

Exhibit No.:
Issue(s): Rate Base
Witness: Angela Niemeier
Sponsoring Party: MoPSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: WA-2020-0397
Date Testimony Prepared: July 26, 2021

MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION
AUDITING DEPARTMENT

REBUTTAL TESTIMONY
OF
ANGELA NIEMEIER

LIBERTY UTILITIES (MISSOURI WATER) LLC,
d/b/a LIBERTY UTILITIES

CASE NO. WA-2020-0397

Jefferson City, Missouri
July 2021

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **ANGELA NIEMEIER**

4 **LIBERTY UTILITIES (MISSOURI WATER) LLC,**
5 **d/b/a LIBERTY UTILITIES**

6 **CASE NO. WA-2020-0397**

7 Q. Please state your name and business address.

8 A. Angela Niemeier, 200 Madison Street, Jefferson City, MO 65101.

9 Q. By whom are you employed and in what capacity?

10 A. I am employed by the Missouri Public Service Commission (“Commission”) as
11 a Senior Utility Regulatory Auditor.

12 Q. Have you previously written testimony before the Commission?

13 A. Yes. Please refer to Schedule AN-r1 attached to this Rebuttal Testimony for a
14 list of the audits in which I have assisted and filed testimony.

15 Q. What is the purpose of your testimony in this case?

16 A. The purpose of my testimony is to explain Staff’s process of calculating the net
17 rate base for the water and sewer systems currently owned by the City of Bolivar for which
18 Liberty Utilities (Missouri Water) LLC (“Company” or “Liberty”) has applied to acquire.

19 Q. What is “rate base?”

20 A. Rate base is the investor-financed plant and other investments required to supply
21 utility service to customers.

22 Q. How is rate base calculated?

23 A. Rate base is calculated by taking the original cost of plant first devoted to public
24 service minus accumulated depreciation to arrive at net plant in service.

Rebuttal Testimony of
Angela Niemeier

1 Q. What data did Staff use to calculate the net rate base?

2 A. Staff used the list of assets provided by the City of Bolivar contained
3 in the response to Staff Data Request No. 0020 in this proceeding, attached hereto as
4 Schedule AN-r2. The asset list was divided in three sections; water, sewer, and enterprise
5 fund, with the assets associated with water in the water section, the assets associated with sewer
6 in the sewer section, and assets that are utilized for both water and sewer in the enterprise fund.
7 Staff randomly selected items off the asset list to spot check invoices against the asset list.
8 The Company provided 75% of the dollar amount in invoice support of those requested in the
9 spot check. Staff found the invoices provided by the City of Bolivar were well organized and
10 labeled individually with the assigned asset number on each invoice.

11 Q. How did Staff allocate the assets between water and sewer operations?

12 A. For the most part, Staff accepted the City of Bolivar's classification of the
13 water and sewer assets. However, Staff did find some assets that were misclassified and
14 corrected those classifications. For example, item 461, a sewer lift station, was misclassified
15 under the water asset list. Therefore, Staff moved it to the sewer asset list. Items in the enterprise
16 fund were allocated equally to both the water and sewer asset list. An example of this is
17 vehicles that are used for both the water and sewer operations. However, sometimes an item
18 from the enterprise fund could be identified as either water or sewer asset. An example is item
19 613, a blower, which is part of a sewage treatment system, that was listed under the
20 enterprise fund, when it should belong fully to the sewer fund section. Blowers provide air for
21 the aeration system in the lagoon wastewater treatment process. Staff moved this items to the
22 sewer asset list.

Rebuttal Testimony of
Angela Niemeier

1 Q. What depreciation rates did Staff apply to the assets?

2 A. Staff used the current authorized depreciation rates of Liberty Utilities. If
3 an item was fully depreciated Staff did not include it in Staff's net rate base calculation. Several
4 of the older assets for the systems were fully depreciated and, thus, already paid for by
5 the customers.

6 Q. How did Staff calculate the net rate base for the systems?

7 A. Staff calculated the net rate base by subtracting the accumulated depreciation
8 reserve from plant in service from the asset list discussed above. As of March 31, 2021,
9 Staff calculated a net rate base of \$5,273,511 for the water system, and \$7,745,104 for the
10 sewer system:

11

	Plant in Service	Accumulated Depreciation Reserve	Net Rate Base
Water System	\$8,528,604	\$3,255,093	\$5,273,511
Sewer System	\$11,739,660	\$3,994,556	\$7,745,104
Combined Total	<u>\$20,268,264</u>	<u>\$7,249,649</u>	<u>\$13,018,615</u>

12

13 Q. Does this conclude your rebuttal testimony in this proceeding?

14 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

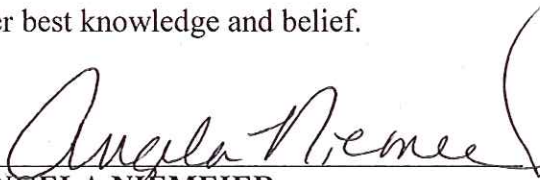
In the Matter of the Application of Liberty)
Utilities (Missouri Water) LLC d/b/a Liberty) CASE NO. WA-2020-0397
Utilities for Certificates of Convenience and)
Necessity Authorizing it to Install, Own,)
Acquire, Construct, Operate, Control, Manage,)
and Maintain a Water System and Sewer)
System in Bolivar, Polk County, Missouri)

AFFIDAVIT OF ANGELA NIEMEIER

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW ANGELA NIEMEIER and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Rebuttal Testimony of Angela Niemeier*; and that the same is true and correct according to her best knowledge and belief.

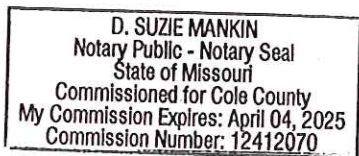
Further the Affiant sayeth not.



ANGELA NIEMEIER

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 23rd day of July 2021.





Notary Public

Angela Niemeier

Present Position:

I am a Senior Utility Regulatory Auditor, Auditing Department, Financial & Business Analysis Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I assist in research and analysis of the financial aspects of public utility operations.

Educational Credentials and Work Experience:

I completed a Bachelor of Health Science- Radiologic Science from the University of Missouri in 2000. In February 2020 I completed an MBA through Columbia College. I have completed 78 credit hours in business related classes; of these, 36 credit hours are specific to accounting and 48 credit hours are graduate level coursework.

Case Participation:

Company Name	Case Number(s)	Testimony/Issues
Liberty Utilities	WA-2019-0036	Certificate of Convenience and Necessity
Missouri American Water Company	WO-2019-0389	ISRS Recommendation
Confluence Rivers	WR-2020-0053	Fuel expense, Revenue, Miscellaneous Revenues, Property Tax, Payroll
Empire District Electric Company	ER-2019-0374	Advertising, Amortization of Ice Storm, Customer Advances, Customer Deposits, Customer Deposits Interest, Materials and Supplies, Postage, Prepayments, PSC Assessments, Rate Case Expense, SWPA Payment Amortization
Elm Hills	WR-2020-0275	Fuel expense, Revenue, Miscellaneous Revenues, Property Tax, Payroll, Plant, Prepayments

Company Name	Case Number(s)	Testimony/Issues
Missouri American Water Company	WR-2020-0344	Building Maintenance and Services, Main Break Expense, Maintenance Supplies & Services Expense, Tank Painting, PSC Assessment

