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Wastewater Capacity Fee Study



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Executive Summary

Leucadia Wastewater District (District) engaged IB Consulting to complete a capacity fee nexus study. This Capacity Fee Study Report (Report) describes the approach, methodology, and technical analysis used to derive updated capacity fees per California State Government Code, Section 66013 (GC 66013). GC 66013 allows an agency to charge the estimated reasonable infrastructure cost to serve a new connection for which the charge is imposed.

The existing wastewater capacity fee is **\$5,089** for a single-family residential connection, defined as one Equivalent Dwelling Unit (1 EDU)¹. The wastewater capacity fee was last updated in 2018 and has not been updated to account for increased system value or the effects of inflation.

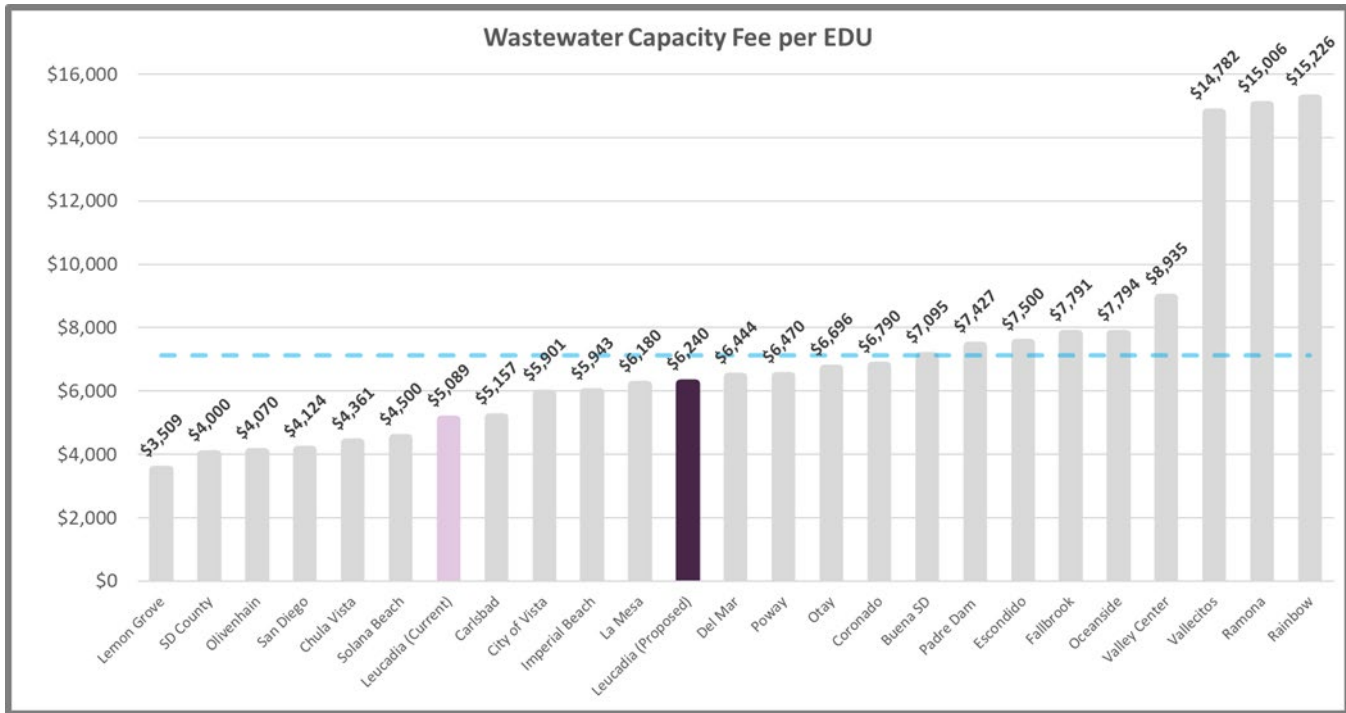
The District is nearly built-out and anticipates mostly in-fill growth (approximately 60 EDUs per year). In addition, the system was built in advance to accommodate build-out demand and, therefore, has the capacity to serve the remaining expected growth. Based on this information, it is reasonable and appropriate to determine capacity fees based on the buy-in method. IB Consulting 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 wastewater capacity fee. The analysis herein utilized the buy-in method to justify the proposed wastewater capacity fee of **\$6,240** per EDU. The updated fee proportionately recovers the new connection's share of existing assets. IB Consulting recommends adjusting the capacity fees each year to keep pace with inflation by applying the Engineering News-Record Construction Cost Index. The District should also continue to review its capacity charges every three to five years to capture any major changes and ensure capacity fees remain equitable.

Figure 1 illustrates the proposed wastewater capacity fee for the District compared to other agencies' capacity fees in the region. The blue dashed horizontal line represents the regional average wastewater capacity fee of \$7,116. The light purple bar represents the District's existing capacity fee, and the dark purple bar represents the new proposed capacity fee. As shown in the figure, the District's proposed wastewater capacity fee falls below the regional average.

¹ 1 EDU = 147 gallons of flow per day

Leucadia Wastewater District – Wastewater Capacity Fee Study

Figure 1 – Regional Wastewater Capacity Fees



Overview

District Background

The District provides wastewater collection services to a population of approximately 61,000 covering an area of about 16 square miles that includes Leucadia and Village Park communities in Encinitas and the La Costa community in Carlsbad. The wastewater collection system is comprised of approximately 200 miles of gravity sewer pipeline, 11 miles of force mains, and 10 pump stations. The wastewater influent is conveyed to the Encina Wastewater Authority (EWA) for treatment and disposal. The District owns approximately 17% of the treatment capacity at the regional treatment plant and conveys an average of 3.6 million gallons of wastewater per day.

As part of the District's financial plan and wastewater rate update, the wastewater 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 Fee

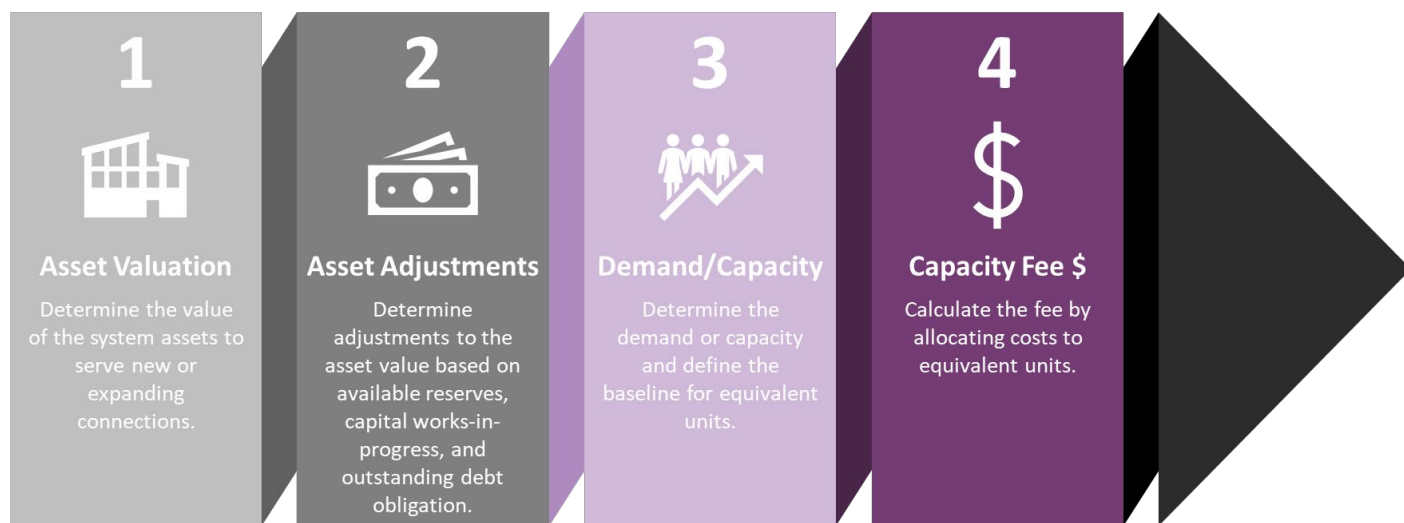
A "Capacity Fee" is defined as a charge for public facilities in existence at the time a charge is imposed or charges for new facilities to be constructed in the future that is of benefit to the person or property being charged. Capacity fees ensure new development or existing users requiring increased system capacity pay their fair share of the costs associated with the wastewater facilities and does not cause additional burdens to current customers.

Based on the requirements of GC 66013, capacity fees must be based on the "*reasonable cost*" to accommodate additional demand from new development or the expansion of existing connections. In addition, Proposition 26 amended the State Constitution in 2010, which redefined a "tax" as any levy, charge, or exaction of any kind imposed by a local government. However, there were seven exemptions within Proposition 26, including cost-based charges imposed as a requirement for service (i.e., capacity fees) so long as a reasonable relationship exists between the fees and cost of facilities. Therefore, the nexus study summarized in this Report connects the proposed fee to the reasonable cost of improvements in compliance with the Proposition 26 exemption.

Capacity Fee Methodology

There are four primary steps in calculating capacity fees: (1) determine the cost of facilities and assets recoverable through capacity fees, (2) incorporate any credits or adjustments to apply towards the total infrastructure costs such as grants, existing debt obligations, capital reserves, and available funding through previously collected capacity fees, (3) identify demand or capacity related to the facilities and define the baseline requirements for a connection or equivalent dwelling unit based on planning documents, and (4) apportion the net infrastructure costs equitably to various types of connections based on the demand placed on the system.

Figure 2 – Capacity Fee Analysis



In addition to the four steps above, there are two primary approaches for calculating capacity fees: the "Buy-In Approach" and "Incremental-Cost Approach." Selecting the best approach depends on the unique circumstances of the utility, such as existing build-out of the service area, expected future growth, existing infrastructure capacity, and access to up-to-date planning documents/Master Plans. Careful consideration may be required to allocate costs between existing and new customers and ensure no duplication of costs.

Leucadia Wastewater District – Wastewater Capacity Fee Study

Buy-In Approach

The basis of the Buy-In Approach is the value of the existing system. This approach accounts for the current service standard that existing customers receive from the District's existing assets. This approach ensures that new development and expanded connections buy into the utility system and fund the necessary improvements to maintain and receive the same level of service experienced by today's customers. Therefore, new development and in-fill connections pay an amount equal to their fair share of the system. The Buy-In Approach eliminates any potential funding of existing system deficiencies as the District's current asset inventory only reflects improvements to the system today.

Once the system value is determined, dividing the total value by the total demand derives the buy-in cost per equivalent unit. Demand is commonly used for system design and planning. It is a primary driver for the system's current configuration and how it expands in the future. For wastewater systems, demand is commonly represented by the total number of Equivalent Dwelling Units (EDUs) at build-out.

This approach is suited for agencies that (1) have built most of their facilities in advance with only a minimal portion of facilities needed for build-out, (2) don'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 project growth and required facilities accurately. Figure 3 shows the framework for calculating the Buy-In capacity fee.

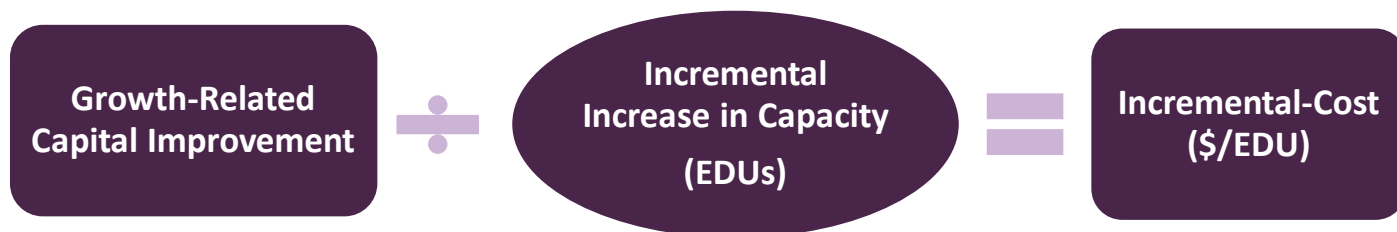
Figure 3 – Formula for Buy-In Approach



Incremental-Cost Approach

The Incremental-Cost Approach is based on the principle that new development should pay for improvements required to connect them to the system, including the need for any additional capacity and/or expansions. This approach is typically used when specific capital improvements are identified within planning documents and required for growth to occur. The Incremental-Cost Approach uses the District's most recent Master Plan to determine growth-related improvements. Projects associated with routine repair & replacement and Master Plan improvements that are required to address existing deficiencies are excluded. Also, specific projects within the Master Plan may benefit both existing and new development. In these instances, new development only pays its proportionate share based on the demand or capacity taken from these projects. Under the Incremental-Cost Approach, 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. Figure 4 shows the framework for calculating the Incremental-Cost capacity fee.

Figure 4 – Formula for Incremental-Cost Approach



Hybrid Approach

Another approach that may be used is the Hybrid Approach, which accounts for both a buy-in component and an incremental component. The Hybrid Approach is utilized when the existing system has available capacity and/or is substantially built while specific capital improvements within planning documents are clearly identified and needed to serve new development.

Recommended Approach

For this study, the updated wastewater capacity fees are based on a **Buy-In Approach** as the District is nearing build-out, anticipates minimal growth, and the wastewater system's backbone infrastructure is already built and can accommodate remaining in-fill. Therefore, using the District's current assets to update the capacity fee correlates to the current level of service experienced today and to meet future demand.

Capacity Fee Analysis

Step 1 – Asset Valuation (RCLD Asset Value)

The first step in determining the capacity fee using the Buy-In Approach is to determine the value of the existing system. System assets may be valued in a few different ways. Options include using: (1) the original cost of the improvements (OC), (2) original cost less depreciation of system assets to account for the time improvements are in service (OCLD), (3) replacement cost of the improvements by bringing the original cost into today's dollars (RC), (4) replacement cost less depreciation which brings both the original cost and the accumulated depreciation value into today's dollars (RCLD), and (5) a physical inventory and appraisal of the system and plant components in terms of their replacement cost valuation. The most accurate valuation would be a physical inventory and appraisal; however, this approach is often very difficult and cost-prohibitive since a significant portion of the assets are located underground. The most common valuation technique is RCLD. Using RCLD generates a reasonable approximation of the system value based on today's cost of the improvements.

This study utilizes the RCLD method of valuing the system. RCLD valuation is the most equitable and reasonable approach since it considers the time value of money and factors in the remaining useful life of each asset. To accomplish this, the District provided fixed asset records containing the original cost of each asset. Replacement costs were estimated by bringing forward the original costs to today's dollars to reflect the estimated cost if a similar asset were constructed today.

The original cost of each asset was indexed by the annual percentage change of the 20-cities CCI, published by the Engineering News-Record². For 2022, the CCI value is 13,007. Accumulated depreciation was also indexed to maintain consistency with 2022 dollars. Subtracting the accumulated depreciation from the replacement cost yields the updated RCLD and reflects service standards in 2022 dollars. Table 1 summarizes the wastewater assets by category and shows the original cost, accumulated depreciation, replacement cost in 2022 dollars, accumulated depreciation in 2022 dollars, and assets adjusted for the 2022 depreciation (RCLD). Land values were not depreciated, and the replacement value is estimated by increasing the original acquisition costs by a 2% inflation limit in-line with Proposition 13 constraints on assessed values. Advanced Treatment assets were excluded from the valuation as they only benefit recycled customers and are not part of this study. A detailed asset listing can be found in Appendix B and on file with the District.

