\$22,638	\$2,717	\$19,921
727631	CNT PIPELNS-REC	Rancho Santa Fe Lakes Unit 2, TM 5069	35,000	\$5,600	\$43,960	\$7,034	\$36,926
727629	CNT PIPELNS-REC	Rsf Lakes - Old Course Rd	803,650	\$144,657	\$1,051,964	\$189,354	\$862,611
727630	CNT PIPELNS-REC	Mission Ranch	100,550	\$18,099	\$131,618	\$23,691	\$107,927
294406	CNT PIPELNS-REC	4S Nbhd #3, Units 3 & 4	336,513	\$84,128	\$440,709	\$110,177	\$330,532
294405	CNT PIPELNS-REC	Fbrcc - Upsize Recycled Wtrline	377,892	\$113,368	\$511,660	\$153,498	\$358,162

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
727627	CNT PIPELNS-REC	4S Ranch Nbhd 3 Unit 2	62,081	\$14,899	\$84,057	\$20,174	\$63,883
727628	CNT PIPELNS-REC	Del Norte High School	7,854	\$1,885	\$10,634	\$2,552	\$8,082
294401	CNT PIPELNS-REC	Nw Quadrant (Initial Const)	5,168,500	\$1,679,762	\$7,130,483	\$2,317,407	\$4,813,076
294404	CNT PIPELNS-REC	La Costa Glen Phase 1	352,644	\$114,609	\$486,509	\$158,115	\$328,394
727624	CNT PIPELNS-REC	Dove Canyon Apartments	6,545	\$2,127	\$9,030	\$2,935	\$6,095
727625	CNT PIPELNS-REC	4S Ranch Nbhd 3 Unit 1	451,824	\$146,843	\$623,338	\$202,585	\$420,753
727626	CNT PIPELNS-REC	4S Ranch Recycled Prs #2	86,479	\$22,485	\$119,307	\$31,020	\$88,287
284401	CNT PIPELNS-REC	Crosby Estates 5073-7	74,000	\$20,720	\$107,724	\$30,163	\$77,561
284402	CNT PIPELNS-REC	4S Ranch Nbhd 2 Unit 3	353,375	\$98,945	\$514,416	\$144,037	\$370,380
274400	CNT PIPELNS-REC	La Costa Oaks S Cmno Junipero	114,519	\$42,945	\$174,449	\$65,418	\$109,031
274401	CNT PIPELNS-REC	La Costa Oaks Nbhd 3.10-3.15	125,000	\$46,875	\$190,415	\$71,406	\$119,009
274402	CNT PIPELNS-REC	Crosby @ Rsf Tm 5073-1	119,000	\$44,625	\$181,275	\$67,978	\$113,297
274403	CNT PIPELNS-REC	Crosby Tm 5073-2	508,600	\$190,725	\$774,761	\$290,535	\$484,225
274404	CNT PIPELNS-REC	Crosby Unit 3 Tm 5073-3	32,000	\$12,000	\$48,746	\$18,280	\$30,466
274405	CNT PIPELNS-REC	Crosby Tm 5073-4	69,400	\$26,025	\$105,718	\$39,644	\$66,074
274406	CNT PIPELNS-REC	Unit Rb-1 Pipeline - Sfv	278,803	\$83,641	\$424,706	\$127,412	\$297,294
274407	CNT PIPELNS-REC	Unit Ra-2 Pipeline - Sfv	59,245	\$17,773	\$90,248	\$27,075	\$63,174
727622	CNT PIPELNS-REC	4S Ranch Community Park	13,357	\$5,009	\$20,347	\$7,630	\$12,717
727623	CNT PIPELNS-REC	4S Ranch Nbhd 1 Backbone	1,384,736	\$519,276	\$2,109,396	\$791,024	\$1,318,373
440601	CNT PIPELNS-REC	Unit Ra - 1	250,587	\$100,235	\$395,482	\$158,193	\$237,289
727602	CNT PIPELNS-REC	Unit Ra-Bernardo Lks	60,189	\$19,261	\$94,992	\$30,398	\$64,595
727603	CNT PIPELNS-REC	Alav Rd 12" Rclmd Pl	152,412	\$48,772	\$240,540	\$76,973	\$163,567
727604	CNT PIPELNS-REC	Alva Rd 12" Rclmd Pl	49,924	\$15,976	\$78,792	\$25,213	\$53,578
727619	CNT PIPELNS-REC	4S Ranch Unit 8	47,000	\$18,800	\$74,177	\$29,671	\$44,506
727620	CNT PIPELNS-REC	4S Ranch Nbhd 2 #1	189,699	\$75,880	\$299,388	\$119,755	\$179,633
727621	CNT PIPELNS-REC	4S Ranch Nbhd 2 #2	289,408	\$115,763	\$456,751	\$182,700	\$274,051
430502	CNT PIPELNS-REC	Unit Rb-2	193,533	\$82,252	\$314,546	\$133,682	\$180,864
440501	CNT PIPELNS-REC	Unit Rb-2 Pipeline	380,535	\$161,727	\$618,476	\$262,852	\$355,624
440502	CNT PIPELNS-REC	Unit Rc-1 P/L	515,879	\$219,249	\$838,448	\$356,340	\$482,107
727615	CNT PIPELNS-REC	4S Planning Area 26	1,600	\$680	\$2,600	\$1,105	\$1,495
727616	CNT PIPELNS-REC	4S Planning Area 25	3,900	\$1,658	\$6,339	\$2,694	\$3,645
727617	CNT PIPELNS-REC	4S Planning Area 15	22,000	\$9,350	\$35,756	\$15,196	\$20,560
727618	CNT PIPELNS-REC	4S Planning Area 12	16,500	\$7,013	\$26,817	\$11,397	\$15,420
727614	CNT PIPELNS-REC	Christopher Hill	107,500	\$48,375	\$177,003	\$79,651	\$97,351
