JURUPA COMMUNITY SERVICES DISTRICT

2015 CAPACITY CHARGES STUDY

March 2016

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Jurupa Community Services District

2015 Capacity Charges Study

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1.0 INTRODUCTION AND BACKGROUND

1.1 History and Services

The Jurupa Community Services District (JCSD or the District) was originally formed in 1956 to develop a sewer system for an unincorporated area in the Mira Loma area. After completion of the sewer system facilities in 1961, JCSD's duties expanded to include consolidation and improvement of the area's three water companies, Jurupa Heights Water Company, the La Bonita Mutual Water Company, and the Monte Rue Acres Mutual Water Company. Around this time, JCSD began building parks and recreational facilities as well. In 1984, existing parks facilities in the Jurupa area were transferred to Jurupa Area Recreation & Parks District, a special District incorporated for that specific purpose. By 1978, the District's wastewater treatment capability was consolidated at the still functioning Riverside Treatment Plant. After a series of expansions throughout its history, JCSD has reached its current 40.8 square mile service area while serving a population of about 120,000 residents in northwest Riverside County.

The District also owns and operates the parks for the Eastvale area. In addition, the District administers an Illumination District, Lighting Maintenance Districts, and Landscape Maintenance Districts. These special assessment districts are funded through charges placed on property tax bills to cover the energy charges of the lights and landscaping within public right-of-ways throughout the District.

One of the District's primary functions is to deliver safe, clean water and to provide wastewater service to its citizens. In order to provide these two services, the District operates a complex system of transmission, treatment, and storage facilities.

1.2 Water System

In addition to supplying water to its population of roughly 120,000 customers through 29,000 service connections, JCSD also provides water deliveries through inter-ties to Norco and the Santa Ana River Water Company (SARWC). JCSD's primary water sources are groundwater production and purchases of fully treated groundwater from the Chino Groundwater Basin. In order to ensure a reliable water supply for both existing and future residents, the District participates in a joint powers authority (JPA) with neighboring agencies called the Chino Basin Desalter Authority (CDA). The CDA operates two Chino Desalter plants to desalinate groundwater stored within the Chino Groundwater Basin. JCSD currently annually purchases 8,200 acre-feet per year (AFY) of groundwater from CDA. After expansion of the Chino II facility, JCSD will purchase an additional 3,533 AF of fully treated groundwater from CDA.

The Chino Basin Watermaster is the agency responsible for recharging and preventing overdraft of the Chino Basin. Although JCSD does not directly rely on imported water as a water source, the Chino Basin is recharged through State Water Project (SWP) water as well as storm water and recycled water. The Chino Basin Watermaster purchases SWP water from the Metropolitan Water District of Southern California (MWD). Currently, due to the region's continuing drought conditions, MWD does not supply a replenishment water source for agencies to recharge groundwater basins.

Treated water from the Chino Basin makes up the majority of the District's water supply. The rest of the District's water supply comes from additional local groundwater sources. Local groundwater supplies include untreated water pumped from the Chino Basin for potable and non-potable uses and groundwater pumped from the Riverside Basin for non-potable use. While the majority of the District's territory lies within the Chino Basin, JCSD has access to and pumps 600 acre-feet per year (AFY) of groundwater from the Riverside Basin, as a portion of the District's territory lies within the Riverside Basin.

JCSD has been purchasing water from Rubidoux Community Services District (RCSD) since 2000. Through this agreement the District draws up to 1,500 AFY from the RCSD based on availability and system demand. In December, 2014, JCSD entered into an agreement with the City of Ontario to acquire up to 2,000 AFY of water subject to certain Dry Year constraints.

1.3 Sewer Service

JCSD's sewer system is split between three separate service areas that each discharge to separate systems. The District no longer operates any wastewater treatment facilities of its own. Through an order of the Santa Ana Regional Water Quality Control Board in the late 1970’s, the District outsourced its sewage treatment to the City of Riverside plant to create a regional facility for sewage treatment.

Through its network of pumping, pipeline, and other conveyance facilities, the District conveys wastewater from the eastern portion of its service area to the City of Riverside Treatment Plant. In addition to the District, this treatment plant serves the City of Riverside, Rubidoux Community Services District, and Edgemont Community Services District. The Riverside Treatment Plant discharges almost entirely into the Santa Ana River, but also produces recycled water suitable for irrigation. The District pays annual treatment charges for its share of operations and maintenance expenses at the Riverside Treatment Plant. The District is currently discharging 3.25 mgd to the Riverside Treatment Plant, but anticipates diverting 0.5 mgd of this flow to the Western Riverside County Regional Wastewater Authority (WRCRWA) Treatment Plant in the future.

Collections from the District's Eastvale area are pumped via the River Road Lift Station to another regional treatment plant operated by a Joint Powers Authority (JPA) called the Western Riverside County Regional Wastewater Authority (WRCRWA). Current

dischargers to that plant include Western Municipal Water District, Jurupa Community Services District, Norco, and the Home Gardens Sanitary District, and - after the expansion of the facility - the City of Corona. WRCRWA's Wastewater Treatment Plant was brought online in 1998 and was designed to treat 8.0 mgd of wastewater, of which the District owns 3.25 mgd in treatment capacity. The remaining capacity rights are owned by the other wastewater agencies in the area. The plant is operated by Western Municipal Water District (WMWD). The members of the JPA are in the process of expanding the WRCRWA Treatment Plant, which will increase the total treatment capacity to 14 mgd, of which JCSD will own 6 mgd. JCSD currently discharges 3.25 mgd to the WRCRWA plant, and will increase this flow to 3.75 mgd with the diversion of 0.5 mgd in flows from the Riverside to the WRCRWA treatment plant.

Wastewater from the predominantly industrial Community Facilities District (CFD) No. 1 is discharged into the Inland Empire Brine Line (IEBL) for treatment at the Orange County Sanitation District (OCSD) Treatment Plant. This plant has different standards regulating salinity because the plant discharges into the Pacific Ocean. Consequently, the District utilizes this facility for high salinity waste from its industrial customers as well as the Chino Basin Desalter.

2.0 CAPACITY CHARGE OVERVIEW

A Capacity Charge is a charge imposed by the District on new development wishing to connect to the water and/or wastewater systems or on existing users that wish to upsize their connection or increase required capacity within the systems. In order to provide the system capacity and water resources to serve these customers, JCSD has constructed some excess capacity within the existing water and wastewater systems and will be expanding those systems. Consistent with California Government Code §66013, public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. The Capacity Charges, as presented within this report, do not exceed the estimated reasonable cost of providing the service for which the Capacity Charges are being imposed and product provided directly to the payor that is not provided to those not charged.

The Capacity Charges presented in this report were developed through a collaborative process between Carollo Engineers, Inc. (Carollo), District staff, and Albert A. Webb Associates (Webb Associates). As part of this study, Carollo has not developed any primary engineering analysis. All cost and capacity information has been provided by the District with support from its consulting engineering Webb Associates. This report details the methodology used in the development of the Capacity Charges and the proportional recovery of costs for new development based on the engineering analyses of demand, growth, and cost estimates as provided. These estimates reflect the District's best estimates as of the writing of this report and are subject to change based on community development characteristics within the JCSD service area and will update as necessary.

JCSD has a sound financial structure that supports operational and capital investments for all of its services. The District’s expenditures include operating expenses, debt service on existing debt, and capital expenditures. The District's main sources of funding for its water and sewer systems are retail and wholesale sales, which represent approximately 75 percent of total revenues for each system. Other District revenues come from the Capacity Charges, interest earnings, property taxes, grants, and other miscellaneous sources. The District also collects other revenue from leases, permits, recreation income, and other sources. The District also makes use of both short and long-term debt for capital expenditures when necessary.

Revenues from the District’s Capacity Charges are dependent on growth. In recent years, Capacity Charge revenues have represented approximately 10 to 15 percent of District revenues. The District expects continued growth in the future and Capacity Charge revenue will represent a comparable share of the District’s total revenue in the water and sewer systems.

2.1 Capacity Charge Approaches

Expansion of service to new customers carries with it costs to provide that service, including expanding system capacity and increasing water supplies. As the number of customers grows within a water or sewer agency, system capacity needs to be expanded to provide service to the new customers. This includes the costs associated with constructing the expanded service as well as the incremental operating costs associated with maintaining the additional infrastructure. In the water/wastewater industry, there are multiple ways to fund these expenses. Increasing rates that are charged to both existing and new customers is the most administratively easy method to implement. However, charging existing customers for the expansion of services to new customers is not generally considered an equitable approach as it would result in the subsidization by existing ratepayers of the costs to serve growth.

Another option for recovering the costs of expansion is to charge the new customers a higher rate than existing customers until the new customers have effectively raised funds equivalent to the costs associated with their connection to the system. This method, however, is difficult to implement, as it would result in disparate rates between customers and result in an administrative burden on the District to track individual customer payment plans.

A third method, the method currently implemented by the District, is to charge each new customer a one-time fee for the use of capacity upon joining the system. The Capacity Charge recovers a proportionate share of facility cost from a new service connection based upon that customer's share of the facilities required to provide them service. These fees are referred to as connection fees, capacity fees, system development fees, facility fees, or Capacity Charges. Capacity Charges are easy to implement, and when properly calculated, provide an equitable mechanism to recover the costs of expansion.

The basic economic theory behind the imposition of a Capacity Charge is that the costs of providing service should be borne by those customers receiving the benefits, such that no one customer or group of customers subsidizes any other customers. In establishing any fee or charge, achieving equity is one of the primary goals. In the case of Capacity Charges, this goal has been expressed in the phrase, "growth should pay for growth."

While a variety of cost recovery mechanisms exist, Capacity Charges are an equitable method by which local agencies can impose charges to offset the costs of new customers connecting to their water, wastewater, or other utility or infrastructure systems. Capacity Charges, like all connection fees, are governed by California Government Code §66013, which provides a legal framework for the applicability, assessment, and imposition of the fee. There are various methods to calculate Capacity Charges; the most appropriate method for any system is dictated by the system’s specific characteristics. The proposed Capacity Charges represent the maximum fees that the District can impose based on the calculations as discussed in this report.

2.1.1 Statutory Requirements

A Capacity Charge is a one-time charge that the District imposes on new customers in order to recover an equitable share of the costs of constructing the system capacity necessary to serve new customers. The charges are levied on new users wishing to connect to the system or a customer in the process of upsizing their existing meter.

California Government Code §66013 states that Capacity Charges are "charges for facilities in existence at the time the charge is imposed or charges for new public facilities to be acquired or constructed in the future, which are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements or other rights of the local agency involving capital expense relating to its use of existing or new public facilities." Section §66013 provides that Capacity Charges "shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed." Capacity Charges are also subject to Section §54999 requirements regarding charges implemented by public agencies. Section §54999.7 establishes a similar cost-of-service requirement. As determined by *Richmond v. Shasta Community Services Dist*. (2004) 32 Cal. 4th 409, Capacity Charges are not subject to the provisions of California Constitution Article XIIID (Proposition 218).

2.1.2 Methodologies

Two general types of Capacity Charges are used to recover system costs from new users. There is the system Buy-in approach and the Incremental approach. Additionally, utilities can elect to use a Hybrid approach that combines these two approaches. While all methods are valid, the best approach is dictated by each system's specific characteristics.

2.1.2.1 Buy-in Approach

Utilities often construct infrastructure capacity to meet demands from future system users. However, it is the existing customers who have paid for this capacity over time through their user rates (through direct capital financing or retired debt). The Buy-in approach provides a mechanism to recover the costs of system capacity that was constructed and is available to meet future demand. The Buy-in approach does not intend to recover the cost of any facility, or portion of a facility, that serves only existing customers. In this sense, the Buy-in approach segregates the existing system value into costs for existing customers and costs for future users.

There are further considerations when calculating the Buy-in approach. Given that the existing system was constructed over time, the original cost of constructing the system accurately reflects neither its current value nor the cost to construct the facilities today. To determine the replacement cost of the existing assets, their original costs were escalated to July 2015 dollars using the Engineering News Record Construction Cost Index (ENR CCI) for the city of Los Angeles. The District's fixed asset records, which included original costs, acquisition dates, and estimated useful lives, were used as the basis for this analysis.

Because system assets have a finite lifespan and degrade over time, replacement costs alone might not be the best estimate of system value. Therefore, the District adjusts the replacement cost by assuming straight-line depreciation of the asset. The depreciated asset value is determined by dividing the age of each asset by the projected useful life and reducing the replacement cost by that percentage. By accounting for accumulated depreciation in the Buy-in approach, the District may recover the equivalent cost of capital improvements that would replace the depreciated assets or extend the useful lives of these assets.

The Buy-in approach should not include costs of assets that were grant-funded or donated and should only include the costs incurred by the District's ratepayers for the development of the existing system, including the accumulation of fund reserves. Finally, in the calculation of the Buy-in approach, the existing system value is segregated into the portions for existing customers and future users. This is done by determining the approximate share of each asset that benefits existing customers and the share that is available to benefit future users. This process of segregation is explained in more detail in a later section.

As shown in the formula below, the Buy-in approach divides the value of the existing system that is available to serve future users by the total number of future users that are expected to benefit from the system.

$$\boldsymbol{Buy - In\ Capacity\ Charge} = \frac{\boldsymbol{Value\ of\ the\ Available\ System}}{\boldsymbol{Expected\ Future\ Users}}$$

2.1.2.2 Incremental Approach

The Incremental approach recovers the cost in present value (July 2015) dollars of the District's planned investments that will be undertaken to add capacity for future development. Projects included in the District's capital improvement program have two primary purposes – maintain reliability of existing infrastructure; and increase system capacity. In the Incremental approach, the future system value is segregated between those two purposes. The costs of each project are associated in some percentage to either or both of these purposes. This is done by determining the approximate portion of each asset that benefits either existing customers or future users. In the Incremental approach, the present value of planned capital improvements that will serve future users is divided by the expected number of future users, hereafter referred to as build-out.

The future cost basis accounts only for capacity related improvements that will be constructed through build-out. The costs of these improvements are estimated in present value terms. Costs are fairly and reasonably spread over all future users by dividing the planned total capacity-related project costs by the total number of future users that are projected to receive service. The formula below presents the calculation of the Capacity Charge using the Incremental approach.

$$Incremental\ Capacity\ Charge = \frac{Capacity\ Related\ CIP}{Expected\ Future\ Users}$$

2.1.2.3 Hybrid Approach

The Hybrid approach combines the Buy-in and Incremental approaches. Current available system value is added to the costs of capacity related capital projects, and divided by the expected future customers. The formula below presents the calculation of the Hybrid approach.

$$Hybrid\ Capacity\ Charge = \underbrace{\frac{Value\ of\ the\ Available\ System}{Expected\ Future\ Users}}_{\text{Buy-In Portion}} + \underbrace{\frac{Capacity\ Related\ CIP}{Expected\ Future\ Users}}_{\text{Incremental Portion}}$$

2.1.3 Recommended Methodology

Based on the characteristics of the District's water and sewer systems and discussion with District Staff, Carollo recommends updating the current Capacity Charge calculation methodology, which is based on an Incremental approach, as described above. By reviewing the elements of the District's system, including current facilities and projected growth, Carollo recommends the Hybrid approach as an appropriate methodology to calculate the Capacity Charge. Justification of the two portions within the Capacity Charge are reviewed and confirmed as follows:

- JCSD is a public agency distributing water to western Riverside County as both a wholesale supplier and direct retailer. Water is collected, conveyed, treated, and distributed through the District's existing pump stations, storage facilities, and pipelines. Although these facilities were funded through revenue collected from existing customers, many have adequate capacity available to serve future customers. As new customers join the water system, they will benefit from available capacity. The Buy-in portion creates a mechanism for new customers to pay for a proportionate share of the value of this existing capacity. Through water rates, existing customers have been responsible for paying off debt that was necessary to fund the system. Additionally, past Capacity Charge revenue has been a major source of the District's system development. The same can be said for the burden of costs to provide the District's sewer service. The purpose of the first element in the hybrid Capacity Charge, the Buy-in portion, is to charge new system customers in order to recover those costs that have already been incurred by the District's existing customers. The District is able to recover and "reimburse" the existing customers by utilizing Capacity Charge revenue as the primary source of funding for future projects that benefit both existing and future customers.

- JCSD anticipates significant increases in total water demands and sewer discharge in the future due to new development. This growth in demand and discharge necessitates additional facilities in order to provide the required capacity. The CIP

intends to expand system capacity, calling for an incremental portion. During construction, the necessary expansions to the system will be a significant financial burden on the District. Because the District has a policy of "growth pays for growth," funding for expansion-related projects should not be borne by existing customers. Through an allocation of capacity-related project costs, the second portion of the hybrid Capacity Charge (the Incremental portion) provides a mechanism for the District to collect the necessary revenue from new customers, rather than existing customers, to fund the projects that will provide capacity for growth.

By applying this methodology, the District is able to develop an updated Capacity Charge that creates a reasonable relationship between the cost of constructing system capacity to serve new users and the benefit received by those users. The structure also recovers no more than the cost of providing that capacity to those users. Finally, this approach proportionally recovers costs from new users in order to prevent existing users from having to bear the burden of constructing system capacity on behalf of those new users.

2.2 Other Considerations:

2.2.1 Water Resources Capacity Charge

The District intends to implement a policy to add a Water Resources component to the Water Capacity Charge to pay for new water supply or capacity rights to accommodate growth. As the District has on average exceeded it local groundwater production rights, new developments must fund the Districts' ability to secure new water supplies for its development needs. The Water Resource component is calculated based on the projects required to create new reliable water supplies. The projects range from the construction of a recycled water system, which will serve existing irrigation customers that are currently using potable water with non-potable water in order to free up potable water capacity for new users, to constructing external drinking water supplies to projects which will import water from outside the District's territory to secure water supplies for new development.

Consistent with California Government Code §66013, the Capacity Charges can appropriately recover the proportional costs of supply or capacity contracts for rights or entitlements. The Water Resources component of the Capacity Charge only covers the cost of the required future water supplies necessary to meet growth, and not the demands of existing customers. Because the District will be constructing new facilities to provide the water supplies necessary to serve new users, the charge is calculated using the incremental portion of the hybrid methodology. Moreover, the cost of existing wells and other existing water resource facilities have been excluded from the Capacity Charge calculation, even though new development will benefit from some redundancy provided by these facilities.

The following sections of this report explain how each component of the Capacity Charge was determined.

2.2.2 Security Agreements

Current development projects within the District are at different stages of the planning, permitting, and construction processes. A number of new residential developments have entered into an agreement with the District to secure the payment of the existing Water and Sewer Capacity Charges ("Security Agreements"). The developments that have entered into a Security Agreement and have secured their Capacity Charges with a Letter of Credit will not have to pay the updated Capacity Charges presented within this report. In addition, other developments that comply with all of the following requirements would not have to pay the updated Capacity Charges presented within this report :

1. Have been issued a Water Availability Letter (confirmation that their development will be served by the water and/or sewer systems)

2. Are in the plan check process with Development Engineering

3. Are eligible to pay or secure their Capacity Charges (the Developments project's water and sewer MEU count can be determined by the District with certainty)

4. Pay or secure their Capacity Charges before the new fees are effective.

These developments will be deemed to have obtained a right to obtain connections upon payment of the Capacity Charges currently in effect.

The District reported that there are 3,522 new meter equivalent units (MEUs)[1] that qualify using the above criteria. These new developments will pay the existing Capacity Charges, rather than the fee that has been updated to properly recover the value of the existing and future systems. Throughout this report, developments and future customers with Security Agreements or that otherwise qualify using the above criteria will be referred to as secured customers or secured growth. Conversely, those customers without Security Agreements or that do not otherwise qualify using the above criteria will be referred to as unsecured customers or unsecured growth and will pay the updated fee.

In order to properly allocate the value of the District's assets and projects to unsecured growth, the value of each cost element is split between secured and unsecured growth. The split, or allocation between the two types of growth, is proportional to the number of MEUs of each type. Although there are 3,522 projected secured connections connecting to both the water and sewer systems, the number of new unsecured MEUs and EDUs anticipated by each system respectively will vary. The growth projections within each system are presented further within this report.

[1] A meter equivalent unit is determined based on the size of the purchased meter and is a factor of the instantaneous flow of that meter relative to 20 gallons per minute.

3.0 WATER CAPACITY CHARGE: FACILITIES COMPONENT

The District anticipates new development in the service area will exceed the current available capacity. The District's ability to pump groundwater is limited by certain regional agreements governing Chino Basin water rights. Consequently, the District must manage the water rights it currently owns, obtain additional water rights as necessary, and construct additional water treatment and distribution infrastructure to fully meet the projected service demands necessitated by growth through planned build-out. As presented in Section 2.0 of this report, the District imposes a Capacity Charge to apportion the costs of the water system to new customers in proportion to the benefit received. Each asset, or cost element, is apportioned between existing and future water customers. As customers connect to the water system, they will be charged a Capacity Charge by the District in proportion to the benefit received. The proposed Water Capacity Charge includes a cost for facilities and a cost for water resources. The Capacity Charge methodology is defined as the sum of two portions.

- The Buy-in Portion, which recovers a proportional share of the cost of the existing system that will be used by new customers.
- The Incremental Portion, which recovers the costs of the District's planned projects that provide additional service capacity. These projects are set forth in the Capital Improvement Plan (CIP).

This Hybrid approach includes both of these portions, as presented in the equation below, in the calculation of the Capacity Charge.

$$\textit{Hybrid Capacity Charge} = \underbrace{\frac{\textit{Value of the Available System}}{\textit{Expected Future Users}}}_{\text{Buy-In Portion}} + \underbrace{\frac{\textit{Capacity Related CIP}}{\textit{Expected Future Users}}}_{\text{Incremental Portion}}$$

Each new customer is responsible for a share of the available value of the existing system as well as projected capacity related capital costs based on its proportionate share of the total number of new customers within the water system. The District anticipates that all projected new development may not occur during the planning period and, as a result, there could be excess system capacity beyond build-out. If demand does not meet the projected levels, the capital costs of this excess capacity will be carried by the District rather than accounted for in the calculation of the Capacity Charges. Eventually, the District will fully recover these carrying costs when full build-out is achieved. The following sections describe the basis for each cost element as well as the number of customers that will benefit from the water system expansion.

3.1 Customers and Growth

3.1.1 Security Agreements

As of the writing of this report, various land development agencies have already begun the application and permit process for developing land within the District's service area. The District has already permitted construction on a number of different development sites. As part of this permitting process, developers have provided security for payment of the District's current Capacity Charge for commercial and residential developments through a Security Agreement or another acceptable form of security (see Section 2.2.2). These secured customers will pay the existing Capacity Charge when they are connected to the water system. The result will be one set of new customers that pay the current Capacity Charge and another set of unsecured new customers that will pay the updated Capacity Charge[2].

The number of new secured customers that will pay the existing Capacity Charge is equivalent to 3,522 MEUs.

3.1.2 Growth Calculation

The current water system can adequately serve the existing customers, but it cannot meet the needs of all the projected future customers. The current network of pipes, reservoirs, pumping facilities, and treatment plants can only provide so much water. As new customers are added to the water system, it will necessitate the construction of new assets to meet the increased demand.

Currently, the District serves approximately 29,000 retail water accounts with over 25,000 AF per year. The majority of the customers are single family residential with a 3/4" water meter. However, not all connections to the water system are equal. Some customers are larger than others and use more water, such as an apartment complex or commercial company. To allow for the comparison of dissimilar customer accounts, each customer is represented by a number of Meter Equivalent Units (MEUs). One MEU is meant to represent a typical, single family residential customer with a 5/8" meter. Larger customers, such as apartment complexes or manufacturing companies, are assigned a higher number of MEUs based on their meter size and flow rates to better represent the capacity ratio of their potential demand on the water system. Every account, existing and future, is assigned a number of MEUs to represent how many typical customers it is equivalent to.

The District monitors and reports on the development status of projects in the service area. Some development projects are already underway, while others are in the plan-check stage. This includes both residential and non-residential type customers. The District has projected the number of new customers that will be connected to the system from new

[2] The capacity of the District's different retail meters and their corresponding MEU values are presented in Appendix A.

developments. The District's engineer of record, Albert A. Webb Associates, performed a hydraulic study to calculate the projected average annual water consumption once all growth within the District is realized. The volume of water needed by new customers is projected based on the land development characteristics expected within the District's service area. Analyzing all potential land uses of undeveloped land, Webb's study projected an increase in consumption of 9,459 AF per year in consumption[3].

3.1.3 Water Customer Projection

The District estimated that there are currently 42,421 existing MEUs at the end of fiscal year (FY) 2015[4]. The District estimated that these customers are currently consuming 25,472 acre feet per year (AFY) of potable water. This existing consumption is based on the District's FY 2014/15 customer billing information.[5] Additionally, the District provided a Revised Development Status document that projected the total increase in water demand throughout the District's service area. The Development Status document projected an increase in annual demand of 9,459 AF. This represents a 37 percent increase in water consumption by build-out. Without making an assumption regarding a change in water consumption per MEU, it is appropriate to estimate a commensurate increase in the number of MEUs served by the District. A 37 percent increase yields 15,753 new MEUs. However, 3,522 of these new MEUs will be secured agreements, leaving 12,231 unsecured MEUs.

Table 3-1 summarizes the projected increase in water system customers. The table uses Meter Equivalent Units, or MEUs, to define the current and future customers.

Table 3-1 Water Customer Projection

Customer Type	MEUs	Percentage of Customers	Percentage of New Customers
Existing	42,421	73%	-
Secured Growth	3,522	6%	22%
Unsecured Growth	12,231	21%	78%
Total	58,173	100%	100%

As calculated above, the complete projection estimates a total of 15,753 MEUs of new customers. Once all new customers have connected to the water system, existing customers will represent 73 percent of all customers. Of the forecasted growth, 78 percent

[3] Details provided in Appendix B
[4] As of September 2015 based on current District records.
[5] Billing information is provided by the District as is incorporated into current financial model. Demand estimate is based on demand conditions prior to June 2015 retail water restrictions imposed by the California State Water Resources Control Board and represents the District's best estimate of normalized, long-term water demands.

will pay the updated Capacity Charge and 22 percent (those with Secured Growth) will pay the current Capacity Charge.

3.2 Buy-in Portion of the Capacity Charge: Facilities Component

The updated Capacity Charge for new water customers will use the hybrid methodology (described in Section 2.1.2) that utilizes two portions to determine the fee: Buy-in and Incremental. The Buy-in portion of the Capacity Charge recovers a proportional share of the cost of the existing system that will be used by new customers.

The key element in determining the Buy-in portion of the Capacity Charge is the water treatment and distribution capacity of the existing system that is available for new customers. The capacity of an asset that is available for new customers, be it a reservoir, pump station, or pipeline, is determined by comparing the amount of capacity that is used by existing customers to the actual capacity of the asset. The remaining unused capacity is available for new customers and the associated costs are recovered through the Buy-in portion.

3.2.1 Fixed Assets

3.2.1.1 Replacement Cost New Less Depreciation

Net capital asset equity represents the current value of the physical water systems funded by existing ratepayers, less accumulated depreciation. Each infrastructure asset is depreciated over a pre-determined time period, which is associated with the estimated life of the asset. This period of time is referred to as an asset's useful life. Depreciation of the assets accounts for the fact that system assets have been in service and no longer have their full useful life remaining.

The terms related to the calculation of net capital asset equity are defined below:

- Replacement Cost New - Present value cost to replace the existing water system asset. Original costs are adjusted for by the Los Angeles ENR CCI from the year of construction.
- Capital Costs Not Funded by Existing Ratepayers - These include developer-funded assets and are excluded from the ratepayers' equity calculation.
- Depreciation - represents the loss in value of the system as the useful life of that asset is exhausted.

The Buy-in portion is determined by calculating the current replacement cost of the water system funded by existing rate payers, then subtracting the portion that has already been depreciated. The difference is referred to as the Replacement Cost New Less Depreciation (RCNLD), which represents the value of a physical asset or net capital asset equity.

3.2.1.2 Portion Allocated to New Customers

The first step in calculating the value of the water system available to serve future customers involves a calculation of each facility's RCNLD. The sum of all RCNLD values represents the value of the treated water system. However, the Buy-in portion of the JCSD's updated Water Capacity Charge must be limited to recover only the costs of the system that specifically benefit future customers.

A second calculation segregates the benefit that is provided to future customers from the benefit provided to existing customers. Unless otherwise specified, a percentage of each asset is allocated to growth according to the percent share that projected growth will be out of all customers by build-out. In the case of the water system, growth represents 27 percent of the projected build-out customer base.

However, since growth will occur over a period of time, the allocation of assets must be made on a case by case basis. Assets are assumed to be fully depreciated once their useful lives end. Assets that are expected to be fully depreciated within the near future will not serve customers who join the system after the asset's useful life ends. Instead, only the customers that will have already connected to the water system will have benefited from these depreciated assets. In order to avoid charging new customers for assets that will depreciate before the customers are connected to the water system, the value of each asset available for new customers is discounted based on the proportion of new customers added compared to all customers before its useful life ends.

The exact timing of the connection of future customers is not known, so it was assumed that an equal number of customer MEUs would be added to the water system each year until build-out is reached (FY 2039), in other words straight-line growth for both types of growth has been assumed. In order to estimate the amount of an asset's capacity that will benefit growth, the number of new customers, in terms of MEUs, that will have joined by the time the asset's useful life is depleted is divided by the total number of connections in the system at that point. This ratio is used to calculate the percentage of the asset's value that should be allocated to growth. For example, a water system asset whose useful life ends in five years will benefit a projected 3,282 new MEUs out of the 45,702 MEUs in the system before its useful life ends.

The values of assets whose useful lives end after build-out are recovered over all customers in the system by build-out. As growth represents 27 percent of all customers by build-out, 27 percent of assets with useful lives extending beyond 2039 are estimated to be available for growth.

As opposed to the standard methodology, the methodology used in this study of allocating asset value results in a smaller portion of existing system value being included in the Buy-in portion of the Water Capacity Charge.

The new Capacity Charge will avoid burdening the majority of new customers with any responsibility to recover the revenue lost by charging the connections with Security Agreements a lower fee. Therefore, the Capacity Charge will discount the value of assets included in the Buy-in portion for the share of system value that benefit secured growth.

This was accomplished with a third calculation that splits the value of the available existing assets and capacity related projects into two groups when calculating the updated Capacity Charge. Total growth represents 27 percent of all customers by build-out. Unsecured growth represents the majority, or 78 percent, of growth and is allocated 21 percent of the value of each asset or project. The remaining 6 percent of all customers represents the number of all customers by build-out with security agreements.

Customers with security agreements represent 22 percent of growth alone, therefore, 22 percent of each growth related asset or project is split and excluded from the calculation of the Buy-in and Incremental portions. This excluded share is proportional to the ratio of the number of future customers who have already secured the existing Capacity Charge to the total number of unsecured projected future customers. As a result, 22 percent of every cost allocated to growth is excluded from the value included in the water Capacity Charge that will be charged to unsecured future connections.

The combined replacement value of the District's existing fixed assets is roughly $229 million. Accounting for $77 million in depreciation since the construction of each asset as well as the allocation of $122 million in asset value to existing customers and nearly $7 million to secured connections according to the methodology described above results in a combined value of $23.0 million in fixed asset value allocable to future customers that will pay the full updated water Capacity Charge.

3.2.2 Construction in Progress

The District is currently working on a number of projects that have yet to be completed and logged in the fixed asset schedule. Some of these projects have been under construction for multiple years and their full cost is no longer listed within the Capital Improvement Plan (CIP). These projects are not included in the calculation described in Section 3.2.1.2 because they are not yet listed as fixed assets.

In order to track the full value of the system, the completed portion of each project that is still under construction is logged in the Construction in Progress project schedule. The District provided a list of projects and the value of each that has been completed at the time of this study. Many of these projects still have years of construction left and are listed on the CIP. The portion that has been completed receives the same allocation to growth as the remaining portion on the CIP. The allocation of the Water CIP projects is presented in detail in Appendix D. The other in-progress projects are allocated according to whether they benefit existing customers only, growth, or all customers. The details regarding the

allocation of each underway project is presented in Appendix C. The combined value of construction in progress costs is $38.7 million of the $59.3 million total.

3.2.3 Grant Receipts

Additionally, new customers should not be charged for projects the District does not pay for. For example, the Chino Basin Desalter Authority (CDA) received grant funding for the expansion of the Chino Basin Desalter. The CDA is required to distribute the grant proceeds between the benefitting agencies according to each agency's share of Chino Basin Desalter capacity.

As a result of this agreement, the District received $18 million in grant funding for its share of the costs of expanding the Desalter capacity. As this expansion will benefit all future customers, new unsecured connections will benefit from 78 percent of the expansion and therefore a proportionate share, $14.0 million, of the $18 million grant receipt. This amount is subtracted from the value of the existing system that future customers must recover through the Capacity Charge.

3.2.4 Buy-in Portion Calculation

Based on the calculation process described in the previous section, the Buy-in portion of the water Capacity Charge was calculated. Table 3-2 presents a summary of the value of the existing water system as it pertains to the Capacity Charge.

Table 3-2 Existing Water System Value

Cost Element	**$M[1]**
Replacement Value of Fixed Assets	$229.2
Depreciation	(77.1)
RCNLD[2]	**152.1**
Portion Allocated to Existing Customers	(122.5)[3]
Portion Excluded due to Secured Connections	(6.6)
Remaining Value Available for Future Customers	**23.0**
Construction in Progress	38.7
Growth's Share of Grant Proceeds	(14.0)
Total	**$47.7**

Notes:
(1) Values rounded to nearest $100,000
(2) RCNLD: Replacement Cost New Less Depreciation
(3) Excludes system value attributed to customers with secured agreement

Based on the analysis performed, the total water system value used to calculate the Buy-in portion of the Capacity Charge is $47.7 million. This equates to a charge of $3,903 for each

of the 12,231 future unsecured MEUs. This portion is added to the Incremental portion (described in the following section) to calculate the total water Capacity Charge.

3.3 Incremental Portion of the Capacity Charge

Many of the JCSD's planned projects are intended to replace assets that serve only existing customers or intend to add capacity specifically to serve growth. Some projects serve a combination of both goals. The Incremental portion of the Water Capacity Charge is based on the costs of the District's projects that provide additional service capacity to address the demands of growth. The District lists these projects and their estimated project costs in the CIP.

The CIP also includes projects that are purposed both partially and specifically for the development of additional water resources to meet the demands of future customers. The costs of these water resource development projects are excluded from the evaluation of the Water Capacity Charge and are reserved for the evaluation of the Water Resources Capacity Charge (see Section 4.0). Through prior studies conducted by the District and its engineer of record, Webb Associates, the benefit of each project in the CIP is allocated between existing and future customers.

Types of projects on the CIP include reservoir construction and maintenance, water distribution improvements, pipeline replacement program, operations and maintenance improvements, and third party projects. Projects related to the development of water sources were not included in the Incremental portion of the Water Capacity Charge.

District staff and the results of the Webb analysis were used input to classify each of the 41 projects on the CIP list. Projects were classified as

1. Benefiting all customers (existing and growth),
2. Providing new capacity for future customers,
3. Repair of existing assets that benefit the District's current customer base, or
4. Benefitting a specific combination of existing and future customers.

The appropriate share of each project's cost was allocated to new or current customers. If a project only benefits new customers, then 78 percent of the value of that project is allocated to unsecured growth and is included in the Incremental portion of the fee. As 22 percent of new customers are covered by secured agreements, the remaining 78 percent is allocated to the customers that pay the new Capacity Charge. Conversely, if projects are equally shared by all customers, current and new, then 21 percent of the project cost will be included in the Incremental portion since unsecured connections represent 21 percent of all MEUs by build-out.

3.3.1 Capital Improvement Plan

The following section provides a detailed summary of the major capital projects that the District will be undertaking.

Water Source Development

- Line #1: CDA Expansion
    - Project cost: Assuming $18 million in grant funding, JCSD has projected the remaining project costs net of the grant to be $5.65 million through build-out.
    - Allocation to growth: JCSD's analysis indicated that this project will provide additional capacity only for future users. Contractually, this project will provide 3,533 AF for future growth. It is estimated by JCSD that the project will provide an average of 2,650 AF of annual recharge credit for growth over 20 years.
- Line #2: WRCRWA Non-Potable
    - Project cost: Webb provided analysis indicating that the project is currently in the conceptual stage and in coordination between JCSD and IEUA for the final scoping. The latest cost estimate is for $52.46 million for IEUA Alternative #4 project.[6] There would be a cost sharing between participants. Webb Associates provided analysis indicating that cost of $40 million assuming a 25 percent grant. Pending the resolution on cost sharing which is unknown at this time, JCSD provided an updated project cost of $30 million.[7]
    - Allocation to growth: This project should provide approximately 4,800 AF of recycled water, 2000 AF of which is to be shared with IEUA. The amount of total water available for growth from this project will depend on the amount of water required to be discharged to the Santa Ana River and the amount allocated to IEUA. It is estimated that 800 AF of this supply will be allocated to an Eastvale recycled waterline loop for parks and schools to be constructed that is currently being served by potable water. The 800 AF of potable water that is freed up by this project is available for future growth. The remaining 2,000 AFY of non-potable water from this project is available for the Chino Basin recharge obligation created by growth. As a result, it is estimated that 100 percent of JCSD's share of this project is allocated to growth.

