

LEUCADIA WASTEWATER DISTRICT

Wastewater Capacity Fee Study

Draft Report / June 6, 2018





June 1, 2018

Mr. Richard Duffey
Administrative Services Manager
Leucadia Wastewater District
1960 La Costa Avenue
Carlsbad, CA 92009

Subject: Wastewater Capacity Fee Study

Dear Mr. Duffey,

Raftelis Financial Consultants, Inc. (Raftelis) is pleased to provide this Wastewater Capacity Fee Study Report (Report) to Leucadia Wastewater District (District). This report details the methodology used to update the District's capacity fees and summarizes the key findings and recommendations.

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

Sincerely,

A handwritten signature in black ink that reads 'Andrea Boehling'.

Andrea Boehling
Project Manager

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1. Executive Summary

1.1. Background of the Study

In January 2018, Leucadia Wastewater District (District) engaged Raftelis Financial Consultants, Inc. (Raftelis) to conduct a Wastewater Capacity Fee Study (Study). This report describes how Raftelis calculated updated capacity fees in accordance with the rules and regulations of California State Assembly Bill 1600 (AB 1600), Section 66013. This report is formal technical documentation in support of modifications to the capacity fees within the District's service area.

1.2. Wastewater Capacity Fee

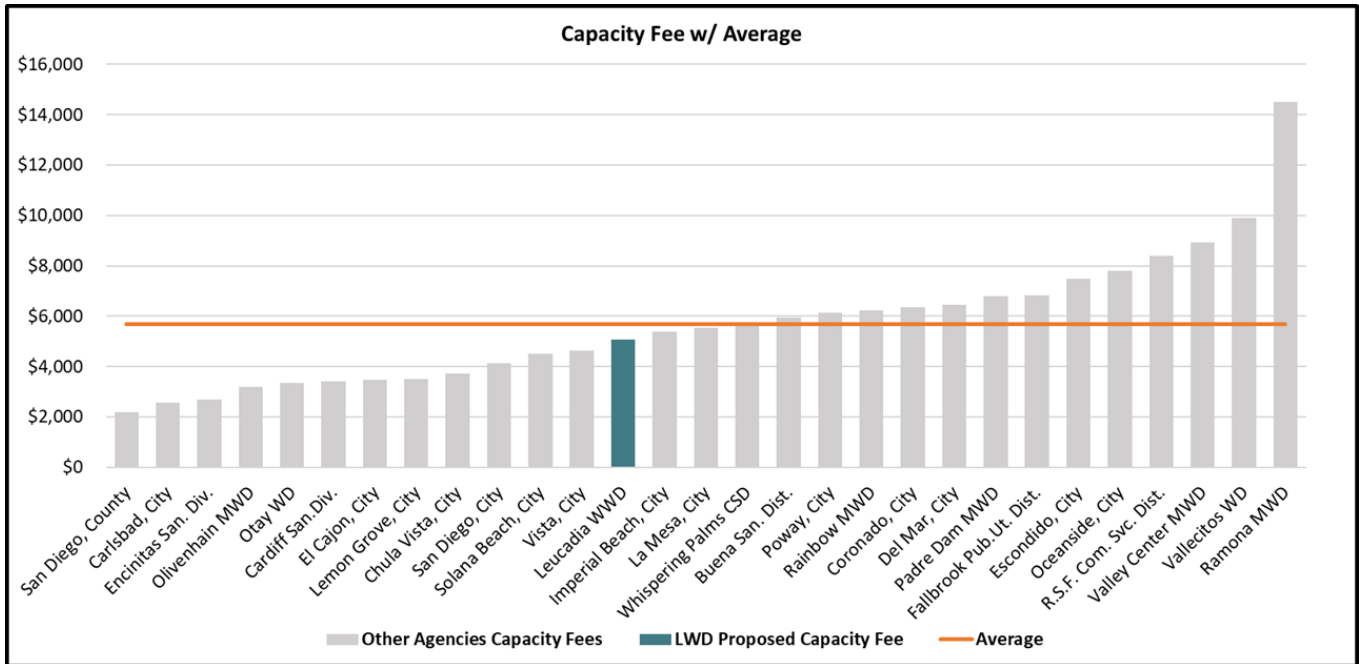
The existing wastewater capacity fee of \$4,006 per Equivalent Dwelling Unit (EDU)¹ was last updated in 2013 and was based on 100% buy-in. The fee has not been updated over the past five years to account for increased system value or the effects of inflation.

The District is nearing build-out and anticipates minimal growth (approximately 50 EDUs per year) in future years. In addition, the system was built in advance to accommodate build-out demand and, therefore, has the capacity to serve the remaining or expected growth. Based on this information, it is reasonable and appropriate to determine capacity fees based on the buy-in method. Raftelis worked closely with the District to determine the value of the existing system inclusive of capital reserves. The value of the system was then spread over build-out EDUs to determine the proposed capacity fee. The analysis herein utilized the buy-in method to justify the proposed wastewater capacity fee of \$5,089 per EDU. In conjunction with adopting updated capacity fees, Raftelis recommends that the District should adjust the capacity fees each year to keep pace with inflation by applying the Engineering News Record Construction Cost Index. In addition, the District should also conduct a comprehensive review of its capacity charges every three to five years to capture any major changes and ensure capacity fees are equitable.

Figure 1 illustrates the proposed wastewater capacity fee for the District compared to other agencies' capacity fees. The orange horizontal line represents the San Diego County average wastewater capacity fee of \$5,687. As shown in the figure, even with the proposed increase, the District's wastewater capacity fee falls below the average.

¹ 1 EDU = 215 gallons of flow per day

Figure 1: Wastewater Capacity Fee Comparison



2. Overview

Leucadia Wastewater District (District) collects and treats approximately four million gallons of wastewater effluent generated by approximately 63,000 residents in the Leucadia and Village Park communities in Encinitas and the La Costa community in Carlsbad. Flows from these customers are conveyed through 200 miles of pipeline, 16 miles of force mains, and 10 pump stations where it is then transferred to the Encina Water Pollution Control Facility in Carlsbad for treatment. Leucadia is a member of the Encina Joint Powers Authority with an approximate 17% share of the system.

As part of the District's financial plan and wastewater rate update, the capacity fees are being reviewed and updated to ensure new system users or existing users requiring increased system capacity pay their fair share of the costs associated with the wastewater facilities required to serve them.

Capacity fees are one-time fees, collected as a condition of establishing a new connection to the District's wastewater system or the expansion of an already existing connection. The purpose of these fees is to pay for development's share of the costs of existing and/or new wastewater facilities. These fees are designed to be proportional to the demand placed on the systems by the new or expanded connections. The recommended capacity fees for the District 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. This report documents the data, methodology, and results of the Capacity Fees Study.

2.1. Economic and Legal 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. To further economic equality among new and existing customers, new connectors will typically "buy-in" to the existing and pre-funded facilities based on the existing assets, effectively 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 in order to continue to provide the same level of service to new customers through repairs, expansions, and upgrades to the system.

Economic Framework

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. In order 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 comparable 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, also applies to wastewater and storm drainage systems. In this excerpt, customer-contributed-capital system charges are equivalent to capacity fees.

Legal Framework

In establishing capacity fees, it is important 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 the development of capacity fees for the District.

California Government Code Requirements

Capacity fees must be established based on a reasonable relationship to the needs and benefits brought about by the 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, in particular, 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.

3. Methodologies

There are two primary steps in calculating capacity fees: (1) determining the cost of capital required to serve new connections or accommodate an increase in density generated by in-fill projects, and (2) allocating those costs equitably to various types of connections based on the demand placed on the utility system.

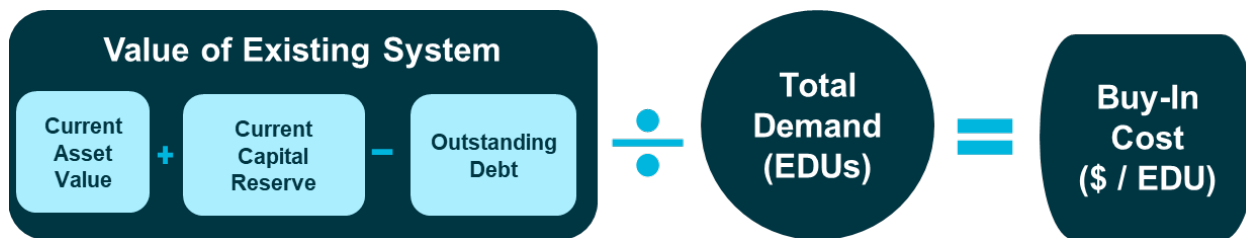
There are several available methodologies for calculating capacity fees. The various approaches have evolved largely around the basis of changing public policy, legal requirements, and the unique and special circumstances of every local agency. However, there are three general approaches that are widely accepted and appropriate for capacity fees. They are the “Buy-In Method”, the “Incremental-Cost Method”, and the “Hybrid Method” that accounts for both a buy-in component and an incremental component.

3.1. Buy-In Method

The buy-in approach rests on the premise that new customers are entitled to service at the same price as existing customers. Under this approach, new customers pay only an amount equal to the current system value, either using the original cost or replacement cost as the valuation basis and either netting the value of depreciation or not. This net investment, or value of the system, is then divided by the current demand of the system to determine the buy-in cost per equivalent unit.

For example, if the existing system has 100 units of average usage and the new connector uses an equivalent unit, then the new customer would pay 1/100 of the total value of the existing system. By contributing this capacity fee, the new connector has bought into the existing system. The user has effectively acquired a financial position on par with existing customers and will face future capital challenges on equal financial footing with those customers. This approach is suited for agencies that 1) have built most of their facilities and only a small portion of future facilities are needed for build-out, 2) the agency doesn’t have an adopted long-term capital improvement plan, or 3) the “build-out” date is so far out in the future that it is difficult to accurately project growth and required facilities with precision. Figure 2 shows the framework for calculating the Buy-in Capacity Fee.

Figure 2: Formula for Buy-In Approach



Asset Valuation Approaches

There are various methods employed to estimate the asset value of the existing facilities and derive an updated capacity fee based on the existing asset value. The principal methods commonly used to value a utility's existing assets are original cost, replacement cost, original cost less depreciation, and replacement cost less depreciation.

1. **Original Cost (OC).** The principal advantages of the original cost method lie in its relative simplicity and stability, since the recorded costs of tangible property are held constant. The major criticism levied against original cost valuation pertains to the disregard of changes in the value of money, which are attributable to inflation and other factors. As evidenced by history, prices tend to increase rather than to remain constant. Because the value of money varies inversely with changes in price, monetary values in most recent years

have exhibited a definite decline; a fact not recognized by the original cost approach. This situation causes further problems when it is realized that most wastewater systems are developed over time on a piecemeal basis as demanded by service area growth. Consequently, each asset addition was paid for with dollars of different purchasing power. When these outlays are added together to obtain a plant value the result can be misleading.

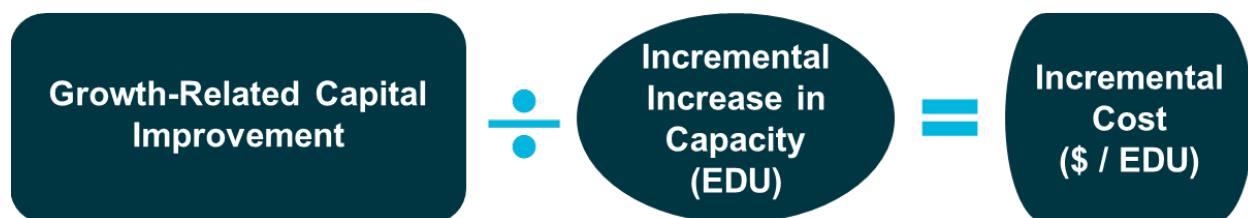
- 2. Replacement Cost (RC).** Changes in the value of the dollar over time, at least as considered by the impacts of inflation, can be recognized by replacement cost asset valuation. The replacement cost represents the cost of duplicating the existing wastewater facilities (or duplicating its function) at current prices. Unlike the original cost approach, the replacement cost method recognizes price level changes that may have occurred since plant construction. The most accurate replacement cost valuation would involve a physical inventory and appraisal of plant components in terms of their replacement costs at the time of valuation. However, with original cost records available, a reasonable approximation of replacement cost plant value can most easily be ascertained by trending historical original costs. This approach employs the use of cost indices to express actual capital costs experienced by the utility in terms of current dollars. An obvious advantage of the replacement cost approach is that it gives consideration to changes in the value of money over time.
- 3. Original Cost Less Depreciation (OCLD) or Replacement Cost Less Depreciation (RCLD).** Considerations of the current value of wastewater facilities may also be materially affected by the effects of age and depreciation. Depreciation takes into account the anticipated losses in plant value caused by wear and tear, decay, inadequacy, and obsolescence. To provide appropriate recognition of the effects of depreciation on existing wastewater facilities, both the original cost and replacement cost valuation measures can also be expressed on an OCLD and RCLD basis. These measures are identical to the aforementioned valuation methods, with the exception that accumulated depreciation is computed for each asset account based upon its age or condition, and deducted from the respective total original cost or replacement cost to determine the OCLD or RCLD measures of system value.