Gov Adt by Department by Type

FYE: 12/31/2019

Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund										
Location: Buildings & Land Improvem										
Type: Buildings & Land Improve										
666		84 Lumber Building	Buildings & Land Imprc	4/10/09	291,496.73	S/L	50.00	56,537.99	5,829.93	62,367.92
672		84 Lumber Building	Buildings & Land Imprc	4/10/09	291,496.74	S/L	50.00	56,537.99	5,829.93	62,367.92
					<u>582,993.47</u>			<u>113,075.98</u>	<u>11,659.86</u>	<u>124,735.84</u>
Buildings & Land Improve										
					<u>582,993.47</u>			<u>113,075.98</u>	<u>11,659.86</u>	<u>124,735.84</u>
Location: CIP - Enterprise Fund										
Type: CIP										
822	d	2018 Sewer Lining Project	CIP	12/31/18	131,307.00	Memo	0.00	0.00	0.00	0.00
					<u>131,307.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CIP										
					<u>131,307.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CIP - Enterprise Fund										
					<u>131,307.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
					<u>131,307.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
					<u>0.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*Less: Dispositions and Transfers										
					<u>0.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net CIP - Enterprise Fund										
					<u>0.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Location: Equipment										
Type: Equipment										
691		Case 450 Skid Steer	Equipment	6/20/10	10,000.00	S/L	10.00	8,500.00	1,000.00	9,500.00
692		Case 450 Skid Steer	Equipment	6/20/10	10,000.00	S/L	10.00	8,500.00	1,000.00	9,500.00
695		Recorder/Controller Enclosure	Equipment	10/12/10	10,500.00	S/L	10.00	8,662.50	1,050.00	9,712.50
696		2007 Hydro Trencher Vac Truck	Equipment	2/14/10	259,000.00	S/L	10.00	230,941.67	25,900.00	256,841.67
					<u>289,500.00</u>			<u>256,604.17</u>	<u>28,950.00</u>	<u>285,554.17</u>
Equipment										
					<u>289,500.00</u>			<u>256,604.17</u>	<u>28,950.00</u>	<u>285,554.17</u>
Location: Equipment & Furniture - E										
Type: Equipment & Furniture										
205		Equipment	Equipment & Furniture	6/15/85	8,815.00	S/L	10.00	8,815.00	0.00	8,815.00
206		Equipment	Equipment & Furniture	6/15/87	1,010.00	S/L	10.00	1,010.00	0.00	1,010.00
207		Sewer treatment plant equip	Equipment & Furniture	6/15/90	52,880.00	S/L	20.00	52,880.00	0.00	52,880.00
208		Sewer equipment	Equipment & Furniture	6/15/91	34,919.00	S/L	10.00	34,919.00	0.00	34,919.00
210		1/2 Van	Equipment & Furniture	6/15/94	6,775.00	S/L	10.00	6,775.00	0.00	6,775.00
215		Confined space entry	Equipment & Furniture	3/21/96	2,060.00	S/L	10.00	2,060.00	0.00	2,060.00
217		Sewer root saw & rod	Equipment & Furniture	5/15/96	883.00	S/L	10.00	883.00	0.00	883.00
218		Sewer rodder	Equipment & Furniture	9/20/96	19,550.00	S/L	10.00	19,550.00	0.00	19,550.00
219		Truck bed (1/2 water)	Equipment & Furniture	9/30/97	1,081.00	S/L	10.00	1,081.00	0.00	1,081.00
220		Trash pump	Equipment & Furniture	2/11/97	1,485.00	S/L	10.00	1,485.00	0.00	1,485.00
221		18' Equip Trailer	Equipment & Furniture	4/11/97	2,868.00	S/L	10.00	2,868.00	0.00	2,868.00
222		Pickup	Equipment & Furniture	4/18/97	8,096.00	S/L	10.00	8,096.00	0.00	8,096.00
223		Air blower	Equipment & Furniture	8/29/97	691.00	S/L	10.00	691.00	0.00	691.00
224		Addition to building	Equipment & Furniture	4/13/98	5,199.00	S/L	10.00	5,199.00	0.00	5,199.00
225		Gear box	Equipment & Furniture	5/14/98	3,984.00	S/L	10.00	3,984.00	0.00	3,984.00
226		Garden tractor	Equipment & Furniture	6/12/98	5,009.00	S/L	10.00	5,009.00	0.00	5,009.00
228		Sutor built blower	Equipment & Furniture	8/31/98	1,430.00	S/L	10.00	1,430.00	0.00	1,430.00
229		Minigas sensor	Equipment & Furniture	10/26/98	1,069.00	S/L	10.00	1,069.00	0.00	1,069.00

Gov Adt by Department by Type

FYE: 12/31/2019

Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund Location: Equipment & Furniture - E Type: Equipment & Furniture (continued)										
230		Rammer	Equipment & Furniture	3/09/98	1,211.00	S/L	10.00	1,211.00	0.00	1,211.00
231		Sludge truck overhaul	Equipment & Furniture	11/09/98	6,500.00	S/L	10.00	6,500.00	0.00	6,500.00
232		Cut quick saw	Equipment & Furniture	7/31/98	460.00	S/L	10.00	460.00	0.00	460.00
233		Pump blade	Equipment & Furniture	12/03/99	522.00	S/L	10.00	522.00	0.00	522.00
235		Amonia kit	Equipment & Furniture	4/08/99	1,610.00	S/L	10.00	1,610.00	0.00	1,610.00
236		2000 chevy pickup	Equipment & Furniture	1/15/00	15,050.00	S/L	10.00	15,050.00	0.00	15,050.00
237		10 x 12 shed	Equipment & Furniture	2/07/00	40,279.00	S/L	10.00	40,279.00	0.00	40,279.00
238		3/4 HP motor (2)	Equipment & Furniture	5/19/00	281.00	S/L	10.00	281.00	0.00	281.00
239		15 HP motor (2)	Equipment & Furniture	5/19/00	928.00	S/L	10.00	928.00	0.00	928.00
241		12 flap gate	Equipment & Furniture	3/01/00	1,422.00	S/L	10.00	1,422.00	0.00	1,422.00
242		Hand rail	Equipment & Furniture	3/01/00	3,000.00	S/L	10.00	3,000.00	0.00	3,000.00
243		6 MSFD Gearshift reducer	Equipment & Furniture	5/31/00	2,281.00	S/L	10.00	2,281.00	0.00	2,281.00
245		Gear reducer	Equipment & Furniture	6/28/00	2,333.00	S/L	10.00	2,333.00	0.00	2,333.00
246		Pump from bates sale	Equipment & Furniture	2/07/00	565.00	S/L	10.00	565.00	0.00	565.00
247		Motor from bates sale	Equipment & Furniture	2/07/00	530.00	S/L	10.00	530.00	0.00	530.00
248		Bearings from bates sale	Equipment & Furniture	2/07/00	991.00	S/L	10.00	991.00	0.00	991.00
249		Traksan backhoe loader	Equipment & Furniture	8/18/00	49,753.00	S/L	10.00	49,753.00	0.00	49,753.00
250		18 bucket for backhoe	Equipment & Furniture	8/22/00	850.00	S/L	10.00	850.00	0.00	850.00
251		Rebuild gearbox	Equipment & Furniture	4/28/00	3,000.00	S/L	10.00	3,000.00	0.00	3,000.00
252		Grit box	Equipment & Furniture	8/03/01	25,311.00	S/L	20.00	22,042.15	1,265.55	23,307.70
253		Sludge garage	Equipment & Furniture	12/08/03	55,423.00	S/L	20.00	41,797.95	2,771.15	44,569.10
254		Spare motor for well #4	Equipment & Furniture	3/07/05	4,460.00	S/L	15.00	4,113.29	297.33	4,410.62
255		Gas monitor	Equipment & Furniture	8/26/05	2,300.00	S/L	15.00	2,044.29	153.33	2,197.62
256		Equipment	Equipment & Furniture	6/15/85	8,402.00	S/L	10.00	8,402.00	0.00	8,402.00
257		Equipment	Equipment & Furniture	6/15/87	1,010.00	S/L	10.00	1,010.00	0.00	1,010.00
258		Equipment	Equipment & Furniture	6/15/89	1,968.00	S/L	10.00	1,968.00	0.00	1,968.00
259		Saw	Equipment & Furniture	12/08/93	915.00	S/L	10.00	915.00	0.00	915.00
263		1/2 Van	Equipment & Furniture	5/15/94	6,775.00	S/L	10.00	6,775.00	0.00	6,775.00
265		Scott Air pack	Equipment & Furniture	3/15/95	13,575.00	S/L	10.00	13,575.00	0.00	13,575.00
268		Backhoe	Equipment & Furniture	12/20/96	4,990.00	S/L	10.00	4,990.00	0.00	4,990.00
269		New pickup	Equipment & Furniture	4/18/97	8,097.00	S/L	10.00	8,097.00	0.00	8,097.00
270		180 KW Onan Generator	Equipment & Furniture	8/06/97	17,500.00	S/L	10.00	17,500.00	0.00	17,500.00
271		Generator	Equipment & Furniture	8/11/97	2,159.00	S/L	10.00	2,159.00	0.00	2,159.00
272		18 foot equip trailer	Equipment & Furniture	4/11/97	2,867.00	S/L	10.00	2,867.00	0.00	2,867.00
273		Truck bed	Equipment & Furniture	9/30/97	1,081.00	S/L	10.00	1,081.00	0.00	1,081.00
274		Generator	Equipment & Furniture	7/28/98	21,550.00	S/L	10.00	21,550.00	0.00	21,550.00
275		Testing pump	Equipment & Furniture	1/02/98	2,163.00	S/L	10.00	2,163.00	0.00	2,163.00
277		New Holland loader	Equipment & Furniture	1/16/98	3,800.00	S/L	10.00	3,800.00	0.00	3,800.00
278		Sensor	Equipment & Furniture	10/26/98	1,069.00	S/L	10.00	1,069.00	0.00	1,069.00
280		Generator	Equipment & Furniture	7/27/98	2,656.00	S/L	10.00	2,656.00	0.00	2,656.00
281		Fence	Equipment & Furniture	1/30/98	1,345.00	S/L	10.00	1,345.00	0.00	1,345.00
282		Rammer	Equipment & Furniture	3/09/98	1,211.00	S/L	10.00	1,211.00	0.00	1,211.00
285		Hydrant	Equipment & Furniture	12/06/99	2,309.00	S/L	10.00	2,309.00	0.00	2,309.00
286		Air compressor	Equipment & Furniture	12/06/99	325.00	S/L	10.00	325.00	0.00	325.00
288		50 HP electric motor	Equipment & Furniture	12/06/99	1,330.00	S/L	10.00	1,330.00	0.00	1,330.00
290		File cabinet	Equipment & Furniture	2/08/00	149.00	S/L	10.00	149.00	0.00	149.00
291		Circular saw & blade	Equipment & Furniture	11/02/00	86.00	S/L	10.00	86.00	0.00	86.00
293		2003 Ford F250 & Access	Equipment & Furniture	6/18/02	22,064.00	S/L	10.00	22,064.00	0.00	22,064.00
294		Lawn mower	Equipment & Furniture	10/28/02	1,780.00	S/L	10.00	1,780.00	0.00	1,780.00