[6] Provided in a Webb Associates Memo dated 10/02/2015
[7] Provided in an email from JCSD dated 10/07/2015.

- Line #3: Eastside Non-Potable/Recycled Project

    - Project cost: The Project cost is estimated to total $19.5 million based upon a technical memorandum on the Declez Basin Recharge prepared by Webb Associates. The District's share of costs is expected to total $9.75 million, which assumes 50 percent of the project will have been funded through a grant and/or IEUA participation.[8]

    - Allocation to growth: The District is currently over drafting the basin which incurs an extraction fee for imported recharge water. It is anticipated that this overdraft will continue as growth customers are added to the system. This project is estimated to provide 2,241 AF of recharge water. The District concludes that 100 percent of the Eastside Recycled project is applicable to growth based on the following assumptions.[9] The 2014-2015 Watermaster Assessment package (which is calculated based on 2013-2014 production year) calculates JCSD's overdraft of assigned rights as exceeding those rights by 2,160 AF. The information concerning the calculation of water rights that JCSD can pump under the Watermaster Agreements is uncertain. There are several factors that affect the Watermaster's calculations that determine JCSD's water allocation from the Chino Basin and potential overdraft. These factors include determination of the safe yield amount (which is in flux), the amount of water that JCSD actually pumps from the basin and the effect of various interagency agreements that can offset the District's recharge obligations. The 2014-2015 Watermaster's assessment (based on 2013-2014 production), was a 2,159 AF overdraft; however, since then the District has entered into an agreement with Ontario for 2,000 AF of water. When that water is available under the agreement, it will reduce their Watermaster Overdraft. Another factor relates to the Watermaster safe yield which has been reset. This reduces JCSD's water allocation and potentially increases the Watermaster's overdraft. Based on this uncertainty, it is estimated that the annual overdraft will continue to be incurred for existing customers. This anticipated overdraft will be offset by Water Rights to be acquired from the Imported Water Rights found on Line #8 of Appendix D. Therefore, the portion of the Line #3 Eastside non-potable/Recycled Project allocated to growth will be 100 percent.[10]

[8] Provided in a Webb Associates Memo dated 9/22/2014
[9] Provided in a Webb Associates Memo dated 10/02/2015
[10] Provided in an email from JCSD dated 10/07/2015.

- Line #4: Fontana Water Company Interconnection
    - Project cost: A remaining project cost of $0.76 million is estimated by the District.
    - Allocation to growth: This project will generate approximate 1,600 AF of water. As the Imported Water project will provide supplies to offset all of the District's existing Chino Basin recharge obligations, the cost of water from the Fontana Water Company is being allocated to growth customers to offset the anticipated recharge obligation for the Chino Basin groundwater extraction
    - .
- Line #5: Well 13 Site Improvements:
    - Project cost: The District estimates a project cost of $3.55 million.
    - Allocation to growth: The project is the rehabilitation and replacement of the existing well site facility. Reliability is increased by the addition of an emergency standby generator for existing customers. There is no increase in water supply as a result of the project.[11] Therefore no costs are allocated to future growth.
- Line #6: 980 Zone Wellhead Treatment
    - Project cost: The District estimates that project to cost $9 million.
    - Allocation to growth: The project is the addition of a treatment plant for the existing well supply in the 980 pressure zone. Due to degradation of existing water quality (high nitrate), treatment will be required to maintain the existing supply. There is no increase in water supply as a result of the project.[12] Therefore, none of the project is allocated to growth.
- Line #7: Wells 29 & 30 Equipping
    - Project cost: The District estimates the project to cost $8.275 million.
    - Allocation to growth: Webb Associate's analysis indicates that the project provides new capacity for future users and should be allocated 100 percent to future customers. It is estimated that this project will provide 5,080 AFY of potable water production required for growth.

[11] Provided in a Webb Associates Memo dated 10/02/2015
[12] Provided in a Webb Associates Memo dated 10/02/2015

- Line #8: Imported Water
    - Project cost: In April, 2015, the City of Ontario acquired 283 AF of Chino Basin Overlying non-Agricultural Pool groundwater rights for $3,820,244.[13] This purchase price equates to $13,500 per AF or $13.5 million per 1,000 AF of permanent rights. Based on this market transaction, the District is estimating the cost of acquiring additional water rights at between $13,500 and $15,000 per AF. The District anticipates acquiring 2,000 AF of water rights for a total of $30,000,000.
    - Allocation to growth: The District is currently over drafting the basin which incurs an extraction fee for imported recharge water. This project will provide additional water rights to offset the groundwater recharge obligation. It is anticipated by the District that the 2,000 AF of water rights from this project will offset the overproduction created by its existing customers. Consequently, the project is allocated 100 percent to existing customers.
- Line #9: Well 23 & Teagarden Disinfection System Upgrade
    - Project cost: The District provided a remaining project cost estimate of $2.24 million.
    - Allocation to growth: The District indicated that this project involves the repair of an asset providing capacity for existing customers. Therefore, it provides no benefit to future users.
- Line #10: Resin Replacement Program
    - Project cost: The District estimates the remaining project costs to be $3.4 million.
    - Allocation to growth: JCSD indicated that this project involves the repair of an asset providing capacity for existing customers. Therefore, it provides no benefit to future users.
- Line #11: Chino I Reliability
    - Project cost: The District projects remaining project costs to be $1.6 million.
    - Allocation to growth: The District indicated that this project will provide resiliency for the system and provide approximately 414 AF of water required for growth. Therefore, the project costs will be allocated to 100 percent to growth.

[13] City of Ontario Agenda Report dated 04/07/2015

Water Reservoir Projects

- Line #15: Lindsay Reservoir & Pipeline
    - Project cost: The District provided a remaining project cost estimate of $27.415 million.
    - Allocation to growth: JCSD indicated that this project will provide new capacity for future users. Therefore, the project costs will be entirely allocated to growth.
- Line #16: CFD 1 Reservoir Erosion Control
    - Project cost: The District provided a remaining project cost estimate of $1.15 million.
    - Allocation to growth: JCSD indicated that this project involves the repair of an asset providing capacity for existing customers. Therefore, it provides no benefit to future users.

Miscellaneous Reservoir Projects

- Line #20-22: CFD A; Pedley A, Well 13; Mira Loma A/Sunnyslope A
    - Project costs: The District estimates the remaining project costs to be $1 million for each of these three projects.
    - Allocation to growth: The District indicated that these projects will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project costs will be allocated to growth in proportion to the number of MEUs by build-out.
- Line #23-24: Pedley B; Benedict B
    - Project costs: The District estimates the remaining project costs to be $1.1 million for each of these two projects.
    - Allocation to growth: JCSD indicated that these projects will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project costs will be allocated to growth in proportion to the number of MEUs by build-out.

- Line #25-27: CFD B; 56th A; Mira Loma/Indian Hills 2 A
    - Project costs: The District estimates that the remaining project costs will be $1.2 million for each of these three projects.
    - Allocation to growth: JCSD indicated that these projects will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project costs will be allocated to growth in proportion to the number of MEUs by build-out.
- Line #28-30: Mira Loma C; Indian Hills 2 B; Indian Hills 1
    - Project costs: The District provided a remaining project cost estimate of $1.3 million for each of these three projects.
    - Allocation to growth: JCSD indicated that these projects will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project costs will be allocated to growth in proportion to the number of MEUs by build-out.
- Line #31: Benedict A/Sunnyslope B
    - Project cost: The District provided a remaining project cost estimate of $1.28 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out.

Water Distribution Projects

- Line #35: Pressure Zone Pipeline to Whitney
    - Project cost: The District provided a remaining project cost estimate of $0.51 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out.

Line #36: 56th Street Booster Station Expansion

  - Project cost: The District provided a remaining project cost estimate of $0.52 million.
  - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs.

- Line #37: MP Granite Hills Pipeline (Ph2 & Ph3) & PR Sta
  - Project cost: The District provided a remaining project cost estimate of $11.88 million.
  - Allocation to growth: JCSD indicated that this project provides conveyance for the growth needs in the Granite hills area. This project is allocated 100 percent to growth.

- Line #38: Eastvale Pressure Zone Break Improvements
  - Project cost: The District provided a remaining project cost estimate of $4.75 million.
  - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs.

- Line #39: Non-Potable Pipelines & Supply
  - Project cost: The District provided a remaining project cost estimate of $6 million.
  - Allocation to growth: JCSD indicated that this project will provide conveyance for the WRCRWA Non-Potable facility and is allocated to growth in the same proportion as the WRCRWA project, 100 percent.

Pipeline Replacement Program - Water

- Line #43: Pipeline Replacement - Ben Nevis - Bellegrave Area
  - Project cost: The District provided a remaining project cost estimate of $1.725 million.
  - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out.

- Line #44: Pipeline Replacement - Morton Limonite Pedley Area
    - Project cost: The District provided a remaining project cost estimate of $1.75 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.
- Line #45: Pipeline Replacement - Lindsay Bellegrave Ben Nevis Area
    - Project cost: The District provided a remaining project cost estimate of $1.75 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.
- Line #46: Pipeline Replacement - 53rd Felspar Steve Area
    - Project cost: The District provided a remaining project cost estimate of $1.75 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.
- Line #47: Pipeline Replacement - 54th Steve Serendipity Area
    - Project cost: The District provided a remaining project cost estimate of $1.75 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.
- Line #48: Future Annual Pipeline Replacement
    - Project cost: The District provided a remaining project cost estimate of $46.5 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the

project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.

Annual Miscellaneous Projects

- Line #52: Headquarters Paving and Lighting Improvements
    - Project cost: The District provided a remaining project cost estimate of $0.25 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.
- Line #53: Building B Improvements
    - Project cost: The District provided a remaining project cost estimate of $1.08 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.
- Line #54: Well Maintenance and Booster Program
    - Project cost: The District provided a remaining project cost estimate of $14.55 million.
    - Allocation to growth: JCSD indicated that this project will repair an asset benefiting only existing customers and none of its cost will be allocated to growth.
- Line #87: Asphalt Patching - Various Locations
    - Project cost: The District provided a remaining project cost estimate of $9.63 million.
    - Allocation to growth: JCSD indicated that this project will repair an asset benefiting only existing customers and none of its cost will be allocated to growth.

- Line #88: Reservoir Facility Maintenance
    - Project cost: The District provided a remaining project cost estimate of $5.92 million.
    - Allocation to growth: JCSD indicated that this project will repair an asset benefiting only existing customers and none of its cost will be allocated to growth.
- Line #89: Localized System Repairs
    - Project cost: The District provided a remaining project cost estimate of $4.63 million.
    - Allocation to growth: JCSD indicated that this project will repair an asset benefiting only existing customers and none of its cost will be allocated to growth.
- Line #90: Treatment Plant Component Replacement Program
    - Project cost: The District provided a remaining project cost estimate of $5.94 million.
    - Allocation to growth: JCSD indicated that this project will repair an asset benefiting only existing customers and none of its cost will be allocated to growth.
- Line #91: Large Meter Replacements (Phase 4 of 4)
    - Project cost: The District provided a remaining project cost estimate of $0.05 million.
    - Allocation to growth: JCSD indicated that this project will repair an asset benefiting only existing customers and none of its cost will be allocated to growth.
- Line #92: IT SCADA (Infrastructure)
    - Project cost: The District provided a remaining project cost estimate of $8.63 million.
    - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.

Line #93: IT Equipment

- Project cost: The District provided a remaining project cost estimate of $0.14 million.
- Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.

- Line #94: District Wide Shared Projects
  - Project cost: The District provided a remaining project cost estimate of $0.22 million.
  - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.
- Line #95: SCADA (System Maintenance)
  - Project cost: The District provided a remaining project cost estimate of $2.04 million.
  - Allocation to growth: JCSD indicated that this project will repair an asset benefiting only existing customers and none of its cost will be allocated to growth.

Third Party Projects

- Line #99: Milliken Grade Separation Project
  - Project cost: The District provided a remaining project cost estimate of $0.1 million.
  - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.
- Line #100: Third Party Relocations (Unspecified)
  - Project cost: The District provided a remaining project cost estimate of $1.44 million.

- Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.

- Line #101: Limonite/I-15 Interchange
  - Project cost: The District anticipates remaining project costs of $0.15 million.
  - Allocation to growth: JCSD indicated that this project will provide resiliency for the system and will benefit all customers by build-out. Therefore, the project cost will be allocated to growth in proportion to the number of MEUs by build-out that are new growth.

Table 3-3 summarizes the count and cost of CIP projects and what cost was allocated for new customers. This table does not include the costs associated with Water Source Development, those project costs are recovered through the Water Resources Capacity Charge component.

Table 3-3 CIP Water Projects ($ Millions)

CIP Project Type	No. of Projects	Total Cost	Unsecured Growth %(1)	Growth Cost(2)
Reservoirs	14	$42.5	57%	$24.2
Water Distribution Improvements	5	23.7	64%	15.1
Pipeline Replacement Program	6	55.2	21%	11.6
Miscellaneous Improvements	12	53.1	4%	2.2
Third Party Projects(3)	3	1.7	21%	0.4
Total	**40**	**$176.2**	**30%**	**$53.4**

Notes:
(1) Represents the weighted average allocation per project type
(2) Represents the cost allocation to unsecured growth and to the Incremental portion of the fee.
(3) Third Party Projects include JCSD's share of project costs associated with outside agencies.

The $53.4 million allocated for new unsecured customers represents a roughly 30 percent of the total CIP project costs. A major portion of the allocation comes from projects associated with expanding storage capacity or improvement of the reservoirs. As the project values within the CIP constitute the only cost element of the Incremental portion, the resulting $53.4 million allocation produces an Incremental portion of $4,371 for each new unsecured MEU. This portion is added to the Buy-in portion (described in the previous section) to calculate the total Water Capacity Charge.

3.4 Updated Water Capacity Charge

The Capacity Charge is calculated by combining the Buy-in and Incremental portions described above. The result is a total fee of $8,274 per MEU. $3,903 of the fee comes from the Buy-in portion and $4,371 comes from the Incremental portion of the hybrid equation explained in Section 2.1.2.

The fee is administered and charged to customers according to their assumed consumption or MEU level in order to adapt for the fact that some future developments will consume more water than others. An account that consumes more from the water system (as defined by the capacity of the account's water meter size) will result in more MEUs and a higher Capacity Charge being charged when they are connected to the system.

Table 3-4 compares the updated and previous Capacity Charges.

Table 3-4 Water Capacity Charge Comparison

Current Fee (December 2006)	$7,260
Escalated Current Fee(1)	8,979
New Fee (per MEU)(2)	**$8,274**
Increase(3)	14%

Notes:

(1) Value escalated using LA ENR CCI from December 2006 to July 2015
(2) The current charge is based on an equivalent dwelling unit, which is proposed to be based on the new user's meter size.
(3) Increase calculated based on existing fee

The current Capacity Charge of $7,260 was set in December of 2006. Using the last 9 years of ENR CCI data for the Los Angeles area to escalate the value, the Capacity Charge is worth $8,979 in today's dollars. The new Capacity Charge of $8,274 represents a 14 percent increase over the current fee.

4.0 WATER CAPACITY CHARGE: WATER RESOURCES COMPONENT

The Water Resources Capacity component is a separately calculated element of the overall Water Capacity Charge to account for investments the District will make to construct or acquire sources of supplies to serve future growth. The proposed Water Resources component is calculated based on direct service provided by JCSD to growth that is not provided to those not charged. Through a detailed calculation process, the proposed capacity charges do not exceed the reasonable costs to JCSD of providing the new or expanded service. Moreover, the District has excluded the cost of water resources from the Facilities component of the Capacity Charge, even though existing wells and other facilities will provide some layer of resiliency to new users.

The District's current water supply sources have sufficient capacity to deliver treated water to the District's existing retail and wholesale customers, based on current demands. However, in anticipation of continued growth, the District intends to secure additional water resources. While the Capacity Charge recovers the value of the District's facilities and infrastructure, it is the Water Resources Capacity Charge exclusively that recovers the costs related to securing the additional water resources.

As previously discussed in Chapter 3, the District’s ability to pump groundwater is limited by certain regional agreements governing Chino Basin water rights. For the District, the Water Resources Charge consists of two components. First, the availability of water (production) and, second, the District’s obligations to replenish sources of supply (production) through either recharge or by acquiring additional water rights.

As the Water Resources Capacity Charge component only covers the cost of the required future water supplies necessary to meet growth, and not the demands of existing customers, it is calculated using the incremental approach described in Section 2.1.

The Water Resource Capacity Charge component intends to recover cost of eleven projects included in the District's CIP. These projects include expansions of water treatment plants, connections to other water agencies, and improvements to groundwater wells. These projects are intended to provide the increase in AFY supply of water that is required by the District to match the projected growth in demand projected by Webb and to provide for the District’s Chino Basin water recharge obligations.

In total, there is $104.2 million worth of projects associated with water supply. Just like the CIP facility projects, a percentage of each project cost is allocated to growth and is split between secured and unsecured customers to represent the amount they benefit from the new water supply.

Table 4.1 presents a summary of the anticipated water supply (AF) to be obtained from the District's Water Source CIP. Not all projects were determined to benefit future users and were therefore allocated to the existing system. The projects that do provide additional water sources are allocated between existing customers and growth customers. The existing customers are allocated an amount equal to the expected overproduction, or overdraft, from the Chino Basin. The remaining Water Source projects are allocated to support the water needs of growth customers.

Table 4.1 Water Supply Analysis - Water Source CIP Projects

Project	Existing Overproduction	Growth Water Supply (Production) [2]	Source Rights & Recharge [3]	Allocation of Supply to Growth
CDA Expansion	-	3,533	2,650	100%
WRCRWA Non-Potable	-	800	2,000	100%
East Side Non-Potable	-	-	2,241	100%
Fontana Water Company Interconnection	-	-	1,600	100%
Well 13 Site Improvements	-	-	-	0%
980 Zone Wellhead Treatment	-	-	-	0%
Wells 29 & 30 Equipping	-	5,080	-	100%
Imported Water	2,000	-	-	0%
Well 23 & Teagarden Disinfection System Upgrade	-	-	-	0%
Resin Replacement Program	-	-	-	0%
Chino I Reliability	-	414	-	100%
Total	**2,000**	**9,827**	**8,491**	

Notes:

(1) The allocation of each projects water source capacity is explained in detail in Section 3.3.1.
(2) Production or Supply Projects may not come with associated water rights necessary to meet the District's contractual obligations
(3) Source Right and Recharge projects are forecasted to approximate growth's resulting contractual recharge obligations

The District is taking on these projects in order to serve the projected demand. Together these projects are expected to supply 9,827 growth-related AFY of production as well as 8,491 source of rights (and recharge) necessary to meet the District's contractual obligations. It is assumed that this will be approximately sufficient to meet for the 9,459 AFY in growth-related demand and recharge estimated by Webb.

Table 4.2 presents the combined value of the water source development projects and the total share of project costs that are allocated to unsecured growth through the Water Resource Fee.

Table 4.2 Value of Water Resource Development Projects

CIP Project Type	No. of Projects	Total Project Cost, $M	Total Allocation to Growth, $M(1)	Allocation to Unsecured Growth through the Water Resources Capacity Charge, $M
Treatment Expansion	4	$47.0	$47.0	$36.5
Interconnection	2	30.7	0.7	0.6
Well Improvement	5	26.5	8.3	6.4
Total	**11**	**$104.2**	**$56.0**	**$43.5**

Notes:
(1) The allocations of each project are detailed in Appendix D.

In total, $43.5 million worth of water supply projects were allocated to the Water Resources Capacity Charge. This represents 42 percent of the total cost associated with all eleven water resource development projects in the CIP. This cost is distributed to the unsecured growth according to each account's assumed number of MEUs. The result is a Water Resources Capacity Charge component of $3,557 per MEU for new customers connecting to the water system. This fee is in addition to the Facilities component described in the previous section.

5.0 SEWER CAPACITY CHARGE

The Capacity Charge for new sewer customers uses the same methodology as the Capacity Charge for water customers. Many of the terms that were defined or explained in the Water Capacity Charge section will also be used in this section (particularly those used in the Buy-in component and Incremental component sections).

As presented in Section 2.0 of this report, the District imposes a Capacity Charge to apportion the costs of the sewer system to new customers in proportion to the benefit received. Each asset, or cost element, is apportioned between existing customers and growth, and then again between secured and unsecured growth. As customers connect to the sewer system, they will be charged a fee by the District in proportion to the benefit received. The Capacity Charge is comprised of two portions.

- The Buy-in portion, which recovers a proportional share of the cost of the existing system that will be used by new customers
- The Incremental portion, which recovers the costs of the District's planned projects that provide additional service capacity. These projects are set forth in the Capital Improvement Plan (CIP)

This Hybrid approach includes both of these portions, as presented in the equation below, in the calculation of the Capacity Charge.

$$\textit{Hybrid Capacity Charge} = \underbrace{\frac{\textit{Value of the Available System}}{\textit{Expected Future Users}}}_{\text{Buy-In Portion}} + \underbrace{\frac{\textit{Capacity Related CIP}}{\textit{Expected Future Users}}}_{\text{Incremental Portion}}$$

Each new customer is responsible for a share of available existing system value and projected capital costs based on its proportionate share of the total number of new customers within the sewer system. This share, represented by the Buy-in and Incremental portions, is calculated by dividing available existing system value and projected capital costs required to increase system capacity by the projected increase in system-wide customers.

5.1 Customers and Growth

The new Capacity Charge for sewer customers is tied to the projected increase in customers and sewer flows. The current sewer system is capable of handling the flows from the existing customers, but the total flows from future and current customers will require an increase in system capacity.

The District owns a network of pipelines and pumping or conveyance facilities that sends wastewater to a treatment plant. However, the District does not own or operate a wastewater treatment plant. All wastewater generated by District customers goes to one of three facilities owned by neighboring agencies. The two main treatment facilities where

customer flows are sent are the Western Riverside County Regional Wastewater Authority (WRCRWA) Treatment Plant and the City of Riverside's Water Quality Control Plant (WQCP). The third treatment plant is operated by the Orange County Sanitation District (OCSD) and only receives discharges through the Inland Empire Brine Line (IEBL) from commercial and industrial customers that produce high-saline waste that does not qualify for use or reclamation. JCSD's customers who discharge into the OCSD pipeline pay for their sewage treatment capacity through a different means other than a Capacity Charge and are assumed to not directly benefit from the District's other sewer system assets.

The treatment plants receive flow from multiple agencies in the area and the District is limited in the amount of flow it can send to each treatment plant. Additionally, the sewer pipelines and pumping facilities owned by the District were designed for a maximum flow. If the flows within the District exceed these flows, then the assets will need to be replaced or modified to handle additional flows. Growth in the area and new customers will require an increase in capacity to the treatment plants, the pipelines, and/or pumping facilities.

JCSD is currently discharging its maximum allowable flow of 3.25 MGD into the WRCRWA treatment plant. Consequently, the WRCRWA treatment capacity and related assets are not available for growth and their value will not be allocated to the Sewer Capacity Charge. On the other hand, the District has 4 MGD of capacity rights at the Riverside's WQCP yet is only currently discharging 3.25 MGD into the plant, leaving 0.75 MGD available for growth. In total the District's existing customers who will be charged the Sewer Capacity Charge are producing 6.5 MGD of wastewater flow.

Table 5-1 summarizes the projected increase in sewer system customers. This study uses Equivalent Dwelling Units, or EDUs, to define the current and future sewer system customers. An EDU is equivalent to a typical single family residential customer (producing 220 gallons per day of wastewater). Larger customers are defined by their assumed flow relative to an EDU. As there are currently 6.5 MGD of wastewater discharge, using the aforementioned assumption, it is determined that there are currently 29,545 EDUs of discharge.

The number of future customers in the sewer system is calculated in the same way. The City of Riverside is expanding its treatment plant. JCSD is intending to acquire 1 MGD of this additional treatment capacity. However, the District must also redirect 0.5 of its current flow that is conveyed to the Riverside WQCP to the WRCRWA treatment plant. After the redirection of flow and the expansion, the District, including its existing 0.75 MGD available, will have a total of 2.25 MGD of capacity at the Riverside WQCP. Additionally, the District is intending to expand its treatment capacity at the WRCRWA treatment plant by 2.75 MGD. However, 0.5 MGD of this capacity will be used to treat the flow that was redirected from the Riverside WQCP. In total, there will be a net increase of 2.25 MGD of capacity at the WRCRWA plant and a total 4.5 MGD net capacity available between the two plants. Assuming that future customers will continue to discharge at the same rate as existing customers, 220 gpd per EDU, there will be capacity for 20,455 new EDUs. The District

projects that this capacity will be used to meet the output of new customers by build-out. 3,522, or 17 percent of these 20,455 new EDUs will have security agreements. Secured connections will represent 7 percent of all sewer EDUs by build-out.

Table 5-1 Sewer Customer Projection

Customer Type	EDUs	Percentage of All Customers	Percentage of New Customers
Existing	29,545	59%	-
Secured Growth	3,522	7%	17%
Unsecured Growth	16,933	34%	83%
Total	50,000	100%	100%

5.2 Buy-in Portion of the Capacity Charge

The updated Capacity Charge for new sewer customers will use the hybrid methodology that utilizes two Portion to determine the fee: Buy-in and Incremental. The Buy-in portion of the Capacity Charge recovers a proportional share of the cost of the existing system that will be used by new customers. As it pertains to the sewer system, the share of the existing system is based on past or on-going construction of assets to convey the sewer flows to the treatment plants.

5.2.1 Fixed Assets

5.2.1.1 Replacement Cost New Less Depreciation

Like the water system, the sewer system's fixed asset values are escalated into today's dollars then depreciated over a pre-determined time period that is associated with the estimated life of the assets. This period of time is referred to as a project's useful life and every one of the District's capitalized projects, or fixed assets, has one. Projects that have exceeded their useful life are not considered in the Capacity Charge. Using the same method as described previously, the RCNLD of each asset is calculated. The total RCNLD of sewer system assets is $114.0 million.

5.2.1.2 Portion Allocated to New Customers

The updated sewer facility is only intended to recover the portion of the RCNLD of each fixed asset. Therefore, once again, the RCNLD of the asset is segregated between existing customers, unsecured growth, and secured growth. Assets that benefit all customers and have useful lives that extend beyond 2039, build-out, are recovered over all customers, or EDUs by build-out. As new customers without a secured agreement represent 34 percent of the total EDUs once all customers are connected (and 83 percent of all future EDUs), a maximum of 34 percent of each fixed asset is considered available for these customers. The percentage allocated for new customers is less than 34 percent for projects nearing the end of their useful life. Since not all customers will be connected to the system immediately,

an additional calculation was included in order to accurately allocate the benefit of existing assets based on the projection of new customers that will be connected before it reaches its useful life. Assets that are expected to be fully depreciated within the near future will not serve all new customers. Instead, only the customers that will have already connected to the sewer system will have benefited from the soon-to-be-replaced assets. In order to avoid charging new customers for assets that will need to be replaced before they are connected to the sewer system, the value of each asset available for new customers is discounted based on the number of new customers added before it reaches its useful life. The exact timing of the connection of future customers is not known, so it was assumed that an equal number of customer EDUs would be added to the sewer system each year until build-out is reached. The result is less value of the existing system is allocated to new customers for projects reaching their useful life before build-out.

Some assets, such as treatment related assets, are allocated to growth on a different basis. Because the District has no available discharge capacity left in the WRCRWA plant, none of the assets related to the WRCRWA plant are assumed to be available for growth. As JCSD's existing customers are only utilizing 3.25 MGD of the available 4 MGD at the Riverside WQCP, there is 0.75 MGD, or 19 percent, of the plant's capacity available for growth. Consequently, it is assumed that the value of assets related to the Riverside treatment capacity have been allocated on this basis. 19 percent of the value of the assets that aid in the District's discharge into the Riverside plant are considered available for growth. As unsecured growth represents 83 percent of all growth, 83 percent of growth's entire share of Riverside asset values is included in the value of the connection fee.

5.2.2 Sewer Construction in Progress

There are sewer system projects under construction that are not yet listed in the fixed asset schedule. In order to account for these projects, they are listed as Construction in Progress. Each project that is listed on the District's Sewer Capital Improvement Plan (CIP) is allocated to growth as listed on the CIP. The other projects have been allocated to between existing and future customers with input from the District. Additionally, as unsecured growth represents 83 percent of all growth, 83 percent of future customers' share of in-progress project costs is included in the Sewer Capacity Charge's Buy-in portion. The allocations of these projects can be found in Appendix H. The total value of underway sewer projects totals $39.4 million while only $16.9 million have been allocated to unsecured growth.

Table 5-2 shows the calculation steps and the associated values. Values that are deducted are shown in parenthesis.

Table 5-2 Existing Sewer System Value	
Cost Element	**$M[1]**
Replacement Value of Fixed Assets	$194.5
Depreciation	(80.5)
RCNLD[2]	**114.0**
Portion Allocated to Existing Customers	(90.0)[3]
Portion Excluded due to Secured Customers	(4.1)
Remaining Value Available for Future Customers	**19.8**
Construction in Progress for Growth	16.9
Total	**$36.7**

Notes:
(1) Values rounded to nearest $100,000
(2) RCNLD: Replacement Cost New Less Depreciation
(3) Excludes system value attributed to customers with secured agreement

The resulting $36.7 million is evenly distributed to future customers based on the EDUs. This analysis produces a Buy-in portion of $2,169 per EDU for new customers. This portion is added to the Incremental portion (described in the following section) to calculate the total Capacity Charge.

5.3 Incremental Portion of the Capacity Charge

The Incremental portion of the Capacity Charge is based on the costs of the District's planned projects that provide additional service capacity. These projects have not been started, but they are set to being in future years. The District lists these projects and their estimated value in the Capital Improvement Plan (CIP).

Each planned project will benefit current and new customers in a different way. Each project in the CIP was assigned a percentage that is allocated to new customers based on a comparison of the benefits it provides to new customers compared to existing customers. Types of projects on the CIP include new trunk sewers and pipelines, upgrades or replacements of lift stations and forcemains, and increases to capacity at treatment plants.

District staff provided input for each of the 49 projects on the CIP list. Projects were classified as benefiting all customers (current and new), providing new capacity for future customers, or repair of existing assets. The appropriate share of each project's cost was allocated to new or current customers. If a project only benefits new customers, then 83 percent of the value of that project is applied. As 17 percent of new customers are covered by secured agreements, the remaining 83 percent is allocated to the customers that pay the

new Capacity Charge. Conversely, if projects are equally shared by all customers, current and new, then 34 percent of the project cost will be allocated to new unsecured customers as they make up 34 percent of the total EDUs of all current and future customers.

5.3.1 Capital Improvement Plan

Trunk Sewers

- Line #2: Pyrite Creek Project
    - Project cost: JCSD anticipates that remaining project costs will be $5.5 million.
    - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #3: Sky Country Trunk Sewer
    - Project cost: JCSD estimates the remaining project cost to be $4.9 million.
    - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #4: Pedley Trunk Sewer
    - Project cost: JCSD projects the remaining project cost to be $1.53 million.
    - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #5: Glen Avon Trunk Sewer
    - Project cost: JCSD projects the remaining project cost to be $6.785 million.
    - Allocation to growth: Webb's recommendation is that 34 percent of the project costs be allocated to growth and the remained to existing customers.[14]
- Line #6: Master Plan Sewer Area B
    - Project cost: JCSD anticipates that remaining project costs will be $0.1 million.

[14] Provided in a Webb Associates Memo dated 9/15/2008

- Allocation to growth: JCSD's analysis indicated that this project will provide new capacity to serve growth and its costs will be entirely allocated to growth.

Regional Lift Station and Forcemain

- Line #10: Regional Lift (Plant 1) Station Expansion
  - Project cost: The project is the upsizing and replacement of the existing regional lift station. On 9/15/08, Webb provided the District with a memo outlining the costs.[15] JCSD projects that remaining project costs will be $13.6 million.
  - Allocation to growth: Webb recommends that the remaining project costs be recovered over all users.[16] Its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #11: New Forcemain to Riverside WWTP
  - Project cost: JCSD estimates that the remaining project cost will be $11.76 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #12: Regional Lift Station Facility Upgrades
  - Project cost: JCSD estimates that the remaining project cost will be $1.45 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #13: Regional Lift Station Existing Pumps Replacement
  - Project cost: JCSD projects remaining project costs of $4.5 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #14: Santa Ana River Siphon Improvements

[15] 9/18/08 Webb memo received in email dated 10/7/15
[16] Webb memo data 10/2/15 received in email dated 10/7/15

- Project cost: JCSD anticipates remaining project costs of $0.5 million.
- Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

- Line #15: Regional Lift Station Pond "C" Lining & Plumping
  - Project cost: JCSD projects remaining project costs to be $0.15 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

Facility Construction

- Line #19: Clay/Van Buren Lift Station
  - Project cost: JCSD projects remaining project costs of $1.2 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #20: River Road Lift Station Expansion & Additional Forcemain
  - Project cost: JCSD anticipates remaining project costs to be $1.73 million.
  - Allocation to growth: Webb indicated that the project is for additional pumping and transmission capacity for the existing lift station. The improvements are required for growth.[17] Costs will be entirely allocated to growth.
- Line #21: River Road Lift Station - Existing Pumps Replacement
  - Project cost: JCSD projects that the remaining project cost will be $6 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

Capacity Purchase

- Line #25: Master Plan Capacity Development Purchase (1 mgd), Riverside Expansion

[17] Email received from JCSD dated 10/7/15

- Project cost: JCSD projects that the remaining project cost will be $15.3 million.
- Allocation to growth: JCSD's analysis indicated that this project will provide new capacity to serve growth and its costs will be entirely allocated to growth.

- Line #26: WRCRWA Treatment Plant Capacity Expansion
  - Project cost: JCSD projects that the remaining project cost will be $29.45 million. JCSD is a member agency of the Western Riverside County Regional Wastewater Authority (WRCRWA). Other member agencies include Home Gardens Sanitary District, City of Norco, Santa Ana Watershed Project Authority, and Western Municipal Water District. This Expansion project will create an additional 6.0 MGD capacity for the plant. JCSD's share of this new capacity is 2.75 MGD.
  - Allocation to growth: JCSD's analysis indicated that this project will provide new capacity to serve growth and its costs will be entirely allocated to growth.

- Line #27: WRCRWA Annual Capital Improvements
  - Project cost: JCSD projects that the remaining project cost will be $13.415 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

- Line #28: Brine Line Treatment Capacity (CFD 1)
  - Project cost: JCSD projects that the remaining project cost will be $2.5 million.
  - Allocation to growth: The Inland Empire Brine Line treatment capacity is funded through a separate charge levied on users in CFD-1 and its value is not allocated to the Capacity Charge.

Pipeline Replacement Program - Sewer

- Line #32: Foxtail - Mapleton Area Etiwanda/Inland MH/SM
  - Project cost: JCSD projects that the remaining project cost will be $0.75 million.

- Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

- Line #33: 51st through 55th Area
  - Project cost: JCSD projects that the remaining project cost will be $1.6 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

- Line #34: 63rd Morton Area Van Buren Live Oak Area
  - Project cost: JCSD projects that the remaining project cost will be $2 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

- Line #35: Country Village Mission Area
  - Project cost: JCSD projects that the remaining project cost will be $2 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

- Line #36: Future Annual Pipeline Replacement Program
  - Project cost: JCSD projects that the remaining project cost will be $47.823 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

Sewer Miscellaneous Projects

- Line #40: Well Springs - (So. of 68th St.)
  - Project cost: JCSD estimates that the remaining project cost will be $0.7 million.
  - Allocation to growth: JCSD provided Webb's analysis which indicated that this project repairs an asset that provides benefit only to existing users.

- Line #41: Pinnacle Communities - Sewer Subsidence (Lateral & Street Compaction)
    - Project cost: JCSD estimates that the remaining project cost will be $0.5 million.
    - Allocation to growth: JCSD provided Webb's analysis which indicated that this project repairs an asset that provides benefit only to existing users.
- Line #42: Ben Nevis to Granite Hill - 60 FWY Casing/Main Repair
    - Project cost: JCSD estimates that the remaining project cost will be $0.5 million.
    - Allocation to growth: JCSD provided Webb's analysis which indicated that this project is linked to the Glen Avon Trunk Sewer Project and is allocated to growth accordingly, therefore 34 percent of the project costs will be included in the Capacity Charge.
- Line #43: Eastvale Collection Improvements
    - Project cost: JCSD estimates that the remaining project cost will be $0.5 million.
    - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #49: Asphalt Patching - Various Locations
    - Project cost: JCSD estimates that the remaining project cost will be $0.633 million.
    - Allocation to growth: JCSD provided Webb's analysis which indicated that this project repairs an asset that provides benefit only to existing users.
- Line #50: SCADA Maintenance
    - Project cost: JCSD estimates that the remaining project cost will be $0.875 million.
    - Allocation to growth: JCSD provided Webb's analysis which indicated that this project repairs an asset that provides benefit only to existing users.
- Line #51: District Wide Shared Projects
    - Project cost: JCSD estimates that the remaining project cost will be $0.372 million.

- Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

- Line #52: IT Equipment
  - Project cost: JCSD estimates that the remaining project cost will be $0.102 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #53: IT - SCADA
  - Project cost: JCSD estimates that the remaining project cost will be $0.05 million.
  - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

Lift Station Program

- Line #59: Mechanical Removals at Hammer Lift Station
  - Project cost: JCSD estimates that the remaining project cost will be $0.1 million.
  - Allocation to growth: JCSD provided Webb's analysis which indicated that this project repairs an asset that provides benefit only to existing users.
- Line #61: Citrus Street Lift Station Abandonment
  - Project cost: JCSD estimates that the remaining project cost will be $0.05 million.
  - Allocation to growth: JCSD provided Webb's analysis which indicated that this project repairs an asset that provides benefit only to existing users.
- Line #62: 44th Lift Station Improvements
  - Project cost: JCSD estimates that the remaining project cost will be $0.15 million.

- Allocation to growth: JCSD provided Webb's analysis which indicated that this project repairs an asset that provides benefit only to existing users.

- Line #63: 65th Street Lift Station Abandonment
    - Project cost: JCSD estimates remaining project cost to be $0.05 million.
    - Allocation to growth: JCSD provided Webb's analysis which indicated that this project repairs an asset that provides benefit only to existing users.
- Line #64: Future (to be identified) Annual Lift Station Program
    - Project cost: JCSD estimates remaining project cost to be $6.4 million.
    - Allocation to growth: JCSD provided Webb's analysis which indicated that this project repairs an asset that provides benefit only to existing users.

Localized System Repairs

- Line #69-72: Galena Street Sewer Main Terminal Manhole Main Repair; Install Sluice Gate at 1) Archibald MS; 2) Harrison MS; 3) Cleveland MS;
    - Project costs: JCSD has estimated the remaining costs for the above four projects, each project has $0.2 million in costs planned through build-out.
    - Allocation to growth: JCSD provided Webb's analysis which indicated that these projects repair assets that provide benefit only to existing users.
- Line #73-74: Two segments of the M/H Installation Program (Jurupa Program)
    - Project costs: JCSD has estimated the remaining costs for two segments of the above project. The first segment has $0.2 million in costs planned through build-out and the second has $4.582 million remaining.
    - Allocation to growth: JCSD provided Webb's analysis which indicated that these projects repair assets that provide benefit only to existing users.

Third Party Projects

- Line #80: Limonite Widening (Etiwanda to Bain)
    - Project cost: JCSD estimates remaining project cost to be $0.5 million.
    - Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.
- Line #81: Third Party JCSD Sewer Relocations (Unspecified)

- Project cost: JCSD estimates remaining project cost to be $1.980 million.
- Allocation to growth: JCSD's analysis indicated that this project will provide resiliency for all customers and its costs will be allocated to growth in proportion to the new number of EDUs by build-out that are new growth.

Table 5-3 summarizes the count and cost of CIP projects and what cost was allocated for new customers.

Table 5-3 CIP Sewer Projects ($ Millions)

CIP Project Type	No. of Projects[(1)]	Total Cost	Unsecured Growth	Growth %
Trunk Sewers	5	18.8	5.4	28%
Regional Lift Stations and Force Mains	6	32.0	10.8	34%
Facility Construction	3	8.9	3.9	43%
Treatment Plant Capacity	4	60.7	41.6	69%
Sewer Pipeline Replacement Program	5	54.2	18.3	34%
Miscellaneous Improvements	24	16.6	0.5	3%
Third Party Projects[(2)]	2	2.5	0.8	34%
Total	**49**	**193.6**	**81.3**	**42%**

Notes:

(1) Projects that currently have no certain planned remaining expenditures were not listed above in the discussion of individual projects but are counted in the No. of Projects column.
(2) Third Party Projects include JCSD's share of project costs associated with outside agencies.

The $81.3 million allocated for new customers represents less than half of the total CIP project costs. A major portion of the allocation comes from projects associated with expanding capacity at the treatment plants. The existing treatment plants do not have enough capacity to serve the new customers, so more capacity will need to be added in order to serve the new customers.

Since larger users will contribute more flow to the sewer system, the allotment is distributed among new customers based on EDUs. The resulting $81.3 million total produces an Incremental portion of $4,802 per EDU for new customers. This portion is added to the Buy-in portion (described in the previous section) to calculate the total Capacity Charge.

5.4 Updated Sewer Capacity Charge

The Capacity Charge is calculated by combining the Buy-in and Incremental portions described above. The result is a total fee of $6,971 per EDU. $2,169 of the fee comes from the Buy-in portion and $4,802 comes from the Incremental portion of the hybrid equation presented in Section 2.

The fee is based on each EDU because some future developments will produce more flow than others. The more flow being contributed to the sewer system (from more people being served or larger commercial operations) will result in more EDUs and a higher Capacity Charge being charged when they are connected to the system.

Table 5-4 compares the updated and previous Capacity Charges.

Table 5-4 Sewer Capacity Charge Comparison

Current Fee (July 2005)	$5,910
Escalated Current Fee(1)	$7,828
New Fee (per EDU)	**$6,971**
Increase(2)	18%

Notes:
(1) Value escalated using LA ENR CCI from July 2005 to July 2015
(2) Increase calculated based on current fee

The current Capacity Charge of $5,910 was set in July of 2005. Using the last 10 years of ENR CCI data for the Los Angeles area to escalate the value, the Capacity Charge is worth $7,828 in today's dollars. The new Capacity Charge of $6,971 represents an 18 percent increase over the current fee.

6.0 SUMMARY

The updated Capacity Charge for new customers that connect to the water and sewer system consists of three separate charges. Each charge is made up of one or more components to equitably allocate costs to new customer based on past, present, or future projects. The three fees are:

- Water Capacity Charge
    - Facilities Component - recovers the cost of developing and operating a water system to provide capacity to new customers
    - Water Resources Component - recovers the cost of providing water supplies
- Sewer Capacity Charge -recovers the cost of developing and operating a sewer system

Each of these fees is calculated per Equivalent Dwelling Units (EDU), which represents a typical residential user with a 5/8" water meter. Larger users, such as commercial facilities and apartment complexes, are assigned an appropriate EDU value based on the size of their water meter and their assumed level of flow. Table 6-1 summarizes the fees assigned to connecting new customers to the water and sewer system. The table includes the existing fees, but it is worth noting that these fees are 9 to 10 years old and are not escalated to 2015 dollars, which makes it difficult to compare the proposed and past fees.

Table 6-1 Capacity Charge Summary Comparison

Fee Type	Cost	Current Fee	Escalated Fee
Water Capacity Charge - Facilities Component	$8,274 per MEU	$7,260(1)	$8,979
Water Capacity Charge - Water Resources Component	$3,557 Per MEU	$0	$0
Sewer Capacity Charge	$6,971 Per EDU	$5,910(2)	$7,828
Total	**$18,802**	**$13,170**	**$16,807**

Notes:
(1) Effective December, 2006
(2) Effective July, 2005

By escalating the past fees to present day dollars (July 2015), it is more appropriate to compare the increase in fees. Overall, the fee increased by 20 percent from the 2015 dollar equivalent of the previous fees. This fee structure also includes the addition of the Water Resources component, which was not separately calculated in the previous fee structure.

In addition, it is recommended that the District increase the proposed fees annually to maintain pace with inflation. As the capital plan is in current dollars, it is appropriate to

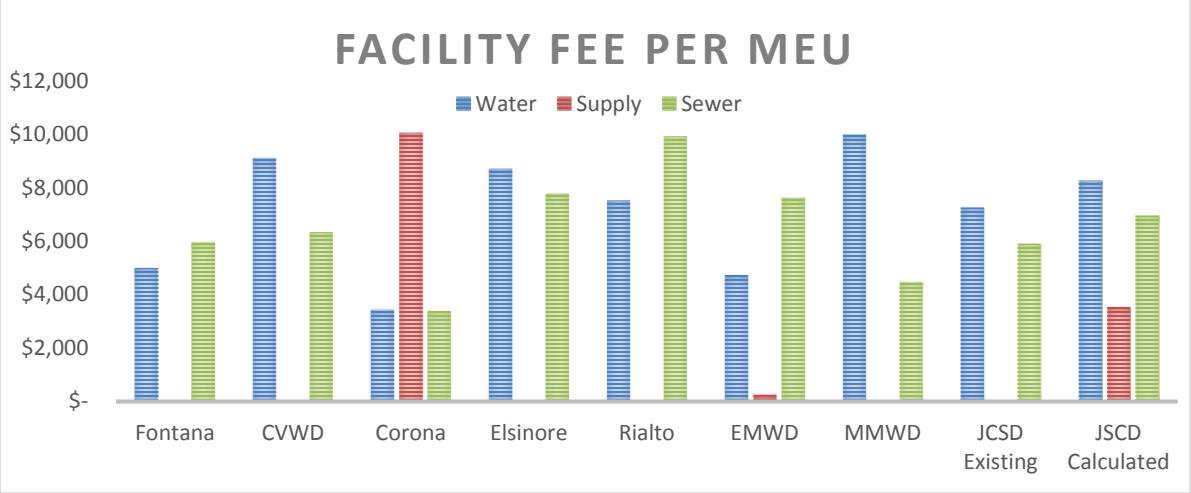
escalate the Capacity Charge charges annually by inflation to reflect the increasing costs. This is generally done by using the Engineering News Record - Construction Cost Index (ENR – CCI), which is the best available proxy for realized inflation.

Although the fees increased, the rationalization for the increase in fees is based on the value of existing and planned improvements to water and sewer system infrastructure. The previous sections of this report explain why each value was included in the new fee and how each value was calculated.

6.1 Comparison to other Agencies

To put the Capacity Charge increase in perspective, the previous and new fee structure can be compared to neighboring cities or agencies. It should be noted that this comparison does not consider when the fees were implemented, the population served, and what type of customer growth each of these organizations is projecting for the future. This comparison does not include every neighboring agency, only the ones where Capacity Charge information was available. Figure 6-1 shows how the Capacity Charges of neighboring agencies compare to the proposed and existing Capacity Charges of the District.

Figure 6-1 Comparison of Capacity Charges of Neighbor Agencies



The Supply Fee in the figure represents fees similar to the Water Resources component explained in this report. Only the City of Corona and Eastern Municipal Water District (EMWD) currently assess a separate fee related to the source of water supply. The City of Corona's fee structure places a large importance on the supply component.

The figure shows a variance between neighboring agencies in the amount they charge for connecting to their water and sewer systems. While the majority of agencies charge more for water connections, a few are dominated by the sewer component. The new fees for the District are represented in the figure, but without a complete understanding of the CIP and the justification for setting these fees for each agency, a direct comparison is lacking.

Water Capacity: Facilities Component

Buy-in Portion

Fixed Assets	Existing Asset Replacement Value	$ 229,245,025
	Less: Depreciation	$ (77,131,752)
	Depreciated Value	**$ 152,113,273**
	Less: Allocation to Existing Customers	$ (122,540,252)
	Less: Allocation to Secured Customers	$ (6,611,247)
	Depreciated Value Available for Growth	**$ 22,961,774**
	Reserves	$ -
	Construction in Progress for Growth	$ 38,748,028
	Discounted Interest Payments for Growth	$ -
	Less: Outstanding Debt Principal	$ -
	Less: Growth's Share of Grant Receipts	$ (13,975,611)
	Existing System Value	$ 47,734,190
	New MEUs through FY 2038/39*	12,231
	Buy-in Portion	$ 3,903

**MEU defined as a 3/4" meter*

Incremental Portion

Capacity Related CIP*	$ 53,461,035
**Excludes all Water Source Development Projects*	
Planned Expansion Cost	$ 53,461,035
New MEUs through FY 2038/39	12,231
Incremental Portion	$ 4,371

Water Capacity Charge: Facilities Component

Current Charge, 12/06	$ 7,260
Escalated from 12/06 to 7/15	*$ 8,979*
Calculated Capacity Charge (per MEU)	**$ 8,274**
Percent Increase from Existing	14%
Percent Increase from Escalated	-8%

Water Resources Component:

Incremental Portion

Water Resource Development Projects	$ 43,506,853
Total Water Resources Development Cost	$ 43,506,853
New MEUs through FY 2038/39	12,231
$/MEU	$ 3,557

Water Capacity Charge: Water Resources Component

Calculated Resources Charge per MEU	**$ 3,557**
Total Water Capacity Charge (Facilities + Water Resources)	$ 11,831

Sewer Capacity Charge:

Buy-in Portion

Fixed Assets	Existing Asset Replacement Value	$ 194,480,615
	Less: Depreciation	$ (80,515,718)
	Depreciated Value	**$ 113,964,896**
	Less: Allocation to Existing Customers	$ (90,020,235)
	Less: Allocation to Secured Customers	$ (4,122,951)
	Depreciated Value Available for Growth	**$ 19,821,710**
	Reserves for Growth	$ -
	Construction in Progress for Growth	$ 16,907,974
	Discounted Interest Payments for Growth	$ -
	Less: Outstanding Debt Principal	$ -
	Less: Growth's Share of Grant Receipts	$ -
	Existing System Value	$ 36,729,684
	New EDUs through FY 2038/39*	16,933
	Buy-in Portion	$ 2,169

**EDU defined as a 220 gpd*

Incremental Portion

Capacity Related CIP	$ 81,304,989
Planned Expansion Cost	$ 81,304,989
New EDUs through FY 2038/39	16,933
Incremental Portion	$ 4,802

Sewer Capacity Charge

Current Charge, 7/05(1)	$ 5,910
Escalated from 7/05 to 7/15	*$ 7,828*
Calculated Capacity Charge per EDU	**$ 6,971**
Percent Increase from Existing	18%
Percent Increase from Escalated	-11%

Appendix A: Meter Capacity Factors

Meter Size	AWWA (gpm)[1]	Factor based on 5/8 inch	Meter Type
5/8 inch	20	1	All meter types
3/4 inch[2]	20	1	All meter types
1 inch	50	2.5	Turbine Class I
1-1/2 inch	100	5	Turbine Class I
2 inch	160	8	Turbine Class I
3 inch	320	16.0	Compound Class I
4 inch	500	25.0	Compound Class I
6 inch	1000	50	Compound Class I
8 inch	1600	80	Compound Class I
10 inch	4,200	210	Turbine Class II

(1) Safe maximum operating capacity by mete size per current AWWA standards (Table B-1 M1 Manual 6th Edition, pg 326)

(2) AWWA indicates 30 gpm of consumption capacity for 3/4" meters of any type. However, JCSD's 5/8" and 3/4" meters are assumed to draw 20 gpm from the system and deemed commensurate.

Appendix B: Future Demands and Growth in Water MEUs

JCSD Revised Development Status (as of June 1, 2015)

Development Status[1]

Residential

	Acres	EDUs	Projected Annual Water Demand, AFY
Availability Letter	158	1,195	401
Plan Check	173	877	440
Under Construction/Unoccupied	600	2,033	1,278
Total Active	**931.2**	**4105**	**2119**

	Acres	EDUs	Projected Annual Water Demand, AFY
Availability Letter Expired	710	1,199	1,420
Undeveloped Land	1,111	3,851	2,500
Total Inactive	**1820.7**	**5050**	**3920**

Non-Residential

	Acres	EDUs	Projected Annual Water Demand, AFY
Availability Letter	178	712	287
Plan Check	277	1,109	448
Under Construction/Unoccupied	-	-	-
Total Active	**455.1**	**1821**	**735**
Total Active (Residential & Non-Residential)		*5926*	

	Acres	EDUs	Projected Annual Water Demand, AFY
Availability Letter Expired	434	1,736	698
Undeveloped Land	1,191	4,760	1,987
Total Inactive	**1625.1**	**6496**	**2685**
Total Inactive (Residential & Non-Residentia		*11546*	

FY 2015 usage, AFY[2]	25,472
Increase in AFY consumption by build-out[3]	9,459
% increase in consumption	37%
Existing MEUs[2]	42,421
Assumed total MEUs by build-out (existing scaled up)	**58,173**
New MEUs by build-out	15,753
Security Agreement EDUs (Secured Growth) [3]	3,522
Remaining Growth EDUs (Unsecured Growth)	*12,231*
Combined growth as a % of all MEUs by build-out	27%
% of Build-out growth that is *secured*	6%
% of Build-out that is *unsecured*	21%

(1) District Development Status June 2015 provided by District via email 10/7/15.
(2) Calculated based on data in District's Water Rate Model, excludes hydrant accounts
(3) Provided in Webb memo dated 9/30/15 and received by Carollo via email on 10/7/15

Buildout 2038/39

This table is used to allocate to growth the value assets whose useful lives will end before build-out. Only the new customers who will have joined before an asset expires should be considered part of the population over which the asset's value is recovered.

Growth Forecast		System-Wioe M	Unsecured Growth	
	2015	42,421		
1	2016	43,077	510	1%
2	2017	43,733	510	2%
3	2018	44,390	510	3%
4	2019	45,046	510	5%
5	2020	45,702	510	6%
6	2021	46,359	510	7%
7	2022	47,015	510	8%
8	2023	47,671	510	9%
9	2024	48,328	510	9%
10	2025	48,984	510	10%
11	2026	49,641	510	11%
12	2027	50,297	510	12%
13	2028	50,953	510	13%
14	2029	51,610	510	14%
15	2030	52,266	510	15%
16	2031	52,922	510	15%
17	2032	53,579	510	16%
18	2033	54,235	510	17%
19	2034	54,892	510	18%
20	2035	55,548	510	18%
21	2036	56,204	510	19%
22	2037	56,861	510	20%
23	2038	57,517	510	20%
24	2039	58,173	510	21%
25	2040	58,173	-	21%
26	2041	58,173	-	21%
27	2042	58,173	-	21%
28	2043	58,173	-	21%
29	2044	58,173	-	21%
30	2045	58,173	-	21%
31	2046	58,173	-	21%
32	2047	58,173	-	21%
33	2048	58,173	-	21%
34	2049	58,173	-	21%
35	2050	58,173	-	21%
36	2051	58,173	-	21%
37	2052	58,173	-	21%
38	2053	58,173	-	21%
39	2054	58,173	-	21%
40	2055	58,173	-	21%
41	2056	58,173	-	21%
42	2057	58,173	-	21%
43	2058	58,173	-	21%
44	2059	58,173	-	21%
45	2060	58,173	-	21%
46	2061	58,173	-	21%
47	2062	58,173	-	21%
48	2063	58,173	-	21%
49	2064	58,173	-	21%
50	2065	58,173	-	21%
51	2066	58,173	-	21%

Appendix C: Water System - Construction in Progress
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	Construction in Progress Value	Allocation to Growth	Source of Allocation	Allocation to Remaining Growth	Allocation to Security Agreements
C132931 - 56th Street Booster Station Expansion	$ 70,704	**Recover over all users**	*per JCSD, growth % of build-out*	21%	6%
C132932 - 1100 Pressure Zone Pipeline to Whitney	518,010	**Recover over all users**	*see CIP*	21%	6%
C132933 - Well 27 & 28 Equipping	11,497,639	**100%**	*per JCSD, project intended to serve growth*	78%	22%
C133056 - JCSD / RCSD Interconnection Booster and Pipeline	852,769	**100%**	*per JCSD, project intended to serve growth*	78%	22%
C133289 - Well 29 & 30 Drilling and Construction	1,273,504	**100%**	*per JCSD, project intended to serve growth*	78%	22%
C133341 - Clay Street Grade Separation	1,192,076	**Recover over all users**	*per JCSD, growth % of build-out*	21%	6%
C133357 - Selby Street Water and Sewer	14,400	**Recover over all users**	*per JCSD, growth % of build-out*	21%	6%
C133391 - Document Management System	212,274	**Recover over all users**	*per JCSD, growth % of build-out*	21%	6%
C133403 - Chino II Expansion	31,478,401	**100%**	*per JCSD, project intended to serve growth*	78%	22%
C133524 - 870 Pressure Zone Water Supply Pipeline	3,790,294	**0%**	*per JCSD, R&R project*	0%	0%
C133533 - Board Room Remodel	5,273	**Recover over all users**	*see CIP*	21%	6%
C133545 - Large Meter Replacements	1,310,606	**0%**	*see CIP*	0%	0%
C133589 - IT Scada (Infrastructure)	156,236	**Recover over all users**	*see CIP*	21%	6%
C133612 - Cadiz Water Supply Program	39,298	**0%**	*per JCSD, R&R project*	0%	0%
C133656 - West Side Recycled (WRCRWA / IEUA)	118,417	**0%**	*per JCSD, R&R project*	0%	0%
C133657 - East Side Non Potable / Recycled	109,918	**100%**	*see CIP*	78%	22%
C133661 - Walters Street Waterline Extension	3,305	**Recover over all users**	*per JCSD, growth % of build-out*	21%	6%
C133662 - City of Ontario Grade Seperation (Milliken)	854,384	**Recover over all users**	*per JCSD, growth % of build-out*	21%	6%
C133725 - Well 13 Improvements	102,651	**0%**	*see CIP*	0%	0%
C133735 - 56th Street Booster/Armstrong Booster Genset	905,516	**Recover over all users**	*see CIP*	21%	6%
C133736 - Pressure Zone Break Improvements	55,821	**Recover over all users**	*see CIP*	21%	6%
C133842 - Pipeline Replacement - (Stanton, Campbell, Hunter, Fleming & Res	1,450,571	**Recover over all users**	*per JCSD, growth % of build-out*	21%	6%
C133849 - Non-Potable Area B Waterline	3,186,878	**100%**	*per JCSD, project intended to serve growth*	78%	22%
C133861 - MP Granite Hills Pipeline	9,329	**100%**	*see CIP*	78%	22%
C133901 - IT SCADA Infrastructure - Van Leeuwen Irrigation Well	2,955	**Recover over all users**	*per JCSD, growth % of build-out*	21%	6%
C145001 - Headquarters Improvements	19,810	**Recover over all users**	*see CIP*	21%	6%
C155002 - Fontana Water Company Interconnection	-				
C155003 - Imported Water	-				
C155004 - Well 23 & Teagarden Disinfection System Units	22,832	**0%**	*see CIP*	0%	0%
C155006 - Resin Replacement Program	-				
C155007 - FY 14-15 Pipeline Replacement - Ben Nevis, Bellegrave	46,539	**Recover over all users**	*see CIP*	21%	6%
C155012 - Wide Format Printer	-				
C155014 - Dell App Assure	-				
C155016 - Geographic Information Systems	21,802	**Recover over all users**	*per JCSD, growth % of build-out*	21%	6%
C155017 - Web Filter Appliance	-				
Grand Total	**$ 59,322,209**			**$ 38,748,028**	**$ 11,157,805**
JCSD's Grant Receipts for expansion of Chino Basin Desalter[1]	$ 18,000,000	100%		78%	22%
Total Grant Receipts to be subtracted from rate-payer funded value of Water Construction in Progress				**$ 13,975,611**	**$ 4,024,389**

(1) $18 Million Grant Proceeds allocated to growth is same ratio as total project C133403 growth allocation .

WATER MULTI-YEAR CIP

Appendix D: Water System - Capital Improvement Plan

Line #	J.C.S.D. Work Order	Description	Total Remaining Capital Cost to "Buildout" (in current dollars)	Inputted Allocation to growth per JCSD or Webb as noted	Source	Share Attributable to Unsecured Growth[1]	Allocation to Security Agreements
Capital Projects - Water Source Development[2]							
1	C133403	CDA Expansion [3]	$ 5,650,000	100%	Per JCSD Analysis: provides new capacity for future users	78%	22%
2	C133656	WRCRWA NonPotable [4]	$ 30,000,000	100%		78%	22%
3	C133657	East Side Non-Potable/Recycled [5]	$ 9,750,000	100%		78%	22%
4	C155002	Fontana Water Company Interconnection	$ 760,000	100%	Per Webb Analysis: provides new capacity for future users	78%	22%
5	C133725	Well 13 Site Improvements	$ 3,550,000	0%	Oct: Per Webb Analysis: Project is simply rehabilitation of a standby generator at a well benefiting existing customers only.	0%	0%
6		980 Zone Wellhead Treatment	$ 9,000,000	0%	Oct: Per Webb Analysis: Same allocation as Well 13 project as these projects are related	0%	0%
7	C133289	Wells 29 & 30 Equipping	$ 8,275,000	100%	Per Webb Analysis: provides new capacity for future users	78%	22%
8	C155003	Imported Water [6]	$ 30,000,000	0%	Oct: Per Webb: All of the imported water provided by this project will be used to meet the District's overdraft obligation	0%	0%
9	C155004	Well 23 & Teagarden Disinfection System Upgrade	$ 2,240,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
10	C155006	Resin Replacement Program	$ 3,400,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
11	C16XXXX	Chino I Reliability	$ 1,600,000	100%	Per JCSD Analysis: allocated to all customers through build-out	77.64%	22%
12	**Total Water Source Development:**		***$ 104,225,000***			$ 43,506,853	$ 12,528,147
13		treatment expansion	$ 47,000,000	$ 47,000,000	$ 36,491,873	42%	
		interconnection	$ 30,760,000	$ 760,000	$ 590,081		
14	**Capital Proje**	well improvement	$ 26,465,000	$ 8,275,000	$ 6,424,899	42%	
15	C16XXXX	Lindsay Reservoir & Pipeline	$ 27,415,000	100%	Per Webb Analysis: provides new capacity for future users	78%	22%
16	C16XXXX	CFD 1 Reservoir Erosion Control	$ 1,150,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
17	**Total Water Reservoir Projects:**		***$ 28,565,000***			$ 21,285,632	$ 6,129,368
18							

WATER MULTI-YEAR CIP

Line #	J.C.S.D. Work Order	Description	Total Remaining Capital Cost to "Buildout" (in current dollars)	Inputted Allocation to growth per JCSD or Webb as noted	Source	Share Attributable to Unsecured Growth[1]	Allocation to Security Agreements
19	**Capital Projects - Miscellaneous Reservoir Projects**						
20	C16XXXX	CFD A	**$ 1,000,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
21		Pedley A, Well 13	**$ 1,000,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
22		Mira Loma A/Sunnyslope A	**$ 1,000,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
23		Pedley B	**$ 1,100,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
24		Benedict B	**$ 1,100,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
25		CFD B	**$ 1,200,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
26		56th A	**$ 1,200,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
27		Mira Loma B/ Indian Hills 2 A	**$ 1,200,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
28		Mira Loma C	**$ 1,300,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
29		Indian Hills 2 B	**$ 1,300,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
30		Indian Hills 1	**$ 1,300,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
31		Benedict A/Sunnyslope B	**$ 1,280,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
32	**Total Miscellaneous Reservoir Projects**		***$ 13,980,000***			$ 2,939,291	$ 846,392
33						**57%**	
34	**Capital Projects - Water Distribution Projects**						
35	C132932	1100 Pressure Zone Pipeline to Whitney	**$ 510,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
36	C132931	56th Street Booster Station Expansion	**$ 520,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
37	C133861	MP Granite Hills Pipeline (Ph2 & Ph3) & PR Sta	**$ 11,880,000**	**100%**	Per JCSD Analysis: Provides conveyance for the growth needs in the Granite hills area	**78%**	**22%**
38	C133736	Eastvale Pressure Zone Break Improvements	**$ 4,750,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
39	C16XXXX	Non-Potable Pipelines & Supply	**$ 6,000,000**	**100%**	Per JCSD Analysis: Provides conveyance for the WRCRWA Non-Potable Project so is allocated in the same proportions	**78%**	**22%**
40	**Total Water Distribution Projects:**		***$ 23,660,000***			$ 15,097,683	$ 4,347,499
41						**64%**	
42	**Capital Projects - Pipeline Replacement Program - Water**						
43	C155007	Pipeline Replacement -Ben Nevis-Bellegrave Area (6080LF)	**$ 1,725,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
44	C16XXXX	Pipeline Replacement - Morton Limonite Pedley Area (1170LF)	**$ 1,750,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
45		Pipeline Replacement - Lindsay Bellegrave Ben Nevis Area (4040LF)	**$ 1,750,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
46		Pipeline Replacement - 53rd Felspar Steve Area (5200LF)	**$ 1,750,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
47		Pipeline Replacement - 54th Steve Serendipity Area (4800LF)	**$ 1,750,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
48		Future Annual Pipeline Replacement	**$ 46,500,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
49	**Total Pipeline Replacement**		***$ 55,225,000***			$ 11,611,039	$ 3,343,492
50						**21%**	

WATER MULTI-YEAR CIP

Line #	J.C.S.D. Work Order	Description	Total Remaining Capital Cost to "Buildout" (in current dollars)	Inputted Allocation to growth per JCSD or Webb as noted	Source	Share Attributable to Unsecured Growth[1]	Allocation to Security Agreements
51	**Capital Projects - Annual Miscellaneous Projects**						
52		Headquarters Paving and Lighting Improvements	$ 250,000	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
53		Building B Improvements	$ 1,080,000	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
54		Well Maintenance and Booster Program	$ 14,553,000	**0%**	Per JCSD Analysis: repair of an asset providing existing capacity	**0%**	**0%**
87		Asphalt Patching- Various Locations	$ 9,633,000	**0%**	Per Webb Analysis: repair of an asset providing existing capacity	**0%**	**0%**
88		Reservoir Facility Maintenance	$ 5,922,000	**0%**	Per Webb Analysis: repair of an asset providing existing capacity	**0%**	**0%**
89		Localized System Repairs	$ 4,630,000	**0%**	Per Webb Analysis: repair of an asset providing existing capacity	**0%**	**0%**
90		Treatment Plant Component Replacement Program	$ 5,936,000	**0%**	Per Webb Analysis: repair of an asset providing existing capacity	**0%**	**0%**
91		Large Meter Replacements (Phase 4 of 4)	$ 50,000	**0%**	Per Webb Analysis: repair of an asset providing existing capacity	**0%**	**0%**
92		IT SCADA (Infrastructure)	$ 8,631,000	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
93		IT Equipment	$ 140,700	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
94		District Wide Shared Projects	$ 228,800	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
95		SCADA (System Maintenance)	$ 2,037,000	**0%**	Per Webb Analysis: repair of an asset providing existing capacity	**0%**	**0%**
96	**Total Annual Miscellaneous Projects**		***$ 53,091,500***			$ 2,171,984	$ 625,440
97						**4%**	
98	**Capital Projects - Third Party Projects**						
99	C133662	Milliken Grade Separation Project	$ 100,000	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
100		Third Party Relocations (Unspecified)	$ 1,440,400	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
101		Limonite/I-15 Interchange	$ 150,000	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**21%**	**6%**
102	**Total Third Party Projects**		***$ 1,690,400***			$ 355,406	$ 102,342
103						**21%**	
104	**Total Capital Projects Water, Excludes Water Resource Development P**		**$ 176,211,900**			**$ 53,461,035**	**$ 15,394,534**
	Weighted Average Allocation to Growth (or to Security Agreements in c		$ 280,436,900			30%	9%

(1) Many projects are 100% necessary for future users, but only 94% of their expansion-related capacity remains available for growth after secured growth. Allocation to growth is split between Non-Security Agreement customers and Security Agreement customers 78% - 22% .

(2) The Water Source Development projects are allocated only to the Water Resources Development Charge and are excluded from the Water Capacity Charge.

(3) The project cost estimated at $37,128,401 ($31,478, 401 incuurred to date included in water in progress). $18 million grant offsets this costs

(4) WRCRWA Nonpotable recycle project $30,000,000 cost estimate based on Webb memo dated 10/02/2015.

(5) Original project cost of $19.5 M, JCSD's share is $9.75 M after IEUA and/or grant participation. Per Webb memo dated 10/2/15, 2,241 AF of non-potable recycled water will be available to JCSD

(6) The District anticipates acquiring 2,000 AF of water rights to offset growth overproduction. These right are estimated to cost $30 million based on comparable market transaction to aquire groundwater rights

Appendix E: Water Supply Analysis - Water Source CIP Projects						
				Water Supply (AF)		
				Existing Customers	Growth Customers	
Line	Project	Project Cost	Allocation to Growth	OverProduction	Growth (Real Supply)	Source Rights & Recharge (Growth Overproduction)
1	CDA Expansion	$ 5,650,000	100%	0	3,533	2,650
2	WRCRWA NonPotable	$ 30,000,000	100%		800	2,000
3	East Side Non-Potable/Recycled Estimated: Original pr	$ 9,750,000	100%	0		2,241
4	Fontana Water Company Interconnection	$ 760,000	100%	0		1,600
5	Well 13 Site Improvements	$ 3,550,000	0%			
6	980 Zone Wellhead Treatment	$ 9,000,000	0%			
7	Wells 29 & 30 Equipping	$ 8,275,000	100%		5,080	
8	Imported Water	$ 30,000,000	0%	2,000		
9	Well 23 & Teagarden Disinfection System Upgrade	$ 2,240,000	0%			
10	Resin Replacement Program	$ 3,400,000	0%			
11	Chino I Reliability	$ 1,600,000	100%		414	
				2,000	9,827	8,491
Notes:						
Line 1	CDA contractual source entitlement. The project cost estimated at $37,128,401 ($31,478, 401 incuurred to date (in water in progress).					
	Project is funded from 2010 COP bond debt. Project intended to serve growth. 2,650 AF Rights allocated to recharge = 3,533 AF x (15yrs CDA contract) / (20 yrs availibility letter)					
Line 2	Updated to reflect Western's non commitment (reduced wastewater volume)					
	JCSD has an estimated recycled availability of 4800 AF at build out (800 AF for Eastvale Park & schools, 2,000 AF allocated to IEUA and 2,000 AF for JCSD)					
	800 AF direct use (parks, schools, irrigation). Conversion from existing potable use results in additional 800 AF of potable water available for growth					
	The remainder is not a new yield water source (2,000 AF) available for consumption, the recycled water represents program betterments					
	in the form of sales to others, or recharge credits and production sustainability. $30,000,000 cost estimate based on Webb memo dated 10/02/2015.					
Line 3	Original project cost of $19.5 M, JCSD's share is $9.75 M after IEUA and/or grant participation. Per Webb memo dated 10/2/15, 2,241 AF of non-potable recycled water					
	will be available to JCSD. This water is allocated to growth customers to offset estimated over-production for growth customers.					
Line 4	FWC Interconnect 1000 Gpm. This water is allocated to growth customers for recharge to off-set estimated over-production.					
Line 5	Well 13 Site imporovements allocated 0% to growth based on 10/02/2015 Webb memo.					
Line 6	980 Zone Wellhead Treatment allocated 0% to growth based on 10/02/2015 Webb memo.					
Line 7	Assumed 2000 and 2500 gpm produciton rates, with 0 .7 operating factor (source ISMND)					
Line 8	The District anticipates acquiring 2,000 AF of water rights to offset existing overproduction. These right are estimated to cost $30 million based on the following market estimate					
	In April, 2015, the City of Ontario acquired 283 AF of Chino Basin Overlying non-Agricultural Pool groundwater rights for $3,820,244 (see City of Ontario Agenda Report dated 04/07/2015).					
	permanent rights. Based on this market transaction, the District is estimating the cost of acquiring additional water rights at $13,500 - $15,000 per AF					
Line 11	Chino I Reliability: CIP project is a new treatment train to bring the treatment facility to nameplate (original) design production:					
	The average flow is 10.89 MGD with the intent to go to 12 MGD, 1.11 MGD betterment= 1243 AF/YR; JCSD is 1/3 beneficiary and 1/3 project cost					
	This should be viewed as any other new source facility					

Appendix F: Future Collections and Growth in Sewer EDUs

Post-Expansion Treatment Capacity

Current Treatment Capacity, mgd	Current Flow	Available	Build-out
JCSD's discharge capacity into City of Riverside Plant[1]	3.25	0.75	4.00
JCSD's discharge capacity into WRCRWA Plant	3.25	0.00	3.25
JCSD's discharge capacity into IEBL to OCSD Plant	NA	NA	
	6.50	**0.75**	

Expansion Treatment Capacity, mgd	Planned Expansion
Riverside Plant	1.00
WRCRWA Plant	2.75

After the WRCRWA Expansion, 0.5 mgd of the District's customers' flows from Sky Country (currently discharging to Riverside) will be divered to WRCRWA and will free up capacity in the Riverside plant. A net change of zero mgd in total.