3.2. Incremental-Cost Method

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 when there are specific capital improvements that are needed to accommodate growth for development to occur. 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 equivalent units of capacity for average usage and a new connector uses one of those equivalent units, then the new user would pay \$X/100 to connect to the system. In other words, new customers pay the incremental cost of capacity. Incorporating the use of this method is generally included when detailed facilities are identified for the capacity required to serve new customers. Figure 3 shows the framework for calculating the incremental cost capacity fee.

Figure 3: Formula for Incremental-Cost Approach



3.3. Hybrid Method

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

In utilizing this methodology, it is important that system capacity costs are not double-counted when combining costs of the existing system with future costs from the Capital Improvement Program (CIP). CIP costs associated with repair and replacement of the existing system should not be included in the calculation, unless specific existing facilities which will be replaced through the CIP can be isolated and removed from the existing asset inventory and cost basis. In this case, the rehabilitative costs of the CIP essentially replace the cost of the relevant existing assets in the existing cost basis. Capital improvements that expand system capacity to serve future customers may be included proportionally to the percentage of the cost specifically required for expansion of the system. Figure 4 summarizes the framework for calculating the hybrid Capacity Fee.

Figure 4: Formula for Hybrid Approach



4. Proposed Wastewater Capacity Fee

4.1. Proposed Method: Buy-In Approach

The District's wastewater system is nearly built-out and has available capacity within the existing system to serve remaining growth. Therefore, the Buy-In approach was used to determine the proposed capacity fees for the wastewater utility.

4.2. Value of the System

The first step in determining the buy-in capacity fee is to determine the value of the existing system. As mentioned above, there are several methods of determining the current value of assets, but, for the purposes of this Study, RCLD was used to account for today's replacement cost for system improvements, while acknowledging the remaining useful life of system facilities. To accomplish this, the District provided fixed asset records on the original cost of the system. Replacement cost is estimated by adjusting the original costs to reflect what might be expected if a similar asset were constructed today. This was achieved by escalating the original construction costs by a construction cost index. Raftelis utilized the Engineering News-Record's average Construction Cost Index for 20-cities (CCI) which reflects the average costs of a particular basket of construction goods. Raftelis used a CCI value of 10,737 for 2018 to estimate the replacement costs². Accumulated replacement cost depreciation was determined by escalating the accumulated depreciation for each asset by the appropriate CCI. The accumulated depreciation was subtracted from the replacement cost to determine the current value of the assets using the RCLD methodology and appropriately reflects the use of the system by the existing customers. Table 4-1 shows the wastewater assets at original cost, escalated into 2018 dollars (i.e. replacement cost), replacement cost accumulated depreciation, and assets adjusted for depreciation (RCLD). A detailed asset listing can be found in

Table 4-1: Wastewater Assets

Asset Class	Original Cost	Replacement Cost (A)	RC Depreciation (B)	Total Assets (RCLD) (A - B)
General	\$20,299,853	\$24,266,762	\$4,743,422	\$19,523,340
Collection	\$68,948,546	\$131,517,162	\$66,106,251	\$65,410,911
Treatment	\$138,290	\$271,399	\$202,784	\$68,615
Encina	\$43,989,685	\$66,679,436	\$28,119,480	\$38,559,957
Transmission	\$18,790,000	\$32,009,955	\$13,391,916	\$18,618,038
Total Assets	\$152,166,374	\$254,744,714	\$112,563,853	\$142,180,861

Additionally, the FY 2018 Capital Replacement Reserve beginning balance of \$20,531,522 was included in the final value of the system as shown in Table 4-2. It is reasonable and appropriate to include the balance of the capital replacement reserve because these reserves have been built-up over time by existing rate customers and will be used to repair or replace aging infrastructure, thereby contributing to the value of the system.

² Detailed Construction Cost Index can be found in Appendix A – Construction Cost Index

Table 4-2: Wastewater System Value

Total System Value	
Wastewater System Value (RCLD)	\$142,180,861
Capital Reserve Balance	\$20,531,522
Total System Value Including Reserves	\$162,712,383

4.3. System Capacity

The second step in calculating the Buy-In wastewater capacity fee is to determine the demand or capacity of the system. Dividing the value of the system by the capacity provides a unit cost for the capacity fee. Here, the total Build-Out EDU's of 31,974 will be used to determine the fee.

4.4. Proposed Wastewater Capacity Fee

The calculation of the Buy-In wastewater capacity fee is shown in Table 4-3. The proposed capacity fee is on a per EDU basis where one EDU represents the demand placed on the wastewater system by a single-family residence.

Table 4-3: Buy-In Component Calculation for Wastewater System

Capacity Fee Calculation	
Wastewater System Value (RCLD)	\$142,180,861
+ Capital Reserve Balance	\$20,531,522
Total System Value including Reserves	\$162,712,383
÷ EDU's (at build-out)	31,974
Proposed Buy-In Capacity Fee (per EDU)	\$5,089

Raftelis recommends the District adjust the capacity fees annually to keep pace with inflation by applying the Engineering News Record Construction Cost Index. In addition, the District should also conduct a comprehensive review of its capacity fees every three to five years to comply with regulations and to ensure fees are equitable.

5. Rate Comparison

5.1. Wastewater Capacity Fee Comparison

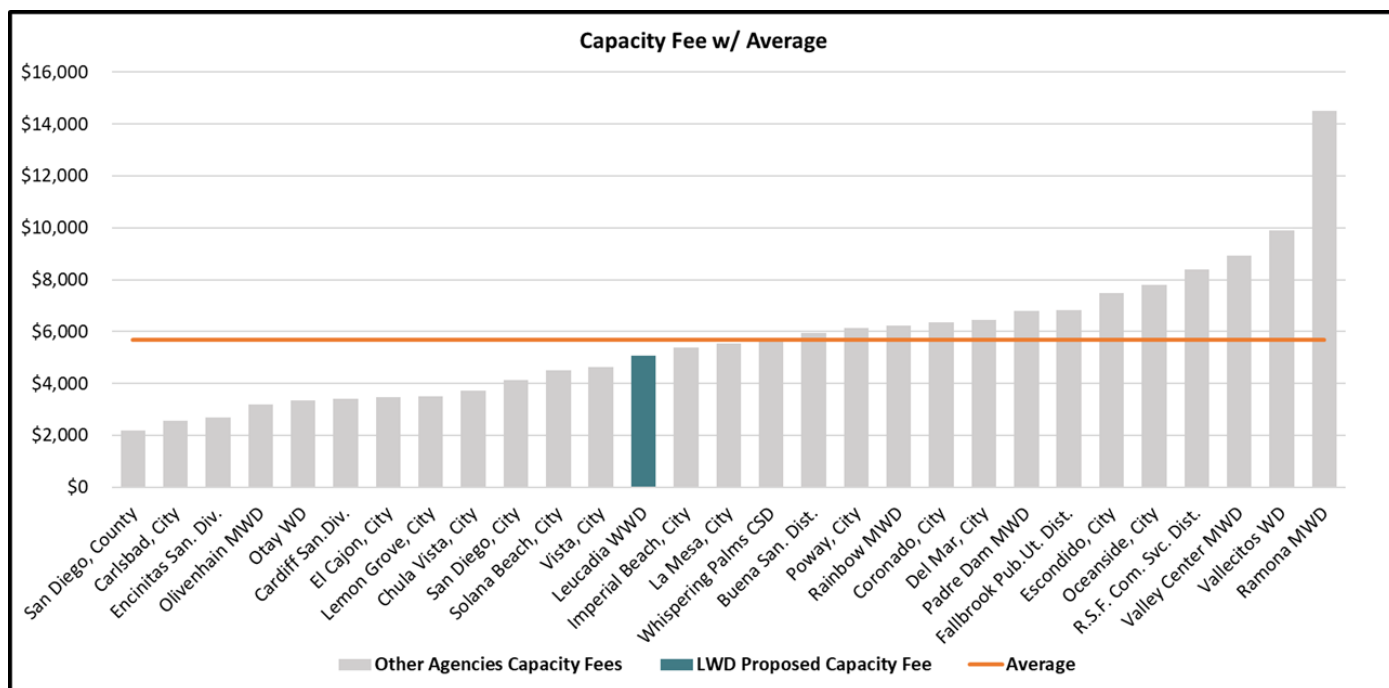
Table 5-1 shows the District’s existing wastewater capacity fee of \$4,006 per EDU compared to the proposed capacity fee of \$5,089 per EDU.

Table 5-1: Proposed Wastewater Capacity Fee

Existing Capacity Fee (per EDU)	Proposed Capacity Fee (Per EDU)	Difference (\$)	Difference (%)
\$4,006	\$5,089	\$1,083	27%

Figure 5 shows the District’s proposed wastewater capacity fee compared to that of neighboring or similar agencies in San Diego County. The orange line on the graph is the average San Diego County rate per EDU of \$5,687. This data was provided by the District from their recent Sewer Rate Capacity Fee Survey of Cities and Special Districts in San Diego County. As illustrated in the graph, even with the 27% increase in the existing capacity fee, the District’s proposed wastewater capacity fee is below the county average by \$598.

Figure 5: Wastewater Capacity Fee Comparison



APPENDIX A:

Construction Cost Index

Appendix A – Construction Cost Index

Engineering News Record Construction Cost Index – 20 Cities

Year	CCI Average	Year	CCI Average	Year	CCI Average
1908	97	1945	308	1982	3825
1909	91	1946	346	1983	4066
1910	96	1947	413	1984	4146
1911	93	1948	461	1985	4195
1912	91	1949	477	1986	4295
1913	100	1950	510	1987	4406
1914	89	1951	543	1988	4519
1915	93	1952	569	1989	4615
1916	130	1953	600	1990	4732
1917	181	1954	628	1991	4835
1918	189	1955	660	1992	4985
1919	198	1956	692	1993	5210
1920	251	1957	724	1994	5408
1921	202	1958	759	1995	5471
1922	174	1959	797	1996	5620
1923	214	1960	824	1997	5826
1924	215	1961	847	1998	5920
1925	207	1962	872	1999	6059
1926	208	1963	901	2000	6221
1927	206	1964	936	2001	6343
1928	207	1965	971	2002	6538
1929	207	1966	1019	2003	6694
1930	203	1967	1074	2004	7115
1931	181	1968	1155	2005	7446
1932	157	1969	1269	2006	7751
1933	170	1970	1381	2007	7966
1934	198	1971	1581	2008	8310
1935	196	1972	1753	2009	8570
1936	206	1973	1895	2010	8802
1937	235	1974	2020	2011	9070
1938	236	1975	2212	2012	9311
1939	236	1976	2401	2013	9547
1940	242	1977	2576	2014	9806
1941	258	1978	2776	2015	10035
1942	276	1979	3003	2016	10338
1943	290	1980	3237	2017	10737
1944	299	1981	3535	2018	10737