Gov Adt by Department by Type

FYE: 12/31/2019

Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund Location: Equipment & Furniture - E Type: Equipment & Furniture (continued)										
295		Radio read handheld	Equipment & Furniture	1/07/04	6,219.00	S/L	10.00	6,219.00	0.00	6,219.00
296		Drill machine	Equipment & Furniture	2/17/04	1,270.00	S/L	10.00	1,270.00	0.00	1,270.00
297		04 Ford F250	Equipment & Furniture	7/01/04	17,952.00	S/L	10.00	17,952.00	0.00	17,952.00
299		Handheld meter reader	Equipment & Furniture	5/28/05	7,416.00	S/L	15.00	6,715.20	494.40	7,209.60
504		Equipment	Equipment & Furniture	6/30/06	19,540.30	S/L	7.00	19,540.30	0.00	19,540.30
505		Portable generator	Equipment & Furniture	6/30/06	949.00	S/L	7.00	949.00	0.00	949.00
507		Equipment - H&D waterworks supply co	Equipment & Furniture	12/31/06	6,717.62	S/L	7.00	6,717.62	0.00	6,717.62
510		1995 Crew Ford Truck	Equipment & Furniture	10/01/07	12,500.00	S/L	5.00	12,500.00	0.00	12,500.00
514		Pipe laser	Equipment & Furniture	12/27/07	3,175.00	S/L	10.00	3,175.00	0.00	3,175.00
515		Pipe laser	Equipment & Furniture	12/27/07	3,175.00	S/L	10.00	3,175.00	0.00	3,175.00
516		Trailer mounted sewer cleaner	Equipment & Furniture	2/09/07	99,956.88	S/L	10.00	99,956.88	0.00	99,956.88
520		Clarifier	Equipment & Furniture	9/12/07	35,830.00	S/L	10.00	35,830.00	0.00	35,830.00
592		Handheld meter interface	Equipment & Furniture	6/01/08	2,200.00	S/L	5.00	2,200.00	0.00	2,200.00
593		Handheld read unit	Equipment & Furniture	12/09/08	4,796.88	S/L	5.00	4,796.88	0.00	4,796.88
594		Handheld read unit	Equipment & Furniture	12/09/08	4,796.88	S/L	5.00	4,796.88	0.00	4,796.88
595		1 handheld w/software	Equipment & Furniture	5/01/08	21,395.00	S/L	5.00	21,395.00	0.00	21,395.00
596	d	Excavator	Equipment & Furniture	3/31/08	64,195.00	S/L	15.00	46,006.45	713.28	46,719.73
597		1998 Towmaster Trailer	Equipment & Furniture	11/30/08	8,075.00	S/L	5.00	8,075.00	0.00	8,075.00
598		Generator	Equipment & Furniture	12/22/08	17,300.00	S/L	10.00	17,300.00	0.00	17,300.00
599		1998 Dodge Truck w/skid steer loader	Equipment & Furniture	3/31/08	17,000.00	S/L	10.00	17,000.00	0.00	17,000.00
600		GIS Mapping and Locates	Equipment & Furniture	7/25/08	28,028.50	S/L	15.00	19,464.27	1,868.57	21,332.84
601		Line Locator	Equipment & Furniture	2/05/08	2,800.00	S/L	5.00	2,800.00	0.00	2,800.00
602		450 Skid Steer	Equipment & Furniture	3/14/08	7,500.00	S/L	5.00	7,500.00	0.00	7,500.00
603		Excavator	Equipment & Furniture	3/31/08	64,195.00	S/L	15.00	46,006.45	4,279.67	50,286.12
604		Rock Hammer	Equipment & Furniture	6/01/08	13,898.00	S/L	5.00	13,898.00	0.00	13,898.00
605		1998 Towmaster Trailer	Equipment & Furniture	11/30/08	7,250.00	S/L	5.00	7,250.00	0.00	7,250.00
606		Road plates	Equipment & Furniture	3/01/08	2,265.60	S/L	5.00	2,265.60	0.00	2,265.60
607		GIS Mapping and Locates	Equipment & Furniture	7/25/08	54,938.50	S/L	15.00	38,151.77	3,662.57	41,814.34
608		Fire Hydrant	Equipment & Furniture	7/25/08	2,492.00	S/L	5.00	2,492.00	0.00	2,492.00
609		Rotor	Equipment & Furniture	6/11/08	1,030.00	S/L	5.00	1,030.00	0.00	1,030.00
610		Tiger Cub Mower	Equipment & Furniture	3/12/08	5,529.99	S/L	5.00	5,529.99	0.00	5,529.99
611		Impellers	Equipment & Furniture	3/17/08	2,903.38	S/L	5.00	2,903.38	0.00	2,903.38
612		Precision 3 Trash Pump	Equipment & Furniture	5/01/08	2,444.92	S/L	5.00	2,444.92	0.00	2,444.92
613		Blower	Equipment & Furniture	7/01/08	1,588.59	S/L	5.00	1,588.59	0.00	1,588.59
659		Dump Truck	Equipment & Furniture	3/26/09	32,000.00	S/L	10.00	31,200.00	800.00	32,000.00
660		Backhoe	Equipment & Furniture	3/02/09	28,000.00	S/L	10.00	27,533.33	466.67	28,000.00
661		Valve Exerciser Tool	Equipment & Furniture	6/04/09	5,457.78	S/L	5.00	5,457.78	0.00	5,457.78
662		Excavator Hammer	Equipment & Furniture	11/20/09	11,000.00	S/L	15.00	6,661.08	733.33	7,394.41
663		Trench Shield	Equipment & Furniture	6/10/09	8,739.00	S/L	5.00	8,739.00	0.00	8,739.00
664		Flow Meter	Equipment & Furniture	11/17/09	9,765.00	S/L	5.00	9,765.00	0.00	9,765.00
665		Motor	Equipment & Furniture	11/06/09	6,966.55	S/L	10.00	6,386.05	580.50	6,966.55
693		2001 Chevy Utility Van	Equipment & Furniture	3/01/10	5,000.00	S/L	5.00	5,000.00	0.00	5,000.00
694		1991 Ford E350 w/ camera system VIN #29212	Equipment & Furniture	6/17/10	49,250.00	S/L	5.00	49,250.00	0.00	49,250.00
698		1/4 Backhoe	Equipment & Furniture	9/19/11	24,126.50	S/L	10.00	17,491.71	2,412.65	19,904.36
699		SCADA	Equipment & Furniture	12/19/11	85,348.00	S/L	10.00	59,743.60	8,534.80	68,278.40
700		Gear Box	Equipment & Furniture	9/15/11	5,016.73	S/L	5.00	5,016.73	0.00	5,016.73
701		Pump	Equipment & Furniture	8/12/11	5,688.00	S/L	5.00	5,688.00	0.00	5,688.00
702		Gear Box	Equipment & Furniture	9/08/11	5,016.73	S/L	5.00	5,016.73	0.00	5,016.73
703		2/4 Backhoe	Equipment & Furniture	9/19/11	48,253.00	S/L	10.00	34,983.43	4,825.30	39,808.73