	Net Expansion of Available Capacity
Riverside Plant	1.50
WRCRWA Plant	2.25

Capacity for:	Existing	Growth	Build-out
Total	**6.50**	**4.50**	**11.00**

	gal/day
Selected gpd consumption assumption	
District provided gpd consumption assumption[2]	220

Security Agreements / Cash Paid Future EDUs / Secured Growth 3,522

EDU Calculations	Current[3]	Growth	Build-out
Flow	33,067	16,933	50,000
Total	**33,067**	**16,933**	**50,000**

Unsecured Growth as a percentage of all growth 83%

	33,067	16,933	50,000
Percent of connections by build-out that are new			34%
			34%

(1) Flow and expansion inputs provided by the District in an email dated 10/7/15
(2) 220 reference in 7/29 call and per the Availability Letters sent by Shaun Stone on 7/23/15.
(3) Current Includes Security Agreement Connections

Buildout 2038/39

This table is used to allocate to growth the value assets whose useful lives will end before build-out. Only the new customers who will have joined before an asset expires should be considered part of the population over which the asset's value is recovered.

	Growth Forecast	Existing w/o Sec	Unsecured Growth	
Useful Life	2015	29,545		
1	2016	30,398	706	2%
2	2017	31,250	706	5%
3	2018	32,102	706	7%
4	2019	32,955	706	9%
5	2020	33,807	706	10%
6	2021	34,659	706	12%
7	2022	35,511	706	14%
8	2023	36,364	706	16%
9	2024	37,216	706	17%
10	2025	38,068	706	19%
11	2026	38,920	706	20%
12	2027	39,773	706	21%
13	2028	40,625	706	23%
14	2029	41,477	706	24%
15	2030	42,330	706	25%
16	2031	43,182	706	26%
17	2032	44,034	706	27%
18	2033	44,886	706	28%
19	2034	45,739	706	29%
20	2035	46,591	706	30%
21	2036	47,443	706	31%
22	2037	48,295	706	32%
23	2038	49,148	706	33%
24	2039	50,000	706	34%
25	2040	50,000	-	34%
26	2041	50,000	-	34%
27	2042	50,000	-	34%
28	2043	50,000	-	34%
29	2044	50,000	-	34%
30	2045	50,000	-	34%
31	2046	50,000	-	34%
32	2047	50,000	-	34%
33	2048	50,000	-	34%
34	2049	50,000	-	34%
35	2050	50,000	-	34%
36	2051	50,000	-	34%
37	2052	50,000	-	34%
38	2053	50,000	-	34%
39	2054	50,000	-	34%
40	2055	50,000	-	34%
41	2056	50,000	-	34%
42	2057	50,000	-	34%
43	2058	50,000	-	34%
44	2059	50,000	-	34%
45	2060	50,000	-	34%
46	2061	50,000	-	34%
47	2062	50,000	-	34%
48	2063	50,000	-	34%
49	2064	50,000	-	34%
50	2065	50,000	-	34%
51	2066	50,000	-	34%

Appendix G: Sewer System - Construction in Progress

	Construction in Progress Value	Allocation to Growth	Source of Allocation	Allocation to Remaining Growth	Allocation to Security Agreements
C132177 - Pyrite Creek Trunk Sewer	$ 12,327,692	**34%**	*see CIP*	28%	6%
C132938 - Plant 2 Lakeside Collection System Modification	1,036,883	**Recover over all users**	*per JCSD, growth % of build-out*	34%	7%
C133341 - Clay Street Grade Separation	483,368	**Recover over all users**	*see CIP*	34%	7%
C133404 - Clay / Van Buren Lift Station Generator	300,909	**Recover over all users**	*see CIP*	34%	7%
C133425 - WRCRWA Treatment Plant Capacity Expansion	2,830,657	**100%**	*per JCSD, project intended to serve growth*	83%	17%
C133448 - Beach Street Storm Drain (RCFCWCD) Project	82,951	**Recover over all users**	*per JCSD, growth % of build-out*	34%	7%
C133525 - Jurupa Trunk - Upstream	7,291,916	**Recover over all users**	*per JCSD, growth % of build-out*	34%	7%
C133526 - Sky Country Trunk Sewer	307,245	**34%**	*see CIP*	28%	6%
C133530 - Regional Wastewater Pump Station Expansion	694,461	**Recover over all users**	*per JCSD, growth % of build-out*	34%	7%
C133588 - River Road Lift Station - Plant Construction	5,524,984	**100%**	*per JCSD, project intended to serve growth*	83%	17%
C133682 - River Road Lift Station Pump 1 Repair	252,586	**Recover over all users**	*see CIP*	34%	7%
C133699 - Master Plan Sewer - Area B	411,844	**100%**	*per JCSD, project intended to serve growth*	83%	17%
C133729 - Regional Forcemain to Riverside	7,478,842	**Recover over all users**	*see CIP*	34%	7%
C133739 - Walnut Grove Sewer Main Repair	247,673	**Recover over all users**	*per JCSD, growth % of build-out*	34%	7%
C133746 - Regional Lift Station Pump Replacement	-				
C133882 - IT SCADA Sewer	18	**Recover over all users**	*see CIP*	34%	7%
C155008 - Regional Lift Station Facility Upgrades	43,220	**Recover over all users**	*see CIP*	34%	7%
C155009 - River Road Lift Station Expansion & Additional Forcemain	-				
C155010 - WRCRWA Annual Capital Expenditures	64,975	**Recover over all users**	*see CIP*	34%	7%
C155011 - Brine Line Treatment Capacity (CFD 1)	-				
C155019 - Master Plan 12 inch Hamner Trunk Sewer - Fencing	16,975	**Recover over all users**	*per JCSD, growth % of build-out*	34%	7%
Grand Total	**$ 39,397,199**			**$ 16,907,974**	**$ 3,516,889**

SEWER MULTI-YEAR CIP

Appendix H: Sewer System - Capital Improvement Plan

Line #	J.C.S.D. Work Order	Description	Total Remaining Capital Cost to "Buildout" (in current dollars)	Inputted Allocation to growth per JCSD or Webb as noted	Source	Share Attributable to Unsecured Growth	Allocation to Security Agreements
1	**Capital Projects - Trunk Sewers**						
2	C132177	Pyrite Creek Project	$ **5,500,000**	**34%**	Per JCSD 10/2/15 recommendation that the trunk sewer projects all be allocated in the same proportion as the Glen Avon Trunk Sewer whose allocation was calculated in the 9/15/08 Webb memo	**28%**	**6%**
3	C133526	Sky Country Trunk Sewer	$ **4,900,000**	**34%**	Per JCSD 10/2/15 recommendation that the trunk sewer projects all be allocated in the same proportion as the Glen Avon Trunk Sewer whose allocation was calculated in the 9/15/08 Webb memo	**28%**	**6%**
4		Pedley Trunk Sewer	$ **1,530,000**	**34%**	Per JCSD 10/2/15 recommendation that the trunk sewer projects all be allocated in the same proportion as the Glen Avon Trunk Sewer whose allocation was calculated in the 9/15/08 Webb memo	**28%**	**6%**
5		Glen Avon Trunk Sewer	$ **6,785,000**	**34%**	Per Webb Analysis in 9/15/08 memo: 39% of project cost allocated to growth based on projected EDUs in the area of the trunk sewer. However, Glen Avon is allocated specifically 36% to growth by Webb.	**28%**	**6%**
6	C133699	Master Plan Sewer Area B	$ **100,000**	**100%**	Per JCSD Analysis: provides new capacity for future users	**83%**	**17%**
7	**Total Trunk Sewers**		***$ 18,815,000***			$ 5,350,240	$ 1,112,860
8						**28%**	
9	**Capital Projects - Regional Lift Station and Forcemain**						
10	C133530	Regional Lift (Plant 1) Station Expansion	$ **13,600,000**	**Recover over all users**	Per Webb 10/2/15 recommendation: that this project be allocated consistently with similar projects and be recovered over all users	**34%**	**7%**
11	C133729	New Forcemain to Riverside WWTP	$ **11,760,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**34%**	**7%**
12	C155008	Regional Lift Station Facility Upgrades	$ **1,450,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**34%**	**7%**
13		Regional Lift Station Existing Pumps Repl.	$ **4,500,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**34%**	**7%**
14	C155013	Santa Ana River Siphon Improvements	$ **500,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**34%**	**7%**
15		Regional Lift Station Pond "C" Lining & Plumbing	$ **150,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**34%**	**7%**
16	**Total Regional Lift Station & Forcemain**		***$ 31,960,000***			$ 10,823,283	$ 2,251,262
17						**34%**	
18	**Capital Projects - Facility Construction**						
19	C133404	Clay/Van Buren Lift Station	$ **1,200,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**34%**	**7%**
20	C155009	River Road LS Expansion & Additional Force Main	$ **1,730,000**	**100%**	Per Webb 10/2/15 recommendation: project serves growth and should be fully allocated to growth	**83%**	**17%**
21		River Road Lift Station - Existing Pumps Repl.	$ **6,000,000**	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	**34%**	**7%**
22	**Total Facility Construction**		***$ 8,930,000***			$ 3,870,404	$ 805,051
23						**43%**	

SEWER MULTI-YEAR CIP

Appendix H: Sewer System - Capital Improvement Plan

Line #	J.C.S.D. Work Order	Description	Total Remaining Capital Cost to "Buildout" (in current dollars)	Inputted Allocation to growth per JCSD or Webb as noted	Source	Share Attributable to Unsecured Growth	Allocation to Security Agreements
24	**Treatment Capacity Purchase**						
25		Master Plan Capacity Development Purchase (1 mgd), Riverside Expansion	$ 15,300,000	100%	Per JCSD Analysis and Webb 10/2/15 recommendation: provides new capacity for future users	83%	17%
26		WRCRWA Treatment Plant Capacity Expan. (SRF)	$ 29,450,000	100%	Per JCSD Analysis: provides new capacity for future users	83%	17%
27		WRCRWA Annual Capital Improvements	$ 13,415,800	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
28		Brine Line Treatment Capacity (CFD 1)	$ 2,500,000	0%	Per JCSD Analysis: The Brine Line Treatment Capacity is funded through a separate charge levied on users in CFD-1	0%	0%
29	**Total Sewer Treatment Capacity**		*$ 60,665,800*			$ 41,587,920	$ 8,650,362
30						69%	
31	**Capital Projects - Pipeline Replacement Program-Sewer**						
32		Foxtail- Mapleton Area (1670 LF) Etiwanda\Inland MH/SM	$ 750,000	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
33		51st through 55th Area (4975LF)	$ 1,600,000	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
34		63rd Morton Area Van Buren Live Oak Area (6381 LF)	$ 2,000,000	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
35		Country Village Mission Area (6422LF)	$ 2,000,000	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
36		Future Annual Pipeline Replacement Program	$ 47,823,200	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
37	**Total Pipeline Replacement**		*$ 54,173,200*			$ 18,345,803	$ 3,815,960
38						34%	
39	**Capital Projects - Sewer Miscellaneous Projects**						
40		Well Springs - (So. of 68th St.)	$ 700,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
41		Pinnacle Communities - Sewer Subsidence (Lateral & Street compaction)	$ 500,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
42		Ben Nevis to Granite Hill - 60 FWY Casing /Main Repair (Early start of Glen Avon Trunk Swr)	$ 500,000	34%	Per Webb Analysis: (same as the Glen Avon Trunk Sewer Project) half of the project costs are associated with expanding trunk capacity, and half are associated with performing facility repairs	28%	6%
43		Eastvale Collection Improvements	$ 500,000	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
49		Asphalt Patching- Various Locations	$ 633,232	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
50		SCADA Maintenance	$ 874,848	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
51		District Wide Shared Projects	$ 371,516	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
52		IT Equipment	$ 102,300	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
53		IT - SCADA (dropped in 15-16 budget)	$ 50,000	Recover over all users	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
54	**SubTotal Sewer Miscellaneous**		*$ 4,231,896*			$ 487,444	$ 101,389
55						3%	

SEWER MULTI-YEAR CIP

Appendix H: Sewer System - Capital Improvement Plan

Line #	J.C.S.D. Work Order	Description	Total Remaining Capital Cost to "Buildout" (in current dollars)	Inputted Allocation to growth per JCSD or Webb as noted	Source	Share Attributable to Unsecured Growth	Allocation to Security Agreements
56	**Lift Station Program**						
57		Sky Country 1,2,&3 LS Upgrades (Emergency FM tie-in, FM Airvacs, Valves, Electrical)	$ -	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
58		Install Sluice Gate at Chandler LS	$ -	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
59		Mechanical Removals @ Hamner LS	$ 100,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
60		Paving & Hatches for Chandler Lift Station	$ -	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
61		Citrus Street Lift Station Abandonment	$ 50,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
62		44th LS Improvements (wetwell, pumps, rails, panel)	$ 150,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
63		65th Street Lift Station Abandonment	$ 50,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
64		Future (To Be Identified) Annual Lift Station Program	$ 6,400,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
65	**SubTotal Lift Station Program**		$ 6,750,000			$ -	$ -
66			$ -				
67	**Localized System Repairs**		$ -				
68		Lakeside/Camino Real Live Oak (MWD Crossings) Lining/Replacement	$ -	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
69		Galena Street Sewer Main Terminal Manhole Main Repair	$ 200,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
70		Install Sluice Gate at Archibald MS	$ 200,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
71		Install Sluice Gate at Harrison MS	$ 200,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
72		Install Sluice Gate at Cleveland MS	$ 200,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
73		M/H installation Program (Jurupa Area)	$ 200,000	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
74		M/H installation Program (Jurupa Area)	$ 4,582,320	0%	Per Webb Analysis: repair of an asset providing existing capacity	0%	0%
75	**SubTotal Localized System Repairs**		*$ 5,582,320*			$ -	$ -
76							
79	**Third Party Projects**						
80		Limonite Widening (Etiwanda to Bain)	$ 500,000	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
81		Third Party JCSD Sewer Relocations (Unspec.)	$ 1,980,120	**Recover over all users**	Per JCSD Analysis: allocated to all customers through build-out	34%	7%
82	**Total Sewer Third Party**		*$ 2,480,120*			$ 839,895	$ 174,700
83						34%	
84		**Total Capital Projects - Sewer**	$ 193,588,336			$ 81,304,989	$ 16,911,584
		Weighted Average Allocation to Growth				42%	9%

(1) Many projects like the Mast Plan Sewer Area B are 100% necessary for future users, but only 93% of their expansion-related capacity remains available for growth after connections with Security Agreements join the system. Allocation to growth is split between Non-Security Agreement customers and Security Agreement customers 83%-17%.

Appendix I: Water and Sewer System - Fixed Asset Schedule

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
Reporting Category **Capital**											
Classification **S-CAPACITY&IMP**											
795	Riverside City Treatment Capacity	09/30/1979	3,990,578.38	$ 12,041,918	35.8	40	89%	$ 10,763,301	$ 1,278,618	16%	$ 198,461
796	Riverside City Treatment Capacity	09/30/1979	570,082.62	$ 1,720,274	35.8	40	89%	$ 1,537,614	$ 182,660	16%	$ 28,352
866	City Of Riverside Capital Upgrade	03/31/1990	900,000.00	$ 1,648,524	25.3	40	63%	$ 1,040,745	$ 607,779	16%	$ 94,336
926	Additional Capacity In City Of Riverside Sewer Treatment Plant	05/31/1991	7,820,000.00	$ 14,100,397	24.1	40	60%	$ 8,490,593	$ 5,609,804	16%	$ 870,726
927	Capacity In Sari Line	05/31/1991	7,177,480.00	$ 12,941,857	24.1	40	60%	$ 7,792,975	$ 5,148,882	0%	$ -
1067	30,000 Gallons Of Treatment	06/29/1995	15,313.36	$ 25,767	20.0	40	50%	$ 12,887	$ 12,880	0%	$ -
1068	Captial Upgrade In City Of	06/30/1995	540,437.00	$ 909,368	20.0	40	50%	$ 454,747	$ 454,621	16%	$ 70,564
1087	Sari Capacity Purchase	04/30/1996	203,612.40	$ 340,937	19.2	40	48%	$ 163,390	$ 177,548	0%	$ -
1125	Sdoc Treatment Capacity	06/30/1996	101,806.20	$ 170,469	19.0	40	48%	$ 80,984	$ 89,484	0%	$ -
1126	Additional Capacity In City Of Riverside Sewer Treatment Plant	06/30/1996	178,897.00	$ 299,553	19.0	40	48%	$ 142,308	$ 157,244	16%	$ 24,407
1270	Sdoc Capacity	04/30/1999	229,500.00	$ 368,819	16.2	40	40%	$ 149,090	$ 219,729	0%	$ -
1382	1 Mgd Sari Capacity Rights	06/02/2000	2,015,508.90	$ 3,132,225	15.1	40	38%	$ 1,180,892	$ 1,951,333	0%	$ -
1449	Treatment Capacity	12/31/2000	129,750.00	$ 201,582	14.5	40	36%	$ 73,088	$ 128,495	0%	$ -
1489	Sdoc Treatment Capacity	03/15/2002	259,500.00	$ 383,007	13.3	40	33%	$ 127,297	$ 255,710	0%	$ -
1580	Sewer Treatment Capacity Costs	09/30/2002	988,000.00	$ 1,462,949	12.8	40	32%	$ 466,417	$ 996,532	0%	$ -
1581	Sewer Treatment Capacity Costs	10/31/2002	19,760.00	$ 29,310	12.7	40	32%	$ 9,284	$ 20,027	0%	$ -
1600	Treatment Capacity	05/05/2003	1,235,000.00	$ 1,793,617	12.2	40	30%	$ 545,060	$ 1,248,556	0%	$ -
1601	Treatment Capacity	05/27/2003	24,750.00	$ 35,945	12.1	40	30%	$ 10,868	$ 25,077	0%	$ -
1845	Capacity Purchase Wrcrwa	06/30/2004	9,486,754.00	$ 13,280,730	11.0	40	28%	$ 3,653,123	$ 9,627,607	0%	$ -
2219	Wrcrwa Capacity Cost - Capatilized	06/30/2008	1,521,195.32	$ 1,802,746	7.0	40	18%	$ 315,606	$ 1,487,140	0%	$ -
	Classification **S-CAPACITY&IMP** Totals	Assets 20	$37,407,925.18								
Classification **S-FIELD EQUIP**											
2052	Tool Set - Sears	06/30/2006	10,469.86	$ 13,451	9.0	5	180%	$ 13,451	$ -	0%	$ -
2404	Light Tower-Trailer Mounted	06/30/2011	8,546.67	$ 9,337	4.0	5	80%	$ 7,475	$ 1,862	2%	$ 43
2405	Light Tower-Trailer Mounted	06/30/2011	8,546.66	$ 9,337	4.0	5	80%	$ 7,475	$ 1,862	2%	$ 43
2452	2013 Skid Loader Tractor	06/30/2013	74,774.03	$ 79,679	2.0	5	40%	$ 31,916	$ 47,763	7%	$ 3,149
2453	Jetting Nozzle Tube	06/30/2013	5,500.00	$ 5,861	2.0	5	40%	$ 2,348	$ 3,513	7%	$ 232
2455	Pretreatment Cleaning Equipment	06/30/2013	12,872.90	$ 13,717	2.0	5	40%	$ 5,495	$ 8,223	7%	$ 542
2456	2013 Flow Meter Strap	06/30/2013	7,119.17	$ 7,586	2.0	5	40%	$ 3,039	$ 4,547	7%	$ 300
3026	Zieman Equipment Trailer - 2014 - WO # C133723	07/01/2013	17,080.80	$ 18,198	2.0	5	40%	$ 7,279	$ 10,919	7%	$ 720
3028	Portable Flo Dar Monitoring Unit (2014) - WO # C133744	01/31/2014	18,126.90	$ 18,541	1.4	5	28%	$ 5,263	$ 13,277	9%	$ 1,137
3031	Sewer Bypass Equipment Pump - 2014	06/23/2014	48,290.99	$ 49,379	1.0	5	20%	$ 10,095	$ 39,284	9%	$ 3,364
3057	Sewer Bypass Equipment Trailer	07/16/2014	58,769.87	$ 60,105	1.0	5	19%	$ 11,520	$ 48,585	9%	$ 4,161
3058	Sewer Bypass Hoses	08/07/2014	29,661.87	$ 30,336	0.9	5	18%	$ 5,460	$ 24,875	9%	$ 2,130
3059	Sewer Emergency Bypass Hose	08/07/2014	16,949.20	$ 17,334	0.9	5	18%	$ 3,120	$ 14,214	9%	$ 1,217
	Classification **S-FIELD EQUIP** Totals	Assets 13	$316,708.92								
Classification **S-LAND & EASEMNT**											
101	Land Plant 1	03/30/1960	30,049.25	$ 96,454	55.3	0	0%	$ -	$ 96,454	34%	$ 32,664
111	Easement Sewer Trunk Bain Mission To Limonite	02/28/1967	27,836.98	$ 89,353	48.3	0	0%	$ -	$ 89,353	34%	$ 30,260
162	Easements Interceptor Sewer	09/30/1979	48,305.70	$ 145,767	35.8	0	0%	$ -	$ 145,767	34%	$ 49,364
325	Easement Sewer License Uprr	09/30/1988	6,992.00	$ 13,304	26.8	0	0%	$ -	$ 13,304	34%	$ 4,506
747	Land Indian Hills Plant	06/30/1980	50,000.00	$ 133,849	35.0	0	0%	$ -	$ 133,849	34%	$ 45,328
1876	Lot 32 Archibald Lift	06/30/2005	83,496.00	$ 110,480	10.0	0	0%	$ -	$ 110,480	34%	$ 37,414
2423	Florine Lift - Land	06/30/2012	21,160.00	$ 22,559	3.0	0	0%	$ -	$ 22,559	34%	$ 7,640
	Classification **S-LAND & EASEMNT** Totals	Assets 7	$267,839.93								
Classification **S-LAND IMPRVMNTS**											
962	Landscape District Office	05/31/1992	36,243.54	$ 62,686	23.1	0	0%	$ -	$ 62,686	34%	$ 21,229
1440	Fencing Plant 1	06/30/2001	88,085.16	$ 133,471	14.0	20	70%	$ 93,448	$ 40,023	12%	$ 4,888
	Classification **S-LAND IMPRVMNTS** Totals	Assets 2	$124,328.70								
Classification **S-OFFICE EQUIP**											
3035	Network Optimization - Sewer	06/30/2014	59,698.40	$ 61,044	1.0	5	20%	$ 12,243	$ 48,801	9%	$ 4,179
3038	Financial Management System Upgrades - New World Systems - Sewer	06/30/2014	233,001.41	$ 238,252	1.0	5	20%	$ 47,783	$ 190,469	9%	$ 16,311
3053	Dell App Assure - Sewer	07/31/2014	12,494.98	$ 12,779	0.9	5	18%	$ 2,350	$ 10,429	9%	$ 893
	Classification **S-OFFICE EQUIP** Totals	Assets 3	$305,194.79								

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
Classification **S-S&I-S-S&I-GENERAL**											
876	Telemetering Phase 2 Sky 3 Lift, Clay, Van Buren	03/31/1990	9,185.43	$ 16,825	25.3	10	253%	$ 16,825	$ -	0%	$ -
996	Card Access System For Rv Dump Station	02/28/1993	10,363.73	$ 17,568	22.3	10	223%	$ 17,568	$ -	0%	$ -
1065	Compressor	07/01/1994	6,076.25	$ 10,213	21.0	5	420%	$ 10,213	$ -	0%	$ -
1081	Dewatering Trash Pump	12/31/1995	7,398.43	$ 12,449	19.5	10	195%	$ 12,449	$ -	0%	$ -
1308	Flow Control Facilities	05/30/2000	111,983.11	$ 174,029	15.1	40	38%	$ 65,635	$ 108,393	34%	$ 36,707
1432	Eastvale Sewer Plan	06/30/2001	58,297.56	$ 88,335	14.0	40	35%	$ 30,923	$ 57,412	34%	$ 19,443
1435	Forcemain Rehabilitation	06/30/2001	337,318.75	$ 511,121	14.0	50	28%	$ 143,142	$ 367,979	34%	$ 124,616
1515	Telemetry Clay Lift Station	06/05/2002	9,857.45	$ 14,588	13.1	10	131%	$ 14,588	$ -	0%	$ -
1516	Tlelemetry Sky 2 Lift Station	06/05/2002	9,857.45	$ 14,588	13.1	10	131%	$ 14,588	$ -	0%	$ -
1517	Telemetry Florine Lift Station	06/05/2002	9,857.45	$ 14,588	13.1	10	131%	$ 14,588	$ -	0%	$ -
1518	Telemetry Lakeside Lift Station	06/05/2002	9,857.45	$ 14,588	13.1	10	131%	$ 14,588	$ -	0%	$ -
1519	Telemetry 33Rd St Lift Station	06/05/2002	9,857.45	$ 14,588	13.1	10	131%	$ 14,588	$ -	0%	$ -
1520	Telemetry Sky 1 Lift Station	06/05/2002	9,857.45	$ 14,588	13.1	10	131%	$ 14,588	$ -	0%	$ -
1521	Telemetry Sky 3 Lift Station	06/05/2002	9,857.45	$ 14,588	13.1	10	131%	$ 14,588	$ -	0%	$ -
1522	Telemetry Van Buren Lift Station	06/05/2002	9,857.48	$ 14,588	13.1	10	131%	$ 14,588	$ -	0%	$ -
1544	Aerator Blades	06/05/2002	14,829.78	$ 21,947	13.1	10	131%	$ 21,947	$ -	0%	$ -
1790	Velocity Flow Meter	01/20/2004	9,006.63	$ 13,136	11.4	10	114%	$ 13,136	$ -	0%	$ -
1871	4 In. Trash Pump Trailer Mounted	01/07/2005	7,386.62	$ 9,900	10.5	10	105%	$ 9,900	$ -	0%	$ -
1949	Tow Behind Compressor	08/25/2005	13,239.06	$ 17,562	9.9	10	99%	$ 17,299	$ 263	34%	$ 89
2367	Jurupa St. Sewer	06/30/2010	2,235,867.80	$ 2,464,525	5.0	40	13%	$ 308,237	$ 2,156,288	34%	$ 730,229
2449	Plant 1 Site Improvements	06/30/2013	43,665.57	$ 46,530	2.0	5	40%	$ 18,638	$ 27,892	7%	$ 1,839
	Classification **S-S&I-S-S&I-GENERAL** Totals	Assets 21	$2,943,478.35								
Classification **S-S&I-S-S&I-LIFT**											
106	Sunnyslope 1 Lift Station	06/30/1964	27,852.69	$ 89,404	51.0	40	128%	$ 89,404	$ -	0%	$ -
154	Lift Station Sunnyslope 2	09/30/1978	13,216.48	$ 42,423	36.8	40	92%	$ 38,979	$ 3,444	7%	$ 227
159	Lakeside Lift Station	06/30/1979	20,238.00	$ 61,070	36.0	40	90%	$ 54,967	$ 6,103	9%	$ 523
166	Pump 1	06/30/1980	5,194.00	$ 13,904	35.0	25	140%	$ 13,904	$ -	0%	$ -
167	Pump 2	06/30/1980	5,194.00	$ 13,904	35.0	25	140%	$ 13,904	$ -	0%	$ -
170	Sky Lift Station 2	06/30/1980	45,573.98	$ 122,001	35.0	40	88%	$ 106,759	$ 15,242	10%	$ 1,590
207	Sky 1 Lift Station	02/28/1985	12,507.58	$ 25,215	30.3	40	76%	$ 19,123	$ 6,092	19%	$ 1,129
215	Clay St Lift Station	01/31/1986	30,695.00	$ 61,824	29.4	40	74%	$ 45,470	$ 16,353	20%	$ 3,261
772	Lift Station 10	12/31/1984	54,959.58	$ 114,736	30.5	40	76%	$ 87,494	$ 27,242	17%	$ 4,648
773	Lift Pump Lift 10	12/31/1984	34,590.00	$ 72,212	30.5	25	122%	$ 72,212	$ -	0%	$ -
777	Van Buren Lift 11	06/30/1985	31,616.00	$ 63,737	30.0	30	100%	$ 63,737	$ -	0%	$ -
793	Regional Lift Station	02/28/1979	813,740.97	$ 2,455,534	36.3	40	91%	$ 2,230,614	$ 224,920	9%	$ 19,261
794	Regional Lift Station	02/28/1979	78,052.64	$ 235,531	36.3	40	91%	$ 213,957	$ 21,574	9%	$ 1,848
858	Control Panel Regional Lift	09/30/1989	6,202.79	$ 11,764	25.8	60	43%	$ 5,049	$ 6,715	34%	$ 2,274
920	Regional Pump #4	01/31/1991	5,385.71	$ 9,711	24.4	12	203%	$ 9,711	$ -	0%	$ -
956	3 - Aurora Model 612 Pumps	02/29/1992	24,133.91	$ 41,741	23.3	10	233%	$ 41,741	$ -	0%	$ -
1032	Replace 2 Hydro Vane Air Compressors	11/30/1993	6,076.25	$ 10,300	21.6	12	180%	$ 10,300	$ -	0%	$ -
1166	Vertical Mount Sewage Pump	06/30/1997	11,578.74	$ 19,080	18.0	10	180%	$ 19,080	$ -	0%	$ -
1178	Vertical Sewage Pump	11/21/1997	11,726.68	$ 19,323	17.6	10	176%	$ 19,323	$ -	0%	$ -
1184	Vertical Sewage Pump	01/09/1998	11,757.68	$ 18,843	17.5	10	175%	$ 18,843	$ -	0%	$ -
1222	44Th Street Lift Station	03/25/1999	105,000.00	$ 168,768	16.3	40	41%	$ 68,632	$ 100,136	34%	$ 33,911
1304	Lift Sta Control Vault	05/30/2000	111,983.11	$ 174,029	15.1	40	38%	$ 65,635	$ 108,393	34%	$ 36,707
1305	Submersible Sewage Pumps	05/30/2000	176,815.44	$ 274,782	15.1	12	126%	$ 274,782	$ -	0%	$ -
1306	18I Electromagnetic Flometer	05/30/2000	58,938.48	$ 91,594	15.1	12	126%	$ 91,594	$ -	0%	$ -
1307	Electromagnetic Flowmeter 24 In	05/30/2000	68,708.12	$ 106,777	15.1	12	126%	$ 106,777	$ -	0%	$ -
1412	Sewage Pump	11/30/2000	6,303.38	$ 9,794	14.6	10	146%	$ 9,794	$ -	0%	$ -
1413	Sewage Pump	11/30/2000	6,303.37	$ 9,794	14.6	10	146%	$ 9,794	$ -	0%	$ -
1545	Lift Station Archibald/Chandler	06/05/2002	991,667.87	$ 1,467,588	13.1	40	33%	$ 479,616	$ 987,972	34%	$ 334,578
1614	Hamner Lift Station	06/30/2003	871,343.27	$ 1,268,588	12.0	40	30%	$ 380,664	$ 887,923	34%	$ 300,696
1755	Submersible Sewage Pump	09/01/2003	10,626.31	$ 15,468	11.8	10	118%	$ 15,468	$ -	0%	$ -
2233	River Road Lift Bypass Station	06/30/2008	167,836.36	$ 198,900	7.0	15	47%	$ 92,857	$ 106,043	16%	$ 16,460
2365	Felspar Lift Station	06/30/2010	67,238.79	$ 74,115	5.0	40	13%	$ 9,270	$ 64,846	34%	$ 21,960
2401	Lift Station No. 3	06/30/2011	50,210.13	$ 54,856	4.0	20	20%	$ 10,979	$ 43,877	26%	$ 11,470
2426	River Road Improvements	06/30/2012	691,983.60	$ 737,735	3.0	20	15%	$ 110,763	$ 626,972	27%	$ 170,773
2428	Florine Lift Improvements	06/30/2012	2,310,361.19	$ 2,463,114	3.0	20	15%	$ 369,809	$ 2,093,305	27%	$ 570,169
	Classification **S-S&I-S-S&I-LIFT** Totals	Assets 35	$6,945,612.10								

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
Classification **S-S&I-S-S&I-SUB LINES**											
383	Improvement District 1	06/30/1963	1,663,105.52	$ 5,338,369	52.0	75	69%	$ 3,701,467	$ 1,636,902	33%	$ 540,453
385	Assessment District #2	06/30/1964	431,916.34	$ 1,386,400	51.0	75	68%	$ 942,803	$ 443,597	34%	$ 150,224
389	Tract 3318	06/30/1965	14,564.94	$ 46,752	50.0	75	67%	$ 31,170	$ 15,582	0%	$ -
391	Tract 3394	06/30/1965	26,668.20	$ 85,602	50.0	75	67%	$ 57,071	$ 28,531	0%	$ -
397	Elks Retirement Center Trunk	06/30/1967	237,291.20	$ 761,676	48.0	75	64%	$ 487,501	$ 274,175	0%	$ -
399	Tract 2992	06/30/1967	10,238.72	$ 32,865	48.0	75	64%	$ 21,035	$ 11,830	0%	$ -
401	Tract 3163	06/30/1967	82,987.52	$ 266,380	48.0	75	64%	$ 170,493	$ 95,887	0%	$ -
404	Azurite 59Th To 61St	06/30/1968	17,239.12	$ 55,336	47.0	75	63%	$ 34,679	$ 20,657	0%	$ -
410	Limonite Pedley To Lakeside 1001 Ranch	06/30/1968	60,202.00	$ 193,241	47.0	75	63%	$ 121,105	$ 72,136	0%	$ -
431	Tract 4196	06/30/1972	21,966.62	$ 70,510	43.0	75	57%	$ 40,428	$ 30,082	0%	$ -
433	Archer	06/30/1973	32,711.52	$ 105,000	42.0	75	56%	$ 58,804	$ 46,196	34%	$ 15,644
434	Granite Hill Lindsey To Fleming 60 Reloc	06/30/1973	68,926.80	$ 221,247	42.0	75	56%	$ 123,906	$ 97,340	0%	$ -
436	Tract 4139	06/30/1973	42,334.32	$ 135,888	42.0	75	56%	$ 76,102	$ 59,786	0%	$ -
438	Tract 4360	06/30/1973	23,881.74	$ 76,658	42.0	75	56%	$ 42,931	$ 33,726	0%	$ -
440	Tract 4975	06/30/1973	46,266.72	$ 148,511	42.0	75	56%	$ 83,171	$ 65,339	0%	$ -
442	Tract 5037	06/30/1973	17,967.00	$ 57,672	42.0	75	56%	$ 32,298	$ 25,374	0%	$ -
444	Granite Hill Fleming To Pedley 60 Reloc	06/30/1974	66,605.55	$ 213,796	41.0	75	55%	$ 116,883	$ 96,913	0%	$ -
445	Mission Valley Way To Sedona	06/30/1974	17,785.08	$ 57,088	41.0	75	55%	$ 31,210	$ 25,878	0%	$ -
447	Tract 5084	06/30/1974	116,700.00	$ 374,593	41.0	75	55%	$ 204,791	$ 169,802	0%	$ -
449	Florine Apple 33Rd Ad4	06/30/1975	41,870.16	$ 134,398	40.0	75	53%	$ 71,684	$ 62,714	0%	$ -
452	Tract 3317	06/30/1975	198,977.79	$ 638,695	40.0	75	53%	$ 340,661	$ 298,034	0%	$ -
454	Tract 6215	06/30/1975	9,916.83	$ 31,832	40.0	75	53%	$ 16,978	$ 14,854	0%	$ -
456	Tract 6438-1	06/30/1975	34,455.30	$ 110,597	40.0	75	53%	$ 58,989	$ 51,608	0%	$ -
462	Tract 5724	06/30/1976	83,164.08	$ 266,947	39.0	75	52%	$ 138,822	$ 128,125	0%	$ -
465	Tract 5923-1	06/30/1976	72,038.32	$ 231,234	39.0	75	52%	$ 120,250	$ 110,984	0%	$ -
467	Tract 5923-5	06/30/1976	20,772.44	$ 66,677	39.0	75	52%	$ 34,675	$ 32,003	0%	$ -
474	Tract 5923-2	06/30/1977	61,416.75	$ 197,140	38.0	75	51%	$ 99,892	$ 97,249	0%	$ -
476	Tract 5923-3	06/30/1977	28,714.24	$ 92,169	38.0	75	51%	$ 46,703	$ 45,467	0%	$ -
478	Tract 5923-4	06/30/1977	60,435.00	$ 193,989	38.0	75	51%	$ 98,295	$ 95,694	0%	$ -
480	Tract 5923-6	06/30/1977	52,877.19	$ 169,729	38.0	75	51%	$ 86,003	$ 83,727	0%	$ -
482	Tract 5923-7	06/30/1977	51,537.79	$ 165,430	38.0	75	51%	$ 83,824	$ 81,606	0%	$ -
484	Tract 6016	06/30/1977	27,176.00	$ 87,232	38.0	75	51%	$ 44,201	$ 43,031	0%	$ -
486	Tract 6438	06/30/1977	82,318.00	$ 264,231	38.0	75	51%	$ 133,887	$ 130,344	0%	$ -
488	Tract 7232	06/30/1977	39,579.00	$ 127,044	38.0	75	51%	$ 64,374	$ 62,670	0%	$ -
490	Tract 7232-1 (10804)	06/30/1977	131,179.50	$ 421,070	38.0	75	51%	$ 213,358	$ 207,713	0%	$ -
492	Tract 7309-6	06/30/1977	24,134.50	$ 77,469	38.0	75	51%	$ 39,254	$ 38,215	0%	$ -
494	Tract 7552	06/30/1977	36,537.50	$ 117,281	38.0	75	51%	$ 59,427	$ 57,854	0%	$ -
496	Florine & 34Th	06/30/1978	34,825.00	$ 111,784	37.0	75	49%	$ 55,151	$ 56,633	0%	$ -
501	Interceptor Sewer Main - To City Of Riverside	06/30/1978	1,151,841.93	$ 3,697,275	37.0	75	49%	$ 1,824,126	$ 1,873,149	0%	$ -
503	Tract 5527	06/30/1978	99,235.80	$ 318,535	37.0	75	49%	$ 157,156	$ 161,379	0%	$ -
505	Tract 5527-1	06/30/1978	48,796.34	$ 156,630	37.0	75	49%	$ 77,277	$ 79,354	0%	$ -
507	Tract 5527-2	06/30/1978	158,928.62	$ 510,142	37.0	75	49%	$ 251,689	$ 258,453	0%	$ -
509	Tract 6955	06/30/1978	61,335.94	$ 196,881	37.0	75	49%	$ 97,135	$ 99,746	0%	$ -
511	Tract 7309-1	06/30/1978	102,111.26	$ 327,765	37.0	75	49%	$ 161,709	$ 166,055	0%	$ -
513	Tract 7309-2	06/30/1978	44,537.20	$ 142,959	37.0	75	49%	$ 70,532	$ 72,427	0%	$ -
515	Tract 7309-3	06/30/1978	44,926.36	$ 144,208	37.0	75	49%	$ 71,148	$ 73,060	0%	$ -
517	Tract 7309-4	06/30/1978	46,875.92	$ 150,466	37.0	75	49%	$ 74,236	$ 76,231	0%	$ -
519	Tract 9282-1	06/30/1978	54,028.38	$ 173,425	37.0	75	49%	$ 85,563	$ 87,862	0%	$ -
521	Tract 9282-2	06/30/1978	41,748.22	$ 134,007	37.0	75	49%	$ 66,115	$ 67,892	0%	$ -
523	Tract 9654	06/30/1978	75,172.74	$ 241,295	37.0	75	49%	$ 119,048	$ 122,247	0%	$ -
525	Dalley Way Pm 12389	06/30/1979	14,592.00	$ 44,033	36.0	75	48%	$ 21,137	$ 22,895	0%	$ -
527	Tract 10575	06/30/1979	88,938.24	$ 268,379	36.0	75	48%	$ 128,832	$ 139,547	0%	$ -
529	Tract 10804 (See 7232)	06/30/1979	45,721.60	$ 137,969	36.0	75	48%	$ 66,230	$ 71,739	0%	$ -
531	Tract 10850-1	06/30/1979	73,786.88	$ 222,658	36.0	75	48%	$ 106,884	$ 115,774	0%	$ -
533	Tract 10921	06/30/1979	58,684.16	$ 177,085	36.0	75	48%	$ 85,007	$ 92,077	0%	$ -
535	Tract 11579	06/30/1979	24,709.12	$ 74,562	36.0	75	48%	$ 35,792	$ 38,769	0%	$ -
537	Tract 11885	06/30/1979	84,657.92	$ 255,463	36.0	75	48%	$ 122,632	$ 132,831	0%	$ -
539	Tract 7309	06/30/1979	122,743.04	$ 370,388	36.0	75	48%	$ 177,800	$ 192,588	0%	$ -
541	Tract 7309-5	06/30/1979	83,636.48	$ 252,380	36.0	75	48%	$ 121,152	$ 131,228	0%	$ -
543	Tract 8206-1	06/30/1979	193,465.60	$ 583,799	36.0	75	48%	$ 280,245	$ 303,554	0%	$ -