² Engineering News-Record Construction Cost Index – 20 Cities can be found in Appendix A

Leucadia Wastewater District – Wastewater Capacity Fee Study

Table 1 – Wastewater Asset Summary

Asset Valuation Summary					
Asset Category	Original Cost	Accumulated Depreciation	Replacement Cost (2022 \$)	Accumulated Depreciation (2022 \$)	RCLD (2022 \$)
	[A]	[B]	[C]	[D]	[E] = C - D
Buildings	\$14,208,456	\$4,065,809	\$21,440,382	\$6,132,762	\$15,307,620
Transmission	\$33,610,772	\$12,646,939	\$71,043,573	\$40,209,728	\$30,833,845
Collection	\$78,356,984	\$34,019,334	\$171,123,180	\$97,005,443	\$74,117,737
Treatment	\$138,290	\$126,376	\$328,778	\$300,453	\$28,325
Land	\$12,878	\$0	\$42,253	\$0	\$42,253
Encina	\$80,919,860	\$39,609,340	\$159,809,058	\$97,245,096	\$62,563,962
Equipment	\$3,533,327	\$1,364,453	\$4,334,289	\$1,822,254	\$2,512,035
Total Assets	\$210,780,568	\$91,832,252	\$428,121,513	\$242,715,736	\$185,405,778

Step 2 - Asset Adjustments

It is also important to identify any adjustments to the RCLD total asset value. Special consideration may be required when assets are acquired through debt financing, significant developer contributions, and grant funding. For this study, the adjustments impacting the asset valuation are separated into two components:

Work-in-Progress: Includes recently completed capital improvements that are not yet reflected within the District's most recent asset listing due to timing. These capital improvements are **added** to the asset value.

Capital Reserves: Includes reserves that provide funding for system improvements, which increases the asset values of the corresponding category. It is reasonable and appropriate to include the balance of the capital related reserves because they 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. Capital reserves will **increase** the system's value as the cash equivalents on hand are available for capital spending.

Table 2 details the recently completed capital improvement projects as provided by District staff. The “B1 Force Main – North Section Replacement” project was excluded from the analysis as this is a recycled water project. In addition, the “LWD General Labor” costs were excluded as salary costs are generally recovered through rates when customers connect to the system.

Leucadia Wastewater District – Wastewater Capacity Fee Study

Table 2 – Capital Work-In-Progress

Capital Work-In-Progress			
Project Description	Value (\$)	Include ?	Included Capital Work-In-Progress
Encinitas Estates PS Replacement	\$46,144	Yes	\$46,144
B1 Force Main - North Section Replacement	\$256,654	No	\$0
Diana Pump Station Upgrade	\$106,241	Yes	\$106,241
FY2022 Gravity Pipeline Rehabilitation	\$383,694	Yes	\$383,694
Village Park 7 Pump Station Rehabilitation	\$963,753	Yes	\$963,753
FY2023 Gravity Pipeline Rehabilitation	\$538,534	Yes	\$538,534
Rancho Verde Pump Station	\$117,256	Yes	\$117,256
Capital Acquisitions	\$522,339	Yes	\$522,339
Misc. Pipeline Rehabilitation	\$50,097	Yes	\$50,097
LWD General Labor	\$307,337	No	\$0
Subtotal Capital Work-In-Progress	\$3,292,050		\$2,728,058

Table 3 identifies the FY 2023 beginning reserve balances for the District. As shown in the table, only the “Capital Replacement Reserve” with a balance of \$11,375,633 is being included in this analysis.

Table 3 – Capital-Related Reserves

Capital-Related Reserves			
Available Reserves	Value (\$)	Include ?	Included Capital-Related Reserves
(+) Operating Reserve	\$2,770,758	No	\$0
(+) Capital Replacement Reserve	\$11,375,633	Yes	\$11,375,633
(+) Emergency Reserve	\$7,500,000	No	\$0
(+) Recycled Reserve	\$1,559,732	No	\$0
Subtotal Capital-Related Reserves	\$23,206,123		\$11,375,633

The asset adjustments from Table 2 and Table 3 are summarized in Table 4 to show the total asset adjustments.

Leucadia Wastewater District – *Wastewater Capacity Fee Study*

Table 4 – Asset Value Adjustments

Valuation Adjustments	
Adjustments	Value (\$)
(+) Capital Work-in-Progress	\$2,728,058
(+) Capital-Related Reserves	\$11,375,633

Step 3 – System Demand/Capacity

For wastewater, existing demand is reflected by total Equivalent Dwelling Units (EDUs), where 1 EDU reflects a single-family residential customer. Existing customers are assigned EDUs based on their average daily flow. Based on information provided by the District, the total build-out EDUs for the wastewater system is 31,974.

Step 4 – Proposed Wastewater Capacity Fee

The net RCLD asset value (Total System Value) of the wastewater system is divided by the total EDUs to derive the updated Wastewater Capacity Fees. The calculation of the Buy-In wastewater capacity fee is shown in Table 5.

Table 5 – Buy-In Wastewater Capacity Fee Calculation

Capacity Fee Calculation		
Wastewater System Value (RCLD)	\$185,405,778	(Table 1)
(+) Capital Work-in-Progress	\$2,728,058	(Table 2)
(+) Capital-Related Reserves	\$11,375,633	(Table 3)
Total System Value	\$199,509,468	
÷ EDUs (at build-out)	31,974	
Proposed Buy-In Capacity Fee	\$6,240	per EDU

Non-residential connections will be assigned EDUs on a case-by-case basis to account for total flow in relation to a single-family residential unit. IB Consulting recommends the District adjust the capacity fees by applying the annual percentage change in the Engineering News-Record CCI to keep pace with inflation, coupled with a comprehensive update every five years.

Leucadia Wastewater District – Wastewater Capacity Fee Study

Rate Comparison

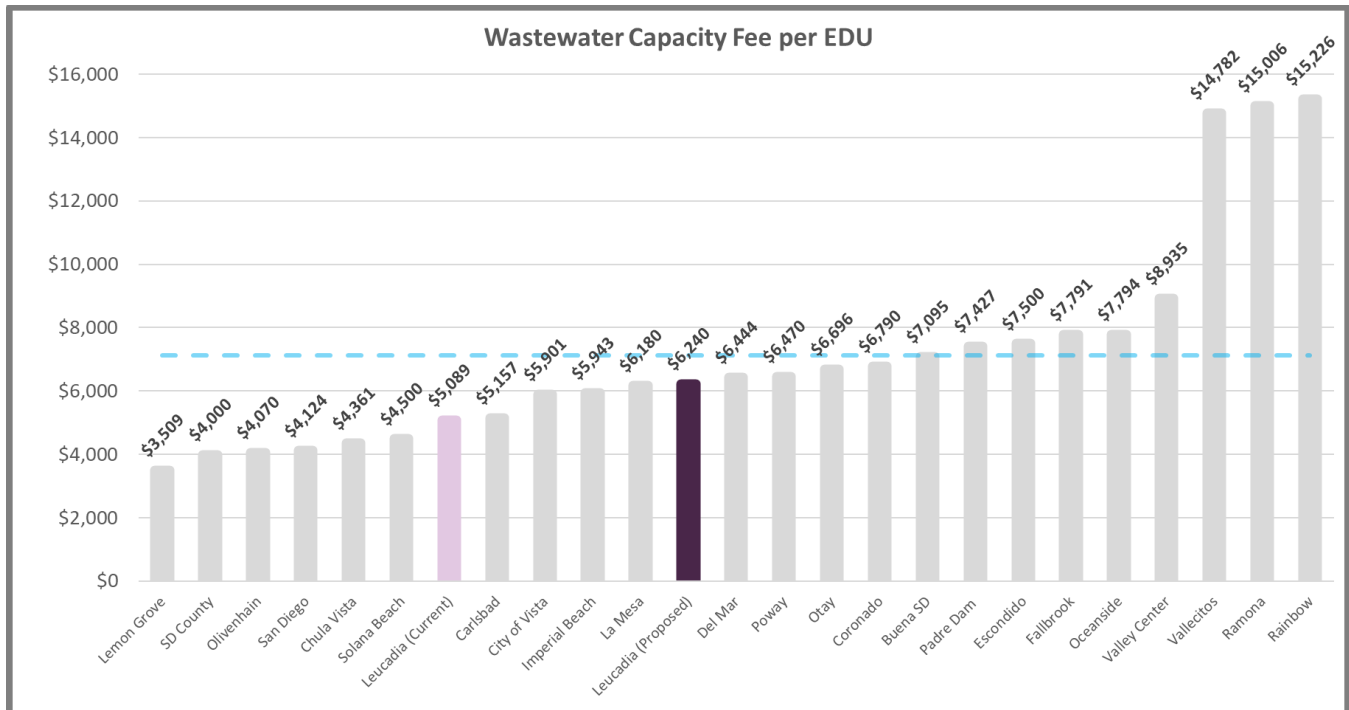
Table 6 shows the District’s existing wastewater capacity fee of \$5,089 per EDU compared to the proposed capacity fee of \$6,240 per EDU.

Table 6 – Proposed Wastewater Capacity Fee

Existing vs. Proposed Wastewater Capacity Fee			
Existing Capacity Fee (per EDU)	Proposed Capacity Fee (per EDU)	Difference (\$)	Difference (%)
\$5,089	\$6,240	\$1,151	22.6%

Figure 5 shows the capacity fees for other wastewater agencies in the area. The District’s current and proposed wastewater capacity fees are shown by light and dark purple bars, respectively. The dashed blue line is the average capacity fee of \$7,116 per EDU. As illustrated in the graph, the District’s proposed wastewater capacity fee is \$876 below the regional average.

Figure 5 – Regional Capacity Fee Survey



Appendix A – Construction Cost Index

Table 7 – Engineering News-Record Construction Cost Index – 20 Cities

Year	20-Cities (CCI Avg)	Year	20-Cities (CCI Avg)	Year	20-Cities (CCI Avg)
1908	97	1947	413	1986	4,295
1909	91	1948	461	1987	4,406
1910	96	1949	477	1988	4,519
1911	93	1950	510	1989	4,615
1912	91	1951	543	1990	4,732
1913	100	1952	569	1991	4,835
1914	89	1953	600	1992	4,985
1915	93	1954	628	1993	5,210
1916	130	1955	660	1994	5,408
1917	181	1956	692	1995	5,471
1918	189	1957	724	1996	5,620
1919	198	1958	759	1997	5,826
1920	251	1959	797	1998	5,920
1921	202	1960	824	1999	6,059
1922	174	1961	847	2000	6,221
1923	214	1962	872	2001	6,343
1924	215	1963	901	2002	6,538
1925	207	1964	936	2003	6,694
1926	208	1965	971	2004	7,115
1927	206	1966	1,019	2005	7,446
1928	207	1967	1,074	2006	7,751
1929	207	1968	1,155	2007	7,966
1930	203	1969	1,269	2008	8,310
1931	181	1970	1,381	2009	8,570
1932	157	1971	1,581	2010	8,799
1933	170	1972	1,753	2011	9,070
1934	198	1973	1,895	2012	9,308
1935	196	1974	2,020	2013	9,547
1936	206	1975	2,212	2014	9,806
1937	235	1976	2,401	2015	10,035
1938	236	1977	2,576	2016	10,338
1939	236	1978	2,776	2017	10,737
1940	242	1979	3,003	2018	11,062
1941	258	1980	3,237	2019	11,281
1942	276	1981	3,535	2020	11,466
1943	290	1982	3,825	2021	12,133
1944	299	1983	4,066	2022	13,007
1945	308	1984	4,146		
1946	346	1985	4,195		

Leucadia Wastewater District – Wastewater Capacity Fee Study

Appendix B – Wastewater Replacement Cost Value

Table 8 – Wastewater Asset Listing and RCLD

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
District Land	7/1/1962	0	Land	\$12,878	\$0	\$42,253	\$0	\$42,253
Data & Voice Cabling	8/3/2009	20	Buildings	\$49,853	\$32,197	\$75,663	\$48,866	\$26,797
Buildings & Improvements	8/3/2009	50	Buildings	\$12,993,294	\$3,356,601	\$19,720,394	\$5,094,435	\$14,625,959
Solar Panel System	1/1/2010	25	Buildings	\$528,384	\$264,192	\$781,077	\$390,538	\$390,539
Gravel	6/15/2011	20	Buildings	\$13,021	\$7,215	\$18,672	\$10,347	\$8,325
Electric Meter	10/24/2011	50	Buildings	\$10,789	\$2,301	\$15,472	\$3,300	\$12,171
As Built Drawings-Site Improvements	1/2/2012	50	Buildings	\$4,590	\$964	\$6,414	\$1,347	\$5,067
Landscape Upgrade	6/30/2017	10	Buildings	\$24,298	\$12,156	\$29,436	\$14,726	\$14,709
HQ Building Meter Switchboard Installation	7/31/2018	25	Buildings	\$103,889	\$16,276	\$122,155	\$19,138	\$103,017
HVAC Rehabilitation	10/30/2018	10	Buildings	\$25,133	\$9,425	\$29,552	\$11,082	\$18,470
Landscape Upgrade Phase II	12/31/2018	10	Buildings	\$6,487	\$2,271	\$7,628	\$2,670	\$4,958
New Rain Gutters	8/5/2019	20	Buildings	\$8,578	\$1,251	\$9,890	\$1,442	\$8,448
New Air Chiller (HVAC)	1/28/2020	10	Buildings	\$57,662	\$14,416	\$65,412	\$16,353	\$49,059
Cameras & Security System	8/3/2020	10	Buildings	\$18,871	\$3,617	\$21,407	\$4,103	\$17,304
Gate Repairs / Replacement Parts	8/21/2020	5	Buildings	\$16,302	\$6,249	\$18,493	\$7,089	\$11,404
Water Fountain Restoration	6/30/2021	5	Buildings	\$8,260	\$1,790	\$8,855	\$1,919	\$6,936
Refurbish Fountain Vault	8/12/2021	5	Buildings	\$5,090	\$933	\$5,457	\$1,000	\$4,456
Other Lines	7/1/1980	50	Collection	\$482,557	\$400,895	\$1,939,023	\$1,610,886	\$328,138
Green Valley 2	7/1/1981	50	Collection	\$2,363,798	\$2,061,884	\$8,697,573	\$7,586,685	\$1,110,888
Other Lines	7/1/1982	50	Collection	\$129,419	\$103,535	\$440,092	\$352,074	\$88,018
Other Lines	7/1/1983	50	Collection	\$112,000	\$87,360	\$358,284	\$279,463	\$78,822
Other Lines	7/1/1984	50	Collection	\$240,930	\$184,942	\$755,855	\$580,209	\$175,646
Other Lines	7/1/1985	50	Collection	\$935,340	\$697,608	\$2,900,111	\$2,163,000	\$737,112
Vista Santa Fe I-5	7/1/1986	50	Collection	\$1,148,131	\$833,481	\$3,477,006	\$2,524,118	\$952,888
Other Lines	7/1/1987	50	Collection	\$709,255	\$500,771	\$2,093,799	\$1,478,332	\$615,467
Other Lines	7/1/1987	50	Collection	\$81,745	\$56,727	\$241,320	\$167,463	\$73,857
Other Lines	7/1/1988	50	Collection	\$208,750	\$140,666	\$600,842	\$404,876	\$195,966
Other Lines	7/1/1988	50	Collection	\$241,884	\$162,993	\$696,212	\$469,140	\$227,072
Forrest Bluff	7/1/1989	50	Collection	\$79,776	\$52,154	\$224,842	\$146,990	\$77,852
Gardenview Plaz	7/1/1989	50	Collection	\$42,458	\$27,757	\$119,664	\$78,230	\$41,435
Starflower	7/1/1989	50	Collection	\$56,448	\$36,903	\$159,094	\$104,008	\$55,086
La Costa Extens	7/1/1989	50	Collection	\$8,100	\$5,295	\$22,829	\$14,925	\$7,905
Normandy Hills	7/1/1989	50	Collection	\$16,920	\$11,061	\$47,688	\$31,176	\$16,512
Vista Santa Fe	7/1/1989	50	Collection	\$21,442	\$14,018	\$60,433	\$39,509	\$20,924
Brown And Danie	7/1/1989	50	Collection	\$298,944	\$195,435	\$842,549	\$550,817	\$291,733
Kas Casitas Ter	7/1/1990	50	Collection	\$13,489	\$8,547	\$37,078	\$23,494	\$13,584
Crest Drive	7/1/1990	50	Collection	\$53,770	\$34,072	\$147,798	\$93,655	\$54,143
Eucalyptus St E	7/1/1990	50	Collection	\$2,340	\$1,483	\$6,432	\$4,075	\$2,357
Extension W Fro	7/1/1990	50	Collection	\$7,200	\$4,562	\$19,791	\$12,541	\$7,250
La Costa Valley	7/1/1990	50	Collection	\$37,483	\$23,751	\$103,031	\$65,286	\$37,745
Alga Hills	7/1/1990	50	Collection	\$375,316	\$237,823	\$1,031,643	\$653,710	\$377,933
Wishbone Way Ex	7/1/1991	50	Collection	\$23,364	\$14,335	\$62,853	\$38,565	\$24,288
Hygeia Extensio	7/1/1991	50	Collection	\$5,220	\$3,203	\$14,043	\$8,616	\$5,427
Leucadia Hyomes	7/1/1992	50	Collection	\$46,908	\$28,145	\$122,394	\$73,436	\$48,957
Fairways Lines	7/1/1993	50	Collection	\$179,348	\$102,839	\$447,750	\$256,743	\$191,007
95-96 Donated L	7/1/1995	50	Collection	\$290,000	\$156,600	\$689,459	\$372,307	\$317,152
Vista Santa Fe	12/31/1996	50	Collection	\$305,400	\$155,748	\$706,822	\$360,466	\$346,356
Protea Way Deve	7/1/1997	50	Collection	\$63,000	\$31,500	\$140,652	\$70,326	\$70,326
Hickory Hills	7/1/1997	50	Collection	\$1,000	\$500	\$2,233	\$1,117	\$1,116
Rancho Verde 1	1/21/1998	50	Collection	\$352,682	\$172,345	\$774,888	\$378,664	\$396,223