212204	PIPELINES	EL CAMINO REAL PIPELINE REPLACEMENT	5,076,152	\$126,904	\$5,255,218	\$131,380	\$5,123,837
212205	PIPELINES	MANCHESTER PIPELINE	3,476,154	\$86,904	\$3,598,778	\$89,969	\$3,508,809
212207	PIPELINES	STRATFORD HOA PIPELINE	94,493	\$2,362	\$97,826	\$2,446	\$95,381
212209	PIPELINES	VILLAGE VIEW RD PIPELINE REPAIR	56,870	\$1,422	\$58,876	\$1,472	\$57,404
212210	PIPELINES	GARDENVIEW CT PIPELINE REPAIR	38,402	\$960	\$39,757	\$994	\$38,763
212201	PIPELINES	STEEL MAINS PROTECTION	83,378	\$2,084	\$86,319	\$2,158	\$84,161
212202	PIPELINES	METER ANODES	8,913	\$223	\$9,228	\$231	\$8,997
212203	PIPELINES	VALVE REPLACEMENT FY2122	721,971	\$18,049	\$747,439	\$18,686	\$728,754
212206	PIPELINES	PIPELINE REPLACEMENTS FY2122	76,605	\$1,915	\$79,307	\$1,983	\$77,324
212208	PIPELINES	CIRCO DIEGUENO CT	38,777	\$969	\$40,145	\$1,004	\$39,142
202145	PIPELINES	MORNING SUN PRS	568,902	\$28,445	\$636,523	\$31,826	\$604,697
202141	PIPELINES	FY 20/21 VALVE REPLACEMENTS	1,298,166	\$64,908	\$1,452,470	\$72,623	\$1,379,846

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
				OC Depreciation	Replacement Cost		
202142	PIPELINES	STEEL MAINS PROTECTION	86,915	\$4,346	\$97,246	\$4,862	\$92,384
202144	PIPELINES	METER ANODES - FY 20/21	37,675	\$1,884	\$42,153	\$2,108	\$40,045
202143	PIPELINES	LUSARDI CANYON CORROSION PROTECTION	300,457	\$15,023	\$336,170	\$16,809	\$319,362
297851	PIPELINES	RANCHO SANTA FE RD VALVE REPLACEMENT	76,643	\$5,748	\$85,346	\$6,401	\$78,945
297853	PIPELINES	INDIAN HEAD CYN PL ADD'L PROTECTION WORK	47,495	\$14,248	\$52,888	\$15,866	\$37,022
297850	PIPELINES	FY 2020 VALVE REPLACEMENTS	649,284	\$48,696	\$723,012	\$54,226	\$668,786
297852	PIPELINES	UNIT AA PIPELINE ADD'L PROTECTION WORK	150,898	\$22,635	\$168,033	\$25,205	\$142,828
297854	PIPELINES	STEEL MAINS PROTECTION	69,117	\$5,184	\$76,965	\$5,772	\$71,193
297855	PIPELINES	METER ANODES	28,149	\$2,111	\$31,346	\$2,351	\$28,995
297822	PIPELINES	OLIVENHAIN RD MAIN/VALVE RPLCMNT - EMERG	62,215	\$6,222	\$70,283	\$7,028	\$63,255
297823	PIPELINES	CADENCIA VALVE REPLACEMENT	43,351	\$4,335	\$48,973	\$4,897	\$44,076
297824	PIPELINES	MAIN EXT 235A - PHASE 2	215,925	\$21,592	\$243,926	\$24,393	\$219,533
297826	PIPELINES	MANCHESTER 14" CATHODIC PROTECTION	29,887	\$2,989	\$33,763	\$3,376	\$30,386
297821	PIPELINES	FY 2019 VALVE REPLACEMENTS	1,284,986	\$128,499	\$1,451,622	\$145,162	\$1,306,460
297825	PIPELINES	STEEL MAINS PROTECTION	40,410	\$4,041	\$45,650	\$4,565	\$41,085
297827	PIPELINES	METER ANODES REPLACEMENT	17,520	\$1,752	\$19,792	\$1,979	\$17,813
707221	PIPELINES	EXT 235A PHASE I	113,705	\$14,213	\$131,804	\$16,475	\$115,328
297812	PIPELINES	FY 2018 VALVE REPLACEMENTS	1,748,504	\$218,563	\$2,026,810	\$253,351	\$1,773,459
297803	PIPELINES	FY 2017 VALVE REPLACEMENTS	1,190,492	\$178,574	\$1,440,413	\$216,062	\$1,224,351
297804	PIPELINES	FY 2017 STEEL MAINS PROTECTION	36,161	\$5,424	\$43,752	\$6,563	\$37,189
297802	PIPELINES	PALMS RESERVOIR PIPELINE	386,711	\$58,007	\$467,893	\$70,184	\$397,709
297287	PIPELINES	HYDRANT - DORADO PLACE	20,377	\$4,890	\$24,655	\$5,917	\$18,738
297288	PIPELINES	HYDRANT - ESFERA & CORNER PIRAGUA	25,245	\$6,059	\$30,545	\$7,331	\$23,214
297289	PIPELINES	HYDRANT - ESFERA & CORNER CABO WAY	20,568	\$4,936	\$24,886	\$5,973	\$18,913
297290	PIPELINES	HYDRANT - CARVALLO CT & CADENCIA ST	25,547	\$6,131	\$30,910	\$7,418	\$23,492
297291	PIPELINES	HYDRANT - 7940 DIXIE LANE	30,238	\$7,257	\$36,586	\$8,781	\$27,805
297292	PIPELINES	HYDRANT (3) AVENIDA LA POSTA	37,210	\$8,930	\$45,022	\$10,805	\$34,216
297293	PIPELINES	HYDRANT - VILLAGE RUN EAST & EASTWOOD LN	24,305	\$5,833	\$29,407	\$7,058	\$22,350
297294	PIPELINES	HYDRANT-4" BRANCH @ VILLAGE RUN E	44,172	\$10,601	\$53,445	\$12,827	\$40,618