Gov Adt by Department by Type

FYE: 12/31/2019

Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund Location: Equipment & Furniture - E Type: Equipment & Furniture (continued)										
741		60KW Generator	Equipment & Furniture	8/29/13	24,150.00	S/L	20.00	6,440.00	1,207.50	7,647.50
742		80KW Generator	Equipment & Furniture	8/29/13	26,500.00	S/L	20.00	7,066.67	1,325.00	8,391.67
743		ASCO Auto Transfer Switches	Equipment & Furniture	8/29/13	19,500.00	S/L	20.00	5,200.00	975.00	6,175.00
744		Generator - Lift Station #5	Equipment & Furniture	8/29/13	11,500.00	S/L	20.00	3,066.67	575.00	3,641.67
745		Pipe - Chicago Street Sewer	Equipment & Furniture	4/11/13	7,324.32	S/L	20.00	2,105.77	366.22	2,471.99
746		100hp Franklin Motor	Equipment & Furniture	2/11/13	16,345.00	S/L	20.00	4,835.40	817.25	5,652.65
747		Well #5 - Extensive Repair	Equipment & Furniture	7/19/13	15,051.00	S/L	20.00	4,076.31	752.55	4,828.86
748		New Vent - Tower #1	Equipment & Furniture	7/22/13	6,500.00	S/L	20.00	1,760.42	325.00	2,085.42
749		Well #3 - Extensive Repairs	Equipment & Furniture	12/20/13	16,968.00	S/L	20.00	4,242.00	848.40	5,090.40
751		Rock Breaker (partial)	Equipment & Furniture	8/26/13	2,500.00	S/L	5.00	2,500.00	0.00	2,500.00
752		Rock Breaker (partial)	Equipment & Furniture	8/26/13	2,500.00	S/L	5.00	2,500.00	0.00	2,500.00
753		Excavator & Trailer	Equipment & Furniture	2/13/13	20,000.00	S/L	5.00	20,000.00	0.00	20,000.00
783		2 Iron Handheld Meter Readers	Equipment & Furniture	2/11/14	11,530.00	S/L	10.00	5,668.92	1,153.00	6,821.92
784		Bad Boy Outlaw Lawnmower	Equipment & Furniture	10/22/14	7,799.00	S/L	10.00	3,249.58	779.90	4,029.48
785		Case TV 380 Compact Tractor Loader	Equipment & Furniture	6/05/14	20,000.00	S/L	10.00	9,166.67	2,000.00	11,166.67
786		Case TV 380 Compact Tractor Loader	Equipment & Furniture	6/05/14	17,760.00	S/L	10.00	8,140.00	1,776.00	9,916.00
Equipment & Furniture					<u>1,614,918.65</u>			<u>1,347,389.71</u>	<u>46,759.92</u>	<u>1,394,149.63</u>
Equipment & Furniture - E					1,614,918.65			1,347,389.71	46,759.92	1,394,149.63
*Less: Dispositions and Transfers					64,195.00			46,006.45	0.00	46,719.73
Net Equipment & Furniture - E					<u>1,550,723.65</u>			<u>1,301,383.26</u>	<u>46,759.92</u>	<u>1,347,429.90</u>
Location: Land										
Type: Land										
304		Land-right of way	Land	7/07/53	1,400.00	Memo	0.00	0.00	0.00	0.00
318		Land & easement right of way	Land	4/15/73	29,481.00	Memo	0.00	0.00	0.00	0.00
398		Water land - Chestnut	Land	3/11/76	15,750.00	Memo	0.00	0.00	0.00	0.00
453		Land & survey cost for FC	Land	12/01/00	15,600.00	Memo	0.00	0.00	0.00	0.00
739		7 acres of Land	Land	10/30/12	70,000.00	Memo	0.00	0.00	0.00	0.00
Land					<u>132,231.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Land					<u>132,231.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Location: Sewer System										
Type: Buildings & Land Improve										
805		3 Phase AC Unit	Buildings & Land Imprc	1/01/16	7,000.00	S/L	50.00	420.00	140.00	560.00
Buildings & Land Improve					<u>7,000.00</u>			<u>420.00</u>	<u>140.00</u>	<u>560.00</u>
Type: CIP										
823	d	2018 Oxidation Ditch Improvements	CIP	11/28/18	324,997.30	Memo	0.00	0.00	0.00	0.00
CIP					<u>324,997.30</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Type: Equipment										
790		Prowler Easment Machine & Trailer	Equipment	9/22/15	52,775.00	S/L	20.00	8,575.94	2,638.75	11,214.69
807		Refurbish Flygt 12hp pump	Equipment	9/30/16	10,445.82	S/L	10.00	2,350.31	1,044.58	3,394.89
809		TrakStar sewer camera	Equipment	4/28/16	61,720.00	S/L	10.00	16,458.67	6,172.00	22,630.67