Appendix B – Wastewater Replacement Cost Value

Wastewater Asset Listing and RCLD

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	Land			\$12,878	\$12,878	\$0	\$12,878
Encina	Construction -in-progress - Encina			\$1,862,518	\$1,862,518	\$0	\$1,862,518
General	Construction -in-progress			\$4,142,923	\$4,142,923	\$0	\$4,142,923
General	Storm Water Pum	6/14/2009	120	\$6,599	\$8,268	\$6,683	\$1,585
General	Audio Visual Sy	8/3/2009	120	\$107,759	\$135,007	\$106,880	\$28,126
General	Office Furnitur	8/3/2009	120	\$184,271	\$230,865	\$182,768	\$48,097
General	Solar Panel Sys	1/1/2010	300	\$528,384	\$644,542	\$193,363	\$451,180
General	Data & Voice Ca	8/3/2009	240	\$49,853	\$62,458	\$24,723	\$37,735
General	Security System	8/3/2009	120	\$13,768	\$17,249	\$13,656	\$3,594
General	Buildings & Imp	8/3/2009	600	\$12,993,294	\$16,278,763	\$2,577,471	\$13,701,292
General	GRAVEL	6/15/2011	240	\$13,021	\$15,414	\$4,688	\$10,725
General	FURNITURE-ADMIN	2/4/2011	120	\$2,748	\$3,254	\$2,088	\$1,166
General	Electric Meter	10/24/2011	600	\$10,789	\$12,772	\$1,447	\$11,324
General	As built drawin	1/2/2012	600	\$4,590	\$5,293	\$582	\$4,710
General	Repair potable	9/1/2011	60	\$14,119	\$16,714	\$16,714	\$0
General	Re-Seal Re-Stipe Parking	6/29/2015	72	\$4,691	\$5,019	\$1,743	\$3,276
General	Landscape Upgrade	6/30/2017	120	\$800	\$800	\$7	\$793
Collection	LA COSTA	7/1/1970	600	\$1,113,000	\$8,653,353	\$8,134,152	\$519,201
Collection	GREEN VALLEY LI	7/1/1970	600	\$184,526	\$1,434,654	\$1,348,574	\$86,080
Collection	VILLAGE PARK 2	7/1/1972	600	\$21,863	\$133,908	\$120,984	\$12,924
Collection	VILLAGE PARK 3	7/1/1972	600	\$82,398	\$504,680	\$455,967	\$48,713
Collection	OTHER LINES	7/1/1980	600	\$482,557	\$1,600,622	\$1,169,690	\$430,932
Collection	GREEN VALLEY 2	7/1/1981	600	\$2,363,798	\$7,179,660	\$5,544,680	\$1,634,980
Collection	OTHER LINES	7/1/1982	600	\$129,419	\$363,287	\$254,301	\$108,986
Collection	OTHER LINES	7/1/1983	600	\$112,000	\$295,756	\$201,114	\$94,642
Collection	OTHER LINES	7/1/1984	600	\$240,930	\$623,942	\$416,556	\$207,387
Collection	OTHER LINES	7/1/1985	600	\$935,340	\$2,393,980	\$1,546,112	\$847,868
Collection	VISTA SANTA FE	7/1/1986	600	\$1,148,131	\$2,870,194	\$1,796,586	\$1,073,608
Collection	OTHER LINES	7/1/1987	600	\$709,255	\$1,728,387	\$1,047,493	\$680,894
Collection	OTHER LINES	7/1/1987	600	\$81,745	\$199,205	\$118,317	\$80,888
Collection	OTHER LINES	7/1/1988	600	\$208,750	\$495,982	\$284,618	\$211,364
Collection	OTHER LINES	7/1/1988	600	\$241,884	\$574,708	\$329,794	\$244,914
Collection	FORREST BLUFF	7/1/1989	600	\$79,776	\$185,602	\$102,777	\$82,825
Collection	GARDENVIEW PLAZ	7/1/1989	600	\$42,458	\$98,780	\$54,699	\$44,081
Collection	STARFLOWER	7/1/1989	600	\$56,448	\$131,329	\$72,723	\$58,606
Collection	LA COSTA EXTENS	7/1/1989	600	\$8,100	\$18,845	\$10,435	\$8,410
Collection	NORMANDY HILLS	7/1/1989	600	\$16,920	\$39,365	\$21,798	\$17,567
Collection	VISTA SANTA FE	7/1/1989	600	\$21,442	\$49,886	\$27,624	\$22,261
Collection	BROWN AND DANIE	7/1/1989	600	\$298,944	\$695,506	\$385,137	\$310,370
Collection	KAS CASITAS TER	7/1/1990	600	\$13,489	\$30,607	\$16,334	\$14,274
Collection	CREST DRIVE	7/1/1990	600	\$53,770	\$122,004	\$65,109	\$56,895
Collection	EUCALYPTUS ST E	7/1/1990	600	\$2,340	\$5,310	\$2,833	\$2,476
Collection	EXTENSION W FRO	7/1/1990	600	\$7,200	\$16,337	\$8,718	\$7,619
Collection	LA COSTA VALLEY	7/1/1990	600	\$37,483	\$85,050	\$45,388	\$39,662
Collection	ALGA HILLS	7/1/1990	600	\$375,316	\$851,599	\$454,463	\$397,136
Collection	WISHBONE WAY EX	7/1/1991	600	\$23,364	\$51,884	\$26,646	\$25,238
Collection	HYGEIA EXTENSIO	7/1/1991	600	\$5,220	\$11,592	\$5,953	\$5,639
Collection	LEUCADIA HYOMES	7/1/1992	600	\$46,908	\$101,033	\$50,517	\$50,517
Collection	FAIRWAYS LINES	7/1/1993	600	\$179,348	\$369,608	\$174,976	\$194,633
Collection	95-96 DONATED L	7/1/1995	600	\$290,000	\$569,134	\$250,419	\$318,715
Collection	VISTA SANTA FE	12/31/1996	600	\$305,400	\$583,466	\$239,210	\$344,256
Collection	RANCHO VERDE 1	1/21/1998	600	\$352,682	\$639,653	\$248,614	\$391,039
Collection	RICE UNIT 1 CE	4/2/1998	600	\$394,000	\$714,591	\$275,084	\$439,507

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	PROTEA WAY DEVE	7/1/1997	600	\$63,000	\$116,106	\$46,442	\$69,663
Collection	HICKORY HILLS	7/1/1997	600	\$1,000	\$1,843	\$737	\$1,106
Collection	ENCINITAS RANCH	6/17/1998	600	\$393,000	\$712,777	\$271,235	\$441,542
Collection	ENCINITAS RANCH	6/17/1998	600	\$29,000	\$52,597	\$20,015	\$32,582
Collection	ARROYO LA COSTA	5/1/1999	600	\$150,000	\$265,811	\$96,580	\$169,231
Collection	ARROYO LA COSTA	5/1/1999	600	\$331,899	\$588,150	\$213,699	\$374,451
Collection	BEACHWALK	7/21/1998	600	\$56,500	\$102,473	\$38,810	\$63,663
Collection	CALLE BARCELONA	5/1/1999	600	\$180,000	\$318,973	\$115,896	\$203,078
Collection	CASA DEL SOL	5/1/1999	600	\$32,320	\$57,273	\$20,810	\$36,464
Collection	MAR VISTA	5/1/1999	600	\$84,813	\$150,295	\$54,608	\$95,687
Collection	MEYER SEWER	4/20/1999	600	\$34,000	\$60,251	\$21,917	\$38,334
Collection	RANCHO VERDE UN	5/1/1999	600	\$164,000	\$290,620	\$105,594	\$185,027
Collection	CAMBRIA #40 & 4	3/22/2000	600	\$633,152	\$1,092,775	\$377,007	\$715,768
Collection	RANCHO VERDE UN	3/14/2000	600	\$260,000	\$448,741	\$155,563	\$293,178
Collection	ARROYO LA COSTA	5/5/2000	600	\$702,938	\$1,213,221	\$416,539	\$796,682
Collection	SHOREVIEW SEWER	6/13/2000	600	\$45,372	\$78,309	\$26,756	\$51,553
Collection	JACOBS TOWNHOUS	6/12/2000	600	\$16,790	\$28,978	\$9,901	\$19,078
Collection	Arroyo La Costa	1/3/2001	600	\$321,000	\$543,367	\$179,311	\$364,056
Collection	Arroyo La Costa	10/23/2000	600	\$636,000	\$1,097,690	\$365,897	\$731,794
Collection	Parkview West	7/10/2000	600	\$383,000	\$661,031	\$224,750	\$436,280
Collection	Crestview/Westr	2/28/2001	600	\$101,131	\$171,188	\$55,921	\$115,266
Collection	Arroyo La Costa	6/12/2001	600	\$114,000	\$192,971	\$62,072	\$130,899
Collection	Hestia Way	8/10/2001	600	\$24,833	\$42,035	\$13,381	\$28,654
Collection	Quail Hollow	8/20/2001	600	\$185,840	\$314,577	\$99,616	\$214,961
Collection	Royce Developme	4/12/2002	600	\$18,745	\$30,784	\$9,389	\$21,395
Collection	Navarra Drive	4/12/2002	600	\$15,818	\$25,977	\$7,923	\$18,055
Collection	Village B	5/31/2002	600	\$250,000	\$410,561	\$123,853	\$286,708
Collection	Village D	4/22/2002	600	\$173,000	\$284,108	\$86,179	\$197,929
Collection	Village F	4/22/2002	600	\$57,000	\$93,608	\$28,394	\$65,214
Collection	Regency Townhom	6/14/2002	600	\$37,318	\$61,284	\$18,488	\$42,797
Collection	North Mesa Uppe	6/6/2002	600	\$120,348	\$197,641	\$59,622	\$138,019
Collection	VILLAGE K	11/27/2002	600	\$178,000	\$292,320	\$85,260	\$207,060
Collection	NORTH MESA LOWE	3/6/2003	600	\$267,111	\$428,439	\$122,819	\$305,620
Collection	VILLAGE M	10/28/2002	600	\$40,000	\$65,690	\$19,269	\$46,421
Collection	VILLAGE N	10/28/2002	600	\$215,000	\$353,083	\$103,571	\$249,512
Collection	VILLAGE O	10/28/2002	600	\$147,000	\$241,410	\$70,814	\$170,596
Collection	COLINA ROBLE	11/6/2002	600	\$194,857	\$320,003	\$93,867	\$226,135
Collection	VILLAGE L	11/27/2002	600	\$71,000	\$116,599	\$34,008	\$82,591
Collection	LA COSTA GLEN	7/25/2002	600	\$625,000	\$1,026,403	\$306,211	\$720,193
Collection	VILLAGE E	7/12/2002	600	\$215,000	\$353,083	\$105,925	\$247,158
Collection	MEADOW VIEW TOW	2/11/2003	600	\$32,570	\$52,241	\$15,063	\$37,179
Collection	RANCHO LA COSTA	9/8/2003	1800	\$55,384	\$88,834	\$8,193	\$80,642
Collection	ALGO ROAD CROSS	8/5/2003	900	\$482,614	\$774,100	\$143,639	\$630,461
Collection	CARRILLO CANYON	9/16/2003	1800	\$16,819	\$26,977	\$2,473	\$24,504
Collection	CALLE DE SERANO	11/7/2003	1800	\$25,300	\$40,581	\$3,698	\$36,883
Collection	LEUCADIA HIGHLA	3/22/2004	1800	\$121,808	\$183,816	\$16,237	\$167,579
Collection	MERLE BEACH EST	5/22/2004	1800	\$29,785	\$44,948	\$3,921	\$41,027
Collection	227 HILLCREST 8	2/22/2005	1800	\$52,254	\$75,349	\$6,195	\$69,154
Collection	SHELLY #1 8 LI	5/24/2005	1800	\$93,150	\$134,321	\$10,820	\$123,500
Collection	MARAVU 8 LINE	9/29/2004	1800	\$185,058	\$279,265	\$23,737	\$255,527
Collection	ENC TRACT 10-99	1/31/2005	1800	\$50,347	\$72,599	\$6,010	\$66,590
Collection	175 LA COSTA AV	6/1/2005	1800	\$25,444	\$36,689	\$2,956	\$33,734
Collection	PLAZA @ ENCINIT	9/27/2005	1800	\$107,801	\$155,447	\$12,177	\$143,270