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
545	Tract 8206-2	06/30/1979	45,381.12	$ 136,941	36.0	75	48%	$ 65,737	$ 71,205	0%	$ -
547	Tract 8206-3	06/30/1979	41,660.16	$ 125,713	36.0	75	48%	$ 60,347	$ 65,366	0%	$ -
549	Tract 8500	06/30/1979	44,578.56	$ 134,520	36.0	75	48%	$ 64,574	$ 69,945	0%	$ -
551	Tract 8781	06/30/1979	143,974.40	$ 434,455	36.0	75	48%	$ 208,555	$ 225,901	0%	$ -
553	Tract 8781-1	06/30/1979	11,211.52	$ 33,832	36.0	75	48%	$ 16,240	$ 17,591	0%	$ -
555	Tract 8928	06/30/1979	88,098.90	$ 265,846	36.0	75	48%	$ 127,616	$ 138,230	0%	$ -
557	Tract 9336-2	06/30/1979	68,363.52	$ 206,293	36.0	75	48%	$ 99,028	$ 107,265	0%	$ -
558	Tract 9448	06/30/1979	11,552.00	$ 34,859	36.0	75	48%	$ 16,734	$ 18,125	0%	$ -
560	Tract 9933-1	06/30/1979	69,457.92	$ 209,595	36.0	75	48%	$ 100,614	$ 108,982	0%	$ -
562	Tract 9933-2	06/30/1979	59,559.68	$ 179,727	36.0	75	48%	$ 86,275	$ 93,451	0%	$ -
571	Tract 10519	06/30/1980	92,330.00	$ 247,166	35.0	75	47%	$ 115,353	$ 131,813	0%	$ -
573	Tract 11014	06/30/1980	10,077.16	$ 26,976	35.0	75	47%	$ 12,590	$ 14,386	0%	$ -
575	Tract 11200	06/30/1980	29,440.08	$ 78,811	35.0	75	47%	$ 36,781	$ 42,029	0%	$ -
577	Tract 11658	06/30/1980	112,959.16	$ 302,390	35.0	75	47%	$ 141,127	$ 161,264	0%	$ -
579	Tract 11960	06/30/1980	75,400.00	$ 201,845	35.0	75	47%	$ 94,202	$ 107,643	0%	$ -
583	Tract 9336	06/30/1980	36,140.60	$ 96,748	35.0	75	47%	$ 45,153	$ 51,595	0%	$ -
585	Tract 9336-1	06/30/1980	78,612.40	$ 210,444	35.0	75	47%	$ 98,215	$ 112,229	0%	$ -
589	Tract 9933-3	06/30/1980	53,125.72	$ 142,217	35.0	75	47%	$ 66,373	$ 75,844	0%	$ -
591	Tract 9933-4	06/30/1980	53,125.72	$ 142,217	35.0	75	47%	$ 66,373	$ 75,844	0%	$ -
593	Tract 9933-5	06/30/1980	9,375.05	$ 25,097	35.0	75	47%	$ 11,713	$ 13,384	0%	$ -
595	Tract 9933-6	06/30/1980	21,796.73	$ 58,350	35.0	75	47%	$ 27,232	$ 31,118	0%	$ -
596	Clay & Uprr Sewer Bypass	06/30/1981	39,541.46	$ 95,830	34.0	75	45%	$ 43,446	$ 52,383	34%	$ 17,740
601	Tract 10339	06/30/1981	92,270.88	$ 223,621	34.0	75	45%	$ 101,383	$ 122,238	0%	$ -
603	Tract 10369	06/30/1981	37,851.84	$ 91,735	34.0	75	45%	$ 41,590	$ 50,145	0%	$ -
605	Tract 10850	06/30/1981	58,365.66	$ 141,451	34.0	75	45%	$ 64,130	$ 77,321	0%	$ -
607	Tract 11394	06/30/1981	57,198.96	$ 138,623	34.0	75	45%	$ 62,848	$ 75,776	0%	$ -
609	Tract 12409	06/30/1981	137,086.56	$ 332,233	34.0	75	45%	$ 150,625	$ 181,608	0%	$ -
611	Tract 15104-1	06/30/1981	105,945.84	$ 256,763	34.0	75	45%	$ 116,409	$ 140,354	0%	$ -
613	Tract 15104-2	06/30/1981	108,978.48	$ 264,112	34.0	75	45%	$ 119,741	$ 144,372	0%	$ -
615	Tract 9282	06/30/1981	50,712.48	$ 122,903	34.0	75	45%	$ 55,721	$ 67,182	0%	$ -
618	Tract 9531	06/30/1981	23,839.92	$ 57,777	34.0	75	45%	$ 26,194	$ 31,582	0%	$ -
620	Tract 9933-7	06/30/1981	39,798.11	$ 96,452	34.0	75	45%	$ 43,728	$ 52,723	0%	$ -
622	Tract 9933-8	06/30/1981	88,482.00	$ 214,438	34.0	75	45%	$ 97,220	$ 117,218	0%	$ -
626	Tract 10803	06/30/1982	54,668.32	$ 121,669	33.0	75	44%	$ 53,539	$ 68,130	0%	$ -
628	Tract 15104-3	06/30/1982	100,675.44	$ 224,061	33.0	75	44%	$ 98,595	$ 125,466	0%	$ -
630	Tract 17055	06/30/1982	113,802.30	$ 253,276	33.0	75	44%	$ 111,451	$ 141,825	0%	$ -
637	Tract 14113	06/30/1983	140,071.72	$ 303,738	32.0	75	43%	$ 129,606	$ 174,132	0%	$ -
640	Tract 15104	06/30/1983	73,197.41	$ 158,724	32.0	75	43%	$ 67,728	$ 90,996	0%	$ -
642	Tract 15104-4	06/30/1983	70,156.30	$ 152,130	32.0	75	43%	$ 64,914	$ 87,216	0%	$ -
644	Tract 18592-1 (9933-14)	06/30/1983	80,724.91	$ 175,047	32.0	75	43%	$ 74,693	$ 100,354	0%	$ -
647	Tract 9933-10	06/30/1983	63,592.32	$ 137,896	32.0	75	43%	$ 58,841	$ 79,055	0%	$ -
653	Pm 18810	06/30/1984	94,324.00	$ 196,915	31.0	75	41%	$ 81,399	$ 115,516	0%	$ -
656	Tract 14096	06/30/1984	67,314.70	$ 140,529	31.0	75	41%	$ 58,091	$ 82,438	0%	$ -
657	Tract 15886	06/30/1984	144,273.57	$ 301,192	31.0	75	41%	$ 124,504	$ 176,688	0%	$ -
660	Tract 16002	06/30/1984	98,103.00	$ 204,804	31.0	75	41%	$ 84,660	$ 120,144	0%	$ -
662	Tract 17055-1	06/30/1984	108,677.78	$ 226,880	31.0	75	41%	$ 93,786	$ 133,095	0%	$ -
664	Tract 18389 (12018)	06/30/1984	91,562.80	$ 191,150	31.0	75	41%	$ 79,016	$ 112,134	0%	$ -
666	Tract 18592 (9933-11)	06/30/1984	60,373.45	$ 126,038	31.0	75	41%	$ 52,100	$ 73,938	0%	$ -
668	Tract 18592-2 (9933-13)	06/30/1984	64,383.95	$ 134,411	31.0	75	41%	$ 55,561	$ 78,849	0%	$ -
670	Tract 18592-3 (9933-12)	06/30/1984	59,694.75	$ 124,621	31.0	75	41%	$ 51,515	$ 73,107	0%	$ -
672	Tract 19610	06/30/1984	94,956.30	$ 198,235	31.0	75	41%	$ 81,944	$ 116,290	0%	$ -
674	Tract 13797 Oversize	06/30/1985	12,798.00	$ 25,800	30.0	75	40%	$ 10,321	$ 15,479	0%	$ -
676	Tract 13797 Sewer Addl	06/30/1985	7,300.00	$ 14,717	30.0	75	40%	$ 5,887	$ 8,829	0%	$ -
678	Tract 13797-1	06/30/1985	25,226.50	$ 50,856	30.0	75	40%	$ 20,344	$ 30,512	0%	$ -
682	Tract 13797-2	06/30/1985	38,935.00	$ 78,492	30.0	75	40%	$ 31,400	$ 47,092	0%	$ -
684	Tract 13797-2 Oversize	06/30/1985	13,333.50	$ 26,880	30.0	75	40%	$ 10,753	$ 16,127	0%	$ -
688	Tract 20297	06/30/1985	172,152.26	$ 347,054	30.0	75	40%	$ 138,835	$ 208,220	0%	$ -
690	Tract 9283	06/30/1985	147,649.88	$ 297,658	30.0	75	40%	$ 119,074	$ 178,584	0%	$ -
691	59Th Sewer Trunk	06/30/1986	520,800.42	$ 1,048,956	29.0	75	39%	$ 405,635	$ 643,321	0%	$ -
695	Nueva Vista High School	06/30/1986	25,726.14	$ 51,816	29.0	75	39%	$ 20,037	$ 31,778	0%	$ -
698	Tract 13797-3	06/30/1986	78,456.50	$ 158,021	29.0	75	39%	$ 61,107	$ 96,914	0%	$ -

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
699	Tract 5376 Agate To T Line	06/30/1986	155,413.06	$ 313,021	29.0	75	39%	$ 121,046	$ 191,975	0%	$ -
703	Tract 19928	06/30/1987	75,043.30	$ 150,539	28.0	75	37%	$ 56,207	$ 94,332	0%	$ -
705	Tract 19928-2	06/30/1987	48,335.75	$ 96,963	28.0	75	37%	$ 36,203	$ 60,760	0%	$ -
707	Tract 19928-3	06/30/1987	48,073.59	$ 96,437	28.0	75	37%	$ 36,007	$ 60,430	0%	$ -
709	Tract 19966	06/30/1987	124,526.00	$ 249,803	28.0	75	37%	$ 93,269	$ 156,534	0%	$ -
711	Tract 3194	06/30/1987	66,097.09	$ 132,593	28.0	75	37%	$ 49,506	$ 83,086	0%	$ -
717	Tract 19087	06/30/1988	74,154.00	$ 141,099	27.0	75	36%	$ 50,801	$ 90,298	0%	$ -
719	Tract 19901	06/30/1988	36,529.00	$ 69,507	27.0	75	36%	$ 25,025	$ 44,482	0%	$ -
721	Tract 19928-1	06/30/1988	57,460.00	$ 109,334	27.0	75	36%	$ 39,364	$ 69,970	0%	$ -
723	Tract 19928-4	06/30/1988	59,160.00	$ 112,569	27.0	75	36%	$ 40,529	$ 72,040	0%	$ -
879	Parcel Map 21449	06/30/1990	13,320.00	$ 24,398	25.0	75	33%	$ 8,134	$ 16,265	0%	$ -
881	Parcel Map 22606	06/30/1990	21,349.00	$ 39,105	25.0	75	33%	$ 13,036	$ 26,068	0%	$ -
883	Parcel Map 22607	06/30/1990	10,674.50	$ 19,552	25.0	75	33%	$ 6,518	$ 13,034	0%	$ -
885	Parcel Map 23429	06/30/1990	63,104.00	$ 115,587	25.0	75	33%	$ 38,533	$ 77,054	0%	$ -
887	Tract 18596-5	06/30/1990	64,740.00	$ 118,584	25.0	75	33%	$ 39,532	$ 79,051	0%	$ -
889	Tract 18596-6	06/30/1990	125,460.00	$ 229,804	25.0	75	33%	$ 76,610	$ 153,194	0%	$ -
891	Tract 18596-7	06/30/1990	11,866.00	$ 21,735	25.0	75	33%	$ 7,246	$ 14,489	0%	$ -
893	Tract 19878	06/30/1990	117,030.00	$ 214,363	25.0	75	33%	$ 71,462	$ 142,901	0%	$ -
895	Tract 19966	06/30/1990	129,206.75	$ 236,667	25.0	75	33%	$ 78,898	$ 157,769	0%	$ -
897	Tract 20721	06/30/1990	100,198.00	$ 183,532	25.0	75	33%	$ 61,184	$ 122,348	0%	$ -
899	Tract 21211-1	06/30/1990	163,860.75	$ 300,143	25.0	75	33%	$ 100,059	$ 200,084	0%	$ -
901	Tract 22725 (19873)	06/30/1990	64,010.00	$ 117,247	25.0	75	33%	$ 39,087	$ 78,160	0%	$ -
929	Tract 16859-1	06/30/1991	35,061.00	$ 63,219	24.0	75	32%	$ 20,232	$ 42,987	0%	$ -
931	Tract 21428 21428-1	06/30/1991	128,115.00	$ 231,007	24.0	75	32%	$ 73,931	$ 157,076	0%	$ -
933	Tract 21428-2 Sewerlines	06/30/1991	32,838.00	$ 59,211	24.0	75	32%	$ 18,950	$ 40,261	0%	$ -
935	Tract 21437	06/30/1991	113,334.00	$ 204,355	24.0	75	32%	$ 65,401	$ 138,954	0%	$ -
937	Tract 23229 (22295)	06/30/1991	176,155.17	$ 317,629	24.0	75	32%	$ 101,653	$ 215,976	0%	$ -
938	Sierra & Armstrong	06/30/1991	244,330.30	$ 440,557	24.0	75	32%	$ 140,994	$ 299,562	0%	$ -
971	Tract 21428-2 Sewerlines	06/30/1992	32,838.00	$ 56,795	23.0	75	31%	$ 17,419	$ 39,376	0%	$ -
973	Tract 21428-1	06/30/1992	106,680.00	$ 184,510	23.0	75	31%	$ 56,590	$ 127,920	0%	$ -
998	Telemetry - Waste Water Treatment	05/31/1993	20,787.76	$ 35,238	22.1	10	221%	$ 35,238	$ -	0%	$ -
1063	Pyrite Ave Sewerline	07/01/1994	133,046.44	$ 223,631	21.0	75	28%	$ 62,617	$ 161,015	0%	$ -
1116	Manhole Replacement-Limonite Ave	06/30/1996	22,424.68	$ 37,549	19.0	75	25%	$ 9,514	$ 28,035	0%	$ -
1193	Repair 21 Inch Sewer-Pyrite Cyn Creek	04/30/1998	79,744.24	$ 127,798	17.2	75	23%	$ 29,256	$ 98,542	0%	$ -
1220	Tract 28013	03/25/1999	52,156.50	$ 83,832	16.3	75	22%	$ 18,182	$ 65,650	0%	$ -
1223	Tract 28169	03/25/1999	59,000.00	$ 94,831	16.3	75	22%	$ 20,568	$ 74,264	0%	$ -
1225	Tract 28195-1	03/25/1999	65,021.77	$ 104,510	16.3	75	22%	$ 22,667	$ 81,843	0%	$ -
1227	Tract 25085	03/25/1999	59,015.87	$ 94,857	16.3	75	22%	$ 20,573	$ 74,284	0%	$ -
1231	Tract 24682-3	03/25/1999	20,009.13	$ 32,161	16.3	75	22%	$ 6,975	$ 25,186	0%	$ -
1232	Tract 24682-2	03/25/1999	29,144.42	$ 46,844	16.3	75	22%	$ 10,160	$ 36,684	0%	$ -
1233	Tract 24682-1	03/25/1999	44,380.44	$ 71,333	16.3	75	22%	$ 15,471	$ 55,862	0%	$ -
1234	Tract 23550	03/25/1999	59,742.90	$ 96,026	16.3	75	22%	$ 20,827	$ 75,199	0%	$ -
1236	Tract 24961	03/25/1999	40,745.29	$ 65,490	16.3	75	22%	$ 14,204	$ 51,286	0%	$ -
1238	Parcel Map 26365	03/25/1999	27,089.77	$ 43,542	16.3	75	22%	$ 9,444	$ 34,098	0%	$ -
1239	Plot Plan 13823	03/25/1999	10,384.50	$ 16,691	16.3	75	22%	$ 3,620	$ 13,071	0%	$ -
1318	1640 Lf Offsite Waterline	05/30/2000	153,716.27	$ 238,885	15.1	50	30%	$ 72,077	$ 166,808	0%	$ -
1319	Ponds	05/30/2000	1,509,177.83	$ 2,345,355	15.1	50	30%	$ 707,646	$ 1,637,710	34%	$ 554,612
1339	Sewerline Modification	05/30/2000	28,264.27	$ 43,924	15.1	75	20%	$ 8,835	$ 35,089	34%	$ 11,883
1383	Etiwanda Ave Trunk Sewer	06/02/2000	2,523,059.63	$ 3,920,990	15.1	65	23%	$ 909,703	$ 3,011,287	34%	$ 1,019,775
1384	Wineville Ave Trunk Sewer	06/02/2000	1,295,431.46	$ 2,013,180	15.1	65	23%	$ 467,075	$ 1,546,105	34%	$ 523,590
1385	Hamner Ave Trunk Sewer	06/02/2000	2,241,574.66	$ 3,483,545	15.1	65	23%	$ 808,212	$ 2,675,333	34%	$ 906,004
1386	Mission Ave Trunk Sewer	06/02/2000	1,064,659.85	$ 1,654,547	15.1	65	23%	$ 383,869	$ 1,270,678	34%	$ 430,316
1387	Harrell St Sewerlines	06/02/2000	186,909.59	$ 290,469	15.1	65	23%	$ 67,391	$ 223,078	34%	$ 75,545
1388	Hamner Ave Facilities	06/02/2000	97,922.03	$ 152,177	15.1	40	38%	$ 57,373	$ 94,804	34%	$ 32,105
1436	Harrison 12 Inch Sewerline	06/30/2001	215,623.41	$ 326,723	14.0	50	28%	$ 91,501	$ 235,222	34%	$ 79,658
1438	Eastvale Interceptor R1P1	06/30/2001	260,709.90	$ 395,040	14.0	50	28%	$ 110,633	$ 284,407	34%	$ 96,315
1439	58Th Street	06/30/2001	38,041.09	$ 57,642	14.0	50	28%	$ 16,143	$ 41,499	34%	$ 14,054
1445	Eastvale Interceptor	06/30/2001	55,946.75	$ 84,773	14.0	40	35%	$ 29,677	$ 55,097	34%	$ 18,659
1529	Eastvale Area Interceptor	06/05/2002	1,206,653.98	$ 1,785,750	13.1	50	26%	$ 466,874	$ 1,318,876	34%	$ 446,638
1613	Eastvale Interceptor Design	06/30/2003	144,704.94	$ 210,676	12.0	50	24%	$ 50,574	$ 160,102	34%	$ 54,219
1615	Eastvale Interceptor Phase Iii	06/30/2003	1,536,241.44	$ 2,236,612	12.0	40	30%	$ 671,139	$ 1,565,473	34%	$ 530,149

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
1616	I-15 Force Main	06/30/2003	110,693.00	$ 161,158	12.0	40	30%	$ 48,359	$ 112,799	34%	$ 38,200
1911	Sumner Avenue 1346 Ft 12 In	06/30/2005	203,770.68	$ 269,624	10.0	75	13%	$ 35,960	$ 233,664	34%	$ 79,130
1912	Citrus Avenue 2565 Ft 30 In	06/30/2005	1,867,744.73	$ 2,471,347	10.0	75	13%	$ 329,604	$ 2,141,742	34%	$ 725,303
1913	Citrus Avenue 10 Ft 27 In	06/30/2005	6,798.90	$ 8,996	10.0	75	13%	$ 1,200	$ 7,796	34%	$ 2,640
1914	Citrus Avenue 57 Ft 8 In	06/30/2005	29,428.35	$ 38,939	10.0	75	13%	$ 5,193	$ 33,745	34%	$ 11,428
1915	Eletroletic Cell - Ponds	06/30/2005	11,122.00	$ 14,716	10.0	10	100%	$ 14,716	$ -	0%	$ -
2046	21I Sewerline Eastside Of 115	06/30/2006	920,195.32	$ 1,182,247	9.0	50	18%	$ 212,870	$ 969,377	34%	$ 328,280
2048	10I Sewerline Harrison Ave To Tr 29104	06/30/2006	57,397.73	$ 73,743	9.0	50	18%	$ 13,278	$ 60,465	34%	$ 20,477
2050	12I Sewerline Harrel Steet	06/30/2006	80,847.77	$ 103,871	9.0	50	18%	$ 18,703	$ 85,169	34%	$ 28,843
2051	12I Sewerline Cloverdale And Hamner	06/30/2006	338,426.87	$ 434,803	9.0	50	18%	$ 78,289	$ 356,515	34%	$ 120,734
2172	Mp Sewerline Bellegrave Ave From Chandler To Countyline	06/29/2007	526,562.19	$ 652,985	8.0	50	16%	$ 104,550	$ 548,435	34%	$ 185,728
2173	Mp Sewerline Reach 2 Through Tr 31961 And 31643	06/29/2007	665,546.18	$ 825,337	8.0	50	16%	$ 132,146	$ 693,192	34%	$ 234,750
2174	Mp 12I Sewerline In Archibald To No Tr 29148	06/29/2007	400,474.54	$ 496,625	8.0	50	16%	$ 79,515	$ 417,109	34%	$ 141,255
2175	Mp Sewerline 12I In Sumner Between Orange And Tr 29542	06/29/2007	57,063.00	$ 70,763	8.0	50	16%	$ 11,330	$ 59,433	34%	$ 20,127
2178	Mp Sewer Interceptor - 29543	06/30/2007	3,035,090.34	$ 3,763,786	8.0	50	16%	$ 602,415	$ 3,161,371	34%	$ 1,070,601
2179	Mp Sewerline - Cleveland/Citrus	06/30/2007	893,324.82	$ 1,107,803	8.0	50	16%	$ 177,310	$ 930,493	34%	$ 315,112
2221	Cloverdale Sewer Main	06/30/2008	571,696.50	$ 677,509	7.0	50	14%	$ 94,889	$ 582,620	34%	$ 197,305
2229	Cleveland Ave Sewerline	06/30/2008	201,054.97	$ 238,267	7.0	50	14%	$ 33,371	$ 204,897	34%	$ 69,388
2230	Archibald A Trunk Sewer Reaches 1A-1E	06/30/2008	5,170,780.98	$ 6,127,816	7.0	50	14%	$ 858,235	$ 5,269,582	34%	$ 1,784,549
2231	Walters/Hall Line Ext Reacges 3A-3B	06/30/2008	1,587,347.45	$ 1,881,142	7.0	50	14%	$ 263,464	$ 1,617,678	34%	$ 547,828
2232	Archibald Main Trunk Line Reaches 4A-4B	06/30/2008	2,830,765.79	$ 3,354,699	7.0	50	14%	$ 469,844	$ 2,884,855	34%	$ 976,959
2309	Riverside Force Main Upgrades	02/28/2009	74,293.43	$ 83,272	6.3	50	13%	$ 10,552	$ 72,720	16%	$ 11,287
2310	River Road Lift Phase 1	03/31/2009	6,425,373.00	$ 7,200,431	6.3	40	16%	$ 1,125,567	$ 6,074,863	34%	$ 2,057,258
2311	Master Planned Saterline Cfd 12 - Orange St	03/31/2009	302,520.00	$ 339,011	6.3	65	10%	$ 32,612	$ 306,400	34%	$ 103,763
2312	Recycled Water Masterplan	03/31/2009	21,699.22	$ 24,317	6.3	40	16%	$ 3,801	$ 20,516	34%	$ 6,948
2313	Walters Street Extension	03/31/2009	8,239.38	$ 9,233	6.3	65	10%	$ 888	$ 8,345	34%	$ 2,826
2328	Sewer Line - District Office	06/30/2009	431,885.61	$ 485,071	6.0	15	40%	$ 194,118	$ 290,953	17%	$ 49,642
2364	Pyrite Creek Trunk	06/30/2010	104,576.18	$ 115,271	5.0	75	7%	$ 7,689	$ 107,582	34%	$ 36,433
2450	Hamner Trunk #2	06/30/2013	791,078.82	$ 842,973	2.0	50	4%	$ 33,766	$ 809,207	34%	$ 274,039
3023	Van Buren Bridge MP Sewer / Recycled waterline	06/30/2014	1,748,944.27	$ 1,788,356	1.0	50	2%	$ 35,866	$ 1,752,490	34%	$ 593,482
3027	Walnut Grove Sewer Main - 2014 - WO # C133739	06/30/2014	247,672.51	$ 253,254	1.0	50	2%	$ 5,079	$ 248,175	34%	$ 84,045
	Classification **S-S&I-S-S&I-SUB LINES** Totals	Assets 213	$56,933,689.46								
	Classification **S-TREATMNT PLANT**										
171	Indian Hills Treatment Plant: out of use so not considered	07/31/1980	1,819,130.01	$ 4,869,787	34.9	50	70%	$ 3,401,005	$ 1,468,782	0%	$ -
183	Influent Shredder - Muffin Monster	07/30/1983	14,138.00	$ 30,657	31.9	20	160%	$ 30,657	$ -	0%	$ -
184	Influent Shredder - Muffin Monster	07/30/1983	14,138.00	$ 30,657	31.9	20	160%	$ 30,657	$ -	0%	$ -
874	Check Valves	03/31/1990	9,683.20	$ 17,737	25.3	25	101%	$ 17,737	$ -	0%	$ -
990	Chlorine Gas Control Valve - Plant 2	01/31/1993	5,152.29	$ 8,734	22.4	5	448%	$ 8,734	$ -	0%	$ -
1035	Ras Flow Meter	12/31/1993	39,523.22	$ 66,997	21.5	10	215%	$ 66,997	$ -	0%	$ -
1162	Regional Control & Backup System	05/31/1997	46,507.65	$ 76,636	18.1	10	181%	$ 76,636	$ -	0%	$ -
1164	Force Main Monitoring Equipment	05/31/1997	21,432.78	$ 35,317	18.1	10	181%	$ 35,317	$ -	0%	$ -
1197	Chlorine Self Generation Treatment System	04/30/1998	69,252.28	$ 110,984	17.2	15	114%	$ 110,984	$ -	0%	$ -
1303	Site Electrical	05/30/2000	325,340.41	$ 505,599	15.1	40	38%	$ 190,688	$ 314,911	0%	$ -
1309	10 Hp Aerator	05/30/2000	15,471.35	$ 24,043	15.1	15	101%	$ 24,043	$ -	0%	$ -
1310	10 Hp Aerator	05/30/2000	15,471.35	$ 24,043	15.1	15	101%	$ 24,043	$ -	0%	$ -
1312	10 Hp Aerator	05/30/2000	15,471.35	$ 24,043	15.1	15	101%	$ 24,043	$ -	0%	$ -
1313	10 Hp Aerator	05/30/2000	15,471.35	$ 24,043	15.1	15	101%	$ 24,043	$ -	0%	$ -
1314	10 Hp Aerator	05/30/2000	15,471.35	$ 24,043	15.1	15	101%	$ 24,043	$ -	0%	$ -
1315	10 Hp Aerator	05/30/2000	15,471.35	$ 24,043	15.1	15	101%	$ 24,043	$ -	0%	$ -
1316	10 Hp Aerator	05/30/2000	15,471.35	$ 24,043	15.1	15	101%	$ 24,043	$ -	0%	$ -
1317	10 Hp Aerator	05/30/2000	15,471.36	$ 24,043	15.1	15	101%	$ 24,043	$ -	0%	$ -
1347	Chlorine Residual Analyzers	05/30/2000	5,998.39	$ 9,322	15.1	5	302%	$ 9,322	$ -	0%	$ -
2315	Plant 1 Renovation	02/28/2009	177,009.77	$ 198,402	6.3	25	25%	$ 50,284	$ 148,118	0%	$ -
2316	Wrcrwa Expansion Study	03/31/2009	267,151.37	$ 299,376	6.3	40	16%	$ 46,798	$ 252,578	34%	$ 85,536
2331	River Road Grinder	06/30/2009	192,393.43	$ 216,086	6.0	20	30%	$ 64,856	$ 151,230	0%	$ -
2366	Plant 1 Emergency Repair	06/30/2010	850,711.43	$ 937,712	5.0	25	20%	$ 187,647	$ 750,065	0%	$ -
2424	Plant 1 Improvements	06/30/2012	1,844,690.12	$ 1,966,655	3.0	20	15%	$ 295,271	$ 1,671,383	0%	$ -
	Classification **S-TREATMNT PLANT** Totals	Assets 24	$5,826,023.16								
	Classification **S-VEHICLES**										
815	1989 Zieman Heavy Equipment Trailer	06/30/1989	7,811.80	$ 14,815	26.0	20	130%	$ 14,815	$ -	0%	$ -

