

Cedar Hill Utility Company  
Rate Base Schedule  
Through March 31, 2004

Plant in Service	437,716
Less: Depreciation Reserve	131,427
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Plant in Service Net of Reserve	306,289
Less: Net Ciac	292,981
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Net Plant in Service	13,308

SM-2004-0275  
CASE FILE MEMO  
ATTACHMENT 1

Cedar Hill Utility Company  
 Plant in Service Schedule  
 Through March 31, 2004

Acct. No.	Description	Year Acquired	Original Cost	Authorized Depreciation Rate	Years In Service	Depreciation Reserve	Net Plant
351	Structures & Improvement	1998	41,680	2.50%	5.75	5,992	35,689
352.2	Collection Sewers Gravity	1994	63,000	2.00%	9.75	12,285	50,715
352.2	Collection Sewers Gravity	1996	79,610	2.00%	7.75	12,340	67,270
352.2	Collection Sewers Gravity	1998	48,132	2.00%	5.75	5,535	42,597
373	Treatment & Disposal Equip	1994	119,491	4.50%	9.75	52,427	67,064
373	Treatment & Disposal Equip	1995	29,179	4.50%	8.75	11,489	17,690
373	Treatment & Disposal Equip	1997	3,969	4.50%	6.75	1,206	2,763
373	Treatment & Disposal Equip	1998	9,575	4.50%	5.75	2,478	7,097
373	Treatment & Disposal Equip	2000	14,946	4.50%	3.75	2,522	12,424
391	Office Furn & Equip 1	1994	1,589	14.29%	9.75	2,214	(625)
391	Office Furn & Equip 2	1995	299	14.29%	8.75	374	(75)
391	Office Furn & Equip 3	1996	3,273	14.29%	7.75	3,625	(352)
391	Office Furn & Equip	1997	1,844	14.29%	6.75	1,779	65
391	Office Furn & Equip	2000	211	14.29%	3.75	113	98
392	Transportation	2000	16,245	20.00%	3.75	12,184	4,061
393	Other General Equip 4	1998	3,970	20.00%	5.75	4,566	(596)
393	Other General Equip	2000	138	20.00%	3.75	104	35
393	Other General Equip	2002	565	20.00%	1.75	198	367
			437,716			131,427	306,289

Notes:

- 1 Fully Depreciated in 2001
- 2 Fully Depreciated in 2002
- 3 Fully Depreciated in 2003
- 4 Fully Depreciated in 2003

Cedar Hill Utility Company  
 Net Ciac Balance and Ciac Reserve  
 Through March 31, 2004

Acct. No.	Description	Year Acquired	Amount	Ciac Depreciation Rate	Years	Ciac Reserve	Net Ciac
352.2	Collection Sewers Gravity Lines 1	1994	63,000	2.00%	9.75	12,285	50,715
352.2	Collection Sewers Taps	1994	23,995	2.00%	9.75	4,679	19,316
352.2	Collection Sewers Taps	1995	23,815	2.00%	8.75	4,168	19,647
352.2	Collection Sewers Taps	1996	76,495	2.00%	7.75	11,857	64,638
352.2	Collection Sewers Gravity Lines 1	1997	67,000	2.00%	6.75	9,045	57,955
352.2	Collection Sewers Taps	1998	14,100	2.00%	5.75	1,622	12,479
352.2	Collection Sewers Taps	1999	16,600	2.00%	4.75	1,577	15,023
373	Comminuter	2000	15,876	4.50%	3.75	2,679	13,197
352.2	Collection Sewers Taps	2000	13,750	2.00%	3.75	1,031	12,719
352.2	Collection Sewers Taps	2001	10,987	2.00%	2.75	604	10,383
352.2	Collection Sewers Taps	2002	5,350	2.00%	1.75	187	5,163
352.2	Collection Sewers Taps	2003	10,025	2.00%	0.75	150	9,875
352.2	Collection Sewers Taps	Jan-Mar 2004	1,875	2.00%	0.08	3	1,872
			342,868			49,887	292,981

Notes:

1 Eliminated \$172,500 from contribution reserve amortization

Cedar Hill Utility Company  
Plant in Service Schedule

<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>1994</u>	<u>Additions</u> <u>1994</u>	<u>Reclass.</u> <u>1994</u>	<u>Retiremnt</u> <u>1994</u>	<u>End Bal</u> <u>1994</u>
352.2	Collection Sewers Gravity	0	63,000			63,000
373	Treatment & Disposal Equip	0	119,491			119,491
391	Office Furn & Equip	0	1,589			1,589
	Total	0	184,080	0	0	184,080

<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>1995</u>	<u>Additions</u> <u>1995</u>	<u>Reclass.</u> <u>1995</u>	<u>Retiremnt</u> <u>1995</u>	<u>End Bal</u> <u>1995</u>
352.2	Collection Sewers Gravity	63,000				63,000
373	Treatment & Disposal Equip	119,491	29,179			148,670
391	Office Furn & Equip	1,589	299			1,888
	Total	184,080	29,478	0	0	213,558

<u>Acct No.</u>	<u>Description</u>	<u>Beg bal</u> <u>1996</u>	<u>Additions</u> <u>1996</u>	<u>Reclass.</u> <u>1996</u>	<u>Retiremnt</u> <u>1996</u>	<u>End Bal</u> <u>1996</u>
352.2	Collection Sewers Gravity	63,000	79,610			142,610
373	Treatment & Disposal Equip	148,670				148,670
391	Office Furn & Equip	1,888	3,273			5,161
	Total	213,558	82,883	0	0	296,441