297295	PIPELINES	HYDRANT (4) SHANAS LANE	50,761	\$12,183	\$61,417	\$14,740	\$46,677
297296	PIPELINES	HYDRANT (3) VANESSA CIRCLE	46,445	\$11,147	\$56,195	\$13,487	\$42,708
297297	PIPELINES	HYDRANT - 1509 LINDA SUE LANE	32,071	\$7,697	\$38,804	\$9,313	\$29,491
297298	PIPELINES	HYDRANT (2) - HONEYCOMB CT - ENCINITAS	24,216	\$5,812	\$29,300	\$7,032	\$22,268
297299	PIPELINES	HYDRANT (3) COUNTRYHAVEN RD	37,970	\$9,113	\$45,941	\$11,026	\$34,915
297300	PIPELINES	HYDRANT (2) - SPRINGDALE LANE	30,660	\$7,358	\$37,096	\$8,903	\$28,193
297500	PIPELINES	HYDRANT (2) MISTY CIRCLE	46,622	\$11,189	\$56,409	\$13,538	\$42,871
297600	PIPELINES	HYDRANT - 1851 AUTUM PLACE	21,209	\$5,090	\$25,661	\$6,159	\$19,503
297700	PIPELINES	HYDRANT/INLINE - 2104 VALLEYDALE LANE	28,578	\$6,859	\$34,577	\$8,299	\$26,279
297800	PIPELINES	HYDRANT/BRANCH - 2144 VALLEYDALE LN	23,431	\$5,623	\$28,350	\$6,804	\$21,546
297285	PIPELINES	FY 2016 CATHODIC TEST STATIONS	5,707	\$2,283	\$6,905	\$2,762	\$4,143
297286	PIPELINES	DEEP WELL ANODES - UNIT G SPUR	61,433	\$14,744	\$74,330	\$17,839	\$56,491
297801	PIPELINES	FY 2016 VALVES (60) - LESS THAN \$20K EA	852,603	\$204,625	\$1,031,591	\$247,582	\$784,009
297274	PIPELINES	Thornton Pump Station Pipeline Relo	164,676	\$28,818	\$202,282	\$35,399	\$166,883
297279	PIPELINES	Valve 409 Village Center WSVF9168	29,077	\$8,142	\$35,717	\$10,001	\$25,716
297280	PIPELINES	Valve 20169 Colina Encantada WSVN5121	24,939	\$6,983	\$30,634	\$8,578	\$22,057
297281	PIPELINES	Valve 2107 Mt Vista WSVF9103	21,637	\$6,058	\$26,578	\$7,442	\$19,136



## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Calculated LTD		Replacement
				OC Depreciation	Replacement Cost	RC Depreciation	Cost Less Depreciation	
297283	PIPELINES	Valve 218 Sierra Ridge WSVF10163	20,672	\$5,788	\$25,393	\$7,110	\$18,283	
297276	PIPELINES	Deep Well Anode Unit K (EAM #WMLK51019)	10,950	\$3,066	\$13,450	\$3,766	\$9,684	
297277	PIPELINES	FY 2015 Cathodic Protection	18,860	\$8,801	\$23,167	\$10,811	\$12,356	
297278	PIPELINES	FY 2015 Meter Anode Replacements	60,114	\$28,053	\$73,842	\$34,460	\$39,382	
297284	PIPELINES	FY 2015 Valve Replacements	1,244,177	\$348,369	\$1,528,297	\$427,923	\$1,100,374	
297273	PIPELINES	20" P/L Rplc (218lf) @ RSF Lakes Unit 3	43,435	\$7,601	\$53,353	\$9,337	\$44,017	
297275	PIPELINES	14" P/L Rplc (104lf) @ 520 Vault Unit 3	285,943	\$50,040	\$351,241	\$61,467	\$289,774	
297282	PIPELINES	24" Butterfly Valve Unit Z PS WSVQ15103	22,916	\$6,416	\$28,149	\$7,882	\$20,267	
297269	PIPELINES	10" Inline Valve 322 Sierra Ridge	21,250	\$6,800	\$26,690	\$8,541	\$18,149	
297271	PIPELINES	Encinitas Village Center - 13 Hydrants	162,000	\$51,840	\$203,471	\$65,111	\$138,360	
297266	PIPELINES	FY 2014 Cathodic Replacements	52,177	\$10,435	\$65,534	\$13,107	\$52,427	
297267	PIPELINES	FY 2014 Meter Anode Replacements	76,459	\$15,292	\$96,031	\$19,206	\$76,825	
297268	PIPELINES	FY 2014 Deep Well Anode Replacements	96,237	\$19,247	\$120,873	\$24,175	\$96,698	
297272	PIPELINES	FY 2014 Valve Replacements	1,008,953	\$322,865	\$1,267,238	\$405,516	\$861,722	
297270	PIPELINES	18" Valve Replacement La Costa Town Cntr	68,000	\$21,760	\$85,408	\$27,330	\$58,077	
297264	PIPELINES	Golem Reservoir Pipeline Replacement	73,554	\$14,711	\$92,383	\$18,477	\$73,906	
297248	PIPELINES	San Elijo Jpa Connection	115,454	\$25,977	\$151,128	\$34,004	\$117,124	
297254	PIPELINES	8" Vlve Rplc-Overland/Pheasant	21,130	\$4,754	\$27,659	\$6,223	\$21,436	
297246	PIPELINES	Olivenhain 9 & 10 Svc Connect	400,480	\$90,108	\$524,222	\$117,950	\$406,272	
297253	PIPELINES	12" Branch Valve @ Gaty	25,100	\$5,648	\$32,855	\$7,392	\$25,463	