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
Rice Unit 1 Ce	4/2/1998	50	Collection	\$394,000	\$191,072	\$865,669	\$419,809	\$445,860
Encinitas Ranch	6/17/1998	50	Collection	\$393,000	\$188,849	\$863,471	\$414,926	\$448,545
Encinitas Ranch	6/17/1998	50	Collection	\$29,000	\$13,935	\$63,717	\$30,617	\$33,099
Beachwalk	7/21/1998	50	Collection	\$56,500	\$27,049	\$124,138	\$59,429	\$64,709
Meyer Sewer	4/20/1999	50	Collection	\$34,000	\$15,768	\$72,989	\$33,850	\$39,139
Rancho Verde Un	5/1/1999	50	Collection	\$164,000	\$75,987	\$352,063	\$163,124	\$188,939
Calle Barcelona	5/1/1999	50	Collection	\$180,000	\$83,401	\$386,410	\$179,039	\$207,371
Casa Del Sol	5/1/1999	50	Collection	\$32,320	\$14,975	\$69,382	\$32,148	\$37,234
Mar Vista	5/1/1999	50	Collection	\$84,813	\$39,297	\$182,070	\$84,359	\$97,711
Arroyo La Costa	5/1/1999	50	Collection	\$150,000	\$69,501	\$322,009	\$149,199	\$172,809
Arroyo La Costa	5/1/1999	50	Collection	\$331,899	\$153,782	\$712,496	\$330,129	\$382,367
Rancho Verde Un	3/14/2000	50	Collection	\$260,000	\$116,133	\$543,614	\$242,813	\$300,800
Cambria #40 & 4	3/22/2000	50	Collection	\$633,152	\$281,752	\$1,323,808	\$589,094	\$734,714
Arroyo La Costa	5/5/2000	50	Collection	\$702,938	\$311,636	\$1,469,718	\$651,574	\$818,144
Jacobs Townhous	6/12/2000	50	Collection	\$16,790	\$7,415	\$35,105	\$15,504	\$19,601
Shoreview Sewer	6/13/2000	50	Collection	\$45,372	\$20,039	\$94,865	\$41,899	\$52,966
Parkview West	7/10/2000	50	Collection	\$383,000	\$168,520	\$800,785	\$352,345	\$448,440
Arroyo La Costa	10/23/2000	50	Collection	\$636,000	\$275,600	\$1,329,762	\$576,230	\$753,532
Arroyo La Costa	1/3/2001	50	Collection	\$321,000	\$138,030	\$658,245	\$283,045	\$375,200
Crestview/Westr	2/28/2001	50	Collection	\$101,131	\$43,149	\$207,380	\$88,482	\$118,898
Arroyo La Costa	6/12/2001	50	Collection	\$114,000	\$48,070	\$233,769	\$98,573	\$135,197
Hestia Way	8/10/2001	50	Collection	\$24,833	\$10,389	\$50,922	\$21,303	\$29,619
Quail Hollow	8/20/2001	50	Collection	\$185,840	\$77,433	\$381,085	\$158,785	\$222,300
Royce Developme	4/12/2002	50	Collection	\$18,745	\$7,592	\$37,292	\$15,103	\$22,189
Navarra Drive	4/12/2002	50	Collection	\$15,818	\$6,406	\$31,470	\$12,744	\$18,725
Village D	4/22/2002	50	Collection	\$173,000	\$69,776	\$344,174	\$138,816	\$205,358
Village F	4/22/2002	50	Collection	\$57,000	\$22,990	\$113,398	\$45,737	\$67,661
Village B	5/31/2002	50	Collection	\$250,000	\$100,417	\$497,362	\$199,774	\$297,587
North Mesa Uppe	6/6/2002	50	Collection	\$120,348	\$48,340	\$239,426	\$96,169	\$143,256
Regency Townhom	6/14/2002	50	Collection	\$37,318	\$14,990	\$74,241	\$29,821	\$44,420
Village E	7/12/2002	50	Collection	\$215,000	\$86,000	\$427,731	\$171,092	\$256,639
La Costa Glen	7/25/2002	50	Collection	\$625,000	\$248,959	\$1,243,404	\$495,290	\$748,114
Village M	10/28/2002	50	Collection	\$40,000	\$15,734	\$79,578	\$31,301	\$48,277
Village N	10/28/2002	50	Collection	\$215,000	\$84,566	\$427,731	\$168,240	\$259,491
Village O	10/28/2002	50	Collection	\$147,000	\$57,820	\$292,449	\$115,030	\$177,419
Colina Roble	11/6/2002	50	Collection	\$194,857	\$76,644	\$387,657	\$152,478	\$235,179
Village L	11/27/2002	50	Collection	\$71,000	\$27,808	\$141,251	\$55,323	\$85,928
Village K	11/27/2002	50	Collection	\$178,000	\$69,717	\$354,121	\$138,698	\$215,423
Meadow View Tow	2/11/2003	50	Collection	\$32,570	\$12,648	\$63,286	\$24,576	\$38,711
North Mesa Lowe	3/6/2003	50	Collection	\$267,111	\$103,283	\$519,019	\$200,688	\$318,331
Algo Road Cross	8/5/2003	75	Collection	\$482,614	\$121,726	\$937,759	\$236,524	\$701,235
Rancho La Costa	9/8/2003	150	Collection	\$55,384	\$6,954	\$107,616	\$13,512	\$94,104
Carrillo Canyon	9/16/2003	150	Collection	\$16,819	\$2,102	\$32,681	\$4,084	\$28,596
Calle De Serano	11/7/2003	150	Collection	\$25,300	\$3,149	\$49,160	\$6,119	\$43,041
Leucadia Highla	3/22/2004	150	Collection	\$121,808	\$14,820	\$222,678	\$27,092	\$195,586
Merle Beach Est	5/22/2004	150	Collection	\$29,785	\$3,591	\$54,450	\$6,565	\$47,885
Maravu 8 Line	9/29/2004	150	Collection	\$185,058	\$21,899	\$338,306	\$40,033	\$298,273
Enc Tract 10-99	1/31/2005	150	Collection	\$50,347	\$5,846	\$87,948	\$10,212	\$77,737
227 Hillcrest 8	2/22/2005	150	Collection	\$52,254	\$6,038	\$91,280	\$10,548	\$80,732
Shelly #1 & Li	5/24/2005	150	Collection	\$93,150	\$10,609	\$162,719	\$18,532	\$144,187

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
175 La Costa Av	6/1/2005	150	Collection	\$25,444	\$2,898	\$44,446	\$5,063	\$39,384
Shelly #2 8 Li	7/11/2005	150	Collection	\$219,150	\$24,837	\$382,821	\$43,386	\$339,434
Shelly #3 - 8	7/11/2005	150	Collection	\$229,980	\$26,065	\$401,739	\$45,531	\$356,208
Shelly #4 - 8	7/11/2005	150	Collection	\$229,050	\$25,959	\$400,115	\$45,346	\$354,768
La Costa Affora Plaza @ Encinit	9/12/2005	150	Collection	\$115,250	\$12,934	\$201,324	\$22,593	\$178,730
Plaza @ Encinit	9/27/2005	150	Collection	\$41,273	\$4,609	\$72,097	\$8,051	\$64,047
Plaza @ Encinit	9/27/2005	150	Collection	\$107,801	\$12,038	\$188,312	\$21,028	\$167,283
The Palms - 8	1/4/2006	150	Collection	\$6,814	\$750	\$11,435	\$1,259	\$10,176
North Park At L	1/10/2006	150	Collection	\$76,010	\$8,361	\$127,553	\$14,031	\$113,522
Sheridan Estate	3/7/2006	150	Collection	\$72,076	\$7,848	\$120,951	\$13,170	\$107,781
Albertsons 8 S	3/21/2006	150	Collection	\$115,000	\$12,458	\$192,982	\$20,907	\$172,076
Albertsons 24 &	3/21/2006	50	Collection	\$173,000	\$56,225	\$290,312	\$94,351	\$195,961
Albertsons 24 &	3/21/2006	50	Collection	\$345,000	\$112,125	\$578,947	\$188,158	\$390,789
Vlc 399-9 8 Li	4/16/2006	150	Collection	\$316,068	\$34,065	\$530,396	\$57,164	\$473,231
Vlc 397-2D 8 L	7/1/2006	150	Collection	\$56,810	\$6,060	\$95,333	\$10,169	\$85,165
La Costa Estate	7/11/2006	150	Collection	\$7,500	\$800	\$12,586	\$1,343	\$11,243
Vlc 397-1 8 Li	7/11/2006	150	Collection	\$268,500	\$28,640	\$450,571	\$48,061	\$402,510
Rsf Rd #2 368-2	7/17/2006	150	Collection	\$64,906	\$6,887	\$108,919	\$11,558	\$97,361
Vlc 397-2C 8 L	8/7/2006	150	Collection	\$108,698	\$11,534	\$182,407	\$19,356	\$163,051
Vlc 397-1C 8 L	8/7/2006	150	Collection	\$26,531	\$2,815	\$44,522	\$4,724	\$39,798
Vlc 397-1D 8 L	8/22/2006	150	Collection	\$213,498	\$22,536	\$358,272	\$37,818	\$320,455
Rsf Rd 368-2 8	9/7/2006	150	Collection	\$70,173	\$7,408	\$117,758	\$12,431	\$105,327
Vlc 399-8 8 Li	10/10/2006	150	Collection	\$275,943	\$28,974	\$463,062	\$48,621	\$414,440
Vlc 397-1B 8 L	10/24/2006	150	Collection	\$905,701	\$94,596	\$1,519,862	\$158,742	\$1,361,121
Vlc 397-2 8 Li	11/2/2006	150	Collection	\$297,390	\$31,061	\$499,052	\$52,124	\$446,928
Vlc 397-1E	11/2/2006	150	Collection	\$163,979	\$17,127	\$275,174	\$28,740	\$246,434
Vlc 397-3 8 Li	11/2/2006	150	Collection	\$227,700	\$23,782	\$382,105	\$39,909	\$342,196
Bay Laurel 8 L	12/6/2006	150	Collection	\$232,691	\$24,174	\$390,480	\$40,566	\$349,914
Casa At La Cost	1/22/2007	150	Collection	\$134,976	\$13,873	\$220,391	\$22,652	\$197,739
Lds Church 12	1/22/2007	75	Collection	\$140,553	\$28,891	\$229,497	\$47,174	\$182,323
Los Coches Vlg	2/2/2007	150	Collection	\$35,000	\$3,597	\$57,149	\$5,873	\$51,276
Los Coches Vlg	2/2/2007	75	Collection	\$310,449	\$63,814	\$506,905	\$104,197	\$402,708
235 La Costa Av	3/13/2007	150	Collection	\$28,394	\$2,902	\$46,362	\$4,739	\$41,624
Vlc 399-6 8 Li	4/4/2007	150	Collection	\$264,615	\$26,903	\$432,067	\$43,927	\$388,140
Vlc 399-7 8 Li	4/25/2007	150	Collection	\$200,767	\$20,300	\$327,815	\$33,146	\$294,669
La Costa Greens	5/1/2007	150	Collection	\$31,082	\$3,143	\$50,751	\$5,132	\$45,619
Enc Ranch Apts	5/7/2007	150	Collection	\$1,500	\$151	\$2,449	\$247	\$2,202
Rancho Santa Fe	6/14/2007	75	Collection	\$192,000	\$38,613	\$313,500	\$63,048	\$250,452
Orpheus Fire St	8/21/2007	150	Collection	\$75,000	\$7,417	\$122,461	\$12,111	\$110,351
Vlc 406-4 8 Li	11/28/2007	150	Collection	\$266,285	\$25,889	\$434,794	\$42,272	\$392,522
Villas Phase II	3/5/2008	150	Collection	\$160,080	\$15,296	\$250,561	\$23,942	\$226,619
Hygeia Sewer Ex	3/13/2008	150	Collection	\$77,727	\$7,427	\$121,660	\$11,625	\$110,035
Vlc 423-7 1.16	5/8/2008	150	Collection	\$103,724	\$9,796	\$162,351	\$15,332	\$147,019
Enc Tract 03-00	5/12/2008	150	Collection	\$34,012	\$3,213	\$53,236	\$5,029	\$48,208
Bella Vista Est	5/15/2008	150	Collection	\$104,334	\$9,853	\$163,306	\$15,423	\$147,883
Fair Oaks Valle	8/13/2008	150	Collection	\$20,000	\$1,855	\$31,304	\$2,904	\$28,400
Pavillion @ La	8/27/2008	150	Collection	\$131,732	\$12,148	\$206,190	\$19,015	\$187,175
Vlc 420-5B Line	8/27/2008	150	Collection	\$134,550	\$12,409	\$210,601	\$19,422	\$191,179
Halcyon Road Li	8/27/2008	150	Collection	\$39,296	\$3,624	\$61,506	\$5,672	\$55,834
La Costa Glen 3	11/12/2008	150	Collection	\$447,775	\$40,797	\$700,868	\$63,856	\$637,011