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	SHELLY #2 8 LI	7/11/2005	1800	\$219,150	\$316,010	\$25,281	\$290,730
Collection	SHELLY #3 - 8	7/11/2005	1800	\$229,980	\$331,627	\$26,530	\$305,097
Collection	SHELLY #4 - 8	7/11/2005	1800	\$229,050	\$330,286	\$26,423	\$303,863
Collection	PLAZA @ ENCINIT	9/27/2005	1800	\$41,273	\$59,515	\$4,662	\$54,853
Collection	THE PALMS - 8	1/4/2006	1800	\$6,814	\$9,439	\$724	\$8,715
Collection	LA COSTA AFFORA	9/12/2005	1800	\$115,250	\$166,188	\$13,111	\$153,078
Collection	SHERIDAN ESTATE	3/7/2006	1800	\$72,076	\$99,843	\$7,544	\$92,299
Collection	NORTH PARK AT L	1/10/2006	1800	\$76,010	\$105,292	\$8,072	\$97,220
Collection	ALBERTSONS 8 S	3/21/2006	1800	\$115,000	\$159,303	\$11,948	\$147,355
Collection	ALBERTSONS 24 &	3/21/2006	600	\$173,000	\$239,647	\$53,920	\$185,726
Collection	ALBERTSONS 24 &	3/21/2006	600	\$345,000	\$477,908	\$107,529	\$370,379
Collection	LDS CHURCH 12	1/22/2007	900	\$140,553	\$189,445	\$26,312	\$163,133
Collection	BAY LAUREL 8 L	12/6/2006	1800	\$232,691	\$322,333	\$22,742	\$299,591
Collection	VLC 397-2C 8 L	8/7/2006	1800	\$108,698	\$150,573	\$10,958	\$139,614
Collection	VLC 397-1 8 LI	7/11/2006	1800	\$268,500	\$371,937	\$27,276	\$344,662
Collection	RSF RD #2 368-2	7/17/2006	1800	\$64,906	\$89,910	\$6,544	\$83,367
Collection	VLC 397-1D 8 L	8/22/2006	1800	\$213,498	\$295,746	\$21,359	\$274,387
Collection	LOS COCHES VLG	2/2/2007	1800	\$35,000	\$47,175	\$3,276	\$43,899
Collection	LOS COCHES VLG	2/2/2007	900	\$310,449	\$418,439	\$58,116	\$360,323
Collection	CASA AT LA COST	1/22/2007	1800	\$134,976	\$181,928	\$12,634	\$169,294
Collection	VLC 399-8 8 LI	10/10/2006	1800	\$275,943	\$382,247	\$27,394	\$354,853
Collection	LA COSTA ESTATE	7/11/2006	1800	\$7,500	\$10,389	\$762	\$9,627
Collection	VLC 397-1B 8 L	10/24/2006	1800	\$905,701	\$1,254,614	\$89,217	\$1,165,397
Collection	VLC 397-1C 8 L	8/7/2006	1800	\$26,531	\$36,752	\$2,675	\$34,077
Collection	RSFE RD 368-2 8	9/7/2006	1800	\$70,173	\$97,206	\$7,021	\$90,186
Collection	VLC 397-2D 8 L	7/1/2006	1800	\$56,810	\$78,696	\$5,771	\$72,925
Collection	VLC 397-2 8 LI	11/2/2006	1800	\$297,390	\$411,957	\$29,295	\$382,662
Collection	LA COSTA GREENS	5/1/2007	1800	\$31,082	\$41,894	\$2,840	\$39,054
Collection	VLC 399-7 8 LI	4/25/2007	1800	\$200,767	\$270,604	\$18,341	\$252,263
Collection	VLC 397-1E	11/2/2006	1800	\$163,979	\$227,150	\$16,153	\$210,997
Collection	VLC 397-3 8 LI	11/2/2006	1800	\$227,700	\$315,419	\$22,430	\$292,989
Collection	VLC 399-9 8 LI	4/16/2006	1800	\$316,068	\$437,830	\$32,594	\$405,236
Collection	235 LA COSTA AV	3/13/2007	1800	\$28,394	\$38,271	\$2,636	\$35,635
Collection	VLC 399-6 8 LI	4/4/2007	1800	\$264,615	\$356,662	\$24,372	\$332,290
Collection	ENC RANCH APTS	5/7/2007	1800	\$1,500	\$2,022	\$137	\$1,885
Collection	RANCHO SANTA FE	6/14/2007	900	\$192,000	\$258,788	\$34,792	\$223,995
Collection	VLC 406-4 8 li	11/28/2007	1800	\$266,285	\$358,913	\$22,931	\$335,982
Collection	VLC 423-7 1.16	5/8/2008	1800	\$103,724	\$134,017	\$8,190	\$125,828
Collection	Orpheus Fire St	8/21/2007	1800	\$75,000	\$101,089	\$6,627	\$94,462
Collection	Villas Phase II	3/5/2008	1800	\$160,080	\$206,833	\$12,869	\$193,963
Collection	Bella Vista Est	5/15/2008	1800	\$104,334	\$134,805	\$8,238	\$126,567
Collection	Enc Tract 03-00	5/12/2008	1800	\$34,012	\$43,945	\$2,686	\$41,260
Collection	Fair Oaks Valle	8/13/2008	1800	\$20,000	\$25,841	\$1,536	\$24,305
Collection	Pavillion @ La	8/27/2008	1800	\$131,732	\$170,205	\$10,023	\$160,182
Collection	VLC 420-5B line	8/27/2008	1800	\$134,550	\$173,846	\$10,238	\$163,609
Collection	Halcyon Road li	8/27/2008	1800	\$39,296	\$50,772	\$2,990	\$47,782
Collection	La Costa Glen 3	11/12/2008	1800	\$447,775	\$578,551	\$33,427	\$545,124
Collection	VLC 406-3 line	2/23/2009	1800	\$309,295	\$387,503	\$21,528	\$365,975
Collection	Hygeia Sewer Ex	3/13/2008	1800	\$77,727	\$100,428	\$6,249	\$94,179
Collection	Orpheus Ave Sew	3/23/2009	1800	\$179,800	\$225,264	\$12,390	\$212,874
Collection	VLC 406-5 line	6/14/2009	1800	\$222,401	\$278,637	\$15,016	\$263,621
Collection	VLC 420-4B line	6/14/2009	1800	\$44,505	\$55,758	\$3,005	\$52,753
Collection	Donated Line-Le	3/17/2010	1800	\$295,326	\$360,250	\$17,412	\$342,838

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	LA COSTA FAIRWA	10/4/2010	1800	\$75,859	\$92,535	\$4,164	\$88,371
Collection	BRUNSWICK	10/21/2010	1800	\$72,016	\$87,847	\$3,904	\$83,943
Collection	VLC 1.17	12/2/2010	1800	\$559,177	\$682,104	\$29,937	\$652,168
Collection	VLC 420-5	2/7/2011	1800	\$213,912	\$253,227	\$10,833	\$242,395
Collection	Daphne Meadows	6/15/2012	1800	\$57,285	\$66,058	\$2,239	\$63,819
Collection	Hymettus Ave 37	3/7/2012	1800	\$116,044	\$133,816	\$4,758	\$129,058
Collection	Harwood Project	8/1/2011	1800	\$188,944	\$223,670	\$8,823	\$214,848
Collection	La Costa Condos	4/29/2013	1800	\$432,958	\$486,925	\$13,526	\$473,399
Collection	Leucadia Grove	2/12/2013	1800	\$60,522	\$68,066	\$2,004	\$66,062
Collection	905 Orpheus Ave	10/15/2012	1800	\$200,000	\$230,630	\$7,303	\$223,327
Collection	VLC 1-16	6/3/2014	1800	\$607,041	\$664,675	\$13,663	\$651,012
Collection	Vulcan Townhom	7/22/2013	240	\$10,000	\$11,246	\$2,203	\$9,044
Collection	Vulcan Oceanview 54ft 8in line	7/7/2014	1800	\$35,700	\$39,089	\$782	\$38,308
Collection	Seaside 04-066 547ft 8in line	7/7/2014	1800	\$71,507	\$78,297	\$1,566	\$76,730
Collection	Seaside Ridge 1110ft of 8in line	3/26/2015	1800	\$326,833	\$349,697	\$5,440	\$344,257
Collection	1745 Olivenhain Road 235ft of 8in line	5/15/2015	1800	\$84,000	\$89,876	\$1,298	\$88,578
Collection	La Costa Town Sqr. Commercial 8" line + 33 MHs	12/13/2015	1800	\$958,000	\$1,025,017	\$10,820	\$1,014,197
Collection	7500 Jerez Court - 8" line + 4 MHs	4/18/2016	1800	\$57,026	\$59,227	\$494	\$58,733
Collection	Eaton Beach Estates - 8" line + 1 Mh	4/25/2016	1800	\$61,000	\$63,354	\$528	\$62,826
Collection	Hymettus Project 8" line & 8 MHs	6/23/2016	1800	\$407,916	\$423,660	\$3,060	\$420,600
Collection	La Costa Residential II - 1260' 8in line & 11 M/Hs	8/3/2016	900	\$328,000	\$340,659	\$4,164	\$336,496
Collection	Coral Cove - 2077' of 8in line & 10 M/Hs	8/5/2016	900	\$406,690	\$422,386	\$5,163	\$417,224
Collection	Fiore - 935' of 8in line & 4 M/Hs	10/14/2016	900	\$207,000	\$214,989	\$1,911	\$213,078
Collection	Eolus 4 - 330' of 8in line & 2 M/Hs & 2 C/Os	2/9/2017	900	\$72,000	\$72,000	\$400	\$71,600
Collection	Coastal Ten - 176' of 8in line & 3 M/Hs	3/20/2017	900	\$57,000	\$57,000	\$253	\$56,747
Collection	La Costa Town Square Residential- 2626' of 8in line & 13 MHs	5/12/2017	900	\$608,000	\$608,000	\$1,351	\$606,649
Collection	LATERALS	7/1/1965	600	\$2,061	\$22,790	\$22,790	\$0
Collection	LATERALS	7/1/1966	600	\$1,927	\$20,303	\$20,303	\$0
Collection	LATERALS	7/1/1967	600	\$3,242	\$32,412	\$32,412	\$0
Collection	LATERALS	7/1/1968	600	\$4,432	\$41,200	\$40,203	\$996
Collection	LATERALS	7/1/1969	600	\$5,444	\$46,060	\$43,986	\$2,074
Collection	LATERALS	7/1/1970	600	\$10,943	\$85,083	\$79,979	\$5,105
Collection	LATERALS	7/1/1971	600	\$10,100	\$68,592	\$63,104	\$5,488
Collection	TRUNKLINE 4 HWY	7/1/1963	600	\$121,449	\$1,447,284	\$1,447,284	\$0
Collection	TRUNKLINE 4 HWY	7/1/1968	600	\$13,181	\$122,531	\$120,082	\$2,450
Collection	TRUNKLINE 5 HWY	7/1/1963	600	\$83,941	\$1,000,300	\$1,000,300	\$0
Collection	TRUNKLINE 5 HWY	7/1/1968	600	\$9,111	\$84,698	\$83,005	\$1,692
Collection	TRUNK LINE 6 -H	7/1/1964	600	\$52,893	\$606,748	\$606,748	\$0
Collection	TRUNK LINE 6 -	7/1/1968	600	\$5,742	\$53,379	\$52,311	\$1,068
Collection	TRUNK LINE 7 -	7/1/1964	600	\$29,046	\$333,191	\$333,191	\$0
Collection	TRUNK LINE 7 -	7/1/1965	600	\$7,990	\$88,347	\$88,347	\$0
Collection	TRUNK LINE 7 -	7/1/1968	600	\$4,021	\$37,377	\$36,629	\$748