Gov Adt by Department by Type

FYE: 12/31/2019

Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund Location: Sewer System Type: Equipment (continued)										
812		2001 Mitsubishi mini truck	Equipment	5/30/16	6,800.00	S/L	10.00	1,756.67	680.00	2,436.67
815		Pipe Laser	Equipment	7/06/17	5,500.00	S/L	10.00	825.00	550.00	1,375.00
818		Southtown Monitoring System	Equipment	6/07/17	23,746.00	S/L	10.00	3,759.78	2,374.60	6,134.38
824		Transfer Switch and Generator	Equipment	11/29/18	30,280.00	S/L	10.00	252.33	3,028.00	3,280.33
827		Kohler 60RZ282 60W Generator, SN 206463	Equipment	4/19/19	8,847.50	S/L	10.00	0.00	589.83	589.83
828		2019 Komatsu PC138USLC-11 Excavator	Equipment	2/15/19	110,903.33	S/L	15.00	0.00	6,777.43	6,777.43
Equipment					<u>311,017.65</u>			<u>33,978.70</u>	<u>23,855.19</u>	<u>57,833.89</u>
Type: Infrastructure										
796		Sewer Rehabilitation Project 2015	Infrastructure	12/31/15	139,676.40	S/L	50.00	8,380.59	2,793.53	11,174.12
798		Southtown Utilities Hookup	Infrastructure	12/31/15	33,451.88	S/L	50.00	2,007.12	669.04	2,676.16
Infrastructure					<u>173,128.28</u>			<u>10,387.71</u>	<u>3,462.57</u>	<u>13,850.28</u>
Type: Sewer System										
30		Sewer Improvements - ROTC	Sewer System	7/29/96	79,500.00	S/L	20.00	79,500.00	0.00	79,500.00
190		Clarifiers for WWTP	Sewer System	6/10/99	459,521.00	S/L	20.00	449,947.65	9,573.35	459,521.00
191		Floating 5 HP Asperator	Sewer System	11/30/00	14,150.00	S/L	20.00	12,795.50	707.50	13,503.00
192		WWTP Lab Building	Sewer System	2/07/00	1,550.00	S/L	20.00	1,466.50	77.50	1,544.00
193		Weimco Pump	Sewer System	1/15/01	5,351.00	S/L	20.00	4,816.15	267.55	5,083.70
194		4 Bladder Valve	Sewer System	11/15/02	5,019.00	S/L	20.00	4,057.35	250.95	4,308.30
195		Pista Grit Drive	Sewer System	12/15/02	15,661.00	S/L	20.00	12,593.65	783.05	13,376.70
196		2003 Sterling Sludge	Sewer System	3/13/03	107,688.00	S/L	10.00	107,688.00	0.00	107,688.00
197		Gear Reducer	Sewer System	11/26/03	11,833.00	S/L	20.00	8,924.45	591.65	9,516.10
198		3 Wet Wells Pump	Sewer System	1/20/04	6,013.00	S/L	20.00	4,484.45	300.65	4,785.10
199		3 Aerators	Sewer System	5/17/04	40,711.00	S/L	20.00	29,685.10	2,035.55	31,720.65
200		1 Flyght Pump	Sewer System	8/31/04	2,935.00	S/L	20.00	2,103.75	146.75	2,250.50
204		Industrial Park sewer extension	Sewer System	11/18/05	89,827.00	S/L	40.00	29,380.84	2,245.68	31,626.52
300		Sewer engineering	Sewer System	4/15/49	2,063.00	S/L	50.00	2,063.00	0.00	2,063.00
301		Sewer pipe	Sewer System	4/06/51	593.00	S/L	50.00	593.00	0.00	593.00
302		Sewer lines & pump	Sewer System	7/15/53	6,248.00	S/L	50.00	6,248.00	0.00	6,248.00
305		Clark construction - w/s	Sewer System	6/15/54	66,075.00	S/L	50.00	66,075.00	0.00	66,075.00
306		Sewer lines	Sewer System	10/01/59	5,707.00	S/L	50.00	5,707.00	0.00	5,707.00
307		Sewer lines	Sewer System	11/15/60	1,916.00	S/L	50.00	1,916.00	0.00	1,916.00
308		Sewer improvements	Sewer System	7/15/61	3,519.00	S/L	50.00	3,519.00	0.00	3,519.00
309		Sewer extension	Sewer System	9/06/62	2,076.00	S/L	50.00	2,076.00	0.00	2,076.00
310		Sewer line extensions	Sewer System	7/15/63	11,391.00	S/L	50.00	11,391.00	0.00	11,391.00
311		Sewer line extensions	Sewer System	11/05/64	8,167.00	S/L	50.00	8,167.00	0.00	8,167.00
312		Sewer improvements	Sewer System	6/15/66	6,027.00	S/L	50.00	6,027.00	0.00	6,027.00
313		Sewer improvements	Sewer System	6/15/67	3,881.00	S/L	50.00	3,881.00	0.00	3,881.00
314		Sewer improvements	Sewer System	6/15/68	4,639.00	S/L	50.00	4,639.00	0.00	4,639.00
315		Sewer improvements	Sewer System	6/15/70	6,931.00	S/L	50.00	6,794.06	136.94	6,931.00
316		Engineering	Sewer System	1/01/71	6,600.00	S/L	50.00	6,336.00	132.00	6,468.00
317		Sewerimprovements	Sewer System	6/15/73	286,363.00	S/L	50.00	263,453.38	5,727.26	269,180.64
319		Sewer improvements	Sewer System	6/15/74	715,275.00	S/L	50.00	643,792.50	14,305.50	658,098.00
320		Sewer improvements	Sewer System	6/15/75	395,392.00	S/L	50.00	347,945.92	7,907.84	355,853.76
321		Sewer improvements	Sewer System	6/15/76	36,833.00	S/L	50.00	31,678.58	736.66	32,415.24
322		Sewer improvements	Sewer System	6/15/77	12,417.00	S/L	20.00	12,417.00	0.00	12,417.00
323		Sewer improvements	Sewer System	6/15/78	2,900.00	S/L	20.00	2,900.00	0.00	2,900.00

Gov Adt by Department by Type

FYE: 12/31/2019

Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund Location: Sewer System Type: Sewer System (continued)										
325		Sewer improvements	Sewer System	6/15/80	9,585.00	S/L	20.00	9,585.00	0.00	9,585.00
326		Sewer improvements	Sewer System	6/15/83	19,203.00	S/L	20.00	19,203.00	0.00	19,203.00
327		Sewer improvements	Sewer System	6/15/84	6,714.00	S/L	20.00	6,714.00	0.00	6,714.00
328		Sewer improvements	Sewer System	6/15/86	18,490.00	S/L	20.00	18,490.00	0.00	18,490.00
329		Sewer improvements	Sewer System	6/15/87	45,954.00	S/L	20.00	45,954.00	0.00	45,954.00
330		Sewer improvements	Sewer System	6/15/88	90,000.00	S/L	20.00	90,000.00	0.00	90,000.00
331		Sewer improvements	Sewer System	6/15/89	19,573.00	S/L	20.00	19,573.00	0.00	19,573.00
332		Sewer treatment plant	Sewer System	6/15/90	1,678,856.00	S/L	50.00	973,736.56	33,577.12	1,007,313.68
333		Sewer improvements	Sewer System	6/15/91	46,480.00	S/L	50.00	26,029.80	929.60	26,959.40
334		Sewer line-Pizza Hut	Sewer System	6/15/92	87,185.00	S/L	50.00	49,600.10	1,743.70	51,343.80
335		Manholes	Sewer System	6/15/92	3,908.00	S/L	20.00	3,908.00	0.00	3,908.00
336		Sewer line	Sewer System	6/15/92	13,737.00	S/L	20.00	13,737.00	0.00	13,737.00
337		Sewer improvements	Sewer System	5/19/93	3,900.00	S/L	20.00	3,900.00	0.00	3,900.00
338		Pump motor	Sewer System	7/12/93	3,603.00	S/L	20.00	3,603.00	0.00	3,603.00
339		Sewer lines	Sewer System	5/07/93	6,314.00	S/L	20.00	6,314.00	0.00	6,314.00
340		Sewer meter	Sewer System	10/31/93	4,200.00	S/L	20.00	4,200.00	0.00	4,200.00
341		Manhole	Sewer System	9/07/93	1,984.00	S/L	20.00	1,984.00	0.00	1,984.00
342		Beam aligner	Sewer System	9/02/93	5,314.00	S/L	20.00	5,314.00	0.00	5,314.00
343		Catwalk	Sewer System	9/28/93	20,034.00	S/L	20.00	20,034.00	0.00	20,034.00
344		Scales	Sewer System	6/15/93	1,614.00	S/L	20.00	1,614.00	0.00	1,614.00
345		Sewer pipe	Sewer System	7/09/93	5,366.00	S/L	20.00	5,366.00	0.00	5,366.00
346		Manhole covers	Sewer System	7/20/93	1,287.00	S/L	20.00	1,287.00	0.00	1,287.00
347		Sewer extension	Sewer System	6/01/93	2,000.00	S/L	20.00	2,000.00	0.00	2,000.00
348		Sewer extension	Sewer System	6/15/94	29,503.00	S/L	20.00	29,503.00	0.00	29,503.00
349		Sewer extension/improvements	Sewer System	6/15/95	19,417.00	S/L	20.00	19,417.00	0.00	19,417.00
350		Sewer improvements	Sewer System	6/15/96	11,426.00	S/L	20.00	11,426.00	0.00	11,426.00
351		Sewer lines for prairie VII	Sewer System	5/23/97	18,031.00	S/L	20.00	18,031.00	0.00	18,031.00
352		Sewer lines for prairie VII	Sewer System	6/06/97	9,099.00	S/L	20.00	9,099.00	0.00	9,099.00
353		Sewer extension	Sewer System	2/10/97	7,582.00	S/L	20.00	7,582.00	0.00	7,582.00
354		Sewer lines for prairie VII	Sewer System	10/06/97	4,520.00	S/L	20.00	4,520.00	0.00	4,520.00
355		Sewer pipes	Sewer System	6/15/97	2,760.00	S/L	20.00	2,760.00	0.00	2,760.00
356		Sewer lines	Sewer System	6/15/98	18,275.00	S/L	20.00	18,275.00	0.00	18,275.00
357		Clarifiers	Sewer System	3/31/98	1,500.00	S/L	20.00	1,500.00	0.00	1,500.00
358		Clarifiers on WWTP	Sewer System	6/10/99	222,489.00	S/L	20.00	217,853.85	4,635.15	222,489.00
359		Water & sewer line	Sewer System	10/31/00	132,443.00	S/L	20.00	120,301.95	6,622.15	126,924.10
360		Neuhart sewer add'l lines	Sewer System	2/07/00	3,663.00	S/L	20.00	3,464.95	183.15	3,648.10
361		West austin sewer line	Sewer System	2/10/00	7,202.00	S/L	20.00	6,812.30	360.10	7,172.40
362		St Albins Church sewer line	Sewer System	2/10/00	789.00	S/L	20.00	745.85	39.45	785.30
363		Improvements to sewer line	Sewer System	6/15/00	5,871.00	S/L	20.00	5,454.15	293.55	5,747.70
364		Repair well #5	Sewer System	9/20/00	2,387.00	S/L	20.00	2,178.55	119.35	2,297.90
365		Water/Sewer line - 860 acres	Sewer System	10/31/00	1,188,160.00	S/L	20.00	1,079,245.00	59,408.00	1,138,653.00
366		Summit street sewer lines	Sewer System	3/29/01	75,109.00	S/L	20.00	66,658.85	3,755.45	70,414.30
367		Tube heaters at sewer plant	Sewer System	11/03/03	3,550.00	S/L	20.00	2,692.50	177.50	2,870.00
368		Lift station - Fullerton	Sewer System	7/01/04	7,595.00	S/L	20.00	5,506.75	379.75	5,886.50
369		Control box	Sewer System	8/16/04	13,874.00	S/L	20.00	9,943.10	693.70	10,636.80
518		Sewer line extension - Park to Clark	Sewer System	11/09/07	139,170.00	S/L	20.00	77,703.25	6,958.50	84,661.75
614		Sewer Flow Monitoring	Sewer System	8/07/08	19,300.00	S/L	50.00	4,020.83	386.00	4,406.83
615		Bar Screen renovation at WWTP	Sewer System	12/15/08	10,500.00	S/L	50.00	2,117.50	210.00	2,327.50
616		SCADA	Sewer System	6/30/08	51,646.18	S/L	50.00	10,845.66	1,032.92	11,878.58