<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>1997</u>	<u>Additions</u> <u>1997</u>	<u>Reclass</u> <u>1997</u>	<u>Retiremnt</u> <u>1997</u>	<u>End Bal</u> <u>1997</u>
352.2	Collection Sewers Gravity	142,610				142,610
353	Other Collection Plant Facil	0	55,372			55,372
373	Treatment & Disposal Equip	148,670	3,969			152,639
391	Office Furn & Equip	5,161	4,179			9,340
392	Transportation	0	6,077			6,077
	Total	296,441	69,597	0	0	366,038

<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>1998</u>	<u>Additions</u> <u>1998</u>	<u>Reclass.</u> <u>1998</u>	<u>Retiremnt</u> <u>1998</u>	<u>End Bal</u> <u>1998</u>
351	Structures & Improvement			41,680		41,680
352.2	Collection Sewers Gravity	142,610	48,132			190,742
353	Other Collection Plant Facil	55,372				55,372
373	Treatment & Disposal Equip	152,639		9,575	-55,372	106,842
391	Office Furn & Equip	9,340			-2,335	7,005
392	Transportation	6,077				6,077
393	Other General Equip			3,970		3,970
	Total	366,038	48,132	55,225	-57,707	411,688

<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>1999</u>	<u>Additions</u> <u>1999</u>	<u>Reclass.</u> <u>1999</u>	<u>Retiremnt</u> <u>1999</u>	<u>End Bal</u> <u>1999</u>
351	Structure & Improvement	41,680				41,680
352.2	Collection Sewers Gravity	190,742				190,742
353	Other Collection Plant Facil	0				0
373	Treatment & Disposal Equip	162,214				162,214
391	Office Furn & Equip	7,005				7,005
392	Transportation	6,077				6,077
393	Other General Equip	3,970				3,970
	Total	411,688	0	0	0	411,688

<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>2000</u>	<u>Additions</u> <u>2000</u>	<u>Reclass.</u> <u>2000</u>	<u>Retiremnt</u> <u>2000</u>	<u>End Bal</u> <u>2000</u>
351	Structure & Improvement	41,680				41,680
352.2	Collection Sewers Gravity	190,742				190,742
353	Other Collection Plant Facil	0				0
373	Treatment & Disposal Equip	162,214	14,946			177,160
391	Office Furn & Equip	7,005	211			7,216
392	Transportation	6,077	16,245		-6,077	16,245
393	Other General Equip	3,970	138			4,108
	Total	411,688	31,540	0	-6,077	437,151

<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>2001</u>	<u>Additions</u> <u>2001</u>	<u>Reclass.</u> <u>2001</u>	<u>Retiremnt</u> <u>2001</u>	<u>End Bal</u> <u>2001</u>
351	Structure & Improvement	41,680				41,680
352.2	Collection Sewers Gravity	190,742				190,742
353	Other Collection Plant Facil	0				0
373	Treatment & Disposal Equip	177,160				177,160
391	Office Furn & Equip	7,216				7,216
392	Transportation	16,245				16,245
393	Other General Equip	4,108				4,108
	Total	437,151	0	0	0	437,151

<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>2002</u>	<u>Additions</u> <u>2002</u>	<u>Reclass.</u> <u>2002</u>	<u>Retiremnt</u> <u>2002</u>	<u>End Bal</u> <u>2002</u>
351	Structure & Improvement	41,680				41,680
352.2	Collection Sewers Gravity	190,742				190,742
353	Other Collection Plant Facil	0				0
373	Treatment & Disposal Equip	177,160				177,160
391	Office Furn & Equip	7,216				7,216
392	Transportation	16,245				16,245
393	Other General Equip	4,108	565			4,673
	Total	437,151	565	0	0	437,716

<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>2003</u>	<u>Additions</u> <u>2003</u>	<u>Reclass.</u> <u>2003</u>	<u>Retiremnt</u> <u>2003</u>	<u>End Bal</u> <u>2003</u>
351	Structure & Improvement	41,680				41,680
352.2	Collection Sewers Gravity	190,742				190,742
353	Other Collection Plant Facil	0				0
373	Treatment & Disposal Equip	177,160				177,160
391	Office Furn & Equip	7,216				7,216
392	Transportation	16,245				16,245
393	Other General Equip	4,673				4,673
	Total	437,716	0	0	0	437,716

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<u>Acct No.</u>	<u>Description</u>	<u>Beg Bal</u> <u>Feb 2004</u>	<u>Additions</u> <u>Feb 2004</u>	<u>Reclass.</u> <u>Feb 2004</u>	<u>Retiremnt</u> <u>Feb 2004</u>	<u>End Bal</u> <u>Feb 2004</u>
351	Structure & Improvement	41,680				41,680
352.2	Collection Sewers Gravity	190,742				190,742
353	Other Collection Plant Facil	0				0
373	Treatment & Disposal Equip	177,160				177,160
391	Office Furn & Equip	7,216				7,216
392	Transportation	16,245				16,245
393	Other General Equip	4,673				4,673
	Total	437,716	0	0	0	437,716