297256	PIPELINES	Valve Replacements Fy 2013	651,021	\$146,480	\$852,175	\$191,739	\$660,436	
297257	PIPELINES	Unit Aa Valves	141,131	\$31,754	\$184,738	\$41,566	\$143,172	
297258	PIPELINES	Unit Aa Pipeline	8,559,556	\$1,925,900	\$11,204,313	\$2,520,970	\$8,683,342	
297259	PIPELINES	Unit Aa PI Capital Interest	2,051,234	\$461,528	\$2,685,030	\$604,132	\$2,080,898	
297261	PIPELINES	Deep Well Anodes	13,600	\$3,060	\$17,803	\$4,006	\$13,797	
297262	PIPELINES	Cathodic Test Stations Fy 2013	33,634	\$7,568	\$44,027	\$9,906	\$34,121	
297263	PIPELINES	Meter Anodes Fy 2013	28,491	\$6,411	\$37,295	\$8,391	\$28,903	
297245	PIPELINES	Elfin Forest 12" Looped P/L	566,941	\$127,562	\$742,115	\$166,976	\$575,140	
297247	PIPELINES	Interconnect W/San Dieguito	183,499	\$41,287	\$240,197	\$54,044	\$186,153	
297249	PIPELINES	Elfin Forest 12" P/L Rplcmnt	354,427	\$79,746	\$463,939	\$104,386	\$359,553	
297250	PIPELINES	Harmony Grv-Via Ambiente P/L	638,141	\$143,582	\$835,315	\$187,946	\$647,369	
297251	PIPELINES	Valve/Inline Valve Replacement	71,965	\$16,192	\$94,201	\$21,195	\$73,006	
297255	PIPELINES	Valve Rplc-Esmt E Stonebridge	25,660	\$5,774	\$33,589	\$7,557	\$26,031	
297252	PIPELINES	6611 Lago Corte Valve Rplcmnt	20,470	\$4,606	\$26,795	\$6,029	\$20,766	
297260	PIPELINES	Unit Z Vfd Repairs	23,386	\$5,262	\$30,612	\$6,888	\$23,724	
297235	PIPELINES	Hydrant Valve @ 3315 Cabo Ct	20,013	\$5,003	\$26,209	\$6,552	\$19,657	
297240	PIPELINES	Hydrant Valve-Romeria/Garbosa	39,002	\$9,750	\$51,078	\$12,770	\$38,309	
297241	PIPELINES	Hydrant Valve @ 3304 Azahar	33,851	\$8,463	\$44,333	\$11,083	\$33,250	
297242	PIPELINES	Hydrant Valve @ 7708 Morada	28,376	\$7,094	\$37,163	\$9,291	\$27,872	
297227	PIPELINES	Fy12 Cathodic Test Stations	102,201	\$25,550	\$133,846	\$33,461	\$100,384	
297228	PIPELINES	Fy12 Meter Anodes	102,764	\$25,691	\$134,584	\$33,646	\$100,938	
297244	PIPELINES	Fy12 Valve Replacements	513,394	\$128,349	\$672,359	\$168,090	\$504,269	
297229	PIPELINES	Rectifier #9 Deep Well Anode	16,790	\$4,197	\$21,988	\$5,497	\$16,491	
297230	PIPELINES	Mt Israel Deep Well Anode	17,662	\$4,416	\$23,131	\$5,783	\$17,348	
297231	PIPELINES	Rectifier #1 Deep Well Anode	81,547	\$20,387	\$106,796	\$26,699	\$80,097	
297232	PIPELINES	Rectifier #29 Deep Well Anode	56,916	\$14,229	\$74,539	\$18,635	\$55,904	



## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
				OC Depreciation	Replacement Cost		
297233	PIPELINES	Fy12 Deep Well Anodes	21,581	\$5,395	\$28,263	\$7,066	\$21,197
297234	PIPELINES	Mt Israel Pipeline	599,953	\$149,988	\$785,719	\$196,430	\$589,290
297243	PIPELINES	10" Valve-Paint Mtn Air N Vac	20,928	\$5,232	\$27,407	\$6,852	\$20,556
297236	PIPELINES	Hydrant Valve @ Brava Del Rey	34,446	\$8,611	\$45,111	\$11,278	\$33,833
297237	PIPELINES	Hydrant Valve @ Calle Major	40,641	\$10,160	\$53,225	\$13,306	\$39,918
297238	PIPELINES	14" Inline Gate Valve-CI Major	68,376	\$17,094	\$89,548	\$22,387	\$67,161
297239	PIPELINES	Rw Valve @ Dove Cyn/Lone Quail	21,536	\$5,384	\$28,204	\$7,051	\$21,153
297213	PIPELINES	Blue Heron Pipeline Rplcmnt	166,588	\$45,812	\$223,558	\$61,478	\$162,079
297211	PIPELINES	Meter Anode Replacement	86,228	\$23,713	\$115,716	\$31,822	\$83,894
297212	PIPELINES	Bldg J Potable Line	87,265	\$23,998	\$117,108	\$32,205	\$84,903
297226	PIPELINES	Fy10/11 Valve Replacements	310,809	\$85,472	\$417,099	\$114,702	\$302,397
297210	PIPELINES	Deep Well Anodes	30,115	\$8,282	\$40,414	\$11,114	\$29,300
297214	PIPELINES	Borrelli'S Center P/L Rplcmnt	54,506	\$14,989	\$73,146	\$20,115	\$53,031
297215	PIPELINES	Hydrant Valve - Saragosa	17,392	\$4,783	\$23,340	\$6,418	\$16,921