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
Vlc 406-3 Line	2/23/2009	150	Collection	\$309,295	\$27,493	\$469,428	\$41,727	\$427,701
Orpheus Ave Sew	3/23/2009	150	Collection	\$179,800	\$15,882	\$272,889	\$24,105	\$248,783
Vlc 406-5 Line	6/14/2009	150	Collection	\$222,401	\$19,399	\$337,546	\$29,442	\$308,104
Vlc 420-4B Line	6/14/2009	150	Collection	\$44,505	\$3,882	\$67,547	\$5,892	\$61,655
Donated Line-Le	3/17/2010	150	Collection	\$295,326	\$24,118	\$436,562	\$35,653	\$400,910
La Costa Fairwa	10/4/2010	150	Collection	\$75,859	\$5,942	\$112,137	\$8,784	\$103,353
Brunswick	10/21/2010	150	Collection	\$72,016	\$5,601	\$106,456	\$8,280	\$98,176
Vlc 1.17	12/2/2010	150	Collection	\$559,177	\$43,181	\$826,596	\$63,831	\$762,765
Vlc 420-5	2/7/2011	150	Collection	\$213,912	\$16,281	\$306,764	\$23,348	\$283,416
Harwood Project	8/1/2011	150	Collection	\$188,944	\$13,751	\$270,958	\$19,720	\$251,238
Hymettus Ave 37	3/7/2012	150	Collection	\$116,044	\$7,994	\$162,160	\$11,171	\$150,989
Daphne Meadows	6/15/2012	150	Collection	\$57,285	\$3,851	\$80,050	\$5,382	\$74,668
905 Orpheus Ave	10/15/2012	150	Collection	\$200,000	\$13,000	\$279,480	\$18,166	\$261,314
Leucadia Grove	2/12/2013	150	Collection	\$60,522	\$3,799	\$82,456	\$5,176	\$77,280
La Costa Condos	4/29/2013	150	Collection	\$432,958	\$26,458	\$589,870	\$36,047	\$553,822
Vulcan Townhom	7/22/2013	20	Collection	\$10,000	\$4,459	\$13,624	\$6,075	\$7,550
Vlc 1-16	6/3/2014	150	Collection	\$607,041	\$32,713	\$805,199	\$43,392	\$761,807
Vulcan Oceanview 54Ft 8In Line	7/7/2014	150	Collection	\$35,700	\$1,904	\$47,354	\$2,525	\$44,829
Seaside 04-066 547Ft 8In Line	7/7/2014	150	Collection	\$71,507	\$3,814	\$94,850	\$5,059	\$89,791
Seaside Ridge 1110Ft Of 8In Line	3/26/2015	150	Collection	\$326,833	\$15,978	\$423,629	\$20,710	\$402,919
1745 Olivenhain Road 235Ft Of 8In Line	5/15/2015	150	Collection	\$84,000	\$4,014	\$108,878	\$5,202	\$103,675
La Costa Town Sqr. Commercial 8" Line + 33 MHs	12/13/2015	150	Collection	\$958,000	\$42,045	\$1,241,725	\$54,498	\$1,187,227
7500 Jerez Court - 8" Line + 4 MHs	4/18/2016	150	Collection	\$57,026	\$2,376	\$71,749	\$2,989	\$68,759
Eaton Beach Estates - 8" Line + 1 MH	4/25/2016	150	Collection	\$61,000	\$2,542	\$76,749	\$3,198	\$73,551
Hymettus Project 8" Line & 8 MHs	6/23/2016	150	Collection	\$407,916	\$16,543	\$513,229	\$20,814	\$492,415
La Costa Residential II - 1260' 8In Line & 11 M/Hs	8/3/2016	75	Collection	\$328,000	\$25,875	\$412,681	\$32,556	\$380,125
Coral Cove - 2077' Of 8In Line & 10 M/Hs	8/5/2016	75	Collection	\$406,690	\$32,083	\$511,687	\$40,367	\$471,320
Fiore - 935' Of 8In Line & 4 M/Hs	10/14/2016	75	Collection	\$207,000	\$15,640	\$260,442	\$19,678	\$240,764
Eolus 4 - 330' Of 8In Line & 2 M/Hs & 2 C/Os	2/9/2017	75	Collection	\$72,000	\$5,200	\$87,222	\$6,299	\$80,923
Coastal Ten - 176' Of 8In Line & 3 M/Hs	3/20/2017	75	Collection	\$57,000	\$4,053	\$69,051	\$4,910	\$64,141
La Costa Town Square Residential- 2626' Of 8In Line & 13 MHs	5/12/2017	75	Collection	\$608,000	\$41,885	\$736,542	\$50,740	\$685,803
Fair Oaks Valley/Blackstone Ranch 3,700Ft 8" Line & 25 M/Hs	6/5/2018	75	Collection	\$753,000	\$40,997	\$885,398	\$48,205	\$837,193
1117 Eolus Ave. Public Sewer Ext	11/26/2018	75	Collection	\$55,000	\$2,689	\$64,670	\$3,162	\$61,509
Leucadia Hills 332' Of 8" Line With 5 M/Hs & 1 C/O	8/26/2019	75	Collection	\$95,177	\$3,701	\$109,739	\$4,268	\$105,471
964 Urania Ave - 153' Of 8" Line & 2 H/Hs	11/8/2019	75	Collection	\$53,000	\$1,884	\$61,109	\$2,173	\$58,936
Hymettus Estates - 530' Of 8" Line With 3 M/Hs & 1 C/O	11/8/2019	75	Collection	\$190,000	\$6,756	\$219,070	\$7,789	\$211,281
1112 Eolus Ave - 56Ft Of 8 Line With 1 M/H	3/17/2021	75	Collection	\$32,000	\$569	\$34,313	\$610	\$33,703
Solartech Trailer Mounted Arrow Board	9/14/2021	10	Equipment	\$5,180	\$432	\$5,553	\$463	\$5,090
Manholes	7/1/1974	50	Collection	\$222,064	\$213,181	\$1,429,891	\$1,372,698	\$57,193
Manholes	7/1/1975	50	Collection	\$19,373	\$18,211	\$113,920	\$107,085	\$6,835
Green Valley Interceptor	7/1/1981	50	Collection	\$648,127	\$533,739	\$2,384,776	\$1,963,888	\$420,888
Green Valley Interceptor	7/1/1983	50	Collection	\$439,078	\$345,066	\$1,404,598	\$1,103,855	\$300,743
Batiquitos PS	7/1/1984	50	Collection	\$76,047	\$58,084	\$238,578	\$182,224	\$56,353
La Costa Force Main	7/1/1987	50	Collection	\$24,633	\$16,871	\$72,718	\$49,806	\$22,913
La Costa Force Main	6/1/1989	50	Collection	\$31,503	\$21,008	\$88,787	\$59,208	\$29,579
Batiquitos PS Abestos	6/1/1989	50	Collection	\$43,387	\$28,933	\$122,283	\$81,546	\$40,737
Batiquitos PS	6/1/1989	50	Collection	\$872,604	\$587,029	\$2,459,364	\$1,654,493	\$804,872
Batiquitos Force Main (B3)	6/1/1989	50	Collection	\$1,216,752	\$826,295	\$3,429,317	\$2,328,845	\$1,100,472
La Costa Interceptor	6/1/1989	50	Collection	\$399,243	\$271,401	\$1,125,234	\$764,923	\$360,312
Leucadia Pump Station	6/1/1989	50	Collection	\$385,871	\$264,706	\$1,087,544	\$746,053	\$341,492

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
Batiquitos Force Main	6/1/1989	50	Collection	\$1,309,812	\$810,903	\$3,691,597	\$2,285,463	\$1,406,134
Vulcan Gravity Line	7/1/1990	50	Collection	\$270,283	\$171,267	\$742,936	\$470,768	\$272,169
Vulcan Line	7/1/1991	50	Collection	\$156,752	\$98,194	\$421,691	\$264,159	\$157,533
Ponto Sewer Line Repair	1/11/1995	50	Collection	\$133,076	\$73,135	\$316,381	\$173,875	\$142,506
Batiquitos PS Rebuild	7/1/1995	40	Collection	\$25,790	\$17,408	\$61,314	\$41,387	\$19,927
Encinitas Ranch Bridge Line	7/1/1995	40	Collection	\$205,012	\$138,383	\$487,406	\$328,999	\$158,407
Batiqu Pump Station Generator	7/1/1995	30	Collection	\$30,781	\$27,703	\$73,180	\$65,862	\$7,319
Misc Line Repairs	7/1/1995	40	Collection	\$22,008	\$14,855	\$52,322	\$35,317	\$17,004
Batiquitos P.S. Generator	6/30/1997	30	Collection	\$166,312	\$141,504	\$371,305	\$315,918	\$55,387
Misc Line Replacements	6/30/1998	50	Collection	\$110,403	\$52,997	\$242,569	\$116,441	\$126,128
Leucadia Force Main Phase II	12/31/2002	50	Collection	\$1,438,646	\$561,072	\$2,862,109	\$1,116,222	\$1,745,887
Rancho Santa Fe Swr Reloc 8 Inch	7/15/2003	150	Collection	\$251,233	\$31,823	\$488,167	\$61,834	\$426,333
La Costa Green Trunk Swr Prj	7/15/2003	75	Collection	\$2,917,377	\$739,069	\$5,668,707	\$1,436,073	\$4,232,635
N Green Valley Interceptor Lining	7/1/2005	25	Collection	\$1,485,053	\$1,009,836	\$2,594,155	\$1,764,026	\$830,129
Manhole Rings & Risers	7/28/2005	20	Collection	\$27,799	\$23,514	\$48,561	\$41,075	\$7,487
Manhole Rasing	6/15/2006	20	Collection	\$63,895	\$51,382	\$107,222	\$86,225	\$20,997
Village Park #5 Generator	6/15/2006	20	Collection	\$98,465	\$57,079	\$165,235	\$125,991	\$39,243
Leucadia PS Proj-Force Main	7/18/2006	30	Collection	\$611,937	\$324,666	\$1,026,895	\$544,824	\$482,071
Leucadia PS Proj-Structure	7/18/2006	100	Collection	\$2,022,424	\$321,902	\$3,393,842	\$540,186	\$2,853,656
Leucadia PS Proj-Mechanical	7/18/2006	20	Collection	\$1,307,925	\$1,040,890	\$2,194,836	\$1,746,724	\$448,112
Leucadia PS Proj-Electrical	7/18/2006	20	Collection	\$320,237	\$254,855	\$537,392	\$427,674	\$109,718
Manhole Rings & Risers	8/9/2006	20	Collection	\$5,020	\$3,995	\$8,424	\$6,705	\$1,719
Manhole Lids	12/11/2006	20	Collection	\$4,026	\$3,136	\$6,755	\$5,263	\$1,492
Meadows 1 Gravity Pipeline	6/12/2007	150	Collection	\$353,293	\$35,525	\$576,862	\$58,006	\$518,856
Manholes	6/14/2007	20	Collection	\$35,998	\$27,148	\$58,777	\$44,328	\$14,450
Manhole Rings & Risers	8/31/2007	20	Collection	\$5,833	\$4,326	\$9,524	\$7,063	\$2,461
Manhole Lids	8/31/2007	20	Collection	\$11,606	\$8,608	\$18,951	\$14,055	\$4,896
Piraeus Pipeline Repair	8/31/2007	50	Collection	\$53,659	\$15,919	\$87,615	\$25,992	\$61,623
Permanent Flow Meters	7/1/2008	15	Collection	\$126,906	\$118,446	\$198,637	\$185,395	\$13,242
Mineral Scale Mitigation Prj	7/1/2008	15	Collection	\$85,868	\$80,144	\$134,403	\$125,443	\$8,959
Gibraltar Gravity Sewer 8 Inch	12/3/2008	150	Collection	\$141,791	\$12,840	\$221,934	\$20,097	\$201,837
Gibraltar Gravity Swr Rehab-1	12/3/2008	75	Collection	\$229,225	\$41,515	\$358,788	\$64,980	\$293,800
Gibraltar Sewer Rehab Manhole	12/3/2008	50	Collection	\$130,806	\$35,536	\$204,741	\$55,621	\$149,128
Pipe Lining	12/10/2008	25	Collection	\$12,189	\$6,623	\$19,079	\$10,366	\$8,713
Leucadia PS Acoustics	6/15/2009	25	Collection	\$67,707	\$35,433	\$102,762	\$53,778	\$48,983
Plastic Manhole Burgandy	7/30/2009	25	Collection	\$10,785	\$5,572	\$16,369	\$8,457	\$7,912
Pipe Lining - Mountain View	10/20/2009	25	Collection	\$55,598	\$28,170	\$84,383	\$42,754	\$41,628
98 24 Rings & Covers	11/13/2009	25	Collection	\$1,993	\$1,009	\$3,024	\$1,532	\$1,492
Smart Covers	12/16/2009	15	Collection	\$4,247	\$3,540	\$6,447	\$5,373	\$1,074
Gas Tight Lids	4/22/2010	25	Collection	\$5,080	\$2,472	\$7,509	\$3,654	\$3,855
Fiberglass Sleeve Doris Dr	5/1/2010	25	Collection	\$3,406	\$1,657	\$5,036	\$2,450	\$2,586
Manhole Raising-Gilbralter	5/15/2010	25	Collection	\$4,955	\$2,412	\$7,324	\$3,565	\$3,759
Raise/Adjust Manholes	9/9/2010	25	Collection	\$28,419	\$13,452	\$42,011	\$19,885	\$22,126
20' Of 8 Line Rplce-Arena	9/24/2010	50	Collection	\$12,602	\$2,961	\$18,629	\$4,377	\$14,252
Avocado PS	11/1/2010	20	Collection	\$527,394	\$307,647	\$779,613	\$454,775	\$324,838
Diana Force Main	11/1/2010	30	Collection	\$859,624	\$334,298	\$1,270,727	\$494,171	\$776,556
Diana PS	11/1/2010	20	Collection	\$625,579	\$364,921	\$924,754	\$539,440	\$385,314
Village Park 7 Force Main	11/1/2010	30	Collection	\$330,927	\$128,694	\$489,189	\$190,240	\$298,949
Encinitas Estates Force Main	11/1/2010	30	Collection	\$455,675	\$177,207	\$673,596	\$261,953	\$411,643
101 Trunk Sewer	11/1/2010	30	Collection	\$462,891	\$180,013	\$684,263	\$266,102	\$418,161