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
952	Zieman 2660 Backhoe Trailer W/Electric	12/31/1991	8,653.40	$ 15,603	23.5	10	235%	$ 15,603	$ -	0%	$ -
982	1993 Ford F-250 Truck - Unit 37	04/30/1993	17,477.43	$ 29,626	22.2	10	222%	$ 29,626	$ -	0%	$ -
1107	1996 Chevy S-10 Pick Up	06/30/1996	12,022.04	$ 20,130	19.0	10	190%	$ 20,130	$ -	0%	$ -
1108	1996 Chevy S-10 Pick Up	06/30/1996	16,315.97	$ 27,320	19.0	10	190%	$ 27,320	$ -	0%	$ -
1538	2002 3/4 Ton Chevrolet Truck	06/05/2002	24,703.97	$ 36,560	13.1	10	131%	$ 36,560	$ -	0%	$ -
1825	2004 International Vactor	05/04/2004	286,040.70	$ 402,488	11.2	20	56%	$ 224,555	$ 177,933	17%	$ 30,359
1848	2004 Ford F150 Supercab 4X2 Pickup Truck	07/09/2004	18,724.41	$ 26,206	11.0	10	110%	$ 26,206	$ -	0%	$ -
2084	2006 Ford Utility Truck	07/13/2006	27,915.60	$ 35,798	9.0	10	90%	$ 32,099	$ 3,699	2%	$ 86
2116	Ford F150 Pick-Up	01/22/2007	15,564.61	$ 19,267	8.4	10	84%	$ 16,264	$ 3,002	5%	$ 136
2317	International Vactor Truck (130-111-83)	01/08/2009	214,107.87	$ 239,641	6.5	10	65%	$ 155,301	$ 84,340	9%	$ 7,223
2338	Ford F-250 Service	01/31/2010	27,129.09	$ 30,517	5.4	5	108%	$ 30,517	$ -	0%	$ -
2340	Dodge Dakota	01/31/2010	18,250.12	$ 20,529	5.4	5	108%	$ 20,529	$ -	0%	$ -
2341	Dodge Dakota	01/31/2010	19,328.87	$ 21,743	5.4	5	108%	$ 21,743	$ -	0%	$ -
2397	2011 Sewer Cctv Truck	06/30/2011	201,831.23	$ 220,506	4.0	5	80%	$ 176,528	$ 43,979	2%	$ 1,021
2409	Cargo Van - Sewer	10/31/2011	27,759.70	$ 30,232	3.7	10	37%	$ 11,093	$ 19,139	12%	$ 2,338
2451	2013 Vactor Truck	06/30/2013	392,659.41	$ 418,418	2.0	10	20%	$ 83,800	$ 334,618	16%	$ 51,938
3025	Dump Truck - 2014 WO # C133723	11/01/2013	92,740.49	$ 94,813	1.7	5	33%	$ 31,604	$ 63,208	7%	$ 4,167
	Classification **S-VEHICLES** Totals	Assets 18	$1,429,036.71								
	Classification **S-WRCWRA PLANT**										
2332	Investment In Wrcrwa	06/30/1999	3,224,554.00	$ 5,189,627	16.0	40	40%	$ 2,076,211	$ 3,113,416	0%	$ -
2333	Investment In Wrcrwa Jpa	06/30/2001	291,109.00	$ 441,102	14.0	40	35%	$ 154,416	$ 286,686	0%	$ -
2335	Investment In Wrcrwa Jpa	06/30/2007	481,083.82	$ 596,587	8.0	40	20%	$ 119,359	$ 477,228	0%	$ -
2336	Investment In Wrcrwa Jpa	06/30/2009	204,103.43	$ 229,238	6.0	40	15%	$ 34,402	$ 194,836	0%	$ -
3024	WRCRWA Capital Expenditures and Capacity Restoration (Investment in	06/30/2014	1,749,326.39	$ 1,788,747	1.0	50	2%	$ 35,874	$ 1,752,873	0%	$ -
	Classification **S-WRCWRA PLANT** Totals	Assets 5	$5,950,176.64								
	Classification **W-FIELD EQUIP-W-FIELD EQP-PUMP**										
112	Booster Pump Submersible Clay 1	06/30/1968	8,595.54	$ 27,591	47.0	12	392%	$ 27,591	$ -	0%	$ -
131	Armstrong Booster	06/30/1977	50,095.15	$ 160,799	38.0	50	76%	$ 122,216	$ 38,583	12%	$ 4,691
142	Motor Control Panel Mira Loma Booster	06/30/1978	6,600.00	$ 21,185	37.0	30	123%	$ 21,185	$ -	0%	$ -
150	Booster Pump Live Oak 2	08/31/1978	9,511.02	$ 30,529	36.8	25	147%	$ 30,529	$ -	0%	$ -
152	Booster Pump Agate 1	09/30/1978	7,033.00	$ 22,575	36.8	25	147%	$ 22,575	$ -	0%	$ -
153	Booster Pump Agate 2	09/30/1978	7,033.00	$ 22,575	36.8	25	147%	$ 22,575	$ -	0%	$ -
158	Agate Booster Station	11/30/1978	49,988.76	$ 160,458	36.6	40	91%	$ 146,763	$ 13,695	3%	$ 472
185	Booster Motor Clay 2	07/31/1983	5,426.92	$ 11,768	31.9	12	266%	$ 11,768	$ -	0%	$ -
211	Booster Motor Live Oak 2	09/30/1985	6,118.06	$ 12,334	29.8	12	248%	$ 12,334	$ -	0%	$ -
212	Booster Motor Live Oak 1	09/30/1985	6,118.06	$ 12,334	29.8	12	248%	$ 12,334	$ -	0%	$ -
268	Booster Pump Agate 3	06/30/1987	9,701.00	$ 19,460	28.0	25	112%	$ 19,460	$ -	0%	$ -
310	Control Panel Golf St Booster	06/30/1988	36,196.88	$ 68,875	27.0	30	90%	$ 61,994	$ 6,881	3%	$ 237
314	Booster Pump Golf 2	06/30/1988	17,500.00	$ 33,299	27.0	25	108%	$ 33,299	$ -	0%	$ -
316	Booster Pump Mira Loma 4	06/30/1988	17,466.03	$ 33,234	27.0	25	108%	$ 33,234	$ -	0%	$ -
317	Mira Loma Booster Upgrade	06/30/1988	79,846.19	$ 151,931	27.0	40	68%	$ 102,564	$ 49,367	13%	$ 6,419
780	Agate Temporary Booster	09/30/1986	17,214.93	$ 34,673	28.8	25	115%	$ 34,673	$ -	0%	$ -
811	Booster Pump Armstrong 1	01/31/1989	7,480.00	$ 14,186	26.4	25	106%	$ 14,186	$ -	0%	$ -
812	Booster Pump Armstrong 2	01/31/1989	7,480.00	$ 14,186	26.4	25	106%	$ 14,186	$ -	0%	$ -
1017	Telemetry - Agate Booster Station	05/31/1993	8,942.50	$ 15,159	22.1	10	221%	$ 15,159	$ -	0%	$ -
1018	Telemetry - Armstrong Booster Station	05/31/1993	10,212.50	$ 17,311	22.1	10	221%	$ 17,311	$ -	0%	$ -
1066	Check Valve Booster #1	07/01/1994	5,743.42	$ 9,654	21.0	10	210%	$ 9,654	$ -	0%	$ -
1113	Booster Pump - 56Th Street	06/30/1996	83,108.49	$ 139,160	19.0	25	76%	$ 105,777	$ 33,383	7%	$ 2,202
1243	Check Valve-Golf Booster #2	04/30/1999	6,334.62	$ 10,180	16.2	10	162%	$ 10,180	$ -	0%	$ -
1368	1100 Zone Booster Station	06/02/2000	1,093,098.42	$ 1,698,742	15.1	40	38%	$ 640,449	$ 1,058,293	21%	$ 222,506
1369	1100 Zone Booster Controls	06/02/2000	52,104.87	$ 80,974	15.1	25	60%	$ 48,845	$ 32,129	10%	$ 3,343
1370	Well 17 Electrical	06/02/2000	132,988.43	$ 206,672	15.1	40	38%	$ 77,918	$ 128,754	21%	$ 27,070
1371	Well 18 Electrical	06/02/2000	108,884.28	$ 169,213	15.1	40	38%	$ 63,796	$ 105,417	21%	$ 22,164
1511	Telemetry Benedict Booster And	06/05/2002	10,968.82	$ 16,233	13.1	10	131%	$ 16,233	$ -	0%	$ -
1514	Clay Booster Telemetry	06/05/2002	7,045.19	$ 10,426	13.1	10	131%	$ 10,426	$ -	0%	$ -
2201	Compactor	05/31/2008	5,456.00	$ 6,495	7.1	5	142%	$ 6,495	$ -	0%	$ -
2203	Compactor	06/30/2008	5,456.00	$ 6,466	7.0	5	140%	$ 6,466	$ -	0%	$ -
2299	Granite Hill Pr Station	03/31/2009	20,434.00	$ 22,899	6.3	25	25%	$ 5,727	$ 17,172	18%	$ 3,029
143.1	Mira Loma Booster Station Piping, Electrical	06/30/1978	25,172.30	$ 80,800	37.0	40	93%	$ 74,746	$ 6,054	3%	$ 209
143.5	Mira Loma Booster Chlorinator	06/30/1978	5,126.40	$ 16,455	37.0	40	93%	$ 15,222	$ 1,233	3%	$ 42

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
158.1	Agate Booster Piping	11/30/1978	61,320.55	$ 196,832	36.6	40	91%	$ 180,033	$ 16,799	3%	$ 579
	Classification **W-FIELD EQUIP-W-FIELD EQP-PUMP** Totals Assets 35		$1,991,801.33								
	Classification **W-FIELD EQUIP-W-FIELD EQUP-GEN**										
286	Boring Machine - Power Mole	11/30/1987	5,131.30	$ 10,294	27.6	20	138%	$ 10,294	$ -	0%	$ -
305	Crane - Auto Crane - 320 Prx Auto Crane	06/30/1987	6,900.60	$ 13,843	28.0	30	93%	$ 12,921	$ 922	2%	$ 21
315	Telemetering Distribution Control	06/30/1987	34,403.10	$ 69,014	28.0	10	280%	$ 69,014	$ -	0%	$ -
963	Asphalt Concrete Saw - Felker 20 H.P.	05/31/1992	5,539.80	$ 9,581	23.1	5	462%	$ 9,581	$ -	0%	$ -
993	Submersible Pump - Plant 1 Well	01/31/1993	5,532.96	$ 9,379	22.4	12	187%	$ 9,379	$ -	0%	$ -
1039	Generator 60 Watt	07/01/1994	16,187.59	$ 27,209	21.0	5	420%	$ 27,209	$ -	0%	$ -
1040	Generator 25 Watt Hq	07/01/1994	26,222.61	$ 44,076	21.0	5	420%	$ 44,076	$ -	0%	$ -
1042	Trench Shields For Shoring	08/03/1994	6,512.62	$ 10,947	20.9	10	209%	$ 10,947	$ -	0%	$ -
1045	Vibratory Roller With Tail Gate	08/31/1994	8,421.26	$ 14,155	20.8	10	208%	$ 14,155	$ -	0%	$ -
1076	Steam Cleaner / Pressure Washer	10/31/1995	9,697.49	$ 16,318	19.7	5	393%	$ 16,318	$ -	0%	$ -
1115	Meter Reading System	06/30/1996	45,773.72	$ 76,646	19.0	10	190%	$ 76,646	$ -	0%	$ -
1180	Meter Datalogging System	12/10/1997	6,292.60	$ 10,369	17.6	10	176%	$ 10,369	$ -	0%	$ -
1407	Air Compressor - Trailer Mounted	11/02/2000	11,248.24	$ 17,478	14.7	10	147%	$ 17,478	$ -	0%	$ -
1416	Fast Trackit Mobil Unit	03/26/2001	6,450.00	$ 10,014	14.3	8	178%	$ 10,014	$ -	0%	$ -
1421	Water System Atlas Mapping	06/30/2001	164,387.22	$ 249,087	14.0	25	56%	$ 139,517	$ 109,571	11%	$ 12,374
1476	1997 Toyota Forklift	01/08/2002	15,408.25	$ 22,766	13.5	10	135%	$ 22,766	$ -	0%	$ -
1483	Light Tower - Trailer Mounted	03/19/2002	7,130.00	$ 10,523	13.3	7	190%	$ 10,523	$ -	0%	$ -
1531	Phase I Atlas Update	06/05/2002	34,928.50	$ 51,691	13.1	15	87%	$ 45,048	$ 6,643	2%	$ 155
1579	Auto Crane	09/30/2002	8,942.63	$ 13,242	12.8	20	64%	$ 8,443	$ 4,798	8%	$ 364
1611	2001 - 2002 Atlas Update	06/30/2003	33,585.40	$ 48,897	12.0	25	48%	$ 23,476	$ 25,421	13%	$ 3,305
1786	Fire Service Meter	12/23/2003	7,043.29	$ 10,269	11.5	30	38%	$ 3,944	$ 6,325	17%	$ 1,070
1787	Fire Service Meter	12/23/2003	8,017.82	$ 11,689	11.5	30	38%	$ 4,490	$ 7,200	17%	$ 1,218
1810	Truck Mounted Valve Operator	03/24/2004	12,999.99	$ 18,554	11.3	7	161%	$ 18,554	$ -	0%	$ -
1898	Telemetry Upgrade Office	06/30/2005	80,693.69	$ 106,772	10.0	5	200%	$ 106,772	$ -	0%	$ -
1943	Generator - Trailer Mounted	10/18/2005	37,484.32	$ 48,391	9.7	5	194%	$ 48,391	$ -	0%	$ -
2101	Vehicle Hoist	09/14/2006	28,411.55	$ 36,396	8.8	10	88%	$ 32,018	$ 4,378	1%	$ 52
2123	Nitrate Analyzer	03/14/2007	15,568.68	$ 19,267	8.3	10	83%	$ 15,987	$ 3,281	2%	$ 76
2223	Atlas Update	06/30/2008	43,486.86	$ 51,536	7.0	25	28%	$ 14,436	$ 37,100	17%	$ 6,275
2329	Phone System - Avaya	06/30/2009	68,755.67	$ 77,223	6.0	15	40%	$ 30,903	$ 46,319	9%	$ 4,396
2330	Office Furniture	06/30/2009	15,259.80	$ 17,139	6.0	5	120%	$ 17,139	$ -	0%	$ -
2359	Mobile Hydraulic Vehicle Lift	06/30/2010	44,628.83	$ 49,193	5.0	10	50%	$ 24,610	$ 24,583	6%	$ 1,371
2402	Radio Read Meter Replacement	06/30/2011	1,933,236.12	$ 2,112,115	4.0	20	20%	$ 422,716	$ 1,689,398	15%	$ 260,292
2403	Light Towers	06/30/2011	8,546.97	$ 9,338	4.0	5	80%	$ 7,475	$ 1,862	1%	$ 22
2431	Pressure Washer-Landa	06/30/2012	5,457.86	$ 5,819	3.0	5	60%	$ 3,494	$ 2,324	2%	$ 54
2434	Thermal Imager - Commercial	08/31/2012	8,404.81	$ 8,977	2.8	5	57%	$ 5,092	$ 3,885	2%	$ 91
2435	Stationary Rotor/Drum Lathe Machine	09/30/2012	6,136.36	$ 6,555	2.8	5	55%	$ 3,609	$ 2,946	2%	$ 69
3000	Aerial Plaform Lift - O133870	01/28/2014	74,194.12	$ 75,887	1.4	5	29%	$ 21,628	$ 54,259	5%	$ 2,455
3018	2014 Auto Crane #E1410	09/18/2014	10,754.00	$ 10,997	0.8	5	16%	$ 1,729	$ 9,268	5%	$ 419
3020	2014 Tow Behind Air Compressor #E1411	11/06/2014	16,980.13	$ 17,329	0.7	5	13%	$ 2,262	$ 15,067	5%	$ 682
3030	Orion Meter Reading Laptop - 2014	01/31/2014	11,908.00	$ 12,180	1.4	5	28%	$ 3,458	$ 8,722	5%	$ 395
3055	Mobile Reading System - Orion Laptop Systems	07/21/2014	10,800.00	$ 11,045	0.9	5	19%	$ 2,086	$ 8,959	5%	$ 405
3056	Mobile Reading System - Orion Laptop Systems	07/21/2014	10,800.00	$ 11,045	0.9	5	19%	$ 2,086	$ 8,959	5%	$ 405
	Classification **W-FIELD EQUIP-W-FIELD EQUP-GEN** Totals Assets 42		$2,918,264.76								
	Classification **W-LAND IMPRVMNTS**										
303	Golf Street Site Acess Road	06/30/1988	26,290.00	$ 50,024	27.0	50	54%	$ 27,016	$ 23,008	20%	$ 4,689
756	Land Improvements Site Grading Indian Hills Tank 1	06/30/1980	9,500.00	$ 25,431	35.0	0	0%	$ -	$ 25,431	21%	$ 5,347
833	Landscape Wells And Reservoir Sites	06/30/1989	10,857.46	$ 20,592	26.0	10	260%	$ 20,592	$ -	0%	$ -
941	Block Wall Well 6	06/30/1991	11,912.63	$ 21,480	24.0	15	160%	$ 21,480	$ -	0%	$ -
989	Parking Lot Pavement - Office	01/31/1993	9,071.56	$ 15,377	22.4	40	56%	$ 8,619	$ 6,759	17%	$ 1,143
1358	1100 Zone Access Road	06/02/2000	555,559.18	$ 863,373	15.1	50	30%	$ 260,403	$ 602,970	21%	$ 126,774
1359	Landscaping	06/02/2000	102,401.09	$ 159,138	15.1	25	60%	$ 95,995	$ 63,142	10%	$ 6,569
1429	Access Road Improvements	06/30/2001	31,877.32	$ 48,302	14.0	20	70%	$ 33,818	$ 14,484	7%	$ 955
1430	Access Road Paving	06/30/2001	42,815.19	$ 64,876	14.0	20	70%	$ 45,422	$ 19,454	7%	$ 1,283
1431	Access Road Paving	06/30/2001	49,517.35	$ 75,031	14.0	20	70%	$ 52,532	$ 22,499	7%	$ 1,484
1446	Well 13 Site Modifications	06/30/2001	50,532.70	$ 76,570	14.0	25	56%	$ 42,887	$ 33,682	11%	$ 3,804
	Classification **W-LAND IMPRVMNTS** Totals Assets 11		$900,334.48								
	Classification **W-LAND&EASEMNT**										

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
116	Land Sunnyslope Wells	02/28/1969	5,880.00	$ 18,874	46.3	0	0%	$ -	$ 18,874	21%	$ 3,968
128	Land Benedict Tank	06/30/1977	21,180.00	$ 67,985	38.0	0	0%	$ -	$ 67,985	21%	$ 14,294
137	Easement Well 11	12/31/1977	7,315.32	$ 23,481	37.5	0	0%	$ -	$ 23,481	21%	$ 4,937
138	Easement Well 12	12/31/1977	5,337.94	$ 17,134	37.5	0	0%	$ -	$ 17,134	21%	$ 3,602
140	Land Pedley Tank Road	04/30/1978	21,250.00	$ 68,210	37.2	0	0%	$ -	$ 68,210	21%	$ 14,341
157	Land Sunnyslope Tank	11/30/1978	56,721.88	$ 182,070	36.6	0	0%	$ -	$ 182,070	21%	$ 38,280
182	Land Clay St Booster	05/31/1983	5,790.00	$ 12,555	32.1	0	0%	$ -	$ 12,555	21%	$ 2,640
302	Golf Street Site Grading	06/30/1988	292,205.25	$ 556,005	27.0	0	0%	$ -	$ 556,005	21%	$ 116,900
726	Land Mira Loma Well Booster Tank	06/30/1978	10,000.00	$ 32,099	37.0	0	0%	$ -	$ 32,099	21%	$ 6,749
727	Land Patton Rd Etiwanda To Mira Loma Well Booster Tank	06/30/1978	5,000.00	$ 16,049	37.0	0	0%	$ -	$ 16,049	21%	$ 3,374
728	Land Mira Loma Well 6	06/30/1978	25,400.00	$ 81,531	37.0	0	0%	$ -	$ 81,531	21%	$ 17,142
733	Land Well 8 Russell Well	06/30/1979	10,000.00	$ 30,176	36.0	0	0%	$ -	$ 30,176	21%	$ 6,344
739	Land Well 5A Sky 3 Well	06/30/1979	15,000.00	$ 45,264	36.0	0	0%	$ -	$ 45,264	21%	$ 9,517
746	Land 56Th St Tank	06/30/1988	244,353.06	$ 464,953	27.0	0	0%	$ -	$ 464,953	21%	$ 97,756
751	Land Indian Hills Tank 1	06/30/1978	38,022.00	$ 122,046	37.0	0	0%	$ -	$ 122,046	21%	$ 25,660
968	Easement	07/31/1991	7,400.24	$ 13,344	23.9	0	0%	$ -	$ 13,344	21%	$ 2,805
1254	Lindsay Reservoir Site	06/30/1999	433,631.53	$ 697,891	16.0	0	0%	$ -	$ 697,891	21%	$ 146,731
1255	Sunnyslope 2 Reservoir Site	06/30/1999	355,378.84	$ 571,950	16.0	0	0%	$ -	$ 571,950	21%	$ 120,252
1332	Sunnyslope Tank Site	05/30/2000	9,217.29	$ 14,324	15.1	0	0%	$ -	$ 14,324	21%	$ 3,012
1357	13.45 Acres Mira Loma	06/02/2000	1,322,004.24	$ 2,054,476	15.1	0	0%	$ -	$ 2,054,476	21%	$ 431,953
1488	Land Space Center Wells	03/01/2002	104,411.33	$ 154,105	13.3	0	0%	$ -	$ 154,105	21%	$ 32,401
1617	District Administration Site	06/30/2003	877,500.00	$ 1,277,551	12.0	0	0%	$ -	$ 1,277,551	21%	$ 268,605
2145	Land Rtixp	06/29/2007	780,630.15	$ 968,052	8.0	0	0%	$ -	$ 968,052	21%	$ 203,533
2241	Land Well 25	06/30/2008	105,149.51	$ 124,611	7.0	0	0%	$ -	$ 124,611	21%	$ 26,199
	Classification **W-LAND&EASEMNT** Totals	Assets	24	$4,758,778.58							
Classification **W-MAINS**											
273	Golf Street Booster Pipeline & Appurtenance	06/30/1987	429,192.42	$ 860,972	28.0	75	37%	$ 321,462	$ 539,511	21%	$ 113,432
382	Galena Agate To Saddle Creek Q8	06/30/1962	8,450.00	$ 27,123	53.0	75	71%	$ 19,168	$ 7,955	20%	$ 1,569
384	Limonite Downey To Pedley, Pedley Limonite To 63Rd	06/30/1963	36,080.00	$ 115,812	52.0	75	69%	$ 80,301	$ 35,512	20%	$ 7,237
386	Lakeview Riverdale To Pedley	06/30/1965	17,342.00	$ 55,666	50.0	75	67%	$ 37,113	$ 18,553	21%	$ 3,901
390	Tract 3394	06/30/1965	18,996.00	$ 60,975	50.0	75	67%	$ 40,652	$ 20,323	0%	$ -
392	Tyrolite Mission To Galena, 56Th Tank To Van Buren	06/30/1965	59,584.00	$ 191,257	50.0	75	67%	$ 127,512	$ 63,745	21%	$ 13,402
393	Jurupa Heights	06/30/1966	14,038.19	$ 45,061	49.0	75	65%	$ 29,441	$ 15,619	21%	$ 3,284
394	La Bonita Mutual Water Co	06/30/1966	11,760.61	$ 37,750	49.0	75	65%	$ 24,665	$ 13,085	21%	$ 2,751
395	Monte Rue Acres Mutual Water Co	06/30/1966	8,922.07	$ 28,639	49.0	75	65%	$ 18,712	$ 9,927	21%	$ 2,087
396	Tract 2574	06/30/1966	9,003.02	$ 28,899	49.0	75	65%	$ 18,881	$ 10,017	0%	$ -
398	Tract 2992	06/30/1967	16,800.00	$ 53,926	48.0	75	64%	$ 34,515	$ 19,411	0%	$ -
400	Tract 3163	06/30/1967	131,690.49	$ 422,711	48.0	75	64%	$ 270,550	$ 152,160	0%	$ -
402	Tyrolite Mission To Galena	06/30/1967	7,217.61	$ 23,168	48.0	75	64%	$ 14,828	$ 8,340	21%	$ 1,753
406	Hudson Stearns To Limonite	06/30/1968	6,201.45	$ 19,906	47.0	75	63%	$ 12,475	$ 7,431	21%	$ 1,562
408	Kennedy 64Th To Kelsey	06/30/1968	7,856.94	$ 25,220	47.0	75	63%	$ 15,805	$ 9,414	21%	$ 1,979
409	Limonite Pedley To Lakeside 1001 Ranch	06/30/1968	43,306.00	$ 139,007	47.0	75	63%	$ 87,116	$ 51,891	21%	$ 10,910
412	Sunnyslope Heights	06/30/1969	6,250.00	$ 20,062	46.0	75	61%	$ 12,305	$ 7,756	21%	$ 1,631
414	Jurupa Poinsetta To Hill	06/30/1970	9,314.53	$ 29,899	45.0	75	60%	$ 17,940	$ 11,958	21%	$ 2,514
418	34Th Valley Way To Florine	06/30/1971	23,954.00	$ 76,889	44.0	75	59%	$ 45,111	$ 31,778	0%	$ -
419	56Th Rutile To Pedley Tank Line	06/30/1971	32,994.00	$ 105,907	44.0	75	59%	$ 62,136	$ 43,771	0%	$ -
420	Byrne Mission To End	06/30/1971	9,887.85	$ 31,739	44.0	75	59%	$ 18,621	$ 13,118	21%	$ 2,758
421	Felspar North 1280' On Felspar	06/30/1971	8,134.04	$ 26,109	44.0	75	59%	$ 15,318	$ 10,791	0%	$ -
423	Rutile Birmingham To 56Th	06/30/1971	111,508.40	$ 357,929	44.0	75	59%	$ 209,998	$ 147,931	21%	$ 31,102
424	Valley Way West Of 34Th	06/30/1971	11,728.00	$ 37,645	44.0	75	59%	$ 22,087	$ 15,559	21%	$ 3,271
425	36Th Valley Way To Skylane	06/30/1972	9,400.00	$ 30,173	43.0	75	57%	$ 17,300	$ 12,873	21%	$ 2,706
430	Tract 4196	06/30/1972	20,859.50	$ 66,956	43.0	75	57%	$ 38,391	$ 28,566	0%	$ -
435	Tract 4139	06/30/1973	29,525.00	$ 94,772	42.0	75	56%	$ 53,076	$ 41,696	0%	$ -
439	Tract 4975	06/30/1973	33,500.00	$ 107,531	42.0	75	56%	$ 60,221	$ 47,310	0%	$ -
441	Tract 5037	06/30/1973	11,750.00	$ 37,716	42.0	75	56%	$ 21,122	$ 16,594	0%	$ -
443	Florine South End	06/30/1974	6,325.00	$ 20,302	41.0	75	55%	$ 11,099	$ 9,203	21%	$ 1,935
446	Tract 5084	06/30/1974	115,776.80	$ 371,630	41.0	75	55%	$ 203,171	$ 168,458	0%	$ -
450	Pedley Jurupa North 598Ft	06/30/1975	17,505.40	$ 56,190	40.0	75	53%	$ 29,970	$ 26,220	21%	$ 5,513
453	Tract 6215	06/30/1975	10,089.36	$ 32,386	40.0	75	53%	$ 17,274	$ 15,112	0%	$ -
455	Tract 6438-1	06/30/1975	29,712.11	$ 95,372	40.0	75	53%	$ 50,869	$ 44,504	0%	$ -
457	Armstrong Benedict Tank To 34Th	06/30/1976	141,875.50	$ 455,403	39.0	75	52%	$ 236,827	$ 218,577	21%	$ 45,956

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
458	Jurupa & Jewel	06/30/1976	11,994.66	$ 38,501	39.0	75	52%	$ 20,022	$ 18,479	21%	$ 3,885
461	Tract 5724	06/30/1976	41,475.02	$ 133,130	39.0	75	52%	$ 69,232	$ 63,897	0%	$ -
463	Tract 5923 Off-Site To Sky 1 Well	06/30/1976	23,546.25	$ 75,581	39.0	75	52%	$ 39,305	$ 36,276	0%	$ -
464	Tract 5923-1 Water Lines	06/30/1976	71,991.20	$ 231,083	39.0	75	52%	$ 120,172	$ 110,911	0%	$ -
466	Tract 5923-5	06/30/1976	30,442.80	$ 97,718	39.0	75	52%	$ 50,817	$ 46,901	0%	$ -
468	Armstrong Florine To 34Th Ad6	06/30/1977	213,924.65	$ 686,672	38.0	75	51%	$ 347,939	$ 338,733	0%	$ -
469	Etiwanda Galena Rutile Phase 1	06/30/1977	312,660.00	$ 1,003,601	38.0	75	51%	$ 508,528	$ 495,073	21%	$ 104,089
470	Galena Felspar Phase 2	06/30/1977	227,428.00	$ 730,017	38.0	75	51%	$ 369,902	$ 360,114	21%	$ 75,714
471	Pyrite Mission To Glen Avon School	06/30/1977	5,395.90	$ 17,320	38.0	75	51%	$ 8,776	$ 8,544	0%	$ -
473	Tract 5923-2	06/30/1977	49,062.24	$ 157,484	38.0	75	51%	$ 79,798	$ 77,686	0%	$ -
475	Tract 5923-3	06/30/1977	31,881.12	$ 102,335	38.0	75	51%	$ 51,853	$ 50,481	0%	$ -
477	Tract 5923-4	06/30/1977	52,391.84	$ 168,172	38.0	75	51%	$ 85,213	$ 82,958	0%	$ -
479	Tract 5923-6	06/30/1977	42,165.25	$ 135,345	38.0	75	51%	$ 68,580	$ 66,765	0%	$ -
481	Tract 5923-7	06/30/1977	63,598.05	$ 204,142	38.0	75	51%	$ 103,440	$ 100,703	0%	$ -
483	Tract 6016	06/30/1977	33,690.93	$ 108,144	38.0	75	51%	$ 54,797	$ 53,347	0%	$ -
485	Tract 6438	06/30/1977	84,784.50	$ 272,148	38.0	75	51%	$ 137,898	$ 134,250	0%	$ -
487	Tract 7232	06/30/1977	39,461.62	$ 126,667	38.0	75	51%	$ 64,183	$ 62,484	0%	$ -
489	Tract 7232-1 (10804)	06/30/1977	68,550.13	$ 220,038	38.0	75	51%	$ 111,494	$ 108,544	0%	$ -
491	Tract 7309-6	06/30/1977	27,964.53	$ 89,763	38.0	75	51%	$ 45,483	$ 44,280	0%	$ -
493	Tract 7552	06/30/1977	54,752.50	$ 175,749	38.0	75	51%	$ 89,053	$ 86,696	0%	$ -
495	Camino Real Indian Hill Tank To Arrowhead	06/30/1978	78,910.00	$ 253,292	37.0	75	49%	$ 124,967	$ 128,325	21%	$ 26,980
498	Galena Agate To Lone Trail	06/30/1978	34,672.00	$ 111,293	37.0	75	49%	$ 54,909	$ 56,384	0%	$ -
499	Galena Pedley To Agate	06/30/1978	33,813.00	$ 108,536	37.0	75	49%	$ 53,548	$ 54,987	0%	$ -
500	Granite Hill Sunnyslope Tank To Dell	06/30/1978	142,645.00	$ 457,873	37.0	75	49%	$ 225,901	$ 231,972	0%	$ -
502	Tract 5527	06/30/1978	83,138.00	$ 266,863	37.0	75	49%	$ 131,662	$ 135,201	0%	$ -
504	Tract 5527-1	06/30/1978	50,826.50	$ 163,147	37.0	75	49%	$ 80,492	$ 82,655	0%	$ -
506	Tract 5527-2	06/30/1978	71,155.38	$ 228,400	37.0	75	49%	$ 112,686	$ 115,714	0%	$ -
508	Tract 6955	06/30/1978	69,530.82	$ 223,186	37.0	75	49%	$ 110,113	$ 113,072	0%	$ -
510	Tract 7309-1	06/30/1978	88,243.20	$ 283,250	37.0	75	49%	$ 139,747	$ 143,503	0%	$ -
512	Tract 7309-2	06/30/1978	50,496.00	$ 162,086	37.0	75	49%	$ 79,968	$ 82,118	0%	$ -
514	Tract 7309-3	06/30/1978	41,337.60	$ 132,689	37.0	75	49%	$ 65,465	$ 67,224	0%	$ -
516	Tract 7309-4	06/30/1978	48,285.95	$ 154,992	37.0	75	49%	$ 76,469	$ 78,524	0%	$ -
518	Tract 9282-1	06/30/1978	53,308.20	$ 171,113	37.0	75	49%	$ 84,422	$ 86,691	0%	$ -
520	Tract 9282-2	06/30/1978	39,006.00	$ 125,205	37.0	75	49%	$ 61,772	$ 63,432	0%	$ -
522	Tract 9654	06/30/1978	37,670.40	$ 120,917	37.0	75	49%	$ 59,657	$ 61,260	0%	$ -
524	Country Village A To Bain - Bain Ben Nevis To Van Buren	06/30/1979	230,000.00	$ 694,045	36.0	75	48%	$ 333,167	$ 360,878	0%	$ -
526	Tract 10575	06/30/1979	81,489.00	$ 245,900	36.0	75	48%	$ 118,041	$ 127,859	0%	$ -
528	Tract 10804 (See 7232)	06/30/1979	31,887.00	$ 96,222	36.0	75	48%	$ 46,190	$ 50,032	0%	$ -
530	Tract 10850-1	06/30/1979	61,412.00	$ 185,316	36.0	75	48%	$ 88,959	$ 96,357	0%	$ -
532	Tract 10921	06/30/1979	63,774.00	$ 192,444	36.0	75	48%	$ 92,380	$ 100,064	0%	$ -
534	Tract 11579	06/30/1979	21,254.72	$ 64,138	36.0	75	48%	$ 30,789	$ 33,349	0%	$ -
536	Tract 11885	06/30/1979	106,847.68	$ 322,422	36.0	75	48%	$ 154,775	$ 167,648	0%	$ -
538	Tract 7309	06/30/1979	171,332.34	$ 517,010	36.0	75	48%	$ 248,184	$ 268,826	0%	$ -
540	Tract 7309-5	06/30/1979	96,207.43	$ 290,314	36.0	75	48%	$ 139,362	$ 150,953	0%	$ -
542	Tract 8206-1	06/30/1979	50,027.46	$ 150,962	36.0	75	48%	$ 72,467	$ 78,495	0%	$ -
544	Tract 8206-2	06/30/1979	231,126.76	$ 697,445	36.0	75	48%	$ 334,800	$ 362,646	0%	$ -
546	Tract 8206-3	06/30/1979	38,973.96	$ 117,607	36.0	75	48%	$ 56,456	$ 61,151	0%	$ -
548	Tract 8500	06/30/1979	63,930.05	$ 192,915	36.0	75	48%	$ 92,606	$ 100,308	0%	$ -
550	Tract 8781	06/30/1979	151,461.42	$ 457,048	36.0	75	48%	$ 219,400	$ 237,648	0%	$ -
552	Tract 8781-1	06/30/1979	11,337.60	$ 34,212	36.0	75	48%	$ 16,423	$ 17,789	0%	$ -
554	Tract 8928	06/30/1979	62,128.96	$ 187,480	36.0	75	48%	$ 89,997	$ 97,482	0%	$ -
556	Tract 9336-2	06/30/1979	80,048.18	$ 241,552	36.0	75	48%	$ 115,954	$ 125,598	0%	$ -
559	Tract 9933-1	06/30/1979	82,618.22	$ 249,308	36.0	75	48%	$ 119,677	$ 129,631	0%	$ -
561	Tract 9933-2	06/30/1979	63,869.08	$ 192,731	36.0	75	48%	$ 92,518	$ 100,213	0%	$ -
563	Van Buren Well 8 To Bain K24	06/30/1979	235,692.00	$ 711,221	36.0	75	48%	$ 341,413	$ 369,809	0%	$ -
564	38Th Scenic To Mears	06/30/1980	24,880.00	$ 66,603	35.0	75	47%	$ 31,084	$ 35,519	0%	$ -
566	Clearview Agate To 45Th	06/30/1980	15,289.99	$ 40,931	35.0	75	47%	$ 19,103	$ 21,828	0%	$ -
567	Jurupa Soto Mission Galena Agate	06/30/1980	390,248.26	$ 1,044,689	35.0	75	47%	$ 487,560	$ 557,129	21%	$ 117,136
568	Lakeside To Indian Hills Tank 2 T-4	06/30/1980	35,767.63	$ 95,749	35.0	75	47%	$ 44,687	$ 51,063	21%	$ 10,736
570	Tract 10519	06/30/1980	61,744.00	$ 165,288	35.0	75	47%	$ 77,140	$ 88,147	0%	$ -
572	Tract 11014	06/30/1980	8,419.28	$ 22,538	35.0	75	47%	$ 10,519	$ 12,020	0%	$ -