297216	PIPELINES	Valve - 3503 Cmnto Sierra	16,297	\$4,482	\$21,870	\$6,014	\$15,856
297217	PIPELINES	Branch Valve & 8"X6" Tee	28,182	\$7,750	\$37,820	\$10,400	\$27,419
297218	PIPELINES	Hydrant Valve - Linda Sue Lane	80,850	\$22,234	\$108,499	\$29,837	\$78,662
297219	PIPELINES	In-Line Valve	14,892	\$4,095	\$19,985	\$5,496	\$14,489
297220	PIPELINES	10" Branch Valve-Cerro/Taegon	20,383	\$5,605	\$27,354	\$7,522	\$19,831
297221	PIPELINES	Takeoff Valve	17,392	\$4,783	\$23,340	\$6,418	\$16,921
297222	PIPELINES	Hydrant Valve - 408 Cerro	20,146	\$5,540	\$27,036	\$7,435	\$19,601
297223	PIPELINES	Detector Check Valve	20,539	\$5,648	\$27,563	\$7,580	\$19,983
297224	PIPELINES	Hydrant Valve - 172 N El Cmno	18,668	\$5,134	\$25,052	\$6,889	\$18,163
297225	PIPELINES	8" Occlude Valve	60,320	\$16,588	\$80,948	\$22,261	\$58,687
297209	PIPELINES	Valve Replacements	190,426	\$57,128	\$257,834	\$77,350	\$180,484
297208	PIPELINES	Rectifier #24 Harris Rnch Rplc	40,847	\$12,254	\$55,306	\$16,592	\$38,714
297207	PIPELINES	4S-1 Reservoir Inlet Pipeline	2,819,199	\$676,608	\$3,817,151	\$916,116	\$2,901,035
297203	PIPELINES	Valve Replacements	290,542	\$94,426	\$400,832	\$130,271	\$270,562
297201	PIPELINES	Main 24-Fortuna Ranch Rd Rplc	2,712,511	\$881,566	\$3,742,191	\$1,216,212	\$2,525,979
297204	PIPELINES	Rectifier 8 Anode Replacement	16,081	\$8,362	\$22,185	\$11,536	\$10,649
297205	PIPELINES	Rectifier 21 Anode Replacement	16,142	\$8,394	\$22,269	\$11,580	\$10,689
297206	PIPELINES	Lady'S Secret Anode Rplcmnt	17,905	\$9,310	\$24,701	\$12,845	\$11,857
297202	PIPELINES	Rancho Cielo 24" Ball Valve	144,879	\$47,086	\$199,876	\$64,960	\$134,916
287201	PIPELINES	Valve Replacements	127,601	\$44,660	\$185,752	\$65,013	\$120,739
287202	PIPELINES	Cathodic/Corrosion Rplcmnt Pgm	41,546	\$14,541	\$60,480	\$21,168	\$39,312
277204	PIPELINES	Manchester Rd P/L Replacement	1,163,946	\$349,184	\$1,773,063	\$531,919	\$1,241,144
277205	PIPELINES	Agua Dulce P/L Replacement	244,233	\$73,270	\$372,045	\$111,613	\$260,431
277202	PIPELINES	Valve Replacement Program	175,062	\$65,648	\$266,675	\$100,003	\$166,672
277203	PIPELINES	Cathodic Test Station Rpr/Rplc	12,525	\$4,697	\$19,080	\$7,155	\$11,925
277201	PIPELINES	Unit V2 Pipeline	161,884	\$48,565	\$246,602	\$73,981	\$172,621
267201	PIPELINES	Shelley Project	210,931	\$67,498	\$332,897	\$106,527	\$226,370
267204	PIPELINES	Rsf Pipeline Relo	528,499	\$169,120	\$834,090	\$266,909	\$567,181
267208	PIPELINES	Cathodic Test Stat	17,858	\$7,143	\$28,184	\$11,274	\$16,910
267203	PIPELINES	Unit G-1 Pipeline	4,316,728	\$1,381,353	\$6,812,770	\$2,180,086	\$4,632,684
267207	PIPELINES	Valve Rplcmnt Pgm	168,159	\$67,263	\$265,392	\$106,157	\$159,235
267211	PIPELINES	Raw Water Pipeline	70,028	\$22,409	\$110,520	\$35,366	\$75,154

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD		Replacement Cost	Calculated LTD	
				OC Depreciation	Replacement Cost		RC Depreciation	Replacement Cost Less Depreciation
267202	PIPELINES	Denk Inflow Pipeline	2,351,304	\$752,417	\$3,710,887	\$1,187,484	\$2,523,403	
267205	PIPELINES	Denk Outflow P/L	643,643	\$205,966	\$1,015,813	\$325,060	\$690,753	
267209	PIPELINES	Unit S-1 Valve	66,709	\$26,684	\$105,283	\$42,113	\$63,170	
267206	PIPELINES	Unit V3 & V4 P/L	598,079	\$191,385	\$943,904	\$302,049	\$641,855	
267210	PIPELINES	Unit W-2 Pipeline	23,990	\$7,677	\$37,861	\$12,116	\$25,746	
267212	PIPELINES	Unit X P/L Construct	1,654,350	\$529,392	\$2,610,937	\$835,500	\$1,775,437	
727201	PIPELINES	Ext 153 Capacity	820,040	\$468,594	\$1,294,208	\$739,547	\$554,661	
247202	PIPELINES	Vons Center P/L Rplc	33,584	\$15,113	\$55,296	\$24,883	\$30,413	