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
Village Park #5 Force Main	11/1/2010	30	Collection	\$393,485	\$142,091	\$581,664	\$210,045	\$371,619
Avocado Force Main	11/1/2010	30	Collection	\$560,296	\$217,893	\$828,250	\$322,097	\$506,152
20' Of 8 Line Replace - Alican	11/10/2010	50	Collection	\$21,023	\$4,906	\$31,078	\$7,252	\$23,826
Rehab 4 Manhole	2/4/2011	15	Collection	\$26,904	\$20,477	\$38,582	\$29,366	\$9,216
Levante & Piraeus Pipelining	4/22/2011	25	Collection	\$110,431	\$49,326	\$158,365	\$70,736	\$87,629
Replace Cleanout - Babylonia	6/15/2011	50	Collection	\$13,146	\$2,914	\$18,853	\$4,179	\$14,674
Replace 3 Ft Sewer - Hillcrest	9/8/2011	50	Collection	\$4,498	\$975	\$6,450	\$1,398	\$5,052
Remove & Replace C/O - Cebu St	10/14/2011	50	Collection	\$18,311	\$3,937	\$26,259	\$5,646	\$20,613
8 Swardrop M/H, C/O Grandview	10/24/2011	50	Collection	\$58,403	\$12,459	\$83,753	\$17,868	\$65,885
Riser Rings	12/9/2011	20	Collection	\$1,562	\$827	\$2,241	\$1,186	\$1,055
Smart Cover	12/20/2011	15	Collection	\$4,840	\$3,388	\$6,941	\$4,859	\$2,083
Rpr Sagging Pipe - Ave Del Par	2/15/2012	50	Collection	\$18,949	\$3,948	\$26,479	\$5,516	\$20,963
Repair Swr, Ext M/H Drop M/H	4/25/2012	50	Collection	\$19,565	\$3,978	\$27,340	\$5,559	\$21,781
Vp 7 S&L Pumps	6/15/2012	20	Collection	\$22,907	\$11,549	\$32,010	\$16,139	\$15,871
Inflow Protectrs & Order Con	10/11/2012	10	Collection	\$4,904	\$4,782	\$6,853	\$6,682	\$171
Manhole Gas Tight Lids	1/9/2013	25	Collection	\$3,657	\$1,390	\$4,982	\$1,893	\$3,089
Rpr Cracked M/H Ring El Camino	1/31/2013	10	Collection	\$4,884	\$4,599	\$6,654	\$6,654	\$388
Replace 4' Cracked ;Orme - Alga	2/7/2013	40	Collection	\$2,408	\$567	\$3,280	\$773	\$2,508
M/H Raising Overlay - End	3/22/2013	25	Collection	\$26,946	\$9,970	\$36,712	\$13,583	\$23,129
Inflow Protectors	4/22/2013	10	Collection	\$4,914	\$4,505	\$6,695	\$6,137	\$558
Install CIPP 4' - Calle Acerro	5/20/2013	20	Collection	\$3,945	\$1,792	\$5,374	\$2,441	\$2,933
Replace M/H Cover LPS	5/21/2013	10	Collection	\$2,049	\$1,862	\$2,792	\$2,536	\$255
Rpr Offset Joint La Costa Glen	6/11/2013	40	Collection	\$11,530	\$2,618	\$15,708	\$3,567	\$12,141
Manhole Raising Overlay - Carlsbad	6/15/2013	25	Collection	\$876	\$318	\$1,194	\$434	\$760
R&R M/H Frame - - Caudor	6/15/2013	10	Collection	\$2,049	\$1,862	\$2,792	\$2,536	\$255
M/H Raising - Carlsbad	6/15/2013	25	Collection	\$15,275	\$5,550	\$20,811	\$7,562	\$13,249
Pipeline Rpr Adedul & Persa	6/15/2013	25	Collection	\$82,598	\$29,988	\$112,533	\$40,856	\$71,677
8X4 CIPP Via Molena	9/20/2013	20	Collection	\$3,319	\$1,452	\$4,522	\$1,978	\$2,544
8X4 CIPP Encinitas Village	9/20/2013	20	Collection	\$3,319	\$1,452	\$4,522	\$1,978	\$2,544
8X4 CIPP Jerez Court	9/20/2013	20	Collection	\$3,319	\$1,452	\$4,522	\$1,978	\$2,544
8X4 CIPP Farol Pl	10/24/2013	20	Collection	\$3,861	\$1,673	\$5,260	\$2,280	\$2,980
14 Sewer Frames & Lids	2/26/2014	10	Collection	\$5,875	\$4,896	\$7,793	\$6,494	\$1,299
2 8 Inch Grav Spot Repairs - Arena 1 & E1	4/17/2014	20	Collection	\$24,112	\$9,846	\$31,982	\$13,060	\$18,922
MH Raising Encinitas	4/29/2014	25	Collection	\$5,315	\$1,737	\$7,050	\$2,303	\$4,746
MH Raising Carlsbad	5/7/2014	25	Collection	\$7,220	\$2,359	\$9,577	\$3,129	\$6,448
8X4 CIPP Alga Rd	5/7/2014	20	Collection	\$5,816	\$2,375	\$7,715	\$3,150	\$4,565
8" CIPP M/H #11-6015 & #11-1805	5/30/2014	20	Collection	\$9,727	\$3,931	\$12,902	\$5,215	\$7,687
La Costa PS Rehab	5/31/2014	20	Collection	\$483,969	\$195,604	\$641,952	\$259,456	\$382,496
2013 Gravity Pipeline Rehab	5/31/2014	25	Collection	\$554,072	\$179,150	\$734,939	\$237,631	\$497,309
Work Management System	6/10/2014	10	Collection	\$94,405	\$76,311	\$125,222	\$101,221	\$24,001
18 Manhole Rehabs	6/15/2014	10	Collection	\$60,166	\$48,635	\$79,806	\$64,511	\$15,296
8" CIPP M/H #9-0800 & #9-0790	6/15/2014	20	Collection	\$5,816	\$2,350	\$7,715	\$3,118	\$4,597
LWD Force Main Corrosion Eval	7/1/2014	30	Collection	\$94,806	\$25,282	\$125,754	\$33,534	\$92,219
Level Manholes - Calle Barcelona	10/16/2014	10	Collection	\$5,578	\$4,323	\$7,399	\$5,734	\$1,665
Rv PS Plug Valve W/Handwheel	3/19/2015	10	Collection	\$2,436	\$1,786	\$3,158	\$2,315	\$842
Manhole Offset Line Repair - Normandy & Urania	3/26/2015	20	Collection	\$1,781	\$1,496	\$2,309	\$1,939	\$370
Replace PLC At LPS	4/8/2015	10	Collection	\$48,800	\$35,380	\$63,253	\$45,859	\$17,394
8In CIPP Short Liner - Olympus & Praeus	4/13/2015	20	Collection	\$5,698	\$2,065	\$7,385	\$2,677	\$4,708
24 Id Composite MH Frames & Covers	4/13/2015	10	Collection	\$3,204	\$2,323	\$4,152	\$3,011	\$1,142
Manhole Raising Overlay - Encinitas	5/6/2015	25	Collection	\$13,684	\$3,922	\$17,737	\$5,084	\$12,653

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
L2 Cathodic Protection - Anode Replacement	5/20/2015	30	Collection	\$21,491	\$5,134	\$27,856	\$6,655	\$21,202
Manhole Covers, Frames & Gaskets	5/20/2015	10	Collection	\$4,001	\$2,867	\$5,186	\$3,716	\$1,469
Manhole Raising - Carlsbad	6/29/2015	25	Collection	\$22,056	\$6,249	\$28,588	\$8,100	\$20,488
Construction Mgmt & Office Eng Abedul & Persa St	6/29/2015	25	Collection	\$2,666	\$756	\$3,455	\$979	\$2,476
34 Manhole Rehabs	6/29/2015	10	Collection	\$108,652	\$76,962	\$140,831	\$99,756	\$41,075
PS Hydorranger With Transducers	7/14/2015	10	Collection	\$9,827	\$6,900	\$12,738	\$8,943	\$3,795
Raise Lost Manhole @ Alta Verde	7/22/2015	10	Collection	\$11,702	\$8,191	\$15,167	\$10,617	\$4,551
Sewer Mina Repair @ 2536 La Costa Ave	8/1/2015	20	Collection	\$22,763	\$7,872	\$29,504	\$10,203	\$19,301
Sewer Main Repair On Burgundy Rd	8/2/2015	20	Collection	\$10,581	\$3,659	\$13,715	\$4,743	\$8,972
Rehab Manholes With Epoxy Lining	8/7/2015	10	Collection	\$8,021	\$5,548	\$10,397	\$7,191	\$3,206
10 Manhole Covers	10/1/2015	10	Collection	\$11,449	\$7,728	\$14,840	\$10,017	\$4,823
New Frame & Cover Jm05-0120 On El Camino Real	10/6/2015	10	Collection	\$3,902	\$2,634	\$5,058	\$3,414	\$1,644
Leucadia Pump Station Generator Replacement	10/31/2015	20	Collection	\$681,257	\$229,822	\$883,020	\$297,887	\$585,134
Batiquitos PS VFD Replacement	10/31/2015	10	Collection	\$113,574	\$76,662	\$147,210	\$99,367	\$47,843
Leucadia PS VFD Replacement	10/31/2015	10	Collection	\$65,317	\$45,722	\$84,661	\$59,263	\$25,398
Leucadia PS VFD Replacement	10/31/2015	10	Collection	\$65,317	\$8,709	\$84,661	\$11,288	\$73,373
Replace 2 Frames & Covers @ La Costa Ave & I-15 Fwy	11/18/2015	10	Collection	\$3,035	\$2,023	\$3,934	\$2,622	\$1,311
Replace 2 Frames & MH Covers @ 1636 Burgundy Rd	12/1/2015	10	Collection	\$3,252	\$2,141	\$4,215	\$2,775	\$1,440
Sewer Main Point Repair @ 825 Crest Dr	12/1/2015	20	Collection	\$12,460	\$4,102	\$16,150	\$5,316	\$10,833
CIPP 10" Cast Iron Gravity Line - La Costa Golf Course	12/1/2015	20	Collection	\$41,040	\$13,509	\$53,195	\$17,510	\$35,685
2 Offset Joint Rpr On Wandering Rd 07-0606 - 07-0600	1/14/2016	20	Collection	\$18,969	\$6,165	\$23,866	\$7,757	\$16,109
3 Cast Iron Frms & Covers W/Compst - La Costa Ww, 2 LWD Lot	2/24/2016	10	Collection	\$3,685	\$2,365	\$4,637	\$2,975	\$1,662
Scotts Valley Pipeline Repair	3/31/2016	75	Collection	\$569,329	\$48,077	\$716,315	\$60,489	\$655,826
Cement Rpr, Heavy Motro Surface, Epoxy Coting	5/23/2016	10	Collection	\$18,969	\$11,697	\$23,866	\$14,717	\$9,149
172' Of New 8" PVC @Corinthia Street 10-5000 To 10-6065	7/1/2016	75	Collection	\$172,655	\$13,812	\$217,230	\$17,378	\$199,851
217' Of New 8" PVC Line @ Luciernaga St 11-5010 To 11-5015	7/1/2016	75	Collection	\$101,969	\$8,158	\$128,294	\$10,264	\$118,031
138' Of 8" CIPP Lining @ Capri Road - 04-1635 To 04-1640	7/1/2016	25	Collection	\$13,362	\$3,207	\$16,811	\$4,035	\$12,776
250' Of 12" CIPP Lining @ Encinitas Blvd 06-0220 To 06-0230	7/1/2016	25	Collection	\$38,440	\$9,225	\$48,365	\$11,607	\$36,757
399' Of New 8" PVC Line & MHs @ 14Th Street 08-9340/50	7/1/2016	75	Collection	\$38,415	\$3,073	\$48,332	\$3,866	\$44,466
6" PVC, MH, Chimney, Cover & CIPP Patch-Enc Blvd 05-0430/70	7/1/2016	50	Collection	\$58,704	\$7,044	\$73,860	\$8,863	\$64,997
Excvtcd Spot Rpr & CIPP Lining @Olivehain Rd 08-0140 08-0550	7/1/2016	25	Collection	\$13,243	\$3,178	\$16,663	\$3,999	\$12,664
Rehab MH @ Jacaranda Ave 08-0560	7/1/2016	10	Collection	\$15,544	\$9,326	\$19,557	\$11,734	\$7,823
CIPP lining & Chemical Grouting @Caudor St 04-1260 To 04-1360	7/1/2016	25	Collection	\$28,756	\$6,901	\$36,181	\$8,683	\$27,498
Grind Intrd Pipe, CIPP Patch, Chem Grt@Camino Lindo8-2480/90	7/1/2016	20	Collection	\$21,762	\$6,528	\$27,380	\$8,214	\$19,166
Replace C/O W Plastic MH @Burgundy Rd Esmnt 04-1560To04-1570	7/1/2016	25	Collection	\$26,688	\$6,405	\$33,579	\$8,059	\$25,520
CIPP Lining & Chem Grout @ Cebu St - 11-4025	7/1/2016	25	Collection	\$42,940	\$8,588	\$54,026	\$10,805	\$43,221
Replace C/O With New Plastic M/H @ Acuna Ct 10-12080/90	7/1/2016	25	Collection	\$38,442	\$9,226	\$48,367	\$11,608	\$36,759
Replace C/O W New Concrete M/H @Argonauta St 11-2015	7/1/2016	25	Collection	\$33,718	\$8,092	\$42,423	\$10,181	\$32,241
Excavated Spot Rpr & CIPP Lining @Urana Ave Esmnt 04-1950/60	7/1/2016	25	Collection	\$41,969	\$10,073	\$52,804	\$12,673	\$40,131
New Submersible Chopper PumPS @ Saxony PS	7/31/2016	20	Collection	\$126,838	\$37,523	\$159,584	\$47,210	\$112,374
Wet Well Work @ Saxony PS	7/31/2016	50	Collection	\$148,209	\$17,538	\$186,473	\$22,066	\$164,407
Valve Vault Work @ Saxony PS	7/31/2016	50	Collection	\$162,248	\$19,199	\$204,136	\$24,156	\$179,980
Manhole Rehab @ Saxony PS	7/31/2016	10	Collection	\$106,328	\$62,911	\$133,780	\$79,153	\$54,627
Electrical Work At Saxony PS	7/31/2016	20	Collection	\$122,415	\$36,214	\$154,019	\$45,564	\$108,455
PLC Modification & Programming At Saxony PS	7/31/2016	10	Collection	\$139,264	\$82,398	\$175,219	\$103,671	\$71,547
2 Spare Siemens Hydorrangers/Transducers	8/4/2016	10	Collection	\$6,700	\$3,964	\$8,430	\$4,987	\$3,442
CIPP Short Line - Golf Course Easement 10-0320	11/7/2016	20	Collection	\$14,223	\$4,030	\$17,895	\$5,070	\$12,825
Point Repairs At 2607 Acuna - Hole In Line	2/22/2017	20	Collection	\$24,180	\$6,549	\$29,293	\$7,933	\$21,359
Point Repairs @ 7315 El Furete - Defective Joint	2/22/2017	20	Collection	\$9,698	\$2,627	\$11,748	\$3,182	\$8,566
Pneumatic Surge Tank Compressor LPS	4/12/2017	10	Collection	\$10,111	\$5,308	\$12,249	\$6,431	\$5,818