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
574	Tract 11200	06/30/1980	24,596.64	$ 65,845	35.0	75	47%	$ 30,730	$ 35,115	0%	$ -
576	Tract 11658	06/30/1980	150,252.76	$ 402,225	35.0	75	47%	$ 187,720	$ 214,505	0%	$ -
578	Tract 11960	06/30/1980	80,156.80	$ 214,579	35.0	75	47%	$ 100,145	$ 114,434	0%	$ -
580	Tract 13151 Oversize Stater Bros	06/30/1980	15,320.00	$ 41,011	35.0	75	47%	$ 19,140	$ 21,871	0%	$ -
581	Tract 13151 Stater Bros	06/30/1980	68,854.00	$ 184,321	35.0	75	47%	$ 86,023	$ 98,298	0%	$ -
582	Tract 9336	06/30/1980	34,344.92	$ 91,941	35.0	75	47%	$ 42,909	$ 49,032	0%	$ -
584	Tract 9336-1	06/30/1980	83,696.32	$ 224,054	35.0	75	47%	$ 104,567	$ 119,487	0%	$ -
588	Tract 9933-3	06/30/1980	55,609.00	$ 148,865	35.0	75	47%	$ 69,476	$ 79,389	0%	$ -
590	Tract 9933-4	06/30/1980	121,311.68	$ 324,750	35.0	75	47%	$ 151,562	$ 173,188	0%	$ -
592	Tract 9933-5	06/30/1980	58,802.72	$ 157,414	35.0	75	47%	$ 73,466	$ 83,948	0%	$ -
594	Tract 9933-6	06/30/1980	58,758.64	$ 157,296	35.0	75	47%	$ 73,411	$ 83,885	0%	$ -
597	Etiwanda 24In Hwy 60 To Riverside Dr	06/30/1981	250,649.04	$ 607,455	34.0	75	45%	$ 275,402	$ 332,053	21%	$ 69,814
598	Mission Avon To Pyrite 12In Repl Ph1	06/30/1981	255,222.88	$ 618,539	34.0	75	45%	$ 280,427	$ 338,112	21%	$ 71,088
599	Mission Pyrite To Soto 12In Repl Ph2	06/30/1981	196,640.00	$ 476,562	34.0	75	45%	$ 216,059	$ 260,503	21%	$ 54,771
600	Tract 10339	06/30/1981	69,048.09	$ 167,340	34.0	75	45%	$ 75,867	$ 91,473	0%	$ -
602	Tract 10369	06/30/1981	68,314.60	$ 165,562	34.0	75	45%	$ 75,061	$ 90,501	0%	$ -
604	Tract 10850	06/30/1981	44,048.00	$ 106,752	34.0	75	45%	$ 48,398	$ 58,354	0%	$ -
606	Tract 11394	06/30/1981	56,078.61	$ 135,908	34.0	75	45%	$ 61,617	$ 74,291	0%	$ -
608	Tract 12409	06/30/1981	139,384.39	$ 337,802	34.0	75	45%	$ 153,149	$ 184,652	0%	$ -
610	Tract 15104-1	06/30/1981	136,298.15	$ 330,322	34.0	75	45%	$ 149,758	$ 180,564	0%	$ -
612	Tract 15104-2	06/30/1981	106,843.93	$ 258,939	34.0	75	45%	$ 117,395	$ 141,544	0%	$ -
614	Tract 9282	06/30/1981	37,358.21	$ 90,539	34.0	75	45%	$ 41,048	$ 49,491	0%	$ -
616	Tract 9284	06/30/1981	23,390.01	$ 56,686	34.0	75	45%	$ 25,700	$ 30,986	0%	$ -
617	Tract 9531	06/30/1981	20,707.11	$ 50,184	34.0	75	45%	$ 22,752	$ 27,432	0%	$ -
619	Tract 9933-7	06/30/1981	25,568.00	$ 61,965	34.0	75	45%	$ 28,093	$ 33,872	0%	$ -
621	Tract 9933-8	06/30/1981	90,067.00	$ 218,280	34.0	75	45%	$ 98,962	$ 119,318	0%	$ -
623	Tract 9933-9	06/30/1981	59,072.58	$ 143,164	34.0	75	45%	$ 64,906	$ 78,258	0%	$ -
624	Pedley 56Th To Limonite 24In 16In	06/30/1982	317,045.61	$ 705,610	33.0	75	44%	$ 310,494	$ 395,115	21%	$ 83,073
625	Tract 10803	06/30/1982	39,928.00	$ 88,863	33.0	75	44%	$ 39,103	$ 49,760	0%	$ -
627	Tract 15104-3	06/30/1982	115,245.00	$ 256,487	33.0	75	44%	$ 112,864	$ 143,623	0%	$ -
629	Tract 17055	06/30/1982	119,930.80	$ 266,915	33.0	75	44%	$ 117,453	$ 149,463	0%	$ -
631	45Th Agate To Vernon	06/30/1983	31,554.82	$ 68,425	32.0	75	43%	$ 29,197	$ 39,228	0%	$ -
632	45Th Pedley To Agate	06/30/1983	44,163.58	$ 95,766	32.0	75	43%	$ 40,864	$ 54,902	0%	$ -
633	58Th Ash To Beach	06/30/1983	18,930.00	$ 41,049	32.0	75	43%	$ 17,516	$ 23,533	0%	$ -
635	Camino Real Jurupa To T-3 Lossing	06/30/1983	145,699.20	$ 315,941	32.0	75	43%	$ 134,813	$ 181,128	0%	$ -
636	Tract 14113	06/30/1983	191,019.81	$ 414,216	32.0	75	43%	$ 176,747	$ 237,468	0%	$ -
638	Tract 14876	06/30/1983	26,533.50	$ 57,536	32.0	75	43%	$ 24,551	$ 32,985	0%	$ -
639	Tract 15104	06/30/1983	64,076.00	$ 138,945	32.0	75	43%	$ 59,288	$ 79,657	0%	$ -
641	Tract 15104-4	06/30/1983	82,230.24	$ 178,312	32.0	75	43%	$ 76,086	$ 102,225	0%	$ -
643	Tract 18592-1 (9933-14)	06/30/1983	78,176.07	$ 169,520	32.0	75	43%	$ 72,335	$ 97,185	0%	$ -
645	Tract 18989	06/30/1983	40,831.35	$ 88,540	32.0	75	43%	$ 37,781	$ 50,760	0%	$ -
646	Tract 9933-10	06/30/1983	64,266.93	$ 139,359	32.0	75	43%	$ 59,465	$ 79,894	0%	$ -
648	Van Buren Well 11 To Well 8	06/30/1983	27,741.20	$ 60,155	32.0	75	43%	$ 25,668	$ 34,487	21%	$ 7,251
649	Van Buren Well 12 To Well 11 K24	06/30/1983	29,056.48	$ 63,007	32.0	75	43%	$ 26,885	$ 36,122	21%	$ 7,595
650	Etiwanda 16In Iberia To Hwy 60	06/30/1984	157,332.83	$ 328,455	31.0	75	41%	$ 135,773	$ 192,681	21%	$ 40,511
651	Pedley Bravo Mobile To Mission	06/30/1984	54,048.00	$ 112,833	31.0	75	41%	$ 46,642	$ 66,191	0%	$ -
652	Pm 18810	06/30/1984	201,956.00	$ 421,612	31.0	75	41%	$ 174,282	$ 247,330	0%	$ -
654	Rutile 56Th To 58Th	06/30/1984	24,700.00	$ 51,565	31.0	75	41%	$ 21,315	$ 30,249	21%	$ 6,360
655	Tract 14096	06/30/1984	80,426.42	$ 167,902	31.0	75	41%	$ 69,406	$ 98,496	0%	$ -
658	Tract 15886	06/30/1984	67,472.19	$ 140,858	31.0	75	41%	$ 58,226	$ 82,631	0%	$ -
659	Tract 16002	06/30/1984	90,462.04	$ 188,852	31.0	75	41%	$ 78,066	$ 110,786	0%	$ -
661	Tract 17055-1	06/30/1984	93,004.15	$ 194,159	31.0	75	41%	$ 80,260	$ 113,900	0%	$ -
663	Tract 18389 (12018)	06/30/1984	87,905.10	$ 183,514	31.0	75	41%	$ 75,859	$ 107,655	0%	$ -
665	Tract 18592 (9933-11)	06/30/1984	85,917.52	$ 179,365	31.0	75	41%	$ 74,144	$ 105,221	0%	$ -
667	Tract 18592-2 (9933-13)	06/30/1984	65,925.86	$ 137,630	31.0	75	41%	$ 56,892	$ 80,738	0%	$ -
669	Tract 18592-3 (9933-12)	06/30/1984	55,840.40	$ 116,575	31.0	75	41%	$ 48,189	$ 68,386	0%	$ -
671	Tract 19610	06/30/1984	135,527.07	$ 282,932	31.0	75	41%	$ 116,956	$ 165,976	0%	$ -
673	56Th Pedley To Agate	06/30/1985	103,841.09	$ 209,341	30.0	75	40%	$ 83,744	$ 125,597	21%	$ 26,407
677	Tract 13797-1	06/30/1985	33,402.00	$ 67,337	30.0	75	40%	$ 26,937	$ 40,400	0%	$ -
681	Tract 13797-2	06/30/1985	81,544.00	$ 164,390	30.0	75	40%	$ 65,762	$ 98,628	0%	$ -
683	Tract 13797-2 Oversize	06/30/1985	112,133.53	$ 226,058	30.0	75	40%	$ 90,432	$ 135,626	0%	$ -

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
687	Tract 20297	06/30/1985	196,337.07	$ 395,810	30.0	75	40%	$ 158,339	$ 237,471	0%	$ -
689	Tract 9283	06/30/1985	154,424.97	$ 311,316	30.0	75	40%	$ 124,538	$ 186,778	0%	$ -
692	Baker Webb Newcastle Pyrite Lakeside	06/30/1986	283,155.87	$ 570,311	29.0	75	39%	$ 220,541	$ 349,770	0%	$ -
693	Etiwanda 20In Patton To Iberia	06/30/1986	153,192.10	$ 308,548	29.0	75	39%	$ 119,317	$ 189,231	21%	$ 39,786
694	Nueva Vista High School	06/30/1986	29,205.11	$ 58,823	29.0	75	39%	$ 22,747	$ 36,076	0%	$ -
696	Scholes 40Th To Mission	06/30/1986	43,622.77	$ 87,862	29.0	75	39%	$ 33,976	$ 53,885	0%	$ -
697	Tract 13797-3	06/30/1986	105,379.68	$ 212,248	29.0	75	39%	$ 82,077	$ 130,171	0%	$ -
701	Jurupa Camino Real To Fairbanks	06/30/1987	120,661.95	$ 242,051	28.0	75	37%	$ 90,375	$ 151,677	21%	$ 31,890
702	Tract 19928	06/30/1987	83,578.88	$ 167,662	28.0	75	37%	$ 62,600	$ 105,062	0%	$ -
704	Tract 19928-2	06/30/1987	47,973.16	$ 96,236	28.0	75	37%	$ 35,931	$ 60,304	0%	$ -
706	Tract 19928-3	06/30/1987	58,715.52	$ 117,785	28.0	75	37%	$ 43,977	$ 73,808	0%	$ -
708	Tract 19966	06/30/1987	136,901.12	$ 274,628	28.0	75	37%	$ 102,538	$ 172,090	0%	$ -
712	56Th St Tank To Indian Hills Tank	06/30/1988	693,739.85	$ 1,320,041	27.0	75	36%	$ 475,264	$ 844,777	21%	$ 177,614
713	Dunwood Scenic Pedley Replacement	06/30/1988	353,839.90	$ 673,283	27.0	75	36%	$ 242,407	$ 430,876	0%	$ -
714	Etiwanda Riverside To Galena San Sevaine Etiwanda To Well 15	06/30/1988	407,136.09	$ 774,694	27.0	75	36%	$ 278,919	$ 495,776	21%	$ 104,237
715	Fairbanks & Sedona Replacement	06/30/1988	416,559.56	$ 792,625	27.0	75	36%	$ 285,374	$ 507,251	21%	$ 106,649
716	Tract 19087	06/30/1988	90,144.00	$ 171,525	27.0	75	36%	$ 61,755	$ 109,770	0%	$ -
718	Tract 19901	06/30/1988	40,695.00	$ 77,434	27.0	75	36%	$ 27,879	$ 49,555	0%	$ -
720	Tract 19928-1	06/30/1988	58,984.00	$ 112,234	27.0	75	36%	$ 40,408	$ 71,826	0%	$ -
722	Tract 19928-4	06/30/1988	84,000.00	$ 159,834	27.0	75	36%	$ 57,546	$ 102,288	0%	$ -
843	Van Buren Near 63Rd	06/30/1989	22,834.46	$ 43,307	26.0	75	35%	$ 15,015	$ 28,292	0%	$ -
844	Waterline Relocation For Bly Channel	06/30/1989	9,174.62	$ 17,400	26.0	75	35%	$ 6,033	$ 11,367	21%	$ 2,390
845	Camino Real Extension	06/30/1989	733,457.52	$ 1,391,036	26.0	75	35%	$ 482,277	$ 908,759	21%	$ 191,066
846	Van Buren 30" Transmission Line	06/30/1989	2,628,859.13	$ 4,985,752	26.0	75	35%	$ 1,728,579	$ 3,257,173	21%	$ 684,820
848	Line Replacement 38Th Novack Beach 52Nd	06/30/1989	451,596.74	$ 856,474	26.0	75	35%	$ 296,943	$ 559,531	0%	$ -
849	Sb 1063	06/30/1989	2,478,956.60	$ 4,701,455	26.0	75	35%	$ 1,630,012	$ 3,071,443	0%	$ -
880	Parcel Map 21449	06/30/1990	26,950.00	$ 49,364	25.0	75	33%	$ 16,457	$ 32,908	0%	$ -
882	Parcel Map 22606	06/30/1990	50,122.00	$ 91,808	25.0	75	33%	$ 30,606	$ 61,202	0%	$ -
884	Parcel Map 22607	06/30/1990	25,061.00	$ 45,904	25.0	75	33%	$ 15,303	$ 30,601	0%	$ -
886	Parcel Map 23429	06/30/1990	106,820.00	$ 195,661	25.0	75	33%	$ 65,228	$ 130,434	0%	$ -
888	Tract 18596-5	06/30/1990	157,652.00	$ 288,770	25.0	75	33%	$ 96,267	$ 192,503	0%	$ -
890	Tract 18596-6	06/30/1990	91,805.00	$ 168,159	25.0	75	33%	$ 56,059	$ 112,099	0%	$ -
892	Tract 18596-7	06/30/1990	66,710.00	$ 122,192	25.0	75	33%	$ 40,735	$ 81,457	0%	$ -
894	Tract 19878	06/30/1990	26,484.00	$ 48,511	25.0	75	33%	$ 16,172	$ 32,339	0%	$ -
896	Tract 19966	06/30/1990	141,270.25	$ 258,764	25.0	75	33%	$ 86,264	$ 172,500	0%	$ -
898	Tract 20721	06/30/1990	92,120.00	$ 168,736	25.0	75	33%	$ 56,251	$ 112,484	0%	$ -
900	Tract 21211-1	06/30/1990	395,162.25	$ 723,816	25.0	75	33%	$ 241,299	$ 482,517	0%	$ -
902	Tract 22725 (19873)	06/30/1990	44,840.00	$ 82,133	25.0	75	33%	$ 27,381	$ 54,752	0%	$ -
903	Parcel Map 22037	06/30/1990	34,455.00	$ 63,111	25.0	75	33%	$ 21,039	$ 42,072	0%	$ -
928	Tract 16859-1	06/30/1991	54,060.00	$ 97,477	24.0	75	32%	$ 31,196	$ 66,281	0%	$ -
930	Tract 21428 21428-1	06/30/1991	227,635.00	$ 410,453	24.0	75	32%	$ 131,360	$ 279,093	0%	$ -
932	Tract 21428-2 Waterlines	06/30/1991	51,675.00	$ 93,176	24.0	75	32%	$ 29,820	$ 63,356	0%	$ -
934	Tract 21437	06/30/1991	151,580.00	$ 273,317	24.0	75	32%	$ 87,472	$ 185,845	0%	$ -
936	Tract 23229 (22295)	06/30/1991	249,750.83	$ 450,331	24.0	75	32%	$ 144,122	$ 306,208	0%	$ -
939	Waterline Replacement 1989 1990	06/30/1991	760,746.30	$ 1,371,717	24.0	75	32%	$ 439,000	$ 932,717	0%	$ -
940	Jurupa Water Co Connection To Sunnyslope Tanks	06/30/1991	58,374.59	$ 105,256	24.0	75	32%	$ 33,686	$ 71,570	0%	$ -
969	Irrigation Line Replacement 91-92	05/31/1992	26,956.99	$ 46,624	23.1	75	31%	$ 14,352	$ 32,272	0%	$ -
970	Tract 21428-2 Waterlines	06/30/1992	32,838.00	$ 56,795	23.0	75	31%	$ 17,419	$ 39,376	0%	$ -
972	Tract 21428-1	06/30/1992	74,256.00	$ 128,430	23.0	75	31%	$ 39,390	$ 89,040	0%	$ -
987	Waterline Replacement 1990-91	11/30/1992	530,958.88	$ 918,327	22.6	75	30%	$ 276,553	$ 641,775	21%	$ 134,933
997	Bellegrave 12 In Waterline	02/28/1993	60,951.01	$ 103,319	22.3	75	30%	$ 30,770	$ 72,549	21%	$ 15,253
1002	Sb 1063 & Sb 1891 Group 2 & 4	05/31/1993	808,071.00	$ 1,369,779	22.1	75	29%	$ 403,375	$ 966,404	0%	$ -
1003	Waterline Replacement 1991-1992	05/31/1993	521,551.41	$ 884,093	22.1	75	29%	$ 260,349	$ 623,744	21%	$ 131,142
1005	Water Service To Plant 1	05/31/1993	11,755.13	$ 19,926	22.1	75	29%	$ 5,868	$ 14,058	21%	$ 2,956
1006	Limonite Waterline Under Van Buren	05/31/1993	328,760.56	$ 557,289	22.1	75	29%	$ 164,111	$ 393,178	21%	$ 82,666
1061	12In Watermain Limonite	07/01/1994	17,762.69	$ 29,856	21.0	75	28%	$ 8,360	$ 21,497	21%	$ 4,520
1062	1993-94 Waterline Replacement	02/28/1995	455,212.62	$ 765,965	20.3	75	27%	$ 207,690	$ 558,275	21%	$ 117,377
1077	Tract 23550	07/31/1995	12,928.00	$ 21,753	19.9	75	27%	$ 5,778	$ 15,976	0%	$ -
1085	Tract 21211-F - Reimbursement	02/29/1996	64,450.43	$ 107,919	19.3	30	64%	$ 69,558	$ 38,361	0%	$ -
1114	1994-95 Waterline Replacement	06/30/1996	570,945.83	$ 956,016	19.0	75	25%	$ 242,226	$ 713,790	21%	$ 150,074
1192	1995-96 Waterline Replacement	04/30/1998	342,178.10	$ 548,374	17.2	75	23%	$ 125,537	$ 422,837	21%	$ 88,901

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1199	16 Inch Altitude & 30 Inch Check Valves	05/31/1998	35,129.65	$ 56,299	17.1	50	34%	$ 19,239	$ 37,060	21%	$ 7,792
1200	Desalter Product Pipeline	06/30/1998	525,852.00	$ 842,729	17.0	75	23%	$ 191,050	$ 651,679	21%	$ 137,015
1210	Van Buren Waterline Improvements	08/31/1998	165,723.32	$ 265,588	16.8	75	22%	$ 59,620	$ 205,968	21%	$ 43,305
1211	1996-97 Waterline Replacement	08/31/1998	803,075.32	$ 1,287,007	16.8	75	22%	$ 288,909	$ 998,098	21%	$ 209,850
1219	Tract 28013	03/25/1999	49,323.27	$ 79,278	16.3	75	22%	$ 17,195	$ 62,083	0%	$ -
1221	Tract 28169	03/25/1999	106,000.00	$ 170,375	16.3	75	22%	$ 36,952	$ 133,423	0%	$ -
1224	Tract 28195-1	03/25/1999	190,434.81	$ 306,088	16.3	75	22%	$ 66,387	$ 239,701	0%	$ -
1226	Tract 25085	03/25/1999	56,972.47	$ 91,573	16.3	75	22%	$ 19,861	$ 71,712	0%	$ -
1228	Tract 24682-3	03/25/1999	19,029.22	$ 30,586	16.3	75	22%	$ 6,634	$ 23,952	0%	$ -
1229	Tract 24682-2	03/25/1999	27,911.63	$ 44,863	16.3	75	22%	$ 9,730	$ 35,132	0%	$ -
1230	Tract 24682-1	03/25/1999	44,380.44	$ 71,333	16.3	75	22%	$ 15,471	$ 55,862	0%	$ -
1235	Tract 24961	03/25/1999	60,550.19	$ 97,323	16.3	75	22%	$ 21,108	$ 76,215	0%	$ -
1237	Parcel Map 26365	03/25/1999	40,257.19	$ 64,706	16.3	75	22%	$ 14,034	$ 50,672	0%	$ -
1248	Hamner Ave. 24 Inch Waterline	05/31/1999	222,012.23	$ 357,099	16.1	75	21%	$ 76,591	$ 280,508	21%	$ 58,977
1329	1350 Zone Transmission Main	05/30/2000	235,840.71	$ 366,511	15.1	50	30%	$ 110,585	$ 255,926	21%	$ 53,808
1333	970 Lf 18 In.	05/30/2000	59,490.13	$ 92,451	15.1	75	20%	$ 18,596	$ 73,855	21%	$ 15,528
1334	3770 Lf 8 In.	05/30/2000	231,214.23	$ 359,321	15.1	75	20%	$ 72,277	$ 287,044	0%	$ -
1335	1140 Lf 12 In.	05/30/2000	95,340.33	$ 148,165	15.1	75	20%	$ 29,803	$ 118,362	21%	$ 24,886
1336	1300 Lf 8 In.	05/30/2000	79,729.04	$ 123,904	15.1	75	20%	$ 24,923	$ 98,981	0%	$ -
1337	800 Lf 8 In.	05/30/2000	49,064.03	$ 76,249	15.1	75	20%	$ 15,337	$ 60,911	0%	$ -
1338	5 Lf 8 In.	05/30/2000	30,665.02	$ 47,655	15.1	75	20%	$ 9,586	$ 38,070	0%	$ -
1341	9122 Lf 12 In - Mission Blvd	05/30/2000	793,520.22	$ 1,233,179	15.1	75	20%	$ 248,052	$ 985,128	21%	$ 207,123
1342	3140 Lf 12 In - Union/Campbell	05/30/2000	208,662.22	$ 324,274	15.1	75	20%	$ 65,227	$ 259,047	21%	$ 54,465
1343	285 Lf 12 In - Jurupa Rd	05/30/2000	51,376.32	$ 79,842	15.1	75	20%	$ 16,060	$ 63,782	21%	$ 13,410
1344	1210 Lf 12 In - Kenneth St	05/30/2000	98,676.81	$ 153,350	15.1	75	20%	$ 30,846	$ 122,504	21%	$ 25,756
1345	1735 Lf 8 In - Bellegrave/Glen	05/30/2000	112,682.90	$ 175,116	15.1	75	20%	$ 35,224	$ 139,892	21%	$ 29,412
1372	Hamner Ave Waterline Ext	06/02/2000	478,696.00	$ 743,923	15.1	65	23%	$ 172,597	$ 571,327	21%	$ 120,121
1373	Etiwanda Ave Waterline	06/02/2000	1,226,850.65	$ 1,906,602	15.1	65	23%	$ 442,348	$ 1,464,254	21%	$ 307,859
1374	Riverside Ave Waterline	06/02/2000	754,676.22	$ 1,172,813	15.1	65	23%	$ 272,103	$ 900,711	21%	$ 189,374
1375	Hamner Ave Waterline	06/02/2000	463,333.08	$ 720,048	15.1	65	23%	$ 167,057	$ 552,991	21%	$ 116,266
1376	Philadelphia St Waterline	06/02/2000	1,165,006.78	$ 1,810,492	15.1	65	23%	$ 420,050	$ 1,390,443	21%	$ 292,340
1377	Wineville Ave Transm. Main	06/02/2000	408,150.41	$ 634,291	15.1	65	23%	$ 147,161	$ 487,130	21%	$ 102,419
1378	Mission Ave Transmission Main	06/02/2000	568,685.99	$ 883,773	15.1	65	23%	$ 205,043	$ 678,730	21%	$ 142,703
1379	Galena Ave Transmission Main	06/02/2000	209,824.75	$ 326,081	15.1	65	23%	$ 75,653	$ 250,427	21%	$ 52,652
1380	Country Village Rd Waterline	06/02/2000	146,287.28	$ 227,339	15.1	65	23%	$ 52,745	$ 174,595	21%	$ 36,708
1494	Archibald 18In Waterline	06/05/2002	348,665.83	$ 515,997	13.1	65	20%	$ 103,773	$ 412,224	21%	$ 86,670
1496	Waterline	06/05/2002	210,032.27	$ 310,831	13.1	65	20%	$ 62,512	$ 248,319	21%	$ 52,209
1497	Well 2 Transmission Main	06/05/2002	284,664.17	$ 421,280	13.1	65	20%	$ 84,724	$ 336,556	21%	$ 70,761
1530	Citrus Avenue Waterline	06/05/2002	61,447.14	$ 90,937	13.1	65	20%	$ 18,288	$ 72,648	0%	$ -
1899	Sumner Ave Waterline	06/30/2005	171,543.39	$ 226,981	10.0	75	13%	$ 30,273	$ 196,709	0%	$ -
1900	Sirrea Btwn Armstrong & Tapia	06/30/2005	98,187.59	$ 129,919	10.0	75	13%	$ 17,327	$ 112,592	21%	$ 23,672
1901	Granite Hill From Valley To Sta 355 + 94	06/30/2005	92,945.80	$ 122,983	10.0	75	13%	$ 16,402	$ 106,581	21%	$ 22,409
1902	Armstrong 34Th To Karen Lane	06/30/2005	748,769.55	$ 990,751	10.0	75	13%	$ 132,137	$ 858,614	21%	$ 180,523
1903	Mission Blvd.	06/30/2005	265,829.75	$ 351,738	10.0	75	13%	$ 46,911	$ 304,827	21%	$ 64,090
1904	Valley Way	06/30/2005	231,773.27	$ 306,676	10.0	75	13%	$ 40,901	$ 265,774	21%	$ 55,879
1905	Jurupa Road From Valley Way	06/30/2005	48,182.18	$ 63,753	10.0	75	13%	$ 8,503	$ 55,250	21%	$ 11,616
1906	Hastings Avenue (2152, 15)	06/30/2005	228,962.22	$ 302,956	10.0	75	13%	$ 40,405	$ 262,551	21%	$ 55,201
1907	Apple Avenue Btwn 30Th & 33Rd St	06/30/2005	155,719.49	$ 206,044	10.0	75	13%	$ 27,480	$ 178,563	21%	$ 37,543
1908	30Th St Btwn Apple & Heller	06/30/2005	20,249.24	$ 26,793	10.0	75	13%	$ 3,573	$ 23,220	21%	$ 4,882
1909	Chandler St Waterline Btwn	06/30/2005	128,821.76	$ 170,453	10.0	75	13%	$ 22,733	$ 147,720	21%	$ 31,058
1910	Limonite Watermain Upgrade	06/30/2005	15,500.00	$ 20,509	10.0	75	13%	$ 2,735	$ 17,774	21%	$ 3,737
2041	30I Waterline Hamner Between Bellegrave-Cloverdale	06/30/2006	377,173.54	$ 484,584	9.0	65	14%	$ 67,117	$ 417,467	21%	$ 87,772
2042	Submersible Pump Well 21	06/30/2006	45,404.12	$ 58,334	9.0	20	45%	$ 26,259	$ 32,076	11%	$ 3,622
2043	24I Water Line Upgrade Chino Intertie	06/30/2006	311,246.34	$ 399,883	9.0	20	45%	$ 180,003	$ 219,880	11%	$ 24,831
2047	18I Waterline I-15 Corridor Hamner To 68Th	06/30/2006	160,986.23	$ 206,832	9.0	65	14%	$ 28,647	$ 178,185	21%	$ 37,463
2049	Harrel Street 12I Waterline	06/30/2006	69,699.36	$ 89,548	9.0	65	14%	$ 12,403	$ 77,145	21%	$ 16,220
2060	Etiwanda Waterline Between Well 18 & 22	06/30/2006	307,051.98	$ 394,494	9.0	65	14%	$ 54,639	$ 339,855	21%	$ 71,454
2169	23I 870 Zone Pipeline 2436 Ft	06/29/2007	927,778.31	$ 1,150,529	8.0	50	16%	$ 184,212	$ 966,316	21%	$ 203,168
2170	Mp Waterline 18I Indian Palms	06/29/2007	166,927.60	$ 207,005	8.0	50	16%	$ 33,144	$ 173,861	21%	$ 36,554
2171	Mp Waterline 24I Limonite In Limonite @ Archibald & Harrison	06/29/2007	667,895.38	$ 828,251	8.0	50	16%	$ 132,612	$ 695,638	21%	$ 146,258
2177	Citrus/Summer Waterlines	06/30/2007	160,260.11	$ 198,737	8.0	50	16%	$ 31,809	$ 166,928	21%	$ 35,097

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for Unsecured Growth
2180	Mp Waterline - Schleisman	06/30/2007	394,318.52	$ 488,991	8.0	50	16%	$ 78,266	$ 410,725	21%	$ 86,355
2181	Mp Waterline - Hamner	06/30/2007	423,493.89	$ 525,171	8.0	50	16%	$ 84,056	$ 441,114	21%	$ 92,744
2182	Mp Waterline - Citrus	06/30/2007	299,775.96	$ 371,749	8.0	50	16%	$ 59,501	$ 312,249	21%	$ 65,650
2183	Mp Waterline - Cleveland	06/30/2007	354,799.39	$ 439,983	8.0	50	16%	$ 70,422	$ 369,562	21%	$ 77,700
2217	District Portion Of Product Line	06/30/2008	262,831.99	$ 311,478	7.0	45	16%	$ 48,471	$ 263,007	21%	$ 55,297
2222	Bellegave Waterline (East Of I-15)	06/30/2008	2,818,881.54	$ 3,340,615	7.0	45	16%	$ 519,857	$ 2,820,758	21%	$ 593,063
2224	Relocation Philadelphia St. 12I Waterline	06/30/2008	55,404.53	$ 65,659	7.0	45	16%	$ 10,218	$ 55,441	21%	$ 11,657
2225	Well 22 980 Zone Blend Line	06/30/2008	30,315.06	$ 35,926	7.0	45	16%	$ 5,591	$ 30,335	21%	$ 6,378
2226	Citrus Street Waterline	06/30/2008	58,545.20	$ 69,381	7.0	45	16%	$ 10,797	$ 58,584	21%	$ 12,317
2227	Archibald Waterline Chandler To (Tract 30735)	06/30/2008	301,088.51	$ 356,816	7.0	45	16%	$ 55,527	$ 301,289	0%	$ -
2228	Hamner Waterline	06/30/2008	137,215.85	$ 162,612	7.0	45	16%	$ 25,305	$ 137,307	21%	$ 28,869
2234	Bellegrave Waterline Connection	06/30/2008	24,918.79	$ 29,531	7.0	25	28%	$ 8,272	$ 21,259	17%	$ 3,596
2235	Mpw Galena - Hamner Waterline	06/30/2008	1,019,769.90	$ 1,208,514	7.0	40	18%	$ 211,574	$ 996,940	21%	$ 209,606
2237	Walters St. Mp Waterline	06/30/2008	320,365.33	$ 379,660	7.0	45	16%	$ 59,082	$ 320,579	21%	$ 67,402
2238	Archibald 24I Waterline (District Share)	06/30/2008	510,544.80	$ 605,039	7.0	45	16%	$ 94,155	$ 510,885	21%	$ 107,413
2239	Etiwanda 36I Waterline	06/30/2008	1,518,293.60	$ 1,799,307	7.0	45	16%	$ 280,003	$ 1,519,304	21%	$ 319,433
2240	Phase 1 Automated Meter Reading	06/30/2008	1,788,456.38	$ 2,119,473	7.0	10	70%	$ 1,484,220	$ 635,253	3%	$ 21,879
2300	Tract 28621 Offsite Backbone	02/28/2009	272,977.45	$ 305,968	6.3	65	10%	$ 29,825	$ 276,142	21%	$ 58,059
2301	1100 Zone Pipeline 18 Inch	03/31/2009	118,168.32	$ 132,422	6.3	65	10%	$ 12,739	$ 119,684	21%	$ 25,163
2302	Atlas Update 2006-07	03/31/2009	135,546.96	$ 151,897	6.3	40	16%	$ 23,744	$ 128,153	21%	$ 26,944
2303	Waterline Connection Hidden Valley Parkway	03/31/2009	241,666.56	$ 270,817	6.3	60	10%	$ 28,223	$ 242,595	21%	$ 51,005
2327	Atlas Update Fy 2007-08	06/30/2009	101,098.49	$ 113,548	6.0	40	15%	$ 17,040	$ 96,508	21%	$ 20,291
2353	Etiwanda Waterline	06/30/2010	3,120,555.07	$ 3,439,687	5.0	65	8%	$ 264,738	$ 3,174,949	21%	$ 667,532
2368	2005-06 Waterline	06/30/2010	1,768,235.15	$ 1,949,068	5.0	75	7%	$ 130,010	$ 1,819,058	21%	$ 382,456
2369	Atlas Update	06/30/2010	119,202.08	$ 131,393	5.0	40	13%	$ 16,433	$ 114,959	21%	$ 24,170
2393	Ben Nevis/Conning Water Line	06/30/2011	932,851.61	$ 1,019,167	4.0	50	8%	$ 81,590	$ 937,577	21%	$ 197,125
2400	Fire Service Replacement	06/30/2011	39,694.32	$ 43,367	4.0	50	8%	$ 3,472	$ 39,895	21%	$ 8,388
2419	Lindsay Tank Pipelines	06/30/2012	3,389,019.64	$ 3,613,090	3.0	50	6%	$ 216,986	$ 3,396,104	21%	$ 714,030
2420	Van Buren/Felspar Waterline	06/30/2012	278,411.96	$ 296,820	3.0	50	6%	$ 17,826	$ 278,994	21%	$ 58,658
2470	Valley Way-60 Waterline	12/31/2013	78,326.57	$ 80,092	1.5	50	3%	$ 2,407	$ 77,684	21%	$ 16,333
	Classification **W-MAINS** Totals	Assets 309	$65,237,647.86								
	Classification **W-OFFICE EQUIP**										
1101	Pick System Computer	06/30/1996	32,569.42	$ 54,536	19.0	5	380%	$ 54,536	$ -	0%	$ -
1102	Customer Service Pc	06/30/1996	6,044.91	$ 10,122	19.0	5	380%	$ 10,122	$ -	0%	$ -
1105	Operations Pc	06/30/1996	13,381.96	$ 22,407	19.0	5	380%	$ 22,407	$ -	0%	$ -
1257	Accounting System Upgrade	06/30/1999	30,682.49	$ 49,381	16.0	5	320%	$ 49,381	$ -	0%	$ -
1261	Netframe Mv5000 Server	06/30/1999	11,694.13	$ 18,821	16.0	5	320%	$ 18,821	$ -	0%	$ -
1289	Hp Design Jet Plotter 1050C	05/12/2000	7,195.00	$ 11,181	15.1	7	216%	$ 11,181	$ -	0%	$ -
1348	Office Software Upgrade	05/30/2000	17,546.80	$ 27,269	15.1	5	302%	$ 27,269	$ -	0%	$ -
1441	Office Security System	06/30/2001	9,158.76	$ 13,878	14.0	5	280%	$ 13,878	$ -	0%	$ -
1451	Network Copier / Printer	07/12/2001	27,859.03	$ 42,289	14.0	8	175%	$ 42,289	$ -	0%	$ -
1452	Modular Furniture	07/31/2001	12,485.80	$ 18,953	13.9	10	139%	$ 18,953	$ -	0%	$ -
1453	Modular Furniture	07/31/2001	12,343.15	$ 18,737	13.9	10	139%	$ 18,737	$ -	0%	$ -
1578	Network Copier / Printer	09/30/2002	26,167.09	$ 38,746	12.8	8	159%	$ 38,746	$ -	0%	$ -
1626	Blueprint Room	06/30/2003	17,900.00	$ 26,061	12.0	10	120%	$ 26,061	$ -	0%	$ -
1627	Flag Poles	06/30/2003	7,596.56	$ 11,060	12.0	10	120%	$ 11,060	$ -	0%	$ -
1628	Landscaping	06/30/2003	73,600.50	$ 107,155	12.0	10	120%	$ 107,155	$ -	0%	$ -
1635	Modular Workstations	06/30/2003	36,897.21	$ 53,719	12.0	10	120%	$ 53,719	$ -	0%	$ -
1640	Katalina Modular Chairs	06/30/2003	6,680.50	$ 9,726	12.0	10	120%	$ 9,726	$ -	0%	$ -
1656	Modular Workstation	06/30/2003	7,535.71	$ 10,971	12.0	10	120%	$ 10,971	$ -	0%	$ -
1745	Network Scanning Package	07/02/2003	5,376.73	$ 7,827	12.0	5	240%	$ 7,827	$ -	0%	$ -
1775	Preventive Maintenance Software	09/15/2003	6,500.00	$ 9,461	11.8	5	236%	$ 9,461	$ -	0%	$ -
1842	Network Copier / Printer	06/02/2004	21,004.79	$ 29,405	11.1	8	139%	$ 29,405	$ -	0%	$ -
1878	Document Imaging Machin	06/30/2005	46,447.81	$ 61,458	10.0	5	200%	$ 61,458	$ -	0%	$ -
1879	Atlas Updates	06/30/2005	35,003.39	$ 46,315	10.0	25	40%	$ 18,531	$ 27,784	15%	$ 4,064
1880	Front Lobby Security Panels	06/30/2005	12,169.03	$ 16,102	10.0	10	100%	$ 16,102	$ -	0%	$ -
1882	Remodel Command Center	06/30/2005	12,654.09	$ 16,744	10.0	10	100%	$ 16,744	$ -	0%	$ -
1896	Ms Exchange Server	06/30/2005	20,554.25	$ 27,197	10.0	5	200%	$ 27,197	$ -	0%	$ -
1954	Replacement Pic Server	03/23/2006	7,704.13	$ 9,892	9.3	5	185%	$ 9,892	$ -	0%	$ -
2064	Atlas Updates	06/30/2006	93,181.83	$ 119,718	9.0	25	36%	$ 43,112	$ 76,606	15%	$ 11,803
2065	Atlas Updates	06/30/2006	42,673.73	$ 54,826	9.0	25	36%	$ 19,744	$ 35,083	15%	$ 5,405