247203	PIPELINES	Looped P/L Off Heers	78,029	\$35,113	\$128,477	\$57,815	\$70,663	
247204	PIPELINES	48 P/L East Inspect	22,202	\$11,418	\$36,557	\$18,801	\$17,756	
247205	PIPELINES	W-2 Extension	155,209	\$69,844	\$255,557	\$115,001	\$140,556	
247201	PIPELINES	San Dieguito Rd P/L	278,598	\$125,369	\$458,722	\$206,425	\$252,297	
237205	PIPELINES	Woodwind P/L Rplcmnt	267,163	\$126,902	\$478,462	\$227,270	\$251,193	
237206	PIPELINES	Gaty Intertie & P/L	151,268	\$71,852	\$270,905	\$128,680	\$142,225	
237209	PIPELINES	Pipelines East	3,548,517	\$1,926,338	\$6,355,041	\$3,449,879	\$2,905,162	
237210	PIPELINES	Pipelines East	3,559,452	\$1,352,592	\$6,374,623	\$2,422,357	\$3,952,266	
237212	PIPELINES	Pipelines West	4,221,696	\$2,291,778	\$7,560,637	\$4,104,346	\$3,456,291	
237213	PIPELINES	Pipelines West	4,221,696	\$1,604,244	\$7,560,637	\$2,873,042	\$4,687,595	
237207	PIPELINES	Unit W-1 Pipeline	994,681	\$472,474	\$1,781,375	\$846,153	\$935,222	
237214	PIPELINES	Unit W-2 Pipeline	813,231	\$386,285	\$1,456,416	\$691,797	\$764,618	
237215	PIPELINES	Unit V-5 Pipeline	198,716	\$94,390	\$355,881	\$169,043	\$186,837	
227204	PIPELINES	Manchester P/L Rplc	124,055	\$62,027	\$226,041	\$113,021	\$113,021	
217202	PIPELINES	Rsf Rd Widening	56,020	\$29,411	\$104,559	\$54,894	\$49,666	
217203	PIPELINES	Rsf P/L Phase I	371,288	\$194,926	\$692,988	\$363,819	\$329,169	
217201	PIPELINES	Camino Del Norte P/L	82,681	\$43,407	\$154,319	\$81,017	\$73,301	
217618	PIPELINES	V-1 Pipeline	166,412	\$87,366	\$310,598	\$163,064	\$147,534	
720153	PIPELINES	Unit S Pipeline	1,321,525	\$825,953	\$2,675,089	\$1,671,930	\$1,003,158	
720141	PIPELINES	Pacific P/L - Valves	12,213	\$7,938	\$25,118	\$16,327	\$8,791	
720140	PIPELINES	Manchester Road '95	18,937	\$12,783	\$39,141	\$26,420	\$12,721	
720134	PIPELINES	#7A 24" Main	1,662,910	\$1,164,037	\$3,433,427	\$2,403,399	\$1,030,028	
720136	PIPELINES	#8/9 Main Ext 17/30	382,499	\$267,750	\$789,751	\$552,825	\$236,925	
720135	PIPELINES	93/94 Mains	75,248	\$52,674	\$155,366	\$108,756	\$46,610	
720131	PIPELINES	Stratford Estates	52,942	\$38,383	\$110,239	\$79,923	\$30,316	
720132	PIPELINES	Fortuna Stratford	1,438,498	\$1,042,911	\$2,995,349	\$2,171,628	\$823,721	
720133	PIPELINES	Mains (92-93)	17,107	\$12,403	\$35,622	\$25,826	\$9,796	
720128	PIPELINES	Elfin Forest Rd #6	4,720	\$3,540	\$10,030	\$7,522	\$2,507	
720130	PIPELINES	Mains 92	31,769	\$23,827	\$67,498	\$50,624	\$16,875	
720121	PIPELINES	Mains-Rsf Road	64,217	\$49,768	\$142,231	\$110,229	\$32,002	
720122	PIPELINES	Mains-Olivenhn Road	26,896	\$20,844	\$59,570	\$46,167	\$13,403	
720126	PIPELINES	Rsf Rd P/L-Resurface	51,969	\$40,276	\$115,104	\$89,205	\$25,898	
720123	PIPELINES	Main-Elfin Forest Rd	406,679	\$315,177	\$900,730	\$698,066	\$202,664	
720124	PIPELINES	Mains-Omwd Ext. 101A	73,842	\$57,228	\$163,548	\$126,750	\$36,798	
720125	PIPELINES	Mains (91)	24,284	\$18,820	\$53,785	\$41,684	\$12,102	
720127	PIPELINES	Del Dios Hwy Crossng	54,221	\$42,022	\$120,092	\$93,071	\$27,021	
720103	PIPELINES	#4 Rncho S.F. Road	683,590	\$546,872	\$1,538,182	\$1,230,546	\$307,636	
720105	PIPELINES	#14A Manchester Road	15,544	\$12,435	\$34,976	\$27,981	\$6,995	

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
720109	PIPELINES	#7C 24" Main	10,142	\$8,113	\$22,820	\$18,256	\$4,564
720114	PIPELINES	#4 Rsf Rd P/L Over-	273,061	\$218,449	\$614,430	\$491,544	\$122,886
720120	PIPELINES	#5A Olivenhain Road	122,992	\$98,393	\$276,750	\$221,400	\$55,350
720104	PIPELINES	#6 Elfin Forest Road	249,476	\$199,581	\$561,360	\$449,088	\$112,272
720110	PIPELINES	Unit R Pipeline	158,867	\$127,093	\$357,474	\$285,979	\$71,495
720112	PIPELINES	89-90 Mains- General	20,183	\$16,147	\$45,415	\$36,332	\$9,083