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	TRUNK LINE 8	7/1/1964	600	\$13,045	\$149,643	\$149,643	\$0
Collection	TRUNK LINE 8	7/1/1965	600	\$124,266	\$1,374,093	\$1,374,093	\$0
Collection	TRUNK LINE 8	7/1/1966	600	\$64,810	\$682,887	\$682,887	\$0
Collection	TRUNK LINE 8	7/1/1966	600	\$7,776	\$81,934	\$81,934	\$0
Collection	TRUNK LINE 8	7/1/1968	600	\$22,784	\$211,799	\$207,562	\$4,237
Collection	TRUNK LINE 9	7/1/1966	600	\$51,337	\$540,927	\$540,927	\$0
Collection	TRUNK LINE 9	7/1/1967	600	\$268	\$2,674	\$2,674	\$0
Collection	TRUNK LINE 9	7/1/1968	600	\$5,607	\$52,122	\$51,077	\$1,044
Collection	TRUNK LINE 10	7/1/1967	600	\$61,049	\$610,317	\$610,317	\$0
Collection	TRUNK LINE 10	7/1/1967	600	\$13,300	\$132,960	\$132,960	\$0
Collection	TRUNK LINE 11	7/1/1968	600	\$75,106	\$698,189	\$684,226	\$13,963
Collection	TRUNK LINE 11	7/1/1969	600	\$8,290	\$70,137	\$67,333	\$2,804
Collection	TRUNK LINE 12	7/1/1970	600	\$161,679	\$1,257,025	\$1,181,605	\$75,420
Collection	TRUNK LINE 13	7/1/1970	600	\$34,201	\$265,907	\$249,952	\$15,955
Collection	TRUNKLINE 13	7/1/1971	600	\$136,160	\$924,698	\$850,722	\$73,977
Collection	MANHOLES	7/1/1972	600	\$3,285	\$20,120	\$18,179	\$1,941
Collection	MANHOLES	7/1/1974	600	\$222,064	\$1,180,345	\$1,015,097	\$165,247
Collection	MANHOLES	7/1/1975	600	\$19,373	\$94,039	\$78,993	\$15,046
Collection	GREEN VALLEY IN	7/1/1981	600	\$648,127	\$1,968,582	\$1,424,290	\$544,292
Collection	GREEN VALLEY IN	7/1/1983	600	\$439,078	\$1,159,465	\$795,262	\$364,204
Collection	BATIQUITOS PS	7/1/1984	600	\$76,047	\$196,941	\$130,728	\$66,213
Collection	BATIQUITOS PS	6/1/1989	600	\$872,604	\$2,030,153	\$1,162,733	\$867,419
Collection	BATIQUITOS FORCE MAIN	6/1/1989	600	\$1,309,812	\$3,047,335	\$1,764,707	\$1,282,627
Collection	LA COSTA INTERC	6/1/1989	600	\$399,243	\$928,857	\$538,541	\$390,316
Collection	LEUCADIA PUMP S	6/1/1989	600	\$385,871	\$897,745	\$526,076	\$371,669
Collection	LA COSTA FORCE	7/1/1987	600	\$24,633	\$60,027	\$35,111	\$24,916
Collection	LA COSTA FORCE	6/1/1989	600	\$31,503	\$73,292	\$41,547	\$31,746
Collection	BATIQUITOS PS ABESTOS	6/1/1989	600	\$43,387	\$100,942	\$57,220	\$43,721
Collection	BATIQUITOS PUMP	9/1/1989	600	\$6,285	\$14,622	\$8,169	\$6,452
Collection	ALARM - LEUCADIA PS	9/1/1989	120	\$14,504	\$33,744	\$33,744	\$0
Collection	BATIQUITOS PS ABESTOS	9/1/1989	600	\$899	\$2,091	\$1,168	\$922
Collection	VULCAN GRAVITY	7/1/1990	600	\$270,283	\$613,278	\$327,281	\$285,997
Collection	INSTALL CRANE	7/1/1991	120	\$1,078	\$2,393	\$2,393	\$0
Collection	ADS FLOW MONITO	6/30/1994	120	\$102,550	\$203,602	\$203,602	\$0
Collection	VULCAN LINE	7/1/1991	600	\$156,752	\$348,097	\$183,248	\$164,849
Collection	REHAB LANDINGS	8/6/1993	120	\$5,400	\$11,129	\$11,129	\$0
Collection	REHAB STAIRS LE	8/13/1993	120	\$3,850	\$7,934	\$7,934	\$0
Collection	REHAB 6 MANHOLE	1/11/1994	60	\$11,900	\$23,626	\$23,626	\$0
Collection	LEUCADIA-ENCINA	7/1/1993	60	\$32,580	\$67,141	\$67,141	\$0
Collection	PONTO SEWER LINE REPAIR	1/11/1995	600	\$133,076	\$261,165	\$117,414	\$143,751
Collection	BATIQUITOS PS REBUILD	7/1/1995	480	\$25,790	\$50,613	\$27,837	\$22,776
Collection	ENCINITAS RANCH BRIDGE LINE	7/1/1995	480	\$205,012	\$402,343	\$221,289	\$181,054
Collection	BATIQU PUMP STAT	7/1/1995	360	\$30,781	\$60,409	\$44,300	\$16,109
Collection	MISC LINE REPAI	7/1/1995	480	\$22,008	\$43,191	\$23,755	\$19,436
Collection	BATIQUITOS P.S.	6/30/1997	360	\$166,312	\$306,505	\$209,700	\$96,805
Collection	ENCINITAS RANCH	6/30/1998	120	\$7,169	\$13,002	\$13,002	\$0
Collection	PUMP STATION VE	6/30/1998	120	\$15,072	\$27,336	\$27,336	\$0
Collection	PORTB'L DIESEL	6/10/1998	60	\$138,400	\$251,014	\$251,014	\$0
Collection	MISC LINE REPLA	6/30/1998	600	\$110,403	\$200,235	\$76,097	\$124,139
Collection	Dell CPU (Was Scada Alarm Upgrade-now used in FST rm)	6/14/2009	60	\$39,865	\$49,945	\$49,945	\$0
Collection	LA COSTA PUMP S	6/30/1999	360	\$194,714	\$345,048	\$207,044	\$138,003

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	2 SCADA laptops	6/10/2014	60	\$4,823	\$5,281	\$3,257	\$2,024
Collection	ENCINITAS ESTAT	6/30/1999	360	\$133,974	\$237,412	\$142,458	\$94,954
Collection	DISTRICT MAPPIN	6/30/1999	120	\$71,644	\$126,959	\$126,959	\$0
Collection	DISTRICT MAPPIN	6/30/1999	120	\$33,847	\$59,980	\$59,980	\$0
Collection	INSTITUFORM-LIN	6/30/1999	180	\$86,525	\$153,329	\$153,329	\$0
Collection	LA COSTA PUMP S	6/30/1999	240	\$554,920	\$983,360	\$885,058	\$98,302
Collection	ENCINITAS ESTAT	6/30/1999	240	\$264,845	\$469,325	\$422,408	\$46,916
Collection	ENCINITAS PUMP	7/1/1999	240	\$1,750	\$3,100	\$2,790	\$310
Collection	DISTRICT MAPPIN	6/30/2000	60	\$66,672	\$115,071	\$115,071	\$0
Collection	BATIQUITOS PUMP	6/30/2000	180	\$885,442	\$1,528,210	\$1,528,210	\$0
Collection	PLANNING STUDY	12/31/1999	60	\$170,458	\$302,064	\$302,064	\$0
Collection	BATIQUITOS PUMP	11/10/1999	60	\$13,425	\$23,790	\$23,790	\$0
Collection	LEUCADIA PUMP S	11/30/1999	60	\$24,737	\$43,836	\$43,836	\$0
Collection	BAT PS UPGRADE	6/30/2001	168	\$2,818	\$4,770	\$4,770	\$0
Collection	SUBMERSIBLE PUM	11/1/2000	48	\$6,554	\$11,312	\$11,312	\$0
Collection	BAT PS REHAB	5/31/2001	48	\$35,320	\$59,787	\$59,787	\$0
Collection	GENERATER PLUGS	5/21/2001	24	\$2,760	\$4,672	\$4,672	\$0
Collection	Saxony PS Impro	6/1/2002	240	\$1,058,673	\$1,738,601	\$1,311,195	\$427,406
Collection	District Mappin	7/1/2001	60	\$46,021	\$77,900	\$77,900	\$0
Collection	AC OUTLET SAXON	6/11/2002	60	\$1,506	\$2,473	\$2,473	\$0
Collection	SCADA UPGRADE	6/15/2002	60	\$16,624	\$27,301	\$27,301	\$0
Collection	EMERGENCY BYPAS	6/15/2002	60	\$1,157	\$1,900	\$1,900	\$0
Collection	LEUCADIA FORCE	12/31/2002	600	\$1,438,646	\$2,362,610	\$685,157	\$1,677,453
Collection	RANCHO SANTA FE	7/15/2003	1800	\$251,233	\$402,971	\$37,610	\$365,361
Collection	LA COSTA GREEN	7/15/2003	900	\$2,917,377	\$4,679,397	\$873,487	\$3,805,909
Collection	LA COSTA & 101	12/10/2004	60	\$20,200	\$30,483	\$30,483	\$0
Collection	SANCON MANHOLE	4/26/2005	60	\$9,700	\$13,987	\$13,987	\$0
Collection	Manhole Rasing	6/15/2006	240	\$63,895	\$88,509	\$49,049	\$39,460
Collection	N Green Valley	7/1/2005	300	\$1,485,053	\$2,141,420	\$1,027,882	\$1,113,538
Collection	Village Park V	6/15/2006	240	\$98,465	\$136,398	\$75,587	\$60,811
Collection	Manhole Rings &	7/28/2005	240	\$27,799	\$40,086	\$23,885	\$16,202
Collection	By Pass Pump Re	6/15/2006	120	\$19,663	\$27,238	\$27,238	\$0
Collection	Manhole Rings &	8/9/2006	240	\$5,020	\$6,954	\$3,796	\$3,158
Collection	Manhole Lids	12/11/2006	240	\$4,026	\$5,576	\$2,951	\$2,626
Collection	Smart Manhole C	6/12/2007	120	\$11,459	\$15,446	\$15,446	\$0
Collection	Manholes	6/14/2007	240	\$35,998	\$48,520	\$24,462	\$24,058
Collection	Meadows 1 PS Decomissioning	6/12/2007	1800	\$353,293	\$476,187	\$32,010	\$444,177
Collection	Leucadia PS Proj-Force Main	7/18/2006	360	\$611,937	\$847,680	\$308,461	\$539,219
Collection	Leucadia PS Proj-Structure	7/18/2006	1200	\$2,022,424	\$2,801,544	\$305,835	\$2,495,709
Collection	Leucadia PS Proj-Mechanical	7/18/2006	240	\$1,307,925	\$1,811,790	\$988,936	\$822,854
Collection	Leucadia PS Proj-Electrical	7/18/2006	240	\$320,237	\$443,606	\$242,135	\$201,471
Collection	Leucadia PS Proj-Controls	7/18/2006	120	\$635,119	\$879,792	\$879,792	\$0
Collection	Manhole Rings &	8/31/2007	240	\$5,833	\$7,862	\$3,865	\$3,997
Collection	Manhole Lids	8/31/2007	240	\$11,606	\$15,644	\$7,691	\$7,952
Collection	MANHOLE REHABS	6/15/2008	120	\$52,377	\$67,674	\$61,470	\$6,204
Collection	BURRITOS	12/31/2007	120	\$15,165	\$20,440	\$19,418	\$1,022
Collection	CAPACITY MANANG	3/31/2008	120	\$306,622	\$396,173	\$366,460	\$29,713
Collection	PIRAEUS PIPELIN	8/31/2007	600	\$53,659	\$72,324	\$14,224	\$58,100
Collection	Manhole Rehab	11/1/2008	120	\$26,366	\$34,066	\$29,524	\$4,542
Collection	Clean Out & Sle	1/1/2009	120	\$37,634	\$47,150	\$40,077	\$7,073
Collection	Pipe Lining	12/10/2008	300	\$12,189	\$15,749	\$5,407	\$10,342
Collection	Smart Covers	3/2/2009	240	\$3,618	\$4,533	\$1,888	\$2,644
Collection	Leucadia PS Aco	6/15/2009	300	\$67,707	\$84,827	\$27,427	\$57,400