Gov Adt by Department by Type

FYE: 12/31/2019

Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund Location: Sewer System Type: Sewer System (continued)										
617		Lift Station Motor	Sewer System	2/28/08	1,734.53	S/L	50.00	375.81	34.69	410.50
618		Lift Station Pump	Sewer System	4/04/08	9,954.00	S/L	50.00	2,140.11	199.08	2,339.19
619		Pump for lift station	Sewer System	5/01/08	2,273.07	S/L	50.00	484.91	45.46	530.37
620		Lift Station Floats	Sewer System	12/17/08	1,872.00	S/L	50.00	374.40	37.44	411.84
621		Programming Valve Module	Sewer System	12/17/08	2,907.00	S/L	50.00	581.40	58.14	639.54
622		Manhole Parts	Sewer System	9/04/08	8,285.80	S/L	50.00	1,712.44	165.72	1,878.16
626		Gear Boxes	Sewer System	8/08/08	10,112.19	S/L	50.00	2,106.67	202.24	2,308.91
634		Wet well pump	Sewer System	4/01/08	7,621.00	S/L	50.00	1,638.52	152.42	1,790.94
635		Replace Ditch wiring	Sewer System	12/15/08	9,575.00	S/L	50.00	1,930.96	191.50	2,122.46
639		SCADA - Prior Year CIP	Sewer System	6/30/08	40,000.00	S/L	50.00	8,400.00	800.00	9,200.00
667		Manhole	Sewer System	12/31/09	29,943.54	S/L	50.00	5,389.83	598.87	5,988.70
670		WWTP Project	Sewer System	3/13/09	1,886,805.06	S/L	50.00	371,071.65	37,736.10	408,807.75
671		Wastewater project	Sewer System	3/13/09	22,107.03	S/L	50.00	4,347.71	442.14	4,789.85
750		WWTP Disinfection	Sewer System	12/31/13	1,098,884.00	S/L	50.00	109,888.40	21,977.68	131,866.08
754		Engineering - WWTP (2012 CIP & 2013)	Sewer System	12/31/13	95,441.81	S/L	50.00	9,544.20	1,908.84	11,453.04
787		Sewer Rehabilitation Project	Sewer System	6/30/14	145,645.60	S/L	50.00	13,108.10	2,912.91	16,021.01
797		Southtown Utilities	Sewer System	12/31/15	3,750,000.00	S/L	50.00	225,000.00	75,000.00	300,000.00
806		WWTP Weir Trough	Sewer System	7/22/16	69,200.00	S/L	50.00	3,344.67	1,384.00	4,728.67
811		8.3hp Sludge mixer	Sewer System	4/12/16	12,070.98	S/L	10.00	3,319.52	1,207.10	4,526.62
816		Oxidation Ditch Improvements	Sewer System	8/08/17	581,827.57	S/L	20.00	41,212.79	29,091.38	70,304.17
819		2017 Cure In Place Piping Project	Sewer System	8/24/17	150,246.90	S/L	10.00	20,032.92	15,024.69	35,057.61
820		2017 Cure In Place Piping Project - Visusewer	Sewer System	12/31/17	98,954.73	S/L	10.00	9,895.47	9,895.47	19,790.94
821		Southtown Sewer Extension Project	Sewer System	12/31/18	346,562.35	S/L	50.00	0.00	6,931.25	6,931.25
826		Downtown Sewer Project	Sewer System	6/07/18	699,099.40	S/L	50.00	8,156.16	13,981.99	22,138.15
829		2018 Oxidation Ditch Improvements	Sewer System	4/04/19	478,250.00	S/L	50.00	0.00	7,173.75	7,173.75
830		2019 Sewer Rehab Cure in Place Pipe Project	Sewer System	7/10/19	160,200.00	S/L	50.00	0.00	1,602.00	1,602.00
831		2018 Sewer Lining Project	Sewer System	1/01/19	131,307.00	S/L	50.00	0.00	2,626.14	2,626.14
Sewer System					<u>16,376,814.74</u>			<u>6,098,923.97</u>	<u>398,812.52</u>	<u>6,497,736.49</u>
Type: Vehicles										
792		2007 Chevy K2500 4X4 Vin: 1323 (split with WS)	Vehicles	3/26/15	7,150.00	S/L	10.00	2,681.25	715.00	3,396.25
794		2008 Ford F-350 Utility Truck (split with WS)	Vehicles	10/28/15	4,498.00	S/L	10.00	1,424.37	449.80	1,874.17
795		2016 Mark MHD GU533 Vin: 0931	Vehicles	9/01/15	135,897.00	S/L	10.00	45,299.00	13,589.70	58,888.70
Vehicles					<u>147,545.00</u>			<u>49,404.62</u>	<u>14,754.50</u>	<u>64,159.12</u>
Sewer System					<u>17,340,502.97</u>			<u>6,193,115.00</u>	<u>441,024.78</u>	<u>6,634,139.78</u>
*Less: Dispositions and Transfers					<u>324,997.30</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Sewer System					<u>17,015,505.67</u>			<u>6,193,115.00</u>	<u>441,024.78</u>	<u>6,634,139.78</u>
Location: Water System										
Type: Equipment										
804		50hp 3 Phase Motor - Well 3	Equipment	8/08/16	6,277.00	S/L	10.00	1,516.94	627.70	2,144.64
817		Camera Van Laptop S/N: 19RKW2	Equipment	6/07/17	9,815.00	S/L	10.00	1,554.04	981.50	2,535.54
Equipment					<u>16,092.00</u>			<u>3,070.98</u>	<u>1,609.20</u>	<u>4,680.18</u>