720116	PIPELINES	Unit Q P/L Ext.111	86,199	\$68,959	\$193,960	\$155,168	\$38,792
720118	PIPELINES	Unit S Pipeline	25,883	\$20,706	\$58,240	\$46,592	\$11,648
720115	PIPELINES	Unit P - P/L	11,476	\$9,180	\$25,822	\$20,657	\$5,164
720117	PIPELINES	Del Dios Hiway Cross	145,701	\$116,561	\$327,850	\$262,280	\$65,570
720098	PIPELINES	Bumann P/L Sta.	81,223	\$67,009	\$189,227	\$156,112	\$33,115
720096	PIPELINES	Conn #3 Construction	152,000	\$125,400	\$354,120	\$292,149	\$61,971
720097	PIPELINES	Unit R P/L	1,366,642	\$1,127,480	\$3,183,918	\$2,626,733	\$557,186
720099	PIPELINES	Unit P P/L	146,391	\$120,772	\$341,052	\$281,368	\$59,684
720092	PIPELINES	Repl Anode Bed 30"PI	66,221	\$56,287	\$154,783	\$131,565	\$23,217
720094	PIPELINES	Part Ext. 115A	23,836	\$20,261	\$55,715	\$47,357	\$8,357
720095	PIPELINES	Mains 1987-88	12,424	\$10,560	\$29,039	\$24,684	\$4,356
720091	PIPELINES	Pressure Reducing St	37,014	\$32,387	\$91,205	\$79,805	\$11,401
720086	PIPELINES	Major P/L Replace/Ad	66,466	\$59,819	\$164,435	\$147,991	\$16,443
720088	PIPELINES	Mains / 1985/86	18,339	\$16,505	\$45,371	\$40,834	\$4,537
720084	PIPELINES	Major P/L Additions	221,475	\$204,864	\$548,479	\$507,343	\$41,136
720085	PIPELINES	Major P/L Additions	246,775	\$228,267	\$611,134	\$565,299	\$45,835
720083	PIPELINES	Pressure Reducing St	34,362	\$31,785	\$85,097	\$78,715	\$6,382
720078	PIPELINES	S D River X-Ing	120,342	\$117,333	\$320,554	\$312,540	\$8,014
720013	PIPELINES	Unit "H"	310,287	\$194,447	\$1,892,112	\$1,185,724	\$706,389
720002	PIPELINES	Unit "J"	85,352	\$54,626	\$569,945	\$364,765	\$205,180
720003	PIPELINES	Harmony Grove	40,867	\$26,155	\$272,891	\$174,651	\$98,241
720001	PIPELINES	Unit "G"	960,243	\$842,319	\$7,388,697	\$6,481,313	\$907,384
720010	PIPELINES	Trans Main To N Area	55,618	\$37,820	\$474,517	\$322,672	\$151,846
720009	PIPELINES	La Costa Off Site	58,206	\$40,356	\$568,516	\$394,171	\$174,345
297856	PIPELINES-REC	LUSARDI CREEK EXT 153	333,537	\$25,015	\$371,412	\$27,856	\$343,556
297857	PIPELINES-REC	EXT 153A - SURF CUP	737,362	\$55,302	\$821,091	\$61,582	\$759,510
707220	PIPELINES-REC	WANDERING ROAD RECYCLED EXTENSION	213,720	\$26,715	\$247,738	\$30,967	\$216,771
707222	PIPELINES-REC	AVENIDA LA POSTA	88,432	\$11,054	\$102,507	\$12,813	\$89,694
707208	PIPELINES-REC	VP PL SECTION B - WIEGAND RESERVOIR	354,348	\$53,152	\$428,737	\$64,310	\$364,426
707209	PIPELINES-REC	VP PIPELINE SECTION D - EASEMENT	1,362,153	\$204,323	\$1,648,111	\$247,217	\$1,400,895
707210	PIPELINES-REC	VP PL SECTION E - MOUNTAIN VISTA	2,306,054	\$345,908	\$2,790,166	\$418,525	\$2,371,641
707211	PIPELINES-REC	VP PL SECTION F - FLORA VISTA ELEMENTARY	914,842	\$137,226	\$1,106,896	\$166,034	\$940,861
707212	PIPELINES-REC	VP PL SECTION G-VILLAGE PKWY/GLEN ARBOR	1,506,511	\$225,977	\$1,822,774	\$273,416	\$1,549,358
707213	PIPELINES-REC	VP PL SECTION H - EAST MOUNTAIN VISTA	789,283	\$118,392	\$954,978	\$143,247	\$811,731
707214	PIPELINES-REC	VP PL SECTION I - PARKDALE ELEMETARY	1,015,385	\$152,308	\$1,228,546	\$184,282	\$1,044,264
707215	PIPELINES-REC	VP PL SECTION K - COUNTRYHAVEN	1,289,753	\$193,463	\$1,560,512	\$234,077	\$1,326,435
707216	PIPELINES-REC	VP PL SECTION L - GOLF COURSE	845,749	\$126,862	\$1,023,298	\$153,495	\$869,803
707217	PIPELINES-REC	VP PL SECTION M - SHADY TREE	132,196	\$19,829	\$159,948	\$23,992	\$135,956
707218	PIPELINES-REC	RSF FARMS HOA RECYCLED EXTENSION	22,800	\$3,420	\$27,586	\$4,138	\$23,448
727207	PIPELINES-REC	Ext 252 Mission Estancia	191,166	\$38,233	\$240,104	\$48,021	\$192,083