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
7 Generator Receptors & 4 Plugs @Remote PS'S	5/1/2017	20	Collection	\$23,100	\$5,968	\$27,984	\$7,229	\$20,755
Composit M/H Covers & Frames	5/24/2017	10	Collection	\$28,384	\$14,665	\$34,384	\$17,765	\$16,619
Manhole Rasing - City Of Encinitas	6/16/2017	25	Collection	\$36,269	\$7,375	\$43,936	\$8,934	\$35,002
CIPP Lining & Chem Grouting @Caudor St 04-1530/40	7/1/2017	25	Collection	\$31,088	\$6,218	\$37,661	\$7,532	\$30,128
CIPP El Camino Real 15" VCP (09-0585 To 09-0580)	7/31/2017	25	Collection	\$15,337	\$3,016	\$18,579	\$3,654	\$14,925
CIPP El Camino Real 15" VCP (09-0610 To 09-0600)	7/31/2017	25	Collection	\$27,296	\$5,368	\$33,067	\$6,503	\$26,563
CIPP Easement #47, 8" VCP (10-1330 To 10-1325)	7/31/2017	25	Collection	\$24,123	\$4,744	\$29,223	\$5,747	\$23,476
CIPP Easement #11, Babilonia St 8" VCP (11-1935 To 11-1920)	7/31/2017	25	Collection	\$20,717	\$4,075	\$25,097	\$4,936	\$20,161
CIPP Easement #30, La Costa Ave 8" VCP (10-0735 To 10-0720)	7/31/2017	25	Collection	\$20,568	\$4,045	\$24,916	\$4,900	\$20,016
CIPP Easement #31, La Costa Ave 8" VCP (10-0250 To 10-0230)	7/31/2017	25	Collection	\$37,539	\$7,383	\$45,476	\$8,944	\$36,532
New CIPP Costa Del Mar 8" VCP (11-0730 To 11-0720)	7/31/2017	75	Collection	\$33,174	\$2,175	\$40,188	\$2,635	\$37,553
Rplc C/O, CIPP Encinitas Blvd 8" VCP (05-0495 To 05-0490)	7/31/2017	25	Collection	\$84,573	\$16,633	\$102,454	\$20,149	\$82,304
New Cerro St 8" VCP (06-0520 To 06-0190)	7/31/2017	75	Collection	\$85,158	\$5,583	\$103,162	\$6,763	\$96,399
New Wilstone St 8" VCP (03-0680 To 03-0670)	7/31/2017	75	Collection	\$27,080	\$1,775	\$32,805	\$2,151	\$30,655
CIPP Hillcrest Dr 8" VCP (03-0555 To 03-0550)	7/31/2017	25	Collection	\$11,023	\$2,168	\$13,354	\$2,626	\$10,728
CIPP El Camino Real M/H (09-1595)	7/31/2017	25	Collection	\$16,788	\$3,302	\$20,338	\$4,000	\$16,338
New Submersible Sewer Pumps - Village Park #5 PS	7/31/2017	20	Collection	\$74,920	\$18,418	\$90,760	\$22,312	\$68,448
Precast Wet Well W/Hatch, PVC Lin-Village Park #5 PS	7/31/2017	50	Collection	\$265,810	\$26,138	\$322,007	\$31,664	\$290,342
Valves Flow Meter Vault Piping & Supports	7/31/2017	20	Collection	\$179,925	\$44,232	\$217,965	\$53,583	\$164,382
Electrical Work - Village Park #5 PS	7/31/2017	20	Collection	\$330,803	\$81,323	\$400,741	\$98,516	\$302,225
Pic & Controls Work By Base 9 - Village Park #5 PS	7/31/2017	10	Collection	\$148,450	\$72,988	\$179,834	\$88,419	\$91,416
Scenic Drive CIPP	7/31/2017	25	Collection	\$199,261	\$39,188	\$241,389	\$47,473	\$193,916
CIPP Liner On 4 Cleanouts To Seal Off Wye	10/18/2017	20	Collection	\$10,641	\$2,527	\$12,891	\$3,062	\$9,829
Lighting Fixture & Pole At RVPS	11/1/2017	20	Collection	\$7,845	\$1,831	\$9,503	\$2,218	\$7,286
Asset Management Plan Update	5/16/2018	5	Collection	\$162,827	\$135,690	\$191,457	\$159,547	\$31,909
Manhole Raising-City Of Carlsbad	6/13/2018	25	Collection	\$21,850	\$3,569	\$25,692	\$4,196	\$21,496
Manhole Rehabilitation	6/28/2018	10	Collection	\$29,800	\$12,168	\$35,040	\$14,308	\$20,732
Manhole Raising-City Of Encinitas	6/28/2018	25	Collection	\$26,750	\$4,369	\$31,453	\$5,138	\$26,316
Composit Manhole Covers & Frames	6/28/2018	10	Collection	\$50,635	\$20,676	\$59,538	\$24,311	\$35,226
Derager At Diana Pa	11/29/2018	5	Collection	\$15,108	\$11,079	\$17,764	\$13,027	\$4,737
CIPP Liner On 2 Cleanouts To Seal Off Wyes	11/29/2018	20	Collection	\$5,950	\$1,091	\$6,996	\$1,283	\$5,714
Manhole Lining & Rehab 19 M/Hs	4/10/2019	10	Collection	\$105,522	\$34,295	\$121,667	\$39,542	\$82,126
Manholes/Frames/Covers/Rising Rings	4/25/2019	10	Collection	\$5,602	\$1,821	\$6,459	\$2,099	\$4,360
La Costa Golf Course Gravity Line Improvement	7/31/2019	50	Collection	\$1,111,485	\$64,836	\$1,281,542	\$74,756	\$1,206,786
New 55' Of 8" PVC & CIPP-Ocean View Easmt #04-2170-04-0390	7/31/2019	75	Collection	\$106,598	\$4,145	\$122,908	\$4,780	\$118,128
CIPP Lining@ Doris/Crest St Easement #05-0640-#05-0600	7/31/2019	25	Collection	\$15,269	\$1,782	\$17,605	\$2,054	\$15,551
Grind Intrud Lateral & CIPP 8" Line Caudor St #04-1530-1520	7/31/2019	25	Collection	\$11,273	\$1,315	\$12,998	\$1,517	\$11,482
Grind Intrud Lateral & CIPP 8" VCP Willowspring Dr #07-9590	7/31/2019	25	Collection	\$13,283	\$1,550	\$15,316	\$1,787	\$13,529
Grind Intrud Lateral & CIPP 8" VCP Mountain Vista Dr #07-95	7/31/2019	25	Collection	\$18,918	\$2,207	\$21,813	\$2,545	\$19,268
New M/H Frame/Cover & Epoxy M/H & Rplce Conc Pavjnt #03-0520	7/31/2019	10	Collection	\$12,701	\$3,704	\$14,644	\$4,271	\$10,373
CIPP 8" VCP At St Albans Dr/Pl #04-2480-#04-2410	7/31/2019	25	Collection	\$51,496	\$6,008	\$59,375	\$6,927	\$52,448
CIPP 8" VCP N Vulcan Ave #01-1210-#01-1200	7/31/2019	25	Collection	\$19,158	\$2,235	\$22,090	\$2,577	\$19,512
CIPP 8" VCP N Vulcan Ave #01-0120-#01-0130	7/31/2019	25	Collection	\$8,189	\$956	\$9,441	\$1,102	\$8,340
CIPP 8" VCP N Vulcan Ave #03-0120-#03-0130	7/31/2019	25	Collection	\$32,966	\$3,846	\$38,010	\$4,435	\$33,575
CIPP 8" VCP Caudor St #04-1260-#04-1230	7/31/2019	25	Collection	\$25,991	\$3,032	\$29,968	\$3,496	\$26,472
CIPP 8"VCP Moorgate Rd #02-0490-#02-0540	7/31/2019	25	Collection	\$32,719	\$3,817	\$37,725	\$4,401	\$33,324
CIPP Golf Course Tennis Court #11-0110-#11-0700	7/31/2019	25	Collection	\$71,120	\$8,297	\$82,002	\$9,567	\$72,435
CIPP 8" VCP Corintia St #11-3085-#11-3080	7/31/2019	25	Collection	\$16,066	\$1,874	\$18,525	\$2,161	\$16,364
CIPP 8" VCP Mar Azul Easement #11-0805-#11-0765	7/31/2019	25	Collection	\$24,142	\$2,816	\$27,836	\$3,247	\$24,588
CIPP 8" VCP Primavera Way #10-1331- #10-1330	7/31/2019	25	Collection	\$13,118	\$1,531	\$15,125	\$1,765	\$13,360

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
CIPP 8" VCP Abejorro St/Antelope St #11-3025-#11-3020	7/31/2019	25	Collection	\$12,071	\$1,408	\$13,918	\$1,624	\$12,294
CIPP 8" VCP & Replace C/O Withm/N Via Candrej#11-1350-1345	7/31/2019	25	Collection	\$60,602	\$7,070	\$69,874	\$8,152	\$61,722
CIPP 8" VCP Galleon Way #10-1385-#10-1380	7/31/2019	25	Collection	\$33,940	\$3,960	\$39,133	\$4,565	\$34,567
CIPP 12"Dip Apacapa/Olivenhain Easmnt # 8-9390-#08-9380	7/31/2019	25	Collection	\$35,477	\$4,139	\$40,906	\$4,772	\$36,133
CIPP 8"VCP Village Run East #06-1760-#06-1740	7/31/2019	25	Collection	\$18,252	\$2,129	\$21,044	\$2,455	\$18,589
Fix Broken Lateral Connection 12"VCP #06-0150-#06-0140	7/31/2019	25	Collection	\$49,195	\$5,739	\$56,721	\$6,617	\$50,104
Cip M/H Lining-17 M/Ns	7/31/2019	10	Collection	\$250,732	\$73,130	\$289,094	\$84,319	\$204,775
CIPP Gibraltar St #10-1915-#10-1920	7/31/2019	25	Collection	\$14,112	\$1,646	\$16,272	\$1,898	\$14,373
CIPP Lining & Spot Repair 8" VCP La Coruna Ln #10-0915-0930	7/31/2019	25	Collection	\$44,961	\$5,245	\$51,840	\$6,048	\$45,792
Replaced Sewer Lateral At Leucadia Plaza	8/13/2019	75	Collection	\$54,774	\$2,130	\$63,155	\$2,456	\$60,698
Submersible Pump At LPS	8/22/2019	10	Collection	\$35,475	\$10,938	\$40,903	\$12,612	\$28,291
M/H Epoxy Lining @ Lc Resort #11-550	8/28/2019	10	Collection	\$7,347	\$2,143	\$8,471	\$2,471	\$6,000
M/H Epoxy Lining On Vulcan South Of La Costa #03-0240	8/28/2019	10	Collection	\$7,775	\$2,268	\$8,965	\$2,615	\$6,350
M/H Epoxy Lining #11-1845 & #11-1795	9/17/2019	10	Collection	\$7,985	\$2,262	\$9,207	\$2,609	\$6,598
M/H Epoxy Lining @ Lc Resort Tennis Court #11-0540	10/8/2019	10	Collection	\$3,775	\$1,038	\$4,353	\$1,197	\$3,156
Ats Generator Switch @Vp5Ps	12/2/2019	10	Collection	\$8,684	\$2,243	\$10,013	\$2,587	\$7,426
Muffin Monster Repair	1/21/2020	3	Collection	\$33,394	\$27,828	\$37,882	\$31,898	\$6,314
La Costa FM Repair/Install 10" Line Stop Valve @La Costa PS	2/6/2020	20	Collection	\$141,440	\$17,091	\$160,449	\$19,387	\$141,062
Carlsbad Overlay-Raised 19 Manholes	3/4/2020	25	Collection	\$27,135	\$2,533	\$30,782	\$2,873	\$27,909
Rem/Rplc Frames & Covers @ M/Hs #10-0095, #11-0530, #10-0064	3/16/2020	10	Collection	\$5,790	\$1,351	\$6,568	\$1,533	\$5,036
Rem/Rplc Frames & Cover @ M/Hs #04-2140, #01-0640, #01-1960	3/16/2020	10	Collection	\$5,790	\$1,351	\$6,568	\$1,533	\$5,036
Deragger Installed At Diana PS	5/20/2020	5	Collection	\$17,803	\$7,715	\$20,196	\$8,752	\$11,445
Pump Station Assessment	7/1/2020	5	Collection	\$35,461	\$14,184	\$40,227	\$16,091	\$24,136
Manhole Rehabs (8) Jersey Mikes & Rei Plazas	9/30/2020	10	Collection	\$25,621	\$4,697	\$29,064	\$5,329	\$23,736
Manhole Rehabs (4) - Covers & Frames La Costa Canyon High	9/30/2020	10	Collection	\$14,160	\$2,596	\$16,063	\$2,945	\$13,118
M/H Epoxy Lining On Union St & E Jason #01-0240 & #01-1040	10/8/2020	10	Collection	\$3,250	\$894	\$3,687	\$1,014	\$2,673
CIPP Liner-5 Cleanouts-Seal Wykes Quebrada, Latinada, Laduela	10/31/2020	10	Collection	\$12,750	\$2,231	\$14,464	\$2,531	\$11,932
Lacosta Resort Manhole Rehabs (3)-Covers & Frames	10/31/2020	10	Collection	\$13,910	\$2,434	\$15,779	\$2,761	\$13,018
LPS Vapex Odor Control Machine	11/12/2020	10	Collection	\$103,440	\$17,240	\$117,342	\$19,557	\$97,785
Manhole Rehab & Rise Cleanout Hygiea Ct & Red Barn	11/23/2020	10	Collection	\$5,949	\$991	\$6,748	\$1,125	\$5,623
FY21 L1/L2 FM Anode Replacement	12/21/2020	30	Collection	\$30,964	\$1,634	\$35,126	\$1,854	\$33,272
Hazard Mitigation Plan Update	3/31/2021	5	Collection	\$28,347	\$7,559	\$30,389	\$8,104	\$22,285
Weidners Garden Trench Repair-Pirawee Street	4/12/2021	15	Collection	\$14,799	\$1,233	\$15,865	\$1,322	\$14,543
Parsom Infdome	4/12/2021	3	Collection	\$8,567	\$3,570	\$9,184	\$3,827	\$5,357
Sewer Manhole Rehab La Costa Country Club	4/21/2021	10	Collection	\$9,390	\$1,174	\$10,066	\$1,258	\$8,808
Sewer Manhole Rehab Coast Hwy & Montoro	4/29/2021	10	Collection	\$6,840	\$855	\$7,333	\$917	\$6,416
Sewer Manhole Rehab Program North Vulcan Ave	4/29/2021	10	Collection	\$19,926	\$2,491	\$21,361	\$2,670	\$18,691
Sewer Manhole Rehab La Costa Ave	6/21/2021	10	Collection	\$17,990	\$1,949	\$19,286	\$2,089	\$17,197
New 8" PVC New Sewer Manhole-Andrew Ave	6/30/2021	75	Collection	\$23,570	\$340	\$25,267	\$365	\$24,902
Replace Co & 6 Spot Repairs-Adrew Ave Easement	6/30/2021	50	Collection	\$67,139	\$1,455	\$71,975	\$1,559	\$70,416
New 8" PVC Sag Repair, New Sewer Manhole-Village Run East	6/30/2021	75	Collection	\$95,519	\$1,380	\$102,399	\$1,479	\$100,920
New 8" PVC New Sewer Manhole-Avenida Joaquin	6/30/2021	75	Collection	\$31,924	\$461	\$34,224	\$494	\$33,730
New 8" PVC New Sewer Manhole-Glen Arbor Dr	6/30/2021	75	Collection	\$26,926	\$389	\$28,866	\$417	\$28,449
New 8" PVC New Sewer Manhole-Oak Burl Lane	6/30/2021	75	Collection	\$26,897	\$389	\$28,835	\$417	\$28,418
New 8" PVC-Spot Repair-El Camino Real	6/30/2021	75	Collection	\$19,848	\$287	\$21,278	\$307	\$20,970
New 8" PVC New Sewer Manhole-Cerro St	6/30/2021	75	Collection	\$27,291	\$394	\$29,257	\$423	\$28,834
New 12" PVC New Sewer Manhole-N Vulcan Ave	6/30/2021	50	Collection	\$173,670	\$3,763	\$186,180	\$4,034	\$182,146
New 8" PVC New Sewer Manhole-Alicante Rd	6/30/2021	75	Collection	\$76,890	\$1,111	\$82,429	\$1,191	\$81,238
New 8" PVC New Sewer Manhole-Babilonia St	6/30/2021	75	Collection	\$31,098	\$449	\$33,338	\$482	\$32,857
New 8" PVC New Sewer Manhole-Dorado Pl	6/30/2021	75	Collection	\$31,677	\$458	\$33,959	\$491	\$33,469