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Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund Location: Water System (continued)										
Type: Vehicles										
791		2007 Chevy K2500 4X4 Vin: 1323 (split with SS	Vehicles	3/26/15	7,150.00	S/L	10.00	2,681.25	715.00	3,396.25
793		2008 Ford F-350 Utility Truck (split with SS)	Vehicles	10/18/15	4,498.00	S/L	10.00	1,424.37	449.80	1,874.17
Vehicles					<u>11,648.00</u>			<u>4,105.62</u>	<u>1,164.80</u>	<u>5,270.42</u>
Type: Water System										
201		Road bore & casing	Water System	7/29/03	25,000.00	S/L	20.00	19,271.00	1,250.00	20,521.00
202		Engineering fees	Water System	7/02/04	46,718.00	S/L	20.00	33,870.70	2,335.90	36,206.60
203		Industrial Park water extension	Water System	11/08/05	606,361.00	S/L	40.00	198,330.39	15,159.03	213,489.42
370		Improvements	Water System	6/15/46	852.00	S/L	50.00	852.00	0.00	852.00
371		Water meter/pump/pipe	Water System	6/15/47	657.00	S/L	50.00	657.00	0.00	657.00
372		Water pipe	Water System	9/15/48	4,724.00	S/L	50.00	4,724.00	0.00	4,724.00
373		Pipe & supplies	Water System	3/10/49	5,617.00	S/L	50.00	5,617.00	0.00	5,617.00
374		Water tower improvement	Water System	7/07/50	2,590.00	S/L	50.00	2,590.00	0.00	2,590.00
375		Water pump/recasing well	Water System	4/15/51	5,433.00	S/L	50.00	5,433.00	0.00	5,433.00
376		well & pumphouse	Water System	9/15/51	4,856.00	S/L	50.00	4,856.00	0.00	4,856.00
377		Meter	Water System	4/07/53	132.00	S/L	50.00	132.00	0.00	132.00
378		Clark Construction-W/S	Water System	6/15/54	65,737.00	S/L	50.00	65,737.00	0.00	65,737.00
379		Water improvements	Water System	8/02/55	3,472.00	S/L	50.00	3,472.00	0.00	3,472.00
380		Hydrants & Pipes	Water System	4/01/57	5,409.00	S/L	50.00	5,409.00	0.00	5,409.00
381		Water lines	Water System	10/01/59	5,707.00	S/L	50.00	5,707.00	0.00	5,707.00
382		Water lines/ditching	Water System	9/01/60	4,030.00	S/L	50.00	4,030.00	0.00	4,030.00
383		Water improvements	Water System	7/15/61	593.00	S/L	50.00	593.00	0.00	593.00
384		Water extensions	Water System	9/06/62	2,007.00	S/L	50.00	2,007.00	0.00	2,007.00
385		Water line extensions	Water System	11/05/64	3,775.00	S/L	50.00	3,775.00	0.00	3,775.00
386		Water lines	Water System	6/15/65	34,168.00	S/L	50.00	34,168.00	0.00	34,168.00
387		Water lines	Water System	6/15/66	85,457.00	S/L	50.00	85,457.00	0.00	85,457.00
388		Water lines	Water System	6/15/67	1,482.00	S/L	50.00	1,482.00	0.00	1,482.00
389		Water lines	Water System	6/15/68	7,885.00	S/L	50.00	7,885.00	0.00	7,885.00
390		Water pipe	Water System	6/15/69	21,237.00	S/L	50.00	21,237.00	0.00	21,237.00
391		Water lines	Water System	6/15/70	3,083.00	S/L	50.00	3,022.58	60.42	3,083.00
392		Water lines	Water System	6/15/71	4,655.00	S/L	50.00	4,468.30	93.10	4,561.40
393		Water lines	Water System	6/15/72	45,554.00	S/L	50.00	42,821.04	911.08	43,732.12
394		Water lines	Water System	6/15/73	18,544.00	S/L	50.00	17,060.44	370.88	17,431.32
395		Water lines	Water System	6/15/74	45,029.00	S/L	50.00	40,526.54	900.58	41,427.12
396		Water lines	Water System	6/15/75	9,391.00	S/L	50.00	8,263.66	187.82	8,451.48
397		Water lines	Water System	6/15/76	4,774.00	S/L	50.00	4,104.24	95.48	4,199.72
399		Water lines	Water System	6/15/77	43,655.00	S/L	50.00	36,670.30	873.10	37,543.40
400		Water lines	Water System	6/15/78	19,596.00	S/L	50.00	16,068.96	391.92	16,460.88
401		Water lines	Water System	6/15/79	86,615.00	S/L	50.00	69,291.90	1,732.30	71,024.20
402		Water lines	Water System	6/15/80	70,348.00	S/L	50.00	54,871.48	1,406.96	56,278.44
403		Water lines	Water System	6/15/81	31,665.00	S/L	50.00	24,064.90	633.30	24,698.20
404		Water lines 82-86	Water System	6/15/82	51,520.00	S/L	20.00	51,520.00	0.00	51,520.00
405		Water lines	Water System	6/15/88	12,693.00	S/L	20.00	12,693.00	0.00	12,693.00
406		Water lines	Water System	6/15/89	13,807.00	S/L	20.00	13,807.00	0.00	13,807.00
407		Tower maintenance	Water System	6/15/90	110,005.00	S/L	50.00	63,803.30	2,200.10	66,003.40
408		Water lines	Water System	6/15/91	5,715.00	S/L	20.00	5,715.00	0.00	5,715.00
409		Water lines	Water System	6/15/92	14,395.00	S/L	20.00	14,395.00	0.00	14,395.00

Gov Adt by Department by Type

FYE: 12/31/2019

Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund Location: Water System Type: Water System (continued)										
410		Water lines	Water System	6/15/92	5,436.00	S/L	20.00	5,436.00	0.00	5,436.00
411		Hydrants	Water System	6/15/92	6,208.00	S/L	20.00	6,208.00	0.00	6,208.00
412		Valves	Water System	6/15/92	2,522.00	S/L	20.00	2,522.00	0.00	2,522.00
413		Water line extension	Water System	7/02/92	12,455.00	S/L	20.00	12,455.00	0.00	12,455.00
414		Water lines	Water System	6/15/92	8,067.00	S/L	20.00	8,067.00	0.00	8,067.00
415		500 Meters	Water System	8/05/92	12,000.00	S/L	20.00	12,000.00	0.00	12,000.00
416		Water pipes	Water System	6/15/92	6,131.00	S/L	20.00	6,131.00	0.00	6,131.00
417		Hydrant & release valve	Water System	1/19/93	1,195.00	S/L	20.00	1,195.00	0.00	1,195.00
418		Gate valve	Water System	2/12/93	396.00	S/L	20.00	396.00	0.00	396.00
419		Wells control	Water System	3/30/93	17,010.00	S/L	20.00	17,010.00	0.00	17,010.00
420		Pump controls	Water System	4/22/93	458.00	S/L	20.00	458.00	0.00	458.00
421		Rewire pump	Water System	4/22/93	439.00	S/L	20.00	439.00	0.00	439.00
422		Water pipe	Water System	7/06/93	15,325.00	S/L	20.00	15,325.00	0.00	15,325.00
423		Meter covers & yokes	Water System	7/13/93	3,663.00	S/L	20.00	3,663.00	0.00	3,663.00
424		Pipe	Water System	7/15/93	1,150.00	S/L	20.00	1,150.00	0.00	1,150.00
425		Water line	Water System	5/25/93	528.00	S/L	20.00	528.00	0.00	528.00
426		Meters	Water System	7/26/93	1,702.00	S/L	20.00	1,702.00	0.00	1,702.00
427		Hydrants & yokes	Water System	8/20/93	1,513.00	S/L	20.00	1,513.00	0.00	1,513.00
428		Pipe	Water System	10/21/93	666.00	S/L	20.00	666.00	0.00	666.00
429		Hydrant	Water System	10/01/93	620.00	S/L	20.00	620.00	0.00	620.00
430		Hydrants	Water System	11/04/93	3,712.00	S/L	20.00	3,712.00	0.00	3,712.00
431		Meters	Water System	6/15/94	37,358.00	S/L	20.00	37,358.00	0.00	37,358.00
432		Water line extensions	Water System	6/15/94	37,760.00	S/L	20.00	37,760.00	0.00	37,760.00
433		Hydrants	Water System	6/15/94	18,998.00	S/L	20.00	18,998.00	0.00	18,998.00
434		Tower improvement	Water System	6/15/94	8,135.00	S/L	20.00	8,135.00	0.00	8,135.00
435		Pump overhaul	Water System	6/15/94	11,220.00	S/L	20.00	11,220.00	0.00	11,220.00
436		Water lines	Water System	6/15/95	10,263.00	S/L	20.00	10,263.00	0.00	10,263.00
437		Water meters	Water System	6/15/95	14,248.00	S/L	20.00	14,248.00	0.00	14,248.00
438		Chlorine system	Water System	2/15/95	47,410.00	S/L	50.00	22,677.60	948.20	23,625.80
439		Hydrants and valves	Water System	6/15/95	12,045.00	S/L	20.00	12,045.00	0.00	12,045.00
440		Well #3 overhaul	Water System	10/17/95	9,583.00	S/L	20.00	9,583.00	0.00	9,583.00
441		Water meters	Water System	6/15/96	117,689.00	S/L	20.00	117,689.00	0.00	117,689.00
442		Water meters	Water System	6/15/97	8,100.00	S/L	20.00	8,100.00	0.00	8,100.00
443		Water lines & main	Water System	9/26/97	2,236.00	S/L	20.00	2,236.00	0.00	2,236.00
444		Improvements - new lines	Water System	6/15/98	29,773.00	S/L	20.00	29,773.00	0.00	29,773.00
445		Well #4 improvements	Water System	12/09/99	40,072.00	S/L	20.00	38,235.80	1,836.20	40,072.00
446		Water meters	Water System	6/01/99	6,397.00	S/L	20.00	6,264.05	132.95	6,397.00
447		Improvements - water lines	Water System	6/01/99	47,365.00	S/L	20.00	46,378.25	986.75	47,365.00
448		Fast n Friendly waterline	Water System	10/31/99	169,454.00	S/L	20.00	162,393.10	7,060.90	169,454.00
449		Water & sewer lines	Water System	10/31/00	132,443.00	S/L	20.00	120,301.95	6,622.15	126,924.10
450		St Albins Church waterline	Water System	2/10/00	789.00	S/L	20.00	745.85	39.45	785.30
451		Waterline north of nursing home	Water System	9/11/00	2,782.00	S/L	20.00	2,550.30	139.10	2,689.40
452		New sports complex waterline	Water System	7/31/00	14,541.00	S/L	20.00	13,389.65	727.05	14,116.70
454		Water improvements	Water System	7/01/00	9,872.00	S/L	20.00	9,131.80	493.60	9,625.40
455		2 hydrants	Water System	4/07/00	1,503.00	S/L	20.00	1,408.95	75.15	1,484.10
456		Water/sewer line - 860 acres	Water System	10/31/00	1,188,160.00	S/L	20.00	1,079,245.00	59,408.00	1,138,653.00
457		Meter	Water System	7/01/00	11,201.00	S/L	10.00	11,201.00	0.00	11,201.00
458		Modular support panels	Water System	11/14/00	4,540.00	S/L	10.00	4,540.00	0.00	4,540.00
459		Walnut street water line	Water System	2/01/01	12,072.00	S/L	20.00	10,814.80	603.60	11,418.40