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	Mineral Scale M	7/1/2008	180	\$85,868	\$110,947	\$66,568	\$44,378
Collection	Gibraltar Gravi	12/3/2008	1800	\$141,791	\$183,202	\$10,483	\$172,719
Collection	Gibraltar Gravi	12/3/2008	900	\$229,225	\$296,172	\$33,895	\$262,277
Collection	Gibraltar Sewer	12/3/2008	600	\$130,806	\$169,009	\$29,013	\$139,996
Collection	Permanent Flow	7/1/2008	180	\$126,906	\$163,970	\$98,382	\$65,588
Collection	24 Inflow Prote	4/21/2009	120	\$4,982	\$6,242	\$5,098	\$1,144
Collection	Plastic Manhole	7/30/2009	300	\$10,785	\$13,512	\$4,279	\$9,233
Collection	Pipe Lining - M	10/20/2009	300	\$55,598	\$69,656	\$21,361	\$48,295
Collection	98 24 Rings &	11/13/2009	300	\$1,993	\$2,496	\$765	\$1,731
Collection	Smart Covers	12/16/2009	180	\$4,247	\$5,321	\$2,661	\$2,661
Collection	Gas Tight Lids	4/22/2010	300	\$5,080	\$6,196	\$1,776	\$4,420
Collection	Fiberglass Slee	5/1/2010	300	\$3,406	\$4,155	\$1,191	\$2,964
Collection	Manhole Raising	5/15/2010	300	\$4,955	\$6,044	\$1,733	\$4,311
Collection	Scada Alarm Upg	8/7/2009	60	\$3,551	\$4,449	\$4,449	\$0
Collection	98 24 Inflow P	3/1/2010	120	\$4,982	\$6,078	\$4,457	\$1,621
Collection	Smart Manholes	4/22/2010	60	\$4,115	\$5,019	\$5,019	\$0
Collection	RAISE/ADJUST MA	9/9/2010	300	\$28,419	\$34,667	\$9,476	\$25,192
Collection	REHAB 4 MANHOLE	2/4/2011	180	\$26,904	\$31,849	\$13,624	\$18,224
Collection	20' OF 8 LINE	9/24/2010	600	\$12,602	\$15,372	\$2,075	\$13,297
Collection	20' OF 8 LINE	11/10/2010	600	\$21,023	\$25,645	\$3,419	\$22,226
Collection	R&R 3 VALVE CAN	6/15/2011	120	\$5,992	\$7,094	\$4,315	\$2,778
Collection	REPLACE CLEANOU	6/15/2011	600	\$13,146	\$15,562	\$1,893	\$13,669
Collection	SCADA ALARM REPLACEMENT	6/15/2011	60	\$12,000	\$14,206	\$14,206	\$0
Collection	98 24 INFLOW P	9/7/2010	120	\$4,982	\$6,078	\$4,153	\$1,925
Collection	LEVANTE & PIRAE	4/22/2011	300	\$110,431	\$130,727	\$32,246	\$98,481
Collection	CCTV GRANITE SO	9/7/2010	60	\$8,108	\$9,890	\$9,890	\$0
Collection	CCTV TRANSPORTE	10/1/2010	60	\$11,963	\$14,592	\$14,592	\$0
Collection	SMART COVER La	6/15/2011	180	\$4,758	\$5,633	\$2,285	\$3,348
Collection	ODA LOGGERS	3/17/2011	60	\$6,368	\$7,538	\$7,538	\$0
Collection	YEOMAN'S PUMP	11/1/2010	84	\$5,789	\$7,062	\$6,726	\$336
Collection	95 24 INFLOW I	3/8/2011	120	\$4,426	\$5,239	\$3,318	\$1,921
Collection	AVOCADO PS	11/1/2010	240	\$527,394	\$643,335	\$214,445	\$428,890
Collection	DIANA FORCE MAI	11/1/2010	360	\$859,624	\$1,048,600	\$233,022	\$815,578
Collection	DIANA PS	11/1/2010	240	\$625,579	\$763,105	\$254,368	\$508,736
Collection	VILLAGE PARK 7	11/1/2010	360	\$330,927	\$403,677	\$89,706	\$313,971
Collection	ENCINITAS ESTAT	11/1/2010	360	\$455,675	\$555,849	\$123,522	\$432,328
Collection	101 TRUNK SEWER	11/1/2010	360	\$462,891	\$564,652	\$125,478	\$439,174
Collection	VILLAGE PARK 5	11/1/2010	360	\$393,485	\$479,987	\$106,664	\$373,324
Collection	AVOCADO FORCE M	11/1/2010	360	\$560,296	\$683,469	\$151,882	\$531,587
Collection	Inflow Protecto	8/8/2011	120	\$5,130	\$6,073	\$3,593	\$2,480
Collection	Riser Rings	12/9/2011	240	\$1,562	\$1,850	\$516	\$1,333
Collection	Smart Cover	12/20/2011	180	\$4,840	\$5,730	\$2,101	\$3,629
Collection	Air Vac Valves	1/20/2012	84	\$4,504	\$5,194	\$4,019	\$1,175
Collection	VP 7 S&L pumps	6/15/2012	240	\$22,907	\$26,415	\$6,714	\$19,701
Collection	Asset Mgmt Plan	6/15/2012	60	\$93,191	\$107,463	\$107,463	\$0
Collection	Remove & replac	10/14/2011	600	\$18,311	\$21,676	\$2,493	\$19,183
Collection	8 swrdrop M/H	10/24/2011	600	\$58,403	\$69,136	\$7,836	\$61,301
Collection	Replace 3 ft se	9/8/2011	600	\$4,498	\$5,324	\$621	\$4,703
Collection	Adj/reset M/H r	11/7/2011	120	\$4,740	\$5,611	\$3,180	\$2,431
Collection	Adj/reset M/H r	10/1/2011	9	\$4,197	\$4,968	\$4,968	\$0
Collection	Adj 13 M/Hs & 1	2/15/2012	120	\$6,354	\$7,327	\$3,969	\$3,358
Collection	Rpr Sagging Pip	2/15/2012	600	\$18,949	\$21,851	\$2,367	\$19,484
Collection	Pavement rehab	4/23/2012	120	\$6,717	\$7,745	\$4,002	\$3,744

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	Repair swrest	4/25/2012	600	\$19,565	\$22,561	\$2,331	\$20,230
Collection	Replace 4' crac	2/7/2013	480	\$2,408	\$2,708	\$299	\$2,409
Collection	Pipeline Rpr Ad	6/15/2013	300	\$82,598	\$92,894	\$15,147	\$77,747
Collection	Install CIPP 4	5/20/2013	240	\$3,945	\$4,436	\$906	\$3,530
Collection	Manhole Raising	6/15/2013	300	\$876	\$985	\$161	\$824
Collection	R&R M/H frame -	6/15/2013	120	\$2,049	\$2,305	\$941	\$1,363
Collection	Rpr Cracked M/H	1/31/2013	120	\$4,884	\$5,493	\$2,426	\$3,067
Collection	M/H raising Ove	3/22/2013	300	\$26,946	\$30,305	\$5,152	\$25,153
Collection	Rpr Offset Join	6/11/2013	480	\$11,530	\$12,967	\$1,324	\$11,643
Collection	Replace M/H cov	5/21/2013	120	\$2,049	\$2,305	\$941	\$1,363
Collection	M/H Raising - C	6/15/2013	300	\$15,275	\$17,179	\$2,806	\$14,373
Collection	Asset Management Plan Update	4/25/2013	60	\$154,210	\$173,431	\$144,526	\$28,905
Collection	Inflow Protectr	10/11/2012	120	\$4,904	\$5,655	\$2,686	\$2,969
Collection	Manhole Gas Tig	1/9/2013	300	\$3,657	\$4,113	\$740	\$3,373
Collection	Inflow Protecto	4/22/2013	120	\$4,914	\$5,527	\$2,303	\$3,224
Collection	Smartcover	5/9/2013	96	\$1,124	\$1,265	\$659	\$606
Collection	8x4 CIPP Via Mo	9/20/2013	240	\$3,319	\$3,733	\$700	\$3,033
Collection	8x4 CIPP Encini	9/20/2013	240	\$3,319	\$3,733	\$700	\$3,033
Collection	8x4 CIPP Jerez	9/20/2013	240	\$3,319	\$3,733	\$700	\$3,033
Collection	8x4 CIPP Farol	10/24/2013	240	\$3,861	\$4,342	\$796	\$3,546
Collection	2 8Grav spot r	4/17/2014	240	\$24,112	\$26,401	\$4,180	\$22,221
Collection	MH raising Enci	4/29/2014	300	\$5,315	\$5,819	\$737	\$5,082
Collection	MH raising Carl	5/7/2014	300	\$7,220	\$7,905	\$1,001	\$6,904
Collection	8x4 CIPP Alga R	5/7/2014	240	\$5,816	\$6,368	\$1,008	\$5,360
Collection	18 Manhole Reha	6/15/2014	120	\$60,166	\$65,879	\$20,313	\$45,566
Collection	8 CIPP MH9-080	6/15/2014	240	\$5,816	\$6,368	\$982	\$5,387
Collection	8 CIPP MH 11-6	5/30/2014	240	\$9,727	\$10,650	\$1,642	\$9,008
Collection	14 Sewer Frames	2/26/2014	120	\$5,875	\$6,433	\$2,144	\$4,289
Collection	145 Inflow Prot	9/20/2013	36	\$6,590	\$7,412	\$7,412	\$0
Collection	Work Management	6/10/2014	120	\$94,405	\$103,368	\$31,872	\$71,496
Collection	Vapex Odor Unit	11/9/2013	96	\$77,812	\$87,511	\$40,109	\$47,402
Collection	SCADA Upgrade	6/1/2014	72	\$83,554	\$91,486	\$47,014	\$44,472
Collection	Server Switch	1/9/2014	72	\$4,086	\$4,474	\$2,610	\$1,864
Collection	La Costa PS Reh	5/31/2014	240	\$483,969	\$529,917	\$81,696	\$448,222
Collection	2013 Gravity Pi	5/31/2014	300	\$554,072	\$606,677	\$74,824	\$531,853
Collection	Pump Station Co	4/30/2014	60	\$38,700	\$42,374	\$26,837	\$15,537
Collection	Construction Mgmt & Office Eng Abedul & Persa St	6/29/2015	300	\$2,666	\$2,852	\$238	\$2,615
Collection	34 Manhole Rehabs	6/29/2015	120	\$108,652	\$116,253	\$24,220	\$92,034
Collection	Level Manholes - Calle Barcelona	10/16/2014	120	\$5,578	\$6,107	\$1,679	\$4,428
Collection	Manhole Offset Line Repair - Normandy & Urania	3/26/2015	240	\$1,781	\$1,906	\$1,124	\$782
Collection	8in CIPP Short Liner - Olympus & Praeus	4/13/2015	240	\$5,698	\$6,096	\$686	\$5,411
Collection	24 ID Composite MH frames & Covers	4/13/2015	120	\$3,204	\$3,428	\$771	\$2,656
Collection	Manhole Raising Overlay - Encinitas	5/6/2015	300	\$13,684	\$14,641	\$1,269	\$13,373
Collection	Manhole Raising - Carlsbad	6/29/2015	300	\$22,056	\$23,599	\$1,967	\$21,632
Collection	Manhole Covers, Frames & Gaskets	5/20/2015	120	\$4,001	\$4,281	\$927	\$3,353

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Collection	LWD Force Main Corrosion Eval	7/1/2014	360	\$94,806	\$103,807	\$10,381	\$93,426
Collection	L2 Cathodic Protection - Anode Replacement	5/20/2015	360	\$21,491	\$22,995	\$1,661	\$21,334
Collection	145 Inflow Protectors	7/23/2014	36	\$6,428	\$7,039	\$7,039	\$0
Collection	110 Inflow Domes	5/20/2015	36	\$4,958	\$5,305	\$3,831	\$1,474
Collection	SCADA Upgrade - Headquarters Update	12/9/2014	72	\$23,129	\$25,325	\$10,904	\$14,421
Collection	Replace PLC at LPS	4/8/2015	120	\$48,800	\$52,214	\$11,748	\$40,466
Collection	LPS Pump Seal	6/1/2015	60	\$3,050	\$3,263	\$1,360	\$1,904
Collection	RV PS Plug Valve w/Handwheel	3/19/2015	120	\$2,436	\$2,607	\$608	\$1,998
Collection	PS Hydroranger with Transducers	7/14/2015	120	\$9,827	\$10,515	\$2,125	\$8,390
Collection	Leucadia Pump Station Generator Replacement	10/31/2015	240	\$681,257	\$728,914	\$63,670	\$665,244
Collection	Inflow Domes	1/1/2016	36	\$4,972	\$5,164	\$2,582	\$2,582
Collection	Inflow Domes	6/6/2016	36	\$4,963	\$5,154	\$1,861	\$3,293
Collection	Yeomans Submersible Wastewater Pump (RV PS)	6/28/2016	60	\$9,537	\$9,905	\$2,146	\$7,759
Collection	Raise lost manhole @ Alta Verde	7/22/2015	120	\$11,702	\$12,520	\$2,504	\$10,016
Collection	Sewer Mina repair @ 2536 La Costa Ave	8/1/2015	240	\$22,763	\$24,355	\$2,334	\$22,021
Collection	Rehab Manholes with Epoxy Lining	8/7/2015	120	\$8,021	\$8,582	\$1,645	\$6,937
Collection	Sewer Main Repair On Burgundy Rd	8/2/2015	240	\$10,581	\$11,322	\$1,085	\$10,237
Collection	10 Manhole Covers	10/1/2015	120	\$11,449	\$12,250	\$2,144	\$10,106
Collection	New Frame & Cover JM05-0120 on El Camino Real	10/6/2015	120	\$3,902	\$4,175	\$731	\$3,444
Collection	Replace 2 Frames & Covers @ La Costa Ave & I-15 fwy	11/18/2015	120	\$3,035	\$3,247	\$541	\$2,706
Collection	Replace 2 Frames & MH Covers @ 1636 Burgundy Rd	12/1/2015	120	\$3,252	\$3,479	\$551	\$2,928
Collection	Sewer Main Point Repair @ 825 Crest Dr	12/1/2015	240	\$12,460	\$13,331	\$1,055	\$12,276
Collection	CIPP 10" Cast Iron Gravity Line - La Costa Golf Course	12/1/2015	240	\$41,040	\$43,911	\$3,476	\$40,435
Collection	2 Offset Joint Rpr on Wandering Rd 07-0606 - 07-0600	1/14/2016	240	\$18,969	\$19,701	\$1,478	\$18,223
Collection	Smartcover	2/10/2016	600	\$5,410	\$5,619	\$159	\$5,460
Collection	3 cast iron froms & Covers w/compst - La Costa WW, 2 LWD Lot	2/24/2016	120	\$3,685	\$3,828	\$542	\$3,285
Collection	Cement rpr, heavy motro surface, epoxy coting	5/23/2016	120	\$18,969	\$19,701	\$2,298	\$17,403
Collection	Scotts Valley Pipeline Repair	3/31/2016	900	\$569,329	\$591,303	\$10,512	\$580,791
Collection	Leucadia PS VFD Replacement	10/31/2015	120	\$65,317	\$69,886	\$13,977	\$55,909
Collection	Batiquitos PS VFD Replacement	10/31/2015	120	\$113,574	\$121,519	\$21,266	\$100,253
Collection	Inflow Domes	10/1/2016	36	\$4,936	\$5,126	\$1,282	\$3,845