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
New 8" PVC New Sewer Manhole-El Fuerte St	6/30/2021	75	Collection	\$23,367	\$337	\$25,050	\$362	\$24,689
New 8" PVC Sag Repair, New Sewer Manhole-Garbosco St	6/30/2021	75	Collection	\$99,759	\$1,441	\$106,945	\$1,545	\$105,400
New 8" PVC New Sewer Manhole-Lacosta Ave Easement	6/30/2021	75	Collection	\$46,466	\$671	\$49,813	\$720	\$49,093
New 18" PVC Sag Repair, New Sewer Manhole-Lacost Golf Cours	6/30/2021	50	Collection	\$91,162	\$1,909	\$97,729	\$2,047	\$95,682
Raise Manhole To Grade-Marbella Easement	6/30/2021	25	Collection	\$3,722	\$161	\$3,990	\$173	\$3,817
Spot Repair, Install 3 Top Hats-Navarra Dr	6/30/2021	25	Collection	\$68,172	\$2,954	\$73,082	\$3,167	\$69,916
New 8" PVC New Sewer Manhole-Quebrada Circle	6/30/2021	75	Collection	\$693,587	\$10,018	\$743,550	\$10,740	\$732,810
New 8" PVC New Sewer Manhole-Unicornio St/Zodiac St	6/30/2021	75	Collection	\$26,923	\$389	\$28,862	\$417	\$28,446
CIPP Liner In Existing 8" VCP-La Costa Easement	7/1/2021	20	Collection	\$31,263	\$1,747	\$33,516	\$1,873	\$31,642
CIPP Liner In Existing 8" VCP-Easement#46/Mallorca Place	7/1/2021	20	Collection	\$16,258	\$909	\$17,429	\$974	\$16,455
CIPP Liner In Existing 8" VCP-La Gran Via	7/1/2021	20	Collection	\$17,738	\$991	\$19,016	\$1,063	\$17,953
CIPP Liner In Existing 8" VCP-Levante St/Calle Madero	7/1/2021	20	Collection	\$16,154	\$903	\$17,318	\$968	\$16,350
CIPP Liner In Existing 8" VCP Pipe-El Fuerte Easement	7/1/2021	20	Collection	\$8,959	\$501	\$9,604	\$537	\$9,068
CIPP Liner In Existing 8" VCP Pipe-Ovelisco Circ Easement	7/1/2021	20	Collection	\$16,804	\$939	\$18,015	\$1,007	\$17,008
CIPP Liner In Existing 8" VCP Pipe-Luciernaga Easement	7/1/2021	20	Collection	\$23,335	\$1,211	\$25,016	\$1,298	\$23,718
CIPP Liner In Existing 8" VCP Pipe-Argonauta Easement	7/1/2021	20	Collection	\$30,882	\$1,603	\$33,106	\$1,718	\$31,388
CIPP Liner In Existing 8" VCP Pipe-Unicornio Easement	7/1/2021	20	Collection	\$10,066	\$522	\$10,791	\$560	\$10,231
CIPP Liner In Existing 8" VCP Pipe-Estellademar/Playa Esmt	7/1/2021	20	Collection	\$21,478	\$1,115	\$23,025	\$1,195	\$21,830
CIPP Liner In Existing 8" VCP Pipe-Almaden Ln	7/1/2021	20	Collection	\$22,166	\$1,151	\$23,763	\$1,233	\$22,529
CIPP Liner In Existing 8" VCP/PVC Pipe-Arenal Ln	7/1/2021	20	Collection	\$14,563	\$756	\$15,612	\$810	\$14,802
CIPP Liner In Existing 8" VCP/PVC Pipe-Viejo Castillo Esmt	7/1/2021	20	Collection	\$18,997	\$986	\$20,366	\$1,057	\$19,309
CIPP Liner In Existing 8" VCP Pipe-Guildford Easement	7/1/2021	20	Collection	\$12,736	\$661	\$13,654	\$709	\$12,945
CIPP Liner In Existing 8" VCP Pipe-Saint Albans Easement	7/1/2021	20	Collection	\$10,333	\$536	\$11,077	\$575	\$10,502
CIPP Liner In Existing 8" VCP Pipe-Hermes Ave	7/1/2021	20	Collection	\$14,632	\$759	\$15,686	\$814	\$14,872
CIPP Liner In Existing 8" VCP Pipe-Burgundy Rd	7/1/2021	20	Collection	\$20,582	\$1,068	\$22,064	\$1,145	\$20,919
CIPP Liner In Existing 8" VCP Pipe-Saxony Rd	7/1/2021	20	Collection	\$26,794	\$1,391	\$28,724	\$1,491	\$27,233
CIPP Liner In Existing 8" VCP Pipe-Hillcrest Dr	7/1/2021	20	Collection	\$22,173	\$1,239	\$23,770	\$1,329	\$22,441
CIPP Liner In Exist 8" VCP/PVC Pipe-Hygeia/Wilstone/Ashbury	7/1/2021	20	Collection	\$89,688	\$4,655	\$96,148	\$4,990	\$91,158
Replace Manhole Frames & Covers / Manhole Rehab	11/15/2021	10	Collection	\$6,850	\$457	\$7,343	\$490	\$6,854
Emergency Manhole Rehab-Rancho Santa Fe MH08-0540/08-0520	11/18/2021	10	Collection	\$7,100	\$473	\$7,611	\$507	\$7,104
Radio Communications	11/11/2021	5	Equipment	\$7,500	\$1,000	\$8,040	\$1,072	\$6,968
Rehab Manhole 11-1715 Altiva St & 11-0120 Golf Course	6/21/2022	10	Collection	\$8,300	\$69	\$8,300	\$69	\$8,231
Air Vaccs	4/19/2022	20	Collection	\$9,393	\$117	\$9,393	\$117	\$9,275
Parsom Inflowdome (Includes Valves/Gasket/Strap)	6/24/2022	3	Collection	\$10,407	\$289	\$10,407	\$289	\$10,118
Manhole Rehabs: 04-1880 & 04-1840 (1 Frame & Cover)	6/15/2022	10	Collection	\$10,865	\$91	\$10,865	\$91	\$10,774
24" Manholes, Frames & Covers (10) & Manhole	5/13/2022	10	Collection	\$12,122	\$202	\$12,122	\$202	\$11,920
Manhole Rehabs (3)	11/15/2021	10	Collection	\$13,749	\$917	\$14,740	\$983	\$13,757
Repair & Rebuild Vaughan Submersible Chopper Pump-Saxony PS	5/16/2022	5	Collection	\$13,772	\$459	\$13,772	\$459	\$13,313
Personnel Lift Device For Crane Inspection-LPS	10/13/2021	10	Equipment	\$14,869	\$1,115	\$15,940	\$1,196	\$14,744
Various Manhole Repairs & Rehabs	3/15/2022	10	Collection	\$16,650	\$555	\$16,650	\$555	\$16,095
Rehab Manholes On Ecr / Installation Frames & Covers (2)	6/16/2022	10	Collection	\$16,800	\$140	\$16,800	\$140	\$16,660
Rehab Manholes On Ecr (09-0950 & 09-0940) Frames&Covers	6/27/2022	10	Collection	\$16,800	\$140	\$16,800	\$140	\$16,660
CCTV Equipment Replacement	10/5/2021	5	Collection	\$20,458	\$3,069	\$21,932	\$3,290	\$18,642
Repair Batiquitos #4 Pump-Materials & Labor	12/23/2021	10	Collection	\$20,669	\$1,206	\$22,158	\$1,293	\$20,865
Yeoman Pump Replacement (2)	6/1/2022	5	Collection	\$22,440	\$374	\$22,440	\$374	\$22,066
Netapp Storage Area Network & Cisco Switch	8/31/2021	6	Equipment	\$23,325	\$3,564	\$25,006	\$3,820	\$21,185
Replace Co/Deadend W/New 8"Co-8"VCP-Hygeia 01-0780/01-0785	6/7/2022	50	Collection	\$25,868	\$43	\$25,868	\$43	\$25,825
New 8" PVC New Sewer Manhole-Unicornio St/Cacatua Pl	6/30/2021	75	Collection	\$28,579	\$318	\$30,637	\$340	\$30,297
CIPP Manhole Liner-La Costa Ave Easement	7/31/2021	5	Collection	\$30,769	\$5,405	\$32,985	\$5,795	\$27,191
Stella Telescopic Crane / Labor	3/16/2022	10	Equipment	\$31,027	\$1,034	\$31,027	\$1,034	\$29,992

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
Retaining Wall	1/31/1995	30	Treatment	\$138,290	\$126,376	\$328,778	\$300,453	\$28,325
Rebuild Muffin Monster (Repair & Service)	3/3/2022	3	Collection	\$34,530	\$3,837	\$34,530	\$3,837	\$30,693
Leucadia Pump Station Rehabilitation - Controls	7/30/2021	10	Transmission	\$34,942	\$3,494	\$37,459	\$3,746	\$33,713
Encina Phase 3 83-89	7/1/1984	40	Encina	\$2,249,830	\$2,134,315	\$7,058,257	\$6,695,861	\$362,396
Encina Phase 3 83-89	7/1/1984	40	Encina	\$1,838,735	\$1,790,296	\$5,768,553	\$5,616,589	\$151,964
Phase IV Encina	7/1/1991	40	Encina	\$664,110	\$510,275	\$1,786,571	\$1,372,729	\$413,843
Belt Filters	7/1/1991	40	Encina	\$173,368	\$133,209	\$466,390	\$358,354	\$108,036
Joint Meters	7/1/1991	40	Encina	\$44,667	\$34,321	\$120,162	\$92,329	\$27,833
Encina Phase 4	7/1/1991	35	Encina	\$4,375,161	\$3,501,653	\$11,769,953	\$9,420,061	\$2,349,892
Encina Phase 4	7/1/1991	35	Encina	\$8,233,679	\$6,534,697	\$22,150,043	\$17,579,485	\$4,570,558
Encna Phase 4	7/1/1991	35	Encina	\$7,321,204	\$6,019,685	\$19,695,326	\$16,194,011	\$3,501,315
Encina Phase 4	7/1/1991	35	Encina	\$6,692,334	\$5,693,821	\$18,003,556	\$15,317,380	\$2,686,175
South Parcel	1/1/1995	83	Encina	\$573,245	\$17,198	\$1,362,858	\$40,886	\$1,321,972
94-95 EWA Asset	6/30/1995	35	Encina	\$410,734	\$316,873	\$976,497	\$753,348	\$223,149
FY 97 Shared As	12/31/1996	40	Encina	\$36,437	\$23,228	\$84,330	\$53,759	\$30,571
FY 99 Shared As	6/30/1999	40	Encina	\$352,146	\$202,499	\$755,960	\$434,710	\$321,250
FY 2000 Shared	7/1/1999	40	Encina	\$333,403	\$191,707	\$715,724	\$411,542	\$304,183
EWA FY 2001/02	1/1/2002	40	Encina	\$559,592	\$286,791	\$1,113,278	\$570,556	\$542,723
EWA FY 2002/03	1/1/2003	40	Encina	\$539,600	\$263,055	\$1,048,488	\$511,138	\$537,349
EWA FY 2003/04	1/1/2004	40	Encina	\$398,474	\$184,294	\$728,454	\$336,909	\$391,545
EWA FY 2004/05	1/1/2005	40	Encina	\$1,420,445	\$632,422	\$2,481,296	\$1,104,743	\$1,376,553
EWA FY 2005/06	1/1/2006	40	Encina	\$1,222,078	\$504,108	\$2,050,776	\$845,946	\$1,204,831
EWA FY 2006/07	1/1/2007	40	Encina	\$1,607,650	\$622,964	\$2,624,994	\$1,017,185	\$1,607,809
EWA FY 2007/10	1/1/2008	40	Encina	\$1,555,336	\$567,617	\$2,434,447	\$888,447	\$1,546,000
FY 2010/11 Shar	7/1/2010	40	Encina	\$642,433	\$192,730	\$949,668	\$284,900	\$664,768
EWA FY 2011/12	7/1/2011	40	Encina	\$1,523,406	\$418,936	\$2,184,668	\$600,783	\$1,583,885
Encina Phase V	7/1/2012	40	Encina	\$9,552,000	\$2,388,000	\$13,347,966	\$3,336,991	\$10,010,974
EWA FY 2012/13	7/1/2012	40	Encina	\$3,630,042	\$912,512	\$5,072,621	\$1,275,144	\$3,797,477
EWA FY 2013/14	7/1/2013	40	Encina	\$1,781,616	\$400,864	\$2,427,305	\$546,144	\$1,881,161
EWA FY2014 Shared Asset Additions	7/1/2014	40	Encina	\$1,085,293	\$217,059	\$1,439,568	\$287,914	\$1,151,654
Encina FY2016 Shared Asset Additions	7/1/2015	40	Encina	\$2,019,252	\$353,369	\$2,617,281	\$458,024	\$2,159,257
Encina FY2017 Shared Asset Additions	7/1/2016	40	Encina	\$1,075,461	\$161,319	\$1,353,117	\$202,967	\$1,150,150
Encina FY2018 Shared Asset Add'S	7/1/2017	40	Encina	\$1,895,455	\$236,932	\$2,296,189	\$287,023	\$2,009,166
Encina FY2019 Shared Asset Additions	7/1/2018	40	Encina	\$2,757,087	\$275,709	\$3,241,858	\$324,186	\$2,917,672
Encina FY20-Primary Impr/Digesters4,5,6 Impr/Network/Perhb	7/1/2019	40	Encina	\$2,688,735	\$201,655	\$3,100,114	\$232,508	\$2,867,605
Encina FY2021 Shared Asset Additions	7/1/2020	40	Encina	\$3,944,092	\$197,205	\$4,474,168	\$223,708	\$4,250,459
Replace Co W/ New 4' MH-8"VCP-Oakbranch 05-4070/05-4080	5/18/2022	50	Collection	\$39,194	\$131	\$39,194	\$131	\$39,064
Tranmission Line 82% Of L1 & 10% Of B1	7/1/1975	50	Transmission	\$917,566	\$862,373	\$5,395,472	\$5,070,924	\$324,548
Transmission Line L1 & 10% Of B1	7/1/1975	50	Transmission	\$1,099,045	\$923,030	\$6,462,601	\$5,427,601	\$1,035,000
Transmission Line 82% Of L1	7/1/1979	50	Transmission	\$852,135	\$732,873	\$3,690,881	\$3,174,319	\$516,562
Transmission Line L1	7/1/1979	50	Transmission	\$1,041,269	\$791,408	\$4,510,083	\$3,427,854	\$1,082,229
Transmission	7/1/1980	50	Transmission	\$6,478	\$5,375	\$26,030	\$21,598	\$4,432
Transmission Laniki-Batiquitos	12/1/1991	50	Transmission	\$24,570	\$15,002	\$66,098	\$40,359	\$25,739
Batiquitos PS Generator	7/1/1997	30	Transmission	\$530	\$442	\$1,184	\$986	\$198
La Costa Ave Rr Xing Force Main	6/30/1999	50	Transmission	\$147,682	\$67,934	\$317,033	\$145,836	\$171,197
La Costa Bridge Line	6/30/2000	50	Transmission	\$582,579	\$256,334	\$1,218,069	\$535,949	\$682,119
Leucadia Force Main	3/31/2002	50	Transmission	\$6,199,663	\$2,510,863	\$12,333,896	\$4,995,228	\$7,338,668
Batiquitos PS Proj Force Main	9/29/2005	30	Transmission	\$339,686	\$189,658	\$593,378	\$331,302	\$262,076
Bat PS Project: Structural	9/29/2005	100	Transmission	\$248,245	\$41,581	\$433,645	\$72,635	\$361,009
Bat PS Project: Electrical	9/29/2005	20	Transmission	\$171,096	\$143,293	\$298,878	\$250,311	\$48,568