## Appendix C: Water Pipeline Assets Valuation

Asset ID	Asset Class ID	Asset Description	Original Cost	Calculated LTD OC Depreciation	Replacement Cost	Calculated LTD RC Depreciation	Replacement Cost Less Depreciation
284304	PIPELINES-REC	Dist Office Irrig Lateral	65,992	\$18,148	\$88,560	\$24,354	\$64,206
727206	PIPELINES-REC	Campania Ave P/L Replacement	270,795	\$74,469	\$363,402	\$99,935	\$263,466
294303	PIPELINES-REC	Sd Recycled Connection #2	1,168,585	\$280,460	\$1,582,245	\$379,739	\$1,202,506
294301	PIPELINES-REC	Rancho Santa Fe Rd Rcyld P/L	463,370	\$120,476	\$639,267	\$166,209	\$473,057
294302	PIPELINES-REC	Nw Quadrant (Initial Const)	757,088	\$246,054	\$1,044,481	\$339,456	\$705,025
274301	PIPELINES-REC	Unit Rb-1 Pipeline - Sfv	79,954	\$23,986	\$121,796	\$36,539	\$85,257
274302	PIPELINES-REC	Unit Ra-2 Pipeline - Sfv	265,562	\$79,669	\$404,536	\$121,361	\$283,175
727202	PIPELINES-REC	Unit Ra-Bernardo Lks	183,484	\$58,715	\$289,579	\$92,665	\$196,913
727203	PIPELINES-REC	Unit Ra - 4S Ranch	341,383	\$109,243	\$538,779	\$172,409	\$366,370
727204	PIPELINES-REC	Alva Rd - 12" Rclmd	464,619	\$148,678	\$733,274	\$234,648	\$498,626
727205	PIPELINES-REC	Alva Rd 12" Rclmd PI	152,192	\$48,701	\$240,193	\$76,862	\$163,331
430501	PIPELINES-REC	Unit Ra-1	366,482	\$155,755	\$595,636	\$253,145	\$342,490
			244,823,552	89,709,734	423,469,752	201,386,136	222,083,616

**APPENDIX D:**  
**Engineering News-Record's Los Angeles -**  
**City Construction Cost Index**

## Engineering News-Record City Cost Index (CCI), Los Angeles Area

Year	Construction Cost Average	CCI	Year	Construction Cost Average	CCI	Year	Construction Cost Average	CCI
1908	97	139.06	1946	346	38.9845	1984	5259.93	2.56442
1909	91	148.23	1947	413	32.6602	1985	5446.69	2.47649
1910	96	140.51	1948	461	29.2595	1986	5452.2	2.47398
1911	93	145.04	1949	477	28.2781	1987	5474.14	2.46407
1912	91	148.23	1950	510	26.4483	1988	5770.84	2.33738
1913	100	134.89	1951	543	24.841	1989	5789.77	2.32974
1914	89	151.56	1952	569	23.7059	1990	5994.55	2.25015
1915	93	145.04	1953	600	22.4811	1991	6090.12	2.21484
1916	130	103.76	1954	628	21.4787	1992	6348.55	2.12468
1917	181	74.52	1955	660	20.4373	1993	6477.84	2.08228
1918	189	71.37	1956	692	19.4923	1994	6532.95	2.06471
1919	198	68.12	1957	724	18.6307	1995	6526.22	2.06684
1920	251	53.74	1958	759	17.7716	1996	6558.44	2.05669
1921	202	66.78	1959	797	16.9243	1997	6663.55	2.02424
1922	174	77.52	1960	824	16.3697	1998	6851.95	1.96859
1923	214	63.03	1961	847	15.9252	1999	6825.97	1.97608
1924	215	62.74	1962	872	15.4686	2000	7068.04	1.9084
1925	207	65.16	1963	901	14.9708	2001	7226.92	1.86645
1926	208	64.85	1964	936	14.411	2002	7402.75	1.82211
1927	206	65.48	1965	971	13.8915	2003	7531.77	1.7909
1928	207	65.16	1966	1019	13.2371	2004	8192.14	1.64654
1929	207	65.16	1967	1074	12.5593	2005	8299.28	1.62528
1930	203	66.45	1968	1155	11.6785	2006	8546.72	1.57823
1931	181	74.52	1969	1269	10.6294	2007	8854.77	1.52332
1932	157	85.91	1970	1381	9.76731	2008	9265.94	1.45572
1933	170	79.35	1971	1581	8.53172	2009	9777.19	1.3796
1934	198	68.12	1972	1753	7.69461	2010	9962.19	1.35398
1935	196	68.82	1973	1895	7.11802	2011	10051.3	1.34198
1936	206	65.48	1974	2020	6.67755	2012	10299.55	1.30963
1937	235	57.40	1975	2212	6.09794	2013	10304.68	1.30898
1938	236	57.16	1976	2401	5.61793	2014	10739.43	1.25599
1939	236	57.16	1977	2576	5.23628	2015	10981.02	1.22836
1940	242	55.74	1978	3421.25	3.94261	2016	11148.28	1.20993
1941	258	52.28	1979	3638.81	3.70688	2017	11636.49	1.15917
1942	276	48.87	1980	4102.37	3.28801	2018	11940.25	1.12968
1943	290	46.51	1981	4530.96	2.977	2019	12113.16	1.11355
1944	299	45.11	1982	4934.14	2.73374	2020	12055.68	1.11886
1945	308	43.79	1983	5063.89	2.66369	2021	13029.04	1.03528
						2022	13488.65	1