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	7 Generator Receptors & 4 Plugs @Remote PS's	5/1/2017	240	\$23,100	\$23,100	\$193	\$22,908
Collection	Pneumatic Surge Tank Compressor LPS	4/12/2017	120	\$10,111	\$10,111	\$253	\$9,859
Collection	2 Spare Siemens Hydrometers/Transducers	8/4/2016	120	\$6,700	\$6,959	\$638	\$6,321
Collection	Composit M/H Covers & Frames	5/24/2017	120	\$28,384	\$28,384	\$473	\$27,910
Collection	CIPP Short Line - Golf Course Easement 10-0320	11/7/2016	240	\$14,223	\$14,772	\$492	\$14,280
Collection	Manhole Rasing - City of Encinitas	6/16/2017	300	\$36,269	\$36,269	\$121	\$36,148
Collection	Point Repairs at 2607 Acuna - Hole in Line	2/22/2017	240	\$24,180	\$24,180	\$504	\$23,677
Collection	Point Repairs @ 7315 El Furete - Defective Joint	2/22/2017	240	\$9,698	\$9,698	\$202	\$9,495
Collection	172' of new 8" PVC @Corinthia Street 10-5000 to 10-6065	7/1/2016	900	\$172,655	\$179,319	\$2,391	\$176,928
Collection	217' of new 8" PVC line @ Luciernaga St 11-5010 to 11-5015	7/1/2016	900	\$101,969	\$105,904	\$1,412	\$104,492
Collection	138' of 8" CIPP Lining @ Capri Road - 04-1635 to 04-1640	7/1/2016	300	\$13,362	\$13,877	\$555	\$13,322
Collection	250' of 12" CIPP lining @ Encinitas Blvd 06-0220 to 06-0230	7/1/2016	300	\$38,440	\$39,924	\$1,597	\$38,327
Collection	399' of new 8" PVC line & MHs @ 14th Street 08-9340/50	7/1/2016	900	\$38,415	\$39,897	\$532	\$39,365
Collection	6" PVC, MH, Chimney, Cover & CIPP Patch-Enc Blvd 05-0430/70	7/1/2016	600	\$58,704	\$60,970	\$1,219	\$59,750
Collection	Excvt'd Spot Rpr & CiPP Lining @Olivehain Rd 08-0140 08-0550	7/1/2016	300	\$13,243	\$13,755	\$550	\$13,204
Collection	Rehab MH @ Jacaranda Ave 08-0560	7/1/2016	120	\$15,544	\$16,144	\$1,614	\$14,530
Collection	CIPP ilning & Chemical Groutng @Caudor St 04-1260 to 04-1360	7/1/2016	300	\$28,756	\$29,866	\$1,195	\$28,672
Collection	Grind Intrad Pipe, CIPP Patch, Chem Grt@Camino Lindo8-2480/90	7/1/2016	240	\$21,762	\$22,601	\$1,130	\$21,471
Collection	Replace C/O w Plastic MH @Burgundy Rd Esmnt 04-1560to04-1570	7/1/2016	300	\$26,688	\$27,718	\$1,109	\$26,610
Collection	CIPP Lining & Chem Grout @ Cebu St - 11-4025	7/1/2016	300	\$42,940	\$44,598	\$0	\$44,598
Collection	CIPP Lining & Chem Grouting @Caudor St 04-1530/40	7/1/2017	300	\$31,088	\$31,088	\$0	\$31,088

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	Replace C/O with new Plastic M/H @ Acuna Ct 10-12080/90	7/1/2016	300	\$38,442	\$39,926	\$1,597	\$38,329
Collection	Replace C/O w new concrete M/H @Argonauta St 11-2015	7/1/2016	300	\$33,718	\$35,019	\$1,401	\$33,618
Collection	Excavated Spot Rpr & CIPP Lining @Urana Ave Esmnt 04-1950/60	7/1/2016	300	\$41,969	\$43,589	\$1,744	\$41,845
Collection	New Submersible Chopper Pumps @ Saxony PS	7/31/2016	240	\$126,838	\$131,733	\$6,038	\$125,695
Collection	Wet Well Work @ Saxony PS	7/31/2016	600	\$148,209	\$153,930	\$2,822	\$151,108
Collection	Valve Vault Work @ Saxony PS	7/31/2018	600	\$162,248	\$162,248	\$2,975	\$159,273
Collection	Manhole Rehab @ Saxony PS	7/31/2016	120	\$106,328	\$110,432	\$10,123	\$100,309
Collection	Electrical Work at Saxony PS	7/31/2016	240	\$122,415	\$127,139	\$5,827	\$121,312
Collection	PLC Modification & Programming at Saxony PS	7/31/2016	120	\$139,264	\$144,639	\$13,259	\$131,381
Treatment	RETAINING WALL	1/31/1995	360	\$138,290	\$271,399	\$202,784	\$68,615
Encina	South Parcel	1/1/1995	1000	\$573,245	\$1,125,010	\$0	\$1,125,010
Encina	ENCINA PHASE 4	7/1/1991	420	\$8,233,679	\$18,284,386	\$13,466,666	\$4,817,720
Encina	OUTFALL	7/1/1991	120	\$13,888	\$30,841	\$30,841	\$0
Encina	PHASE IV ENCINA	7/1/1991	480	\$664,110	\$1,474,776	\$948,811	\$525,965
Encina	BELT FILTERS	7/1/1991	480	\$173,368	\$384,995	\$247,690	\$137,305
Encina	JOINT METERS	7/1/1991	480	\$44,667	\$99,191	\$63,816	\$35,375
Encina	UNIT I	7/1/1991	120	\$2,490	\$5,529	\$5,529	\$0
Encina	OUTFALL - AUDIT	7/1/1991	120	\$346,688	\$769,885	\$769,885	\$0
Encina	Encina Phase 3 83-89	7/1/1984	480	\$2,249,830	\$5,826,440	\$5,527,290	\$299,150
Encina	PHASE 4 ENCINA	12/31/1993	120	\$79,805	\$164,466	\$164,466	\$0
Encina	94-95 EWA ASSET	6/30/1995	420	\$410,734	\$806,078	\$506,718	\$299,359
Encina	FY 97 SHARED AS	12/31/1996	480	\$36,437	\$69,613	\$35,675	\$33,938
Encina	FY 99 SHARED AS	6/30/1999	480	\$352,146	\$624,029	\$280,840	\$343,189
Encina	FY 2000 SHARED	7/1/1999	480	\$333,403	\$590,815	\$265,867	\$324,948
Encina	EWA FY 2001/02	1/1/2002	480	\$559,592	\$918,987	\$356,108	\$562,880
Encina	EWA FY 2002/03	1/1/2003	480	\$539,600	\$865,504	\$313,745	\$551,759
Encina	EWA FY 2003/04	1/1/2004	480	\$398,474	\$601,323	\$202,946	\$398,377
Encina	EWA FY 2004/05	1/1/2005	480	\$1,420,445	\$2,048,257	\$655,910	\$1,392,347
Encina	EWA FY 2005/06	1/1/2006	480	\$1,222,078	\$1,692,872	\$486,701	\$1,206,171
Encina	EWA FY 2006/07	1/1/2007	480	\$1,607,650	\$2,166,876	\$568,805	\$1,598,071
Encina	EWA FY 2007/10	1/1/2008	480	\$1,555,336	\$2,009,584	\$482,197	\$1,527,387
Encina	FY 2010/11 SHAR	7/1/2010	480	\$642,433	\$783,663	\$137,141	\$646,522
Encina	EWA FY 2011/12	7/1/2011	480	\$1,523,406	\$1,803,397	\$270,509	\$1,532,888
Encina	ENCINA PHASE V	7/1/2012	480	\$9,552,000	\$11,014,910	\$1,376,864	\$9,638,046
Encina	EWA FY 2012/13	7/1/2012	480	\$3,630,042	\$4,185,991	\$529,016	\$3,656,975
Encina	EWA FY 2013/14	7/1/2013	480	\$1,781,616	\$2,003,688	\$200,369	\$1,803,319
Encina	EWA FY2014 Shared Asset Additions	7/1/2014	480	\$1,085,293	\$1,188,333	\$89,125	\$1,099,208
Encina	Encina FY2016 Shared Asset Additions	7/1/2015	480	\$2,019,252	\$2,160,509	\$108,025	\$2,052,484
Encina	Encina FY2017 Shared Asset Additions	7/1/2016	480	\$1,075,461	\$1,116,969	\$27,924	\$1,089,045

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Transmission	Transmission Line L1 & 10% of B1	7/1/1975	600	\$1,099,045	\$5,334,739	\$4,480,369	\$854,370
Transmission	Transmission Line L1	7/1/1979	600	\$1,041,269	\$3,722,977	\$2,829,620	\$893,357
Transmission	TRANSMISSION	7/1/1980	600	\$6,478	\$21,487	\$15,679	\$5,808
Transmission	TRANSMISSION Laniki-Batiquitos	12/1/1991	600	\$24,570	\$54,562	\$27,859	\$26,703
Transmission	BATIQUITOS PS Generator	7/1/1997	360	\$530	\$977	\$651	\$326
Transmission	PUMP	2/18/1998	120	\$3,395	\$6,158	\$6,158	\$0
Transmission	LA COSTA AVE RR Xing Force Main	6/30/1999	600	\$147,682	\$261,704	\$94,213	\$167,490
Transmission	LA COSTA BRIDGE Line	6/30/2000	600	\$582,579	\$1,005,489	\$341,866	\$663,623
Transmission	Leucadia Force Main	3/31/2002	600	\$6,199,663	\$10,181,367	\$3,105,317	\$7,076,050
Transmission	Batiquitos PS Proj Force Main	9/29/2005	360	\$339,686	\$489,821	\$191,846	\$297,974
Transmission	Bat PS Project: Structural	9/29/2005	1200	\$248,245	\$357,964	\$42,061	\$315,904
Transmission	Bat PS Proj: Mechanical	9/29/2005	240	\$705,177	\$1,016,852	\$593,164	\$423,688
Transmission	Bat PS Project: Electrical	9/29/2005	240	\$171,096	\$246,718	\$144,947	\$101,771
Transmission	Bat PS Project: Controls	9/29/2005	119	\$270,393	\$389,902	\$389,902	\$0
Transmission	Air Vacs	5/4/2006	240	\$13,334	\$18,471	\$10,313	\$8,158
Transmission	Bat PS PLC Replacement	4/19/2007	120	\$8,308	\$11,198	\$11,198	\$0
Transmission	Bat PS HVAC	11/14/2008	60	\$14,841	\$19,175	\$19,175	\$0
Transmission	B2-BATIQUITOS Force Main Repair	3/30/2011	360	\$491,883	\$582,288	\$121,310	\$460,978
Transmission	B3-BATIQUITOS Force Main Repair	3/30/2011	360	\$432,487	\$511,975	\$106,661	\$405,314
Transmission	BAT PS - FORCE Main Repair	3/30/2011	360	\$3,097	\$3,666	\$764	\$2,902
Transmission	Comm conv - Radio to DSL	10/24/2011	9	\$5,418	\$6,414	\$6,414	\$0
Transmission	Occidental Line Rehab	6/15/2013	480	\$330,692	\$371,912	\$37,966	\$333,946
Transmission	Cathodic Protection L1 & L2	4/16/2013	360	\$149,177	\$167,772	\$23,302	\$144,470
Transmission	Cathodic Protection B1 & B2	4/16/2013	360	\$101,646	\$114,316	\$15,877	\$98,439
Transmission	Refurbished Pump Seal LPS	8/21/2012	11	\$2,840	\$3,275	\$3,275	\$0
Transmission	Vapex Odor Unit Bat PS	3/27/2014	96	\$60,219	\$65,937	\$26,787	\$39,150
Transmission	Bat PS Rehab-Structural	8/31/2013	1200	\$551,600	\$620,355	\$23,780	\$596,574
Transmission	Bat PS - Mechanical	8/31/2013	240	\$1,881,279	\$2,115,774	\$405,523	\$1,710,250
Transmission	Bat PS - Electrical	8/31/2013	240	\$161,142	\$181,228	\$34,736	\$146,493
Transmission	Bat PS Rehab -Controls	8/31/2013	120	\$67,196	\$75,572	\$28,969	\$46,603
Transmission	Lanikai Line Rehab	7/31/2013	600	\$284,511	\$319,975	\$25,065	\$294,910
Transmission	Carbon Scrubber Extension Vent	8/21/2014	120	\$4,144	\$4,537	\$1,323	\$3,214
Transmission	Bat PS sump pump rehab	5/20/2015	120	\$8,924	\$9,549	\$2,069	\$7,480
Transmission	B2 Force Main Replacement Project	10/31/2015	600	\$2,654,983	\$2,840,712	\$99,425	\$2,741,287
Transmission	Batiquitos PS Gravity Line	3/31/2010	600	\$688,493	\$839,848	\$121,778	\$718,070
Transmission	Batiquitos P.S. Solar Panels	10/31/2016	240	\$21,607	\$22,441	\$842	\$21,600
Transmission	Batiquitos PS Gate Modification	11/7/2016	60	\$12,371	\$12,848	\$1,713	\$11,135
Transmission	Transmission Line L1 & 10% of B1	7/1/1975	600	\$1,099,045	\$5,334,739	\$4,480,369	\$854,370
Transmission	Transmission Line L1	7/1/1979	600	\$1,041,269	\$3,722,977	\$2,829,620	\$893,357