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
Bat PS Proj: Mechanical	9/29/2005	20	Transmission	\$705,177	\$587,648	\$1,231,833	\$1,026,529	\$205,305
Air Vacs	5/4/2006	20	Transmission	\$13,334	\$10,778	\$22,376	\$18,087	\$4,289
Batiquitos PS Gravity Line	3/31/2010	50	Transmission	\$688,493	\$168,681	\$1,017,755	\$249,350	\$768,404
B2-Batiquitos Force Main Repair	3/30/2011	30	Transmission	\$491,883	\$184,456	\$705,394	\$264,523	\$440,872
B3-Batiquitos Force Main Repair	3/30/2011	30	Transmission	\$432,487	\$162,182	\$620,217	\$232,581	\$387,636
Bat PS - Force Main Repair	3/30/2011	30	Transmission	\$3,097	\$1,161	\$4,441	\$1,665	\$2,776
Cathodic Protection L1 & L2	4/16/2013	30	Transmission	\$149,177	\$45,582	\$203,242	\$62,101	\$141,141
Cathodic Protection B1 & B2	4/16/2013	30	Transmission	\$101,646	\$31,059	\$138,485	\$42,315	\$96,170
Occidental Line Rehab	6/15/2013	40	Transmission	\$330,692	\$75,094	\$450,541	\$102,310	\$348,231
Lanikai Line Rehab	7/31/2013	50	Transmission	\$284,511	\$50,738	\$387,623	\$69,127	\$318,496
Bat PS Rehab-Structural	8/31/2013	100	Transmission	\$551,600	\$48,725	\$751,509	\$66,384	\$685,125
Bat PS - Mechanical	8/31/2013	20	Transmission	\$1,881,279	\$830,898	\$2,563,087	\$1,132,030	\$1,431,057
Bat PS - Electrical	8/31/2013	20	Transmission	\$161,142	\$71,172	\$219,543	\$96,965	\$122,578
Bat PS Rehab - Controls	8/31/2013	10	Transmission	\$67,196	\$59,357	\$91,549	\$80,869	\$10,681
Carbon Scrubber Extension Vent	8/21/2014	10	Transmission	\$4,144	\$3,280	\$5,497	\$4,351	\$1,146
Bat PS Sump Pump Rehab	5/20/2015	10	Transmission	\$8,924	\$6,396	\$11,567	\$8,290	\$3,277
B2 Force Main Replacement Project	10/31/2015	50	Transmission	\$2,654,983	\$358,423	\$3,441,291	\$464,574	\$2,976,717
Batiquitos P.S. Solar Panels	10/31/2016	20	Transmission	\$21,607	\$6,212	\$27,186	\$7,816	\$19,370
L1 Force Main West Sect Rplcmnt (2,540 Lf Of 13,984 Lf)	7/31/2017	50	Transmission	\$1,785,839	\$175,608	\$2,163,398	\$212,734	\$1,950,664
BPS Circuit Breaker	8/1/2017	10	Transmission	\$8,809	\$4,331	\$10,671	\$5,247	\$5,424
Proce Main Corrosion Control	1/25/2018	10	Transmission	\$38,487	\$17,319	\$45,254	\$20,365	\$24,890
Vaughan Conditioning Submersible Pump At BPS	3/21/2018	10	Transmission	\$16,348	\$7,084	\$19,222	\$8,330	\$10,893
Wet Well Washer System At Bat PS	11/29/2018	5	Transmission	\$8,210	\$6,021	\$9,654	\$7,080	\$2,574
Vaughan Chopper Pump At Bat PS	12/26/2018	5	Transmission	\$26,461	\$18,964	\$31,114	\$22,298	\$8,816
BPS Generator Muffler Replacement	11/12/2019	15	Transmission	\$13,955	\$2,481	\$16,090	\$2,861	\$13,230
BPS HVAC Equip Replacement	3/31/2020	6	Transmission	\$13,774	\$5,357	\$15,625	\$6,077	\$9,549
Poinsettia Station Gravity Pipeline Project	5/20/2020	50	Transmission	\$890,741	\$38,164	\$1,010,454	\$43,293	\$967,161
Batiquitos FM (B3) Discharge Section Replacment	6/30/2020	50	Transmission	\$484,187	\$20,175	\$549,260	\$22,886	\$526,375
BPS Pump #3 Rehab	8/17/2020	10	Transmission	\$35,315	\$6,769	\$40,061	\$7,678	\$32,383
BPS Pump #3 Rehab	8/17/2020	10	Transmission	\$35,315	\$6,769	\$40,061	\$7,678	\$32,383
BPS Emergency Bypass Connector	9/16/2020	10	Transmission	\$4,622	\$847	\$5,243	\$961	\$4,282
BatPS Vapex Odor Control Machine	11/12/2020	10	Transmission	\$80,538	\$13,423	\$91,363	\$15,227	\$76,136
Recondition BPS Pump #4 & Motor	4/30/2021	10	Transmission	\$35,809	\$4,476	\$38,388	\$4,799	\$33,590
Replace Stubout W/ New 4' MH-8"VCP-Union St 01-0210/01-0215	6/7/2022	50	Collection	\$39,351	\$66	\$39,351	\$66	\$39,286
Replace Co W/ New 5' MH-8"VCP-Redbarn 06-1970/06-1980	5/18/2022	50	Collection	\$51,737	\$172	\$51,737	\$172	\$51,564
Spot Repair-8"PVC-Overland 07-0190/07-0710	5/27/2022	10	Collection	\$51,737	\$862	\$51,737	\$862	\$50,874
Replace Co W/ New 4' MH-8"PVC-Diamond Head 05-1040/05-1041	6/7/2022	50	Collection	\$65,063	\$108	\$65,063	\$108	\$64,954
Pioneer Diesel Pump & Trailer System	12/1/2021	10	Equipment	\$100,418	\$5,858	\$107,651	\$6,280	\$101,371
Leucadia Pump Station Rehabilitation - Controls	4/15/2022	10	Transmission	\$159,176	\$3,979	\$159,176	\$3,979	\$155,197
Leucadia Pump Station Rehabilitation - Structural	7/30/2021	100	Transmission	\$363,980	\$3,640	\$390,199	\$3,902	\$386,297
Diesel Fuel Transfer Tank	1/29/2013	10	Equipment	\$2,198	\$2,070	\$2,995	\$2,820	\$174
Arrow Board Major Repair & Replacement	5/15/2014	10	Equipment	\$5,079	\$4,148	\$6,737	\$5,502	\$1,235
Mongoose Jetter W/Hose Cart	6/17/2015	10	Equipment	\$53,432	\$37,847	\$69,256	\$49,056	\$20,200
Freightliner Vactor 2110	1/14/2016	10	Equipment	\$374,066	\$243,142	\$470,639	\$305,915	\$164,724
Vactor-Freightliner 11450 + Jet Rodder	1/14/2016	10	Equipment	\$374,066	\$15,586	\$470,639	\$19,610	\$451,030
Ford CCTV Inspection Van	12/27/2016	10	Equipment	\$203,762	\$113,767	\$256,368	\$143,139	\$113,229
Pioneer Portable Bypass Pump Pp66512	4/7/2017	10	Equipment	\$70,655	\$37,094	\$85,593	\$44,936	\$40,657
Confined Space Trailer	9/26/2017	10	Equipment	\$32,453	\$15,686	\$39,314	\$19,002	\$20,312
Ford F-750 Heavy Duty Truck	5/8/2018	10	Equipment	\$82,713	\$34,464	\$97,256	\$40,523	\$56,733
#163 Golf Cart	8/28/2018	5	Equipment	\$8,627	\$6,758	\$10,144	\$7,946	\$2,198

Leucadia Wastewater District – Wastewater Capacity Fee Study

Asset Description	Purchased Date	Life (Years)	Asset Category	OC	Accumulated Depreciation	Replacement Cost (RC)	RC Accumulated Depreciation	RCLD
#164 2019 3/4 Ton Pu Truck (Chase Vehicle)	12/28/2018	10	Equipment	\$58,268	\$20,880	\$68,513	\$24,551	\$43,963
#165 2019 Chevy Silverado 15 Truck	1/29/2019	10	Equipment	\$30,792	\$10,777	\$35,503	\$12,426	\$23,077
#105 Trailer Mntd Elect Pump-Big Green	3/2/2020	10	Equipment	\$82,554	\$19,951	\$93,649	\$22,632	\$71,018
2020 Ford Transit Truck F-150 Super Cab	5/29/2020	10	Equipment	\$34,248	\$7,420	\$38,851	\$8,418	\$30,433
Portable Diesel Generator	6/30/2020	10	Equipment	\$85,572	\$18,016	\$97,072	\$20,437	\$76,635
Portable Diesel Generator	6/30/2020	10	Equipment	\$85,572	\$18,016	\$97,072	\$20,437	\$76,635
Portable Diesel Generator	6/30/2020	10	Equipment	\$87,310	\$9,459	\$99,045	\$10,730	\$88,315
Portable Diesel Generator	6/30/2020	10	Equipment	\$87,310	\$9,459	\$99,045	\$10,730	\$88,315
Freightliner Vactor 2100I	8/17/2020	10	Equipment	\$432,986	\$82,989	\$491,178	\$94,143	\$397,035
New 2020 F-250 Supercab Xl	11/12/2020	7	Equipment	\$71,499	\$17,024	\$81,108	\$19,312	\$61,797
New 2019 F-450 Supercab	11/23/2020	7	Equipment	\$70,075	\$16,685	\$79,493	\$18,927	\$60,566
Easement Machine & Trailer	6/22/2021	10	Equipment	\$53,035	\$5,745	\$56,855	\$6,159	\$50,696
New F450 Box Truck-CCTV Vehicle & Rover X Pro	6/24/2021	8	Equipment	\$297,046	\$40,225	\$318,444	\$43,123	\$275,321
Encinitas Estates Pump Station Rehabilitation - Mechanical	4/15/2022	20	Transmission	\$558,808	\$6,985	\$558,808	\$6,985	\$551,823
Encinitas Estates Pump Station Rehabilitation - Electrical	4/15/2022	20	Transmission	\$645,631	\$8,070	\$645,631	\$8,070	\$637,561
Leucadia Pump Station Rehabilitation - Electrical	7/30/2021	10	Transmission	\$823,376	\$82,338	\$882,688	\$88,269	\$794,419
Encinitas Estates Pump Station Rehabilitation - Structural	4/15/2022	50	Transmission	\$982,015	\$4,910	\$982,015	\$4,910	\$977,105
Mip Sage Accounting Program	6/1/2014	10	Equipment	\$35,013	\$28,303	\$46,443	\$37,542	\$8,901
Abila Mip Accounting - Add'L Licenses & Installation	1/1/2015	10	Equipment	\$5,792	\$4,344	\$7,507	\$5,631	\$1,876
Dell Optiplex 7050 Desktop Workstation	2/26/2018	5	Equipment	\$2,797	\$2,471	\$3,289	\$2,905	\$384
Dell Optiplex 7050 Desktop Workstation	2/26/2018	5	Equipment	\$2,797	\$2,471	\$3,289	\$2,905	\$384
Dell Optiplex 7050 Desktop Workstation	2/26/2018	5	Equipment	\$2,797	\$2,471	\$3,289	\$2,905	\$384
Dell Optiplex Desktop Workstation	2/26/2018	5	Equipment	\$2,797	\$2,471	\$3,289	\$2,905	\$384
Nec Telephone System	6/30/2018	10	Equipment	\$18,199	\$7,431	\$21,399	\$8,738	\$12,661
6 Laptops For Admin Staff (Covid 19 Remote Work)	4/8/2020	5	Equipment	\$4,373	\$1,968	\$4,961	\$2,232	\$2,729
Refurbished Dell Backup Server	9/4/2020	6	Equipment	\$6,156	\$1,881	\$6,983	\$2,134	\$4,850
Website Development	12/31/2020	5	Equipment	\$34,800	\$10,440	\$39,477	\$11,843	\$27,634
Leucadia Pump Station Rehabilitation - Mechanical	7/30/2021	10	Transmission	\$3,717,145	\$371,715	\$3,984,910	\$398,491	\$3,586,419
Encina FY2022 Shared Asset Additions	7/1/2021	40	Encina	\$4,343,320	\$108,583	\$4,656,191	\$116,405	\$4,539,786
Wireless Sound Reduction Headsets	5/8/2018	5	Equipment	\$7,367	\$6,139	\$8,662	\$7,218	\$1,443
9 Microsoft Surface Pro Tablets	7/26/2018	5	Equipment	\$13,343	\$10,674	\$15,689	\$12,551	\$3,138
Gas Monitors	8/28/2018	4	Equipment	\$5,975	\$5,851	\$7,026	\$6,879	\$147
Wart Hog	2/13/2019	5	Equipment	\$5,000	\$3,417	\$5,765	\$3,939	\$1,825
Led Lighthouse Assy & Wheel Style Transporter	6/24/2019	7	Equipment	\$18,972	\$8,357	\$21,875	\$9,635	\$12,239
Gas Detectors & Mounts	3/31/2020	4	Equipment	\$6,015	\$3,508	\$6,823	\$3,980	\$2,843
Jetscan Camera / Combo System	6/12/2020	7	Equipment	\$14,008	\$4,169	\$15,890	\$4,729	\$11,161
Bulldog Nozzle / Marksman Nozzle	6/15/2020	3	Equipment	\$4,849	\$3,367	\$5,500	\$3,820	\$1,681
Rover X Cable Reel & Vc500 Pendant/Control	2/15/2021	7	Equipment	\$27,746	\$5,615	\$29,744	\$6,020	\$23,725
Vulcan Line	7/1/1991	50	Transmission	\$210,889	\$137,529	\$567,328	\$369,978	\$197,349
Total								\$185,405,778

ⁱThis asset listing only shows assets with an RCLD value greater than zero. A complete list of all assets can be found on file with the District.