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Asset	d t	Property Description	Type	Date In Service	Book Cost	Book Method	Book Period	Book Prior Depreciation	Book Current Depreciation	Book End Depr
Group: Enterprise Fund Location: Water System Type: Water System (continued)										
460		West 32 Hwy water lines	Water System	2/22/01	20,200.00	S/L	20.00	18,012.00	1,010.00	19,022.00
461		Lift station - Colony estate	Water System	3/01/01	21,076.00	S/L	20.00	18,792.40	1,053.80	19,846.20
462		Park & summit Water Lines	Water System	2/27/01	70,468.00	S/L	20.00	62,834.20	3,523.40	66,357.60
463		Water tower	Water System	9/11/01	1,629,291.00	S/L	50.00	564,820.66	32,585.82	597,406.48
464		Heating system for water	Water System	10/28/02	1,523.00	S/L	10.00	1,523.00	0.00	1,523.00
465		Water system improvements	Water System	2/07/03	4,853.00	S/L	20.00	3,862.45	242.65	4,105.10
467		Water line extension	Water System	12/31/03	8,150.00	S/L	20.00	6,112.50	407.50	6,520.00
468		5 Water meters	Water System	10/01/04	7,227.00	S/L	20.00	5,149.55	361.35	5,510.90
469		Strobe lights	Water System	3/02/04	982.00	S/L	10.00	982.00	0.00	982.00
470		52 Touch read meters	Water System	2/25/04	4,717.00	S/L	20.00	3,498.05	235.85	3,733.90
471		Underground cutter	Water System	6/17/04	3,915.00	S/L	20.00	2,838.75	195.75	3,034.50
503		2006 Water additions	Water System	6/30/06	213,958.16	S/L	20.00	133,723.88	10,697.91	144,421.79
509		Chain Link Fence around well	Water System	12/21/07	12,600.00	S/L	20.00	6,930.00	630.00	7,560.00
512		Hydrant extension	Water System	8/10/07	4,999.82	S/L	20.00	2,854.05	249.99	3,104.04
513		Life station pump	Water System	8/01/07	4,917.00	S/L	20.00	2,806.79	245.85	3,052.64
517		FLYGT pump lift #6	Water System	5/15/07	6,914.00	S/L	20.00	4,033.17	345.70	4,378.87
519		Flowmeters & installation	Water System	5/22/07	4,350.00	S/L	20.00	2,519.37	217.50	2,736.87
623		SCADA	Water System	3/06/08	62,474.46	S/L	50.00	13,536.14	1,249.49	14,785.63
625		Dual Chlorinators	Water System	11/25/08	17,151.27	S/L	50.00	3,458.89	343.03	3,801.92
627		S&L Pump	Water System	9/01/08	11,277.50	S/L	50.00	2,330.68	225.55	2,556.23
628		Scale Dual Chlorinator	Water System	12/17/08	13,385.00	S/L	50.00	2,677.00	267.70	2,944.70
629		5 scale Electronic Carboy (2470 each)	Water System	12/17/08	12,350.00	S/L	50.00	2,470.00	247.00	2,717.00
630		Gas Detectors	Water System	12/17/08	12,500.00	S/L	50.00	2,500.00	250.00	2,750.00
631		Myer's Pump	Water System	2/12/08	6,790.65	S/L	50.00	1,482.59	135.81	1,618.40
633		SBU Meter Project	Water System	12/04/08	56,535.27	S/L	50.00	11,401.33	1,130.71	12,532.04
637		W/S Project - CIP since 12/31/05	Water System	12/31/08	310,063.00	S/L	50.00	62,012.60	6,201.26	68,213.86
638		SCADA - Prior Year CIP	Water System	6/30/08	40,000.00	S/L	50.00	8,400.00	800.00	9,200.00
668		Well #5 Pump - Amt. net of insurance proceeds	Water System	1/14/09	20,593.28	S/L	50.00	4,118.70	411.87	4,530.57
669		Well #6	Water System	10/14/09	21,484.00	S/L	50.00	3,974.54	429.68	4,404.22
674		Water Tower Rehab	Water System	6/12/09	117,351.00	S/L	50.00	22,492.27	2,347.02	24,839.29
675		Water Tower Rehab	Water System	8/24/09	36,041.00	S/L	50.00	6,727.65	720.82	7,448.47
676		Water Tower Rehab	Water System	9/04/09	17,043.55	S/L	50.00	3,181.45	340.87	3,522.32
677		Well Motor	Water System	8/24/09	9,488.14	S/L	50.00	1,771.09	189.76	1,960.85
697		Well #6 Pump	Water System	6/10/10	45,606.00	S/L	50.00	7,829.03	912.12	8,741.15
788		Well No. 3 Replacement	Water System	3/24/14	6,228.00	S/L	50.00	591.66	124.56	716.22
789		Well No. 2 Project	Water System	9/08/14	27,500.00	S/L	50.00	2,383.33	550.00	2,933.33
802		Water Tower Painting	Water System	10/17/16	372,000.00	S/L	20.00	40,300.00	18,600.00	58,900.00
803		Potable Water Tank Painting	Water System	10/03/16	85,600.00	S/L	20.00	9,630.00	4,280.00	13,910.00
808		2016 Water pipe lining	Water System	3/01/16	35,760.37	S/L	20.00	5,066.06	1,788.02	6,854.08
810		Bar Screening Project	Water System	3/02/16	252,564.68	S/L	50.00	14,311.99	5,051.29	19,363.28
825		Mercy Development	Water System	12/31/18	351,473.96	S/L	50.00	0.00	7,029.48	7,029.48
Water System					<u>7,603,550.11</u>			<u>4,022,281.65</u>	<u>213,304.18</u>	<u>4,235,585.83</u>
Water System					<u>7,631,290.11</u>			<u>4,029,458.25</u>	<u>216,078.18</u>	<u>4,245,536.43</u>
Enterprise Fund					27,722,743.20			11,939,643.11	744,472.74	12,684,115.85
*Less: Dispositions and Transfers					520,499.30			46,006.45	0.00	46,719.73
Net Enterprise Fund					<u>27,202,243.90</u>			<u>11,893,636.66</u>	<u>744,472.74</u>	<u>12,637,396.12</u>