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	DUMP TRUCK	2/2/2000	120	\$51,884	\$89,548	\$89,548	\$0
General	RODDER TRUCK	3/29/1995	180	\$62,751	\$123,151	\$123,151	\$0
General	Pioneer Portable Bypass Pump PP66512	4/7/2017	120	\$70,655	\$70,655	\$1,766	\$68,889
General	TRAILER MOUNTED Generator	9/13/2001	120	\$27,923	\$47,266	\$47,266	\$0
General	GOLF CART	3/7/2002	60	\$5,838	\$9,588	\$9,588	\$0
General	TRAILER MNTD Spectrum Diesel Generator	3/15/2003	120	\$31,057	\$49,815	\$49,815	\$0
General	2005 CHEVY Cargo Van	2/25/2005	60	\$17,958	\$25,895	\$25,895	\$0
General	2006 Chevy Truck 1500	5/1/2006	60	\$21,880	\$30,309	\$30,309	\$0
General	2007 Chevy Tahoe	6/15/2006	60	\$30,706	\$42,536	\$42,536	\$0
General	Vactor	3/27/2009	120	\$344,888	\$432,096	\$356,480	\$75,617
General	2010 Chevy 2500 Truck	3/29/2010	59	\$37,149	\$45,316	\$45,316	\$0
General	2011 CHEVY Diesel Pickup	2/1/2011	60	\$43,133	\$51,061	\$51,061	\$0
General	2014 Chevy 2500 HD Truck	12/13/2013	72	\$24,621	\$27,690	\$16,537	\$11,153
General	Freightliner Vactor 2110	1/14/2016	120	\$374,066	\$388,503	\$58,275	\$330,227
General	Ford CCTV Inspection Van	12/27/2016	120	\$203,762	\$211,626	\$12,345	\$199,281
General	RODDER TRUCK Hydraulic System	12/5/2002	72	\$7,543	\$12,387	\$12,387	\$0
General	BACK UP CAMERA System	6/15/2003	96	\$1,412	\$2,264	\$2,264	\$0
General	Diesel Fuel Transfer Tank	1/29/2013	120	\$2,198	\$2,472	\$1,092	\$1,380
General	Arrow Board Major Repair & Replacement	5/15/2014	120	\$5,079	\$5,562	\$1,761	\$3,800
General	2009 1 3/4 ton Diesel Chevy	5/18/2009	60	\$36,071	\$45,192	\$45,192	\$0
General	2009 Diesel Chevy 3500	5/18/2009	60	\$41,651	\$52,183	\$52,183	\$0
General	CCTV Van	8/10/2012	120	\$233,652	\$269,437	\$132,473	\$136,964
General	AMERICAN FUNDWARE Accounting Software	8/6/1993	60	\$13,557	\$27,939	\$27,939	\$0
General	HP LASER PRINTER	3/29/2000	36	\$754	\$1,302	\$1,302	\$0
General	MAP DRAWER	2/2/2001	180	\$1,156	\$1,958	\$1,958	\$0
General	FUNDWARE UPGRADES	6/30/2001	36	\$4,918	\$8,325	\$8,325	\$0
General	DATA CABLE & Jacks for Rack	6/15/2003	60	\$1,080	\$1,732	\$1,732	\$0
General	2 Concrete patio tables	12/4/2003	120	\$1,078	\$1,728	\$1,728	\$0
General	LWD board room sign	5/19/2004	120	\$1,658	\$2,501	\$2,501	\$0
General	DIGITAL RECORDS Mgmt Software	6/15/2005	36	\$11,057	\$15,944	\$15,944	\$0
General	Voice Mail Processor	6/1/2012	60	\$6,001	\$6,921	\$6,921	\$0
General	MIP Sage Accounting Program	6/1/2014	120	\$35,013	\$38,338	\$11,821	\$26,517
General	Website	5/7/2014	36	\$18,265	\$19,999	\$19,999	\$0
General	Mircrosoft Office 2013 (5 co	4/29/2014	36	\$1,998	\$2,188	\$2,188	\$0
General	Document Management System	3/31/2015	60	\$19,917	\$21,310	\$9,945	\$11,365
General	Abila MIP Accounting - Add'l licenses & installation	1/1/2015	120	\$5,792	\$6,197	\$1,549	\$4,648
General	Readynas-Netgear- Network Equip	11/7/2014	60	\$3,131	\$3,428	\$1,828	\$1,600

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	SQL Server License	7/22/2015	60	\$4,774	\$5,108	\$2,043	\$3,065
General	Netapp Controller Shared Storage	9/8/2015	60	\$21,576	\$23,085	\$8,465	\$14,621
General	Server RAM Upgrade	7/22/2015	60	\$3,521	\$3,767	\$1,507	\$2,260
General	Server S/W Upgrade MS Exchange 2016	9/22/2016	60	\$18,838	\$19,565	\$3,261	\$16,304
General	IBM TYPEWRITER	4/25/2002	60	\$806	\$1,324	\$1,324	\$0
General	INFOCUS PROJECTOR	6/10/2005	60	\$2,822	\$4,070	\$4,070	\$0
General	TI TELEPHONE SYSTEM	3/10/2005	120	\$19,449	\$28,045	\$28,045	\$0
General	Xerox Plotter/Copier/Printer	6/1/2006	180	\$15,756	\$21,826	\$16,127	\$5,699
General	Dell Optiolex 755 (Gas Detector Rm)	12/12/2007	48	\$2,139	\$2,883	\$2,883	\$0
General	Dell DS#1 Poweredge Server	3/5/2010	60	\$12,455	\$15,193	\$15,193	\$0
General	HP External Tape Drive	6/15/2010	60	\$5,182	\$6,321	\$6,321	\$0
General	POWEREDGE FUNDWARE Server	4/7/2011	60	\$6,977	\$8,259	\$8,259	\$0
General	Power Backup-AP	12/20/2011	60	\$2,471	\$2,925	\$2,925	\$0
General	Dell Optiplex 9 - GM office	8/20/2012	60	\$2,053	\$2,368	\$2,289	\$79
General	Dell Optiplex 9 Accounting Maggie	8/20/2012	60	\$2,053	\$2,368	\$2,289	\$79
General	Dell Optiplex 9 - Tech Serv Mgr Office	8/20/2012	60	\$2,370	\$2,732	\$2,641	\$91
General	Dell Optiplex 9 - GIS, Receptionist	5/14/2013	60	\$1,713	\$1,927	\$1,605	\$321
General	Dell PowerEdge	11/1/2012	60	\$15,180	\$17,504	\$16,337	\$1,167
General	Netgear Ready N	9/20/2013	60	\$2,356	\$2,650	\$1,987	\$662
General	Back Up Server	11/20/2013	60	\$18,725	\$21,059	\$15,092	\$5,967
General	Dell Lat E6540	4/29/2014	60	\$2,445	\$2,677	\$1,695	\$982
General	Del Lat E6540 L	4/29/2014	60	\$2,445	\$2,677	\$1,695	\$982
General	Dell Optiplex 9	5/7/2014	60	\$1,865	\$2,042	\$1,294	\$749
General	18 APC 500 Replacement UPS units	12/9/2014	60	\$2,311	\$2,530	\$1,307	\$1,223
General	Dell Optiplex Computer - ASM	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Computer - AS	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Computer - FSS	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Computer - FS Room 1	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Computer - FS Room 2	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Computer - FS Room 3	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Computer FS Room 4	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Computer - ASSup	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Comuter - EA office	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Computer - FSS office	10/16/2016	60	\$2,770	\$2,877	\$432	\$2,445
General	Dell Optiplex Computer - FSSup office	10/19/2016	60	\$2,770	\$2,877	\$432	\$2,445

Asset Category	Description	Date Acquired	Estimated Life (Months)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	INFLOW PROTECTOR Valve	11/21/2001	120	\$7,826	\$13,247	\$13,247	\$0
General	CONTINUOUS RODS	5/30/2002	36	\$1,094	\$1,796	\$1,796	\$0
General	DRUM COLLECTOR Storage Stati	2/7/2002	60	\$813	\$1,335	\$1,335	\$0
General	INFLOW DOMES	1/1/2005	60	\$6,034	\$8,701	\$8,701	\$0
General	LOCKER ROOM Benches	8/5/2010	120	\$1,904	\$2,323	\$1,607	\$716
General	LOCKER ROOM Shelves/Benches	9/7/2010	120	\$1,570	\$1,916	\$1,309	\$606
General	TRIPOD W/HARNESS	9/1/1990	120	\$1,832	\$4,158	\$4,158	\$0
General	Towable Arrow Board	2/7/2013	120	\$3,564	\$4,008	\$1,770	\$2,238
General	DAVIT & HARNESS Confined Space	6/15/2002	120	\$3,223	\$5,293	\$5,293	\$0
General	WTR Transporter w Tracks 6-1	4/9/2013	60	\$10,962	\$12,328	\$10,479	\$1,849
General	Wharthog Nozzle	5/1/2013	60	\$2,208	\$2,483	\$2,069	\$414
General	Traffic Control Signs	6/15/2013	120	\$1,350	\$1,518	\$620	\$898
General	Traffic Control Signs	2/26/2014	48	\$1,513	\$1,656	\$1,380	\$276
General	Nozzteq 200 C-Ray Nozzle Kit	10/15/2014	24	\$4,318	\$4,728	\$4,728	\$0
General	CCTV Wireless Monitor Transmitter	5/1/2015	60	\$5,510	\$5,895	\$2,555	\$3,340
General	Ozone Spot Checker	8/6/2014	48	\$3,451	\$3,779	\$2,755	\$1,024
General	Gas Monitors / Docking Station	7/18/2014	48	\$6,742	\$7,382	\$5,537	\$1,846
General	Chart Recorders	12/18/2014	60	\$5,113	\$5,598	\$2,892	\$2,706
General	Odaloggers	11/18/2014	48	\$5,081	\$5,563	\$3,709	\$1,855
General	Warthog Recycled Water Puller	9/1/2015	60	\$3,024	\$3,236	\$1,186	\$2,049
General	Camera Assy M/C OZ111 SONDE	12/1/2015	60	\$21,854	\$23,383	\$7,405	\$15,979
General	Kit & Wheel Modules (CCTV)	4/22/2016	48	\$13,398	\$13,915	\$4,348	\$9,566
General	Warthog Magnum Recycled Water Puller	11/7/2016	60	\$3,024	\$3,141	\$419	\$2,722
General	Emergency Comm	6/9/2009	60	\$5,715	\$7,160	\$7,160	\$0
General	Camera Assy, M/C OZ111 MZ300	11/7/2016	60	\$19,998	\$20,770	\$2,769	\$18,001
General	Mongoose Jetter w/HOse Cart	6/17/2015	120	\$53,432	\$57,169	\$11,910	\$45,259
Collection	VULCAN LINE	7/1/1991	600	\$210,889	\$468,317	\$258,578	\$209,739
Total				\$152,166,374	\$254,744,714	\$112,563,853	\$142,180,861