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for Unsecured Growth
2066	Time Track System	06/30/2006	9,150.63	$ 11,757	9.0	25	36%	$ 4,234	$ 7,523	15%	$ 1,159
2067	Color Copier - Xerox	06/30/2006	19,604.04	$ 25,187	9.0	15	60%	$ 15,117	$ 10,070	7%	$ 664
2076	Sund System - Board Room	06/30/2006	6,004.03	$ 7,714	9.0	5	180%	$ 7,714	$ -	0%	$ -
2095	Blade Server	09/19/2006	5,063.17	$ 6,486	8.8	5	176%	$ 6,486	$ -	0%	$ -
2118	Laptop For Orion Radio Reads	01/17/2007	11,313.75	$ 14,005	8.5	5	169%	$ 14,005	$ -	0%	$ -
2139	Microsoft Office 2007	06/30/2007	22,562.85	$ 27,980	8.0	5	160%	$ 27,980	$ -	0%	$ -
2153	Environmental Docs Masterplan	06/29/2007	54,712.65	$ 67,849	8.0	10	80%	$ 54,317	$ 13,532	2%	$ 315
2253	Digital Imaging System	06/30/2008	56,169.17	$ 66,565	7.0	10	70%	$ 46,614	$ 19,951	3%	$ 687
2254	Digital Imaging System	06/30/2008	13,225.94	$ 15,674	7.0	10	70%	$ 10,976	$ 4,698	3%	$ 162
2255	Cctv Security System	06/30/2008	8,133.00	$ 9,638	7.0	5	140%	$ 9,638	$ -	0%	$ -
2256	Blade File Server	06/30/2008	16,630.14	$ 19,708	7.0	5	140%	$ 19,708	$ -	0%	$ -
2307	Records Retention Blueprint Cabinet	03/31/2009	5,836.00	$ 6,540	6.3	10	63%	$ 4,089	$ 2,451	5%	$ 111
2356	Office Interior Furniture	06/30/2010	6,029.71	$ 6,646	5.0	10	50%	$ 3,325	$ 3,321	6%	$ 185
2357	Office Interior Furnishings	06/30/2010	37,995.28	$ 41,881	5.0	10	50%	$ 20,952	$ 20,929	6%	$ 1,167
2358	Security Camera System	06/30/2010	20,835.00	$ 22,966	5.0	5	100%	$ 22,966	$ -	0%	$ -
2443	Headquarters Improvements	06/30/2013	51,788.54	$ 55,186	2.0	20	10%	$ 5,526	$ 49,660	17%	$ 8,399
2471	Board Room Audio System	12/31/2013	30,492.35	$ 31,179	1.5	5	30%	$ 9,371	$ 21,808	3%	$ 751
3011	Barracuda Web Filter	07/30/2014	9,877.54	$ 10,102	0.9	5	18%	$ 1,858	$ 8,244	5%	$ 373
3034	Network Optimization - Water	06/30/2014	173,904.03	$ 177,823	1.0	5	20%	$ 35,663	$ 142,160	5%	$ 6,433
3039	Financial Management System Upgrades - New World Systems - Water	06/30/2014	678,743.24	$ 694,039	1.0	5	20%	$ 139,193	$ 554,845	5%	$ 25,109
3052	Dell App Assure - Water	07/31/2014	12,494.98	$ 12,779	0.9	5	18%	$ 2,350	$ 10,429	5%	$ 472
3054	Wide Format Printer	07/30/2014	9,999.95	$ 10,227	0.9	5	18%	$ 1,881	$ 8,347	5%	$ 378
	Classification **W-OFFICE EQUIP** Totals	Assets 51	$1,921,174.79								
	Classification **W-RESVOIRS&TANKS**										
110	Tank Pedley 1Mg	11/30/1966	48,253.00	$ 154,886	48.6	60	81%	$ 125,422	$ 29,464	11%	$ 3,327
132	Tank Benedict Estates .21 Mg	06/30/1977	76,637.00	$ 245,996	38.0	60	63%	$ 155,809	$ 90,187	20%	$ 17,783
146	Tank Pedley 6Mg	06/30/1978	602,997.12	$ 1,935,548	37.0	60	62%	$ 1,193,678	$ 741,871	20%	$ 151,185
160	Tank Indian Hills 1 2Mg	08/31/1979	204,635.98	$ 617,507	35.8	60	60%	$ 368,817	$ 248,689	21%	$ 52,287
161	Tank Sunnyslope 3Mg	08/31/1979	344,182.15	$ 1,038,600	35.8	60	60%	$ 620,323	$ 418,277	21%	$ 87,943
223	Water Tank .22Mg Steel	06/30/1986	74,064.05	$ 149,174	29.0	60	48%	$ 72,108	$ 77,066	21%	$ 16,203
320	Tank Golf St 5Mg	06/30/1988	627,411.47	$ 1,193,832	27.0	60	45%	$ 537,280	$ 656,552	21%	$ 138,040
753	Tank Mira Loma 1.3Mg	04/30/1966	136,821.75	$ 439,181	49.2	60	82%	$ 359,905	$ 79,276	11%	$ 8,953
754	Tank Mira Loma 1.7Mg	07/31/1985	221,640.00	$ 446,820	29.9	60	50%	$ 222,810	$ 224,010	21%	$ 47,098
755	Tank Indian Hills 2 .5Mg Lakeside	06/30/1980	85,821.00	$ 229,742	35.0	60	58%	$ 134,027	$ 95,715	21%	$ 20,124
905	Recoating Water Storage Tanks	06/30/1990	287,155.76	$ 525,981	25.0	20	125%	$ 525,981	$ -	0%	$ -
988	Benedict Tank 2 And Pipeline Improvement	01/31/1993	893,008.40	$ 1,513,758	22.4	60	37%	$ 565,627	$ 948,131	21%	$ 199,344
999	Telemetry - District Office Monitoring	05/31/1993	12,598.99	$ 21,357	22.1	10	221%	$ 21,357	$ -	0%	$ -
1000	Telemetry - Bain P.R. Station	05/31/1993	8,963.69	$ 15,195	22.1	10	221%	$ 15,195	$ -	0%	$ -
1001	Telemetry - Water System Control Center	05/31/1993	66,022.49	$ 111,916	22.1	10	221%	$ 111,916	$ -	0%	$ -
1027	Recoating Pedley No. 1	01/31/1993	591,408.65	$ 1,002,510	22.4	20	112%	$ 1,002,510	$ -	0%	$ -
1034	Fy 93 Waterline Replacement/Tank Recoating	12/31/1993	513,210.34	$ 869,954	21.5	75	29%	$ 249,419	$ 620,535	21%	$ 130,467
1245	Electric Pedestal - Bain P.R. Station	05/31/1999	7,193.01	$ 11,570	16.1	10	161%	$ 11,570	$ -	0%	$ -
1268	Flow Meter - Bain P.R.	06/30/1999	10,559.50	$ 16,995	16.0	10	160%	$ 16,995	$ -	0%	$ -
1330	5 Mg Tank 980 Zone	05/30/2000	921,062.77	$ 1,431,388	15.1	60	25%	$ 359,901	$ 1,071,487	21%	$ 225,280
1381	6 Mg Reservior Mira Loma	06/02/2000	2,194,164.04	$ 3,409,866	15.1	50	30%	$ 1,028,454	$ 2,381,413	21%	$ 500,691
1424	1 Mgd Reservior	06/30/2001	377,181.20	$ 571,523	14.0	60	23%	$ 133,382	$ 438,141	21%	$ 92,119
1426	Siesmic Controls	06/30/2001	96,833.37	$ 146,727	14.0	10	140%	$ 146,727	$ -	0%	$ -
1512	Telemetry Benedict Reservior	06/05/2002	5,185.19	$ 7,674	13.1	10	131%	$ 7,674	$ -	0%	$ -
1513	Telemetry Indian Hills 2 Reservoir	06/05/2002	6,395.19	$ 9,464	13.1	10	131%	$ 9,464	$ -	0%	$ -
1523	Recoating Lower Indian Hills	06/05/2002	170,469.90	$ 252,282	13.1	15	87%	$ 219,859	$ 32,423	2%	$ 756
1524	Recoating Lower Indian Hills	06/05/2002	77,117.79	$ 114,128	13.1	15	87%	$ 99,461	$ 14,668	2%	$ 342
1525	Indian Hills Tank 2A	06/05/2002	69,133.92	$ 102,313	13.1	15	87%	$ 89,164	$ 13,149	2%	$ 306
1526	Indian Hills Tank 2A	06/05/2002	33,909.57	$ 50,183	13.1	15	87%	$ 43,734	$ 6,449	2%	$ 150
1527	Indian Hills Tank 2A	06/05/2002	77,811.51	$ 115,155	13.1	25	52%	$ 60,213	$ 54,942	12%	$ 6,680
2058	Utility Vault Bain P.R. Station	06/30/2006	9,089.51	$ 11,678	9.0	20	45%	$ 5,257	$ 6,421	11%	$ 725
2080	Sunnyslope Tank	06/30/2006	48,142.05	$ 61,852	9.0	20	45%	$ 27,842	$ 34,010	11%	$ 3,841
2081	Benedict Tank Recoating	06/30/2006	13,431.07	$ 17,256	9.0	20	45%	$ 7,768	$ 9,488	11%	$ 1,072
2082	Benedict Tank # 2	06/30/2006	32,112.55	$ 41,258	9.0	20	45%	$ 18,572	$ 22,686	11%	$ 2,562
2119	Vault With Alum. Traffic Lid	02/08/2007	7,477.85	$ 9,256	8.4	20	42%	$ 3,886	$ 5,370	12%	$ 653
2236	1110 B Reservoir (District Share)	06/30/2008	1,077,313.10	$ 1,276,708	7.0	50	14%	$ 178,810	$ 1,097,898	21%	$ 230,833
2304	Reservoir Erosion Controls	03/31/2009	243,185.40	$ 272,520	6.3	25	25%	$ 68,160	$ 204,359	18%	$ 36,049

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
2354	Sunnyslope Reservoir	06/30/2010	10,446,077.60	$ 11,514,374	5.0	50	10%	$ 1,152,077	$ 10,362,297	21%	$ 2,178,670
146.1	Tank Pedley Site Grading	06/30/1978	35,154.76	$ 112,843	37.0	60	62%	$ 69,591	$ 43,251	20%	$ 8,814
146.2	Tank Pedley Paving	06/30/1978	9,996.00	$ 32,086	37.0	60	62%	$ 19,788	$ 12,298	20%	$ 2,506
160.1	Tank Indian Hills 1 Site Grading	08/31/1979	30,683.66	$ 92,591	35.8	60	60%	$ 55,301	$ 37,289	21%	$ 7,840
160.2	Tank Indian Hills 1 Paving	08/31/1979	9,792.00	$ 29,548	35.8	60	60%	$ 17,648	$ 11,900	21%	$ 2,502
161.1	Tank Sunnyslope Site Grading	08/31/1979	27,130.08	$ 81,867	35.8	60	60%	$ 48,897	$ 32,971	21%	$ 6,932
161.2	Tank Sunnyslope Paving	08/31/1979	9,468.00	$ 28,571	35.8	60	60%	$ 17,064	$ 11,506	21%	$ 2,419
223.1	Water Tank .22Mg Site Preparation	06/30/1986	39,630.21	$ 79,820	29.0	60	48%	$ 38,583	$ 41,237	21%	$ 8,670
	Classification **W-RESVOIRS&TANKS** Totals	Assets 45	$20,880,532.64								
Classification **W-S&I-W-S&I-GENERAL**											
326	Building - Dudley Steel	01/31/1966	10,718.00	$ 34,403	49.4	30	165%	$ 34,403	$ -	0%	$ -
342	Building - Steel Varco Pruded	06/30/1984	40,649.27	$ 84,861	31.0	30	103%	$ 84,861	$ -	0%	$ -
1110	Kitchen & Bathroom Remodel	06/30/1996	11,578.61	$ 19,388	19.0	10	190%	$ 19,388	$ -	0%	$ -
1320	Office Renovation	05/30/2000	14,790.20	$ 22,985	15.1	10	151%	$ 22,985	$ -	0%	$ -
1423	Reservior Fencing	06/30/2001	12,405.33	$ 18,797	14.0	20	70%	$ 13,161	$ 5,637	7%	$ 372
1425	Retention Wall	06/30/2001	15,499.76	$ 23,486	14.0	20	70%	$ 16,443	$ 7,043	7%	$ 465
1433	Eastvale Water Plan	06/30/2001	35,300.33	$ 53,489	14.0	40	35%	$ 18,725	$ 34,764	21%	$ 7,309
1442	Well 19 Rehabilitation	06/30/2001	110,672.13	$ 167,696	14.0	25	56%	$ 93,928	$ 73,767	11%	$ 8,330
1444	Water System Model	06/30/2001	38,000.00	$ 57,579	14.0	25	56%	$ 32,251	$ 25,329	11%	$ 2,860
1610	Warehouse Renovation	06/30/2003	7,093.49	$ 10,327	12.0	5	240%	$ 10,327	$ -	0%	$ -
1618	Building - 11201 Harrel St.	06/30/2003	2,178,987.22	$ 3,172,385	12.0	30	40%	$ 1,269,248	$ 1,903,137	17%	$ 321,892
1620	Fuel Storage Tanks	06/30/2003	200,000.00	$ 291,180	12.0	30	40%	$ 116,499	$ 174,681	17%	$ 29,545
1621	Warehouse	06/30/2003	1,026,000.00	$ 1,493,752	12.0	30	40%	$ 597,639	$ 896,113	17%	$ 151,566
1622	Office Renovation	06/30/2003	902,515.59	$ 1,313,971	12.0	10	120%	$ 1,313,971	$ -	0%	$ -
1877	Admin Building Improvements	06/30/2005	24,337.77	$ 32,203	10.0	10	100%	$ 32,203	$ -	0%	$ -
2061	Administration Building Partial Renovation	06/30/2006	26,272.69	$ 33,755	9.0	10	90%	$ 30,388	$ 3,366	1%	$ 40
2146	Modular Furniture	06/29/2007	62,882.70	$ 77,980	8.0	10	80%	$ 62,428	$ 15,553	2%	$ 362
2147	Furniture Wood	06/29/2007	10,902.15	$ 13,520	8.0	10	80%	$ 10,823	$ 2,696	2%	$ 63
2148	Conference Room Chairs And Desk	06/29/2007	8,051.08	$ 9,984	8.0	10	80%	$ 7,993	$ 1,991	2%	$ 46
2151	Administration Building 2Nd Floor Remodel	06/29/2007	836,209.16	$ 1,036,975	8.0	25	32%	$ 332,062	$ 704,912	16%	$ 113,983
2152	Administration Building 2Nd Floor Design	06/29/2007	56,800.73	$ 70,438	8.0	25	32%	$ 22,556	$ 47,882	16%	$ 7,742
2185	District Administration Building	06/30/2007	153,445.69	$ 190,287	8.0	25	32%	$ 60,913	$ 129,374	16%	$ 20,919
2186	San Sevaine Water/Sewer Reloc	06/30/2007	232,310.33	$ 288,086	8.0	25	32%	$ 92,219	$ 195,866	16%	$ 31,671
2305	Board Room Remodel	03/31/2009	10,509.03	$ 11,777	6.3	25	25%	$ 2,945	$ 8,831	18%	$ 1,558
2306	First Floor Office Remodel	03/31/2009	147,584.39	$ 165,387	6.3	25	25%	$ 41,365	$ 124,022	18%	$ 21,877
2355	Modular Building	06/30/2010	53,521.71	$ 58,995	5.0	0	0%	$ -	$ 58,995	21%	$ 12,404
2371	Resin Separator	06/30/2010	66,040.79	$ 72,795	5.0	10	50%	$ 36,418	$ 36,377	6%	$ 2,028
2396	Headquarters Security	06/30/2011	140,076.66	$ 153,038	4.0	20	20%	$ 30,629	$ 122,409	15%	$ 18,860
2398	Bulk Material Storage Bins	06/30/2011	44,618.66	$ 48,747	4.0	20	20%	$ 9,756	$ 38,991	15%	$ 6,007
3033	Benedict Reservoir A Refurbishment - WO C133838	06/30/2014	160,224.10	$ 163,835	1.0	20	5%	$ 8,214	$ 155,620	18%	$ 27,451
	Classification **W-S&I-W-S&I-GENERAL** Totals	Assets 30	$6,637,997.57								
Classification **W-S&I-W-S&I-PUMPING**											
114	Clay St Booster Underground Bldg	06/30/1968	23,874.00	$ 76,633	47.0	50	94%	$ 72,039	$ 4,594	3%	$ 158
148	Live Oak Booster Station Undgerground Bldg	07/31/1978	47,082.78	$ 151,130	36.9	40	92%	$ 139,491	$ 11,639	3%	$ 401
179	Surge Tank Clay Booster	06/30/1982	16,601.00	$ 36,947	33.0	40	83%	$ 30,484	$ 6,463	8%	$ 490
180	Surge Tank Clay Booster	06/30/1982	16,601.00	$ 36,947	33.0	40	83%	$ 30,484	$ 6,463	8%	$ 490
266	Building, Golf St Booster	06/30/1987	356,174.19	$ 714,496	28.0	30	93%	$ 666,929	$ 47,567	2%	$ 1,109
267	Surge Tank Golf St Booster	06/30/1987	40,000.00	$ 80,241	28.0	30	93%	$ 74,899	$ 5,342	2%	$ 125
269	Clay St Booster Renovation	06/30/1987	69,318.43	$ 139,055	28.0	40	70%	$ 97,348	$ 41,707	12%	$ 5,071
311	Surge Tank Mira Loma Booster	06/30/1988	57,494.75	$ 109,400	27.0	40	68%	$ 73,853	$ 35,548	13%	$ 4,622
312	Fencing At Golf Street Tank Site	06/30/1988	15,300.00	$ 29,113	27.0	15	180%	$ 29,113	$ -	0%	$ -
838	Bain St Pr Station Flowmeter	06/30/1989	17,283.07	$ 32,778	26.0	10	260%	$ 32,778	$ -	0%	$ -
840	Mira Loma Altitude Valve	06/30/1989	49,076.32	$ 93,075	26.0	40	65%	$ 60,506	$ 32,570	14%	$ 4,503
1364	Well 17 Building	06/02/2000	155,596.47	$ 241,807	15.1	30	50%	$ 121,553	$ 120,254	15%	$ 17,588
1365	Well 17 Site Work	06/02/2000	66,494.22	$ 103,336	15.1	30	50%	$ 51,946	$ 51,391	15%	$ 7,516
1366	Well 18 Building	06/02/2000	232,227.96	$ 360,897	15.1	30	50%	$ 181,417	$ 179,479	15%	$ 26,250
1367	Well 18 Site Improvements	06/02/2000	42,556.30	$ 66,135	15.1	30	50%	$ 33,245	$ 32,890	15%	$ 4,810
2168	Indian Hills Booster	06/29/2007	662,078.81	$ 821,038	8.0	20	40%	$ 328,643	$ 492,394	12%	$ 59,869
2444	Bain St Pr Station	06/30/2013	591,916.16	$ 630,745	2.0	20	10%	$ 63,162	$ 567,583	17%	$ 96,000
2469	Clay Booster-Motor	12/31/2013	120,535.22	$ 123,251	1.5	20	8%	$ 9,261	$ 113,990	17%	$ 19,280

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
	Classification **W-S&I-W-S&I-PUMPING** Totals	Assets 18	$2,580,210.68								
	Classification **W-S&I-W-S&I-T&D**										
176	Building Well 6	08/31/1981	15,681.53	$ 38,005	33.8	30	113%	$ 38,005	$ -	0%	$ -
308	Building Block	06/30/1988	15,715.00	$ 29,902	27.0	30	90%	$ 26,915	$ 2,987	3%	$ 103
771	Sand Separator	01/31/1982	10,000.00	$ 22,256	33.4	30	111%	$ 22,256	$ -	0%	$ -
847	Water Quality Sampling Stations	06/30/1989	7,625.45	$ 14,462	26.0	15	173%	$ 14,462	$ -	0%	$ -
994	Well 15 Discharge Piping, Building	01/31/1993	69,459.10	$ 117,742	22.4	30	75%	$ 87,990	$ 29,752	9%	$ 2,544
1437	Harrison Avenue Waterline	06/30/2001	228,077.96	$ 345,595	14.0	50	28%	$ 96,786	$ 248,809	21%	$ 52,312
1443	Rubidoux Intertie	06/30/2001	28,428.44	$ 43,076	14.0	40	35%	$ 15,080	$ 27,996	21%	$ 5,886
2157	Drainage Facilities Well 19 & 20	06/29/2007	213,926.31	$ 265,288	8.0	10	80%	$ 212,378	$ 52,910	2%	$ 1,233
2158	Rtixp Filtration	06/29/2007	190,957.27	$ 236,804	8.0	30	27%	$ 63,192	$ 173,613	20%	$ 34,233
2159	Rtixp Piping	06/29/2007	19,016.50	$ 23,582	8.0	30	27%	$ 6,293	$ 17,289	20%	$ 3,409
2160	Rtixp Vessels	06/29/2007	910,093.41	$ 1,128,598	8.0	30	27%	$ 301,168	$ 827,430	20%	$ 163,151
2161	Structures/Building	06/29/2007	47,272.95	$ 58,623	8.0	25	32%	$ 18,772	$ 39,850	16%	$ 6,444
2162	Scada Communication And Programing	06/29/2007	476,584.48	$ 591,008	8.0	15	53%	$ 315,423	$ 275,585	8%	$ 20,911
2163	Rtixp Plant	06/29/2007	4,968,342.83	$ 6,161,194	8.0	40	20%	$ 1,233,095	$ 4,928,099	21%	$ 1,036,131
2164	Rtixp Landscaping	06/29/2007	69,372.40	$ 86,028	8.0	25	32%	$ 27,548	$ 58,480	16%	$ 9,456
2166	Plant Electric	06/29/2007	126,372.39	$ 156,713	8.0	15	53%	$ 83,638	$ 73,075	8%	$ 5,545
2167	Offsite Land Improvements	06/29/2007	720,418.02	$ 893,383	8.0	30	27%	$ 238,401	$ 654,982	20%	$ 129,148
2184	Scada Redundancy Computer	06/30/2007	57,536.21	$ 71,350	8.0	5	160%	$ 71,350	$ -	0%	$ -
2257	Rtixp Phase 2	06/30/2008	6,619,991.89	$ 7,845,255	7.0	40	18%	$ 1,373,464	$ 6,471,790	21%	$ 1,360,692
2298	District Wide Master Plan Update	03/31/2009	229,950.96	$ 257,689	6.3	40	16%	$ 40,282	$ 217,407	21%	$ 45,710
2425	Ixp - Site Upgrades	06/30/2012	647,812.47	$ 690,644	3.0	20	15%	$ 103,692	$ 586,951	16%	$ 94,909
2427	Well Improvements 2011-2012	06/30/2012	307,408.07	$ 327,733	3.0	20	15%	$ 49,205	$ 278,527	16%	$ 45,037
2438	Country Village Pipeline	06/30/2013	227,532.69	$ 242,459	2.0	50	4%	$ 9,712	$ 232,747	21%	$ 48,935
2439	Sunnyslope Reservoir Ph2	06/30/2013	1,019,632.27	$ 1,086,519	2.0	50	4%	$ 43,521	$ 1,042,998	21%	$ 219,290
2440	Well 8 Discharge Line	06/30/2013	1,634,357.22	$ 1,741,570	2.0	50	4%	$ 69,760	$ 1,671,810	21%	$ 351,498
2441	Well-Various Site Imp	06/30/2013	1,983,879.81	$ 2,114,021	2.0	20	10%	$ 211,696	$ 1,902,325	17%	$ 321,755
2442	Well 17,18 Improvements	06/30/2013	1,481,217.69	$ 1,578,384	2.0	20	10%	$ 158,058	$ 1,420,327	17%	$ 240,231
2445	Indian Hills Generator	06/30/2013	53,524.65	$ 57,036	2.0	5	40%	$ 22,846	$ 34,190	3%	$ 1,178
2446	Pipeline Replace 2012-2013	06/30/2013	1,401,650.03	$ 1,493,597	2.0	50	4%	$ 59,827	$ 1,433,770	21%	$ 301,450
2464	Well Improve. 2011-2012 #3	06/30/2013	25,460.07	$ 27,130	2.0	20	10%	$ 2,717	$ 24,413	17%	$ 4,129
	Classification **W-S&I-W-S&I-T&D** Totals	Assets 30	$23,807,298.07								
	Classification **W-VEHICLES**										
809	1989 Chevy Utility Truck	01/31/1989	15,732.52	$ 29,837	26.4	7	377%	$ 29,837	$ -	0%	$ -
949	1992 Chevrolet 1/2 Ton Truck	11/30/1991	12,397.11	$ 22,353	23.6	5	472%	$ 22,353	$ -	0%	$ -
950	1992 Chevrolet 1/2 Ton Truck	11/30/1991	11,544.66	$ 20,816	23.6	5	472%	$ 20,816	$ -	0%	$ -
981	1993 Ford F-250 Truck - Unit 36	04/30/1993	17,067.98	$ 28,932	22.2	10	222%	$ 28,932	$ -	0%	$ -
1109	1996 Chevy S-10 Pick Up	06/30/1996	16,213.72	$ 27,149	19.0	10	190%	$ 27,149	$ -	0%	$ -
1246	1998 Chevrolet 1-Ton Service Truck	05/31/1999	27,420.06	$ 44,104	16.1	10	161%	$ 44,104	$ -	0%	$ -
1301	2000 Chevrolet 1 Ton	05/30/2000	25,019.12	$ 38,881	15.1	10	151%	$ 38,881	$ -	0%	$ -
1302	2000 Chevrolet Van	05/30/2000	21,033.55	$ 32,687	15.1	10	151%	$ 32,687	$ -	0%	$ -
1535	2002 3/4 Ton Chevrolet Truck	06/05/2002	23,411.75	$ 34,647	13.1	10	131%	$ 34,647	$ -	0%	$ -
1536	2002 Chevrolet Blazer	06/05/2002	21,784.88	$ 32,240	13.1	10	131%	$ 32,240	$ -	0%	$ -
1539	2002 3/4 Ton Chevrolet Truck	06/05/2002	24,703.96	$ 36,560	13.1	10	131%	$ 36,560	$ -	0%	$ -
1540	2002 Gmc Service Truck	06/05/2002	83,011.32	$ 122,850	13.1	10	131%	$ 122,850	$ -	0%	$ -
1541	2002 Gmc Dump Truck	06/05/2002	55,549.16	$ 82,208	13.1	10	131%	$ 82,208	$ -	0%	$ -
1542	2002 Gmc 2 Ton Service Truck	06/05/2002	56,370.00	$ 83,423	13.1	10	131%	$ 83,423	$ -	0%	$ -
1543	2002 Gmc 2 Ton Service Truck	06/05/2002	55,293.38	$ 81,830	13.1	10	131%	$ 81,830	$ -	0%	$ -
1788	Ford F250 Pick Up Truck	12/08/2003	18,290.18	$ 26,665	11.6	10	116%	$ 26,665	$ -	0%	$ -
1789	Ford F250 Utility Truck	12/30/2003	21,242.53	$ 30,970	11.5	10	115%	$ 30,970	$ -	0%	$ -
1791	Ford F250 4 X 4 Service Truck	01/22/2004	24,265.99	$ 35,392	11.4	10	114%	$ 35,392	$ -	0%	$ -
1792	Ford F650 Service Truck	01/30/2004	56,158.84	$ 81,907	11.4	10	114%	$ 81,907	$ -	0%	$ -
1793	Ford Ranger 4 X 2 Pick Up Truck	02/09/2004	13,710.80	$ 19,576	11.4	10	114%	$ 19,576	$ -	0%	$ -
1849	2004 Ford F150 Supercab 4X2 Pickup Truck	07/09/2004	18,724.41	$ 26,206	11.0	10	110%	$ 26,206	$ -	0%	$ -
1850	2004 Ford Ranger 4X2 Pickup Truck	07/14/2004	14,009.27	$ 19,607	11.0	10	110%	$ 19,607	$ -	0%	$ -
2039	2006 Ford Pickup	06/05/2006	15,188.57	$ 19,514	9.1	10	91%	$ 17,703	$ 1,810	1%	$ 21
2040	1999 International Crane Truck	06/28/2006	35,000.00	$ 44,967	9.0	10	90%	$ 40,508	$ 4,459	1%	$ 53
2102	Ford F650 Utility Truck	10/19/2006	61,176.94	$ 75,754	8.7	10	87%	$ 65,906	$ 9,848	1%	$ 117
2110	Ford F250 Pick-Up	12/05/2006	20,154.77	$ 24,926	8.6	10	86%	$ 21,367	$ 3,559	1%	$ 42

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
2113	Ford F150 Pick-Up Extended Cab	01/22/2007	17,180.87	$ 21,267	8.4	10	84%	$ 17,953	$ 3,314	2%	$ 77
2114	Ford F150 Pick-Up	01/22/2007	15,564.62	$ 19,267	8.4	10	84%	$ 16,264	$ 3,002	2%	$ 70
2115	Ford F150 Pick-Up Extended Cab	01/22/2007	17,180.87	$ 21,267	8.4	10	84%	$ 17,953	$ 3,314	2%	$ 77
2188	Zieman Trailer Model 2660-A	11/30/2007	15,143.19	$ 18,116	7.6	5	152%	$ 18,116	$ -	0%	$ -
2189	2008 Chevrolet Colorado	04/30/2008	18,149.55	$ 21,651	7.2	5	143%	$ 21,651	$ -	0%	$ -
2190	2008 Chevrolet Colorado	04/30/2008	18,359.72	$ 21,902	7.2	5	143%	$ 21,902	$ -	0%	$ -
2191	2008 Chevrolet Colorado	04/30/2008	18,704.95	$ 22,314	7.2	5	143%	$ 22,314	$ -	0%	$ -
2192	2008 Chevy Impala	04/30/2008	16,994.47	$ 20,273	7.2	5	143%	$ 20,273	$ -	0%	$ -
2193	Sterling I7501 Dump Truck	04/30/2008	73,773.71	$ 88,008	7.2	5	143%	$ 88,008	$ -	0%	$ -
2259	Ford Ranger	09/01/2008	12,537.68	$ 14,656	6.8	5	137%	$ 14,656	$ -	0%	$ -
2260	Ford Ranger	09/01/2008	12,537.67	$ 14,656	6.8	5	137%	$ 14,656	$ -	0%	$ -
2261	Ford Ranger	09/01/2008	12,537.67	$ 14,656	6.8	5	137%	$ 14,656	$ -	0%	$ -
2262	Ford Ranger	09/01/2008	12,537.68	$ 14,656	6.8	5	137%	$ 14,656	$ -	0%	$ -
2264	2008 Chevrolet Van	08/28/2008	17,910.35	$ 21,053	6.8	5	137%	$ 21,053	$ -	0%	$ -
2267	2008 Ford F-250	09/08/2008	23,845.39	$ 27,874	6.8	5	136%	$ 27,874	$ -	0%	$ -
2308	Backhoe New Holland B95	01/31/2009	56,191.63	$ 62,893	6.4	7	92%	$ 57,677	$ 5,216	1%	$ 62
2342	Ford Ranger	01/31/2010	14,815.98	$ 16,666	5.4	5	108%	$ 16,666	$ -	0%	$ -
2343	Dodge Dakota	01/31/2010	18,520.74	$ 20,833	5.4	5	108%	$ 20,833	$ -	0%	$ -
2344	Dodge Dakota	02/28/2010	19,031.73	$ 21,404	5.3	5	107%	$ 21,404	$ -	0%	$ -
2347	Ford F-250 Service	01/31/2010	26,870.81	$ 30,226	5.4	5	108%	$ 30,226	$ -	0%	$ -
2360	New Ford F-550	06/30/2010	92,000.00	$ 101,409	5.0	5	100%	$ 101,409	$ -	0%	$ -
2361	New Ford F-250	06/30/2010	28,298.36	$ 31,192	5.0	5	100%	$ 31,192	$ -	0%	$ -
2362	New Ford F-250	06/30/2010	30,352.58	$ 33,457	5.0	5	100%	$ 33,457	$ -	0%	$ -
2363	New Ford F-250	06/30/2010	28,298.36	$ 31,192	5.0	5	100%	$ 31,192	$ -	0%	$ -
2394	2011 John Deere Backhoe	06/30/2011	74,924.87	$ 81,858	4.0	5	80%	$ 65,531	$ 16,326	1%	$ 193
2395	2011 John Deere Backhoe	06/30/2011	74,924.87	$ 81,858	4.0	5	80%	$ 65,531	$ 16,326	1%	$ 193
2410	Chevy Colorado-2012	05/31/2012	20,922.69	$ 22,306	3.1	5	62%	$ 13,768	$ 8,538	2%	$ 199
2411	Chevy Colorado-2012	09/30/2011	20,583.81	$ 22,430	3.8	5	75%	$ 16,835	$ 5,595	1%	$ 66
2412	Toyata Prius-2012	06/20/2012	35,403.46	$ 37,744	3.0	5	61%	$ 22,877	$ 14,867	2%	$ 346
2447	Trailer-Emergency	06/30/2013	9,200.00	$ 9,804	2.0	5	40%	$ 3,927	$ 5,877	3%	$ 202
2448	2013 Chevy Service Truck-Water	06/30/2013	33,257.51	$ 35,439	2.0	5	40%	$ 14,195	$ 21,244	3%	$ 732
3005	2015 Ford F350 1-Ton Service Truck w/ Utility Bed #151	10/30/2014	43,184.88	$ 44,121	0.7	5	13%	$ 5,907	$ 38,214	5%	$ 1,729
3006	Equinox	06/12/2014	23,765.43	$ 24,301	1.1	5	21%	$ 5,117	$ 19,184	5%	$ 868
3007	2015 Chevy Express Cargo Van #152	09/17/2014	20,488.20	$ 20,952	0.8	5	16%	$ 3,306	$ 17,646	5%	$ 799
3012	2015 Ford F250 4x2 Extended Cab #154	11/24/2014	22,785.97	$ 23,254	0.6	5	12%	$ 2,803	$ 20,451	5%	$ 925
3013	2014 Ford F150 4x2 Extra Cab Pickup #142	12/15/2014	19,276.99	$ 19,680	0.5	5	11%	$ 2,143	$ 17,537	5%	$ 794
3014	2105 Toyota Tacoma 4x2 Extra Cab P/U, tire Charge and tax #1513	03/09/2015	22,241.67	$ 22,213	0.3	5	6%	$ 1,382	$ 20,831	6%	$ 1,161
3015	2015 Ford F250 4x2 Extended Cab #156	12/15/2014	22,658.47	$ 23,132	0.5	5	11%	$ 2,519	$ 20,614	5%	$ 933
3016	2014 Ford F150 4x2 Extra Cab Pickup #143	12/15/2014	19,276.99	$ 19,680	0.5	5	11%	$ 2,143	$ 17,537	5%	$ 794
3032	1 1/2 ton Ford Service Truck (Distribution Dept)	12/31/2013	68,595.48	$ 70,141	1.5	5	30%	$ 21,081	$ 49,060	3%	$ 1,690
3040	2015 Ford F-450 1 ton Pickup #153	11/06/2014	51,381.00	$ 52,436	0.7	5	13%	$ 6,846	$ 45,590	5%	$ 2,063
3041	2015 Ford F250 4x2 Extended Cab SWB w/accessories #159	02/27/2015	22,658.47	$ 22,611	0.3	5	7%	$ 1,558	$ 21,053	6%	$ 1,174
3042	2015 Ford F250 4x2 Extended Cab SWB w/accessories #157	02/12/2015	22,658.47	$ 22,611	0.4	5	8%	$ 1,746	$ 20,865	6%	$ 1,163
3043	2015 Ford F250 4x2 Extended Cab SWB w/accessories #158	02/12/2015	22,658.47	$ 22,611	0.4	5	8%	$ 1,746	$ 20,865	6%	$ 1,163
3044	2015 Ford F250 4x2 Extended Cab SWB w/accessories #1511	02/27/2015	22,658.47	$ 22,611	0.3	5	7%	$ 1,558	$ 21,053	6%	$ 1,174
3045	2015 Ford F150 4x2 Extra Cab P/U #1512	02/27/2015	19,276.99	$ 19,237	0.3	5	7%	$ 1,325	$ 17,912	6%	$ 999
3046	2015 Ford F150 4x2 Extra Cab P/U #1510	02/27/2015	19,276.99	$ 19,237	0.3	5	7%	$ 1,325	$ 17,912	6%	$ 999
3047	2014 Chevrolet Equinox #155	11/25/2014	23,871.31	$ 24,362	0.6	5	12%	$ 2,923	$ 21,438	5%	$ 970
	Classification **W-VEHICLES** Totals	Assets 74	$2,117,745.51								
Classification **W-WATER RIGHTS**											
776	Appropriative Water Rights 1116.0 Af	10/31/1978	670,000.00	$ 2,150,620	36.7	40	92%	$ 1,971,551	$ 179,069	3%	$ 6,167
1495	Riverside Basin Groundwater Study	06/05/2002	573,065.20	$ 848,090	13.1	40	33%	$ 277,161	$ 570,930	21%	$ 120,038
1528	Glen Avon Area Master Study	06/05/2002	20,003.00	$ 29,603	13.1	40	33%	$ 9,674	$ 19,928	21%	$ 4,190
2059	Vulnerability Assessment And Implementation	06/30/2006	90,227.71	$ 115,923	9.0	40	23%	$ 26,091	$ 89,832	21%	$ 18,887
	Classification **W-WATER RIGHTS** Totals	Assets 4	$1,353,295.91								
Classification **W-WELLS**										*Wells not allocated to growth*	
109	Well Pump	04/30/1966	7,704.58	$ 24,731	49.2	25	197%	$ 24,731	$ -	0%	$ -
119	Well Pump 5	02/28/1969	7,680.00	$ 24,652	46.3	25	185%	$ 24,652	$ -	0%	$ -
125	Well Pump Sky 1	06/30/1972	12,866.94	$ 41,301	43.0	25	172%	$ 41,301	$ -	0%	$ -
130	Sky Country Well 1	06/30/1977	11,708.37	$ 37,582	38.0	30	127%	$ 37,582	$ -	0%	$ -

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
141	Well Pump Sky 2	06/30/1978	5,896.00	$ 18,925	37.0	25	148%	$ 18,925	$ -	0%	$ -
147	Sky 2 Well	07/31/1978	8,059.27	$ 25,869	36.9	30	123%	$ 25,869	$ -	0%	$ -
174	Sky 3 Well - Capped	06/30/1981	33,232.54	$ 80,540	34.0	30	113%	$ 80,540	$ -	0%	$ -
221	Well 13	06/30/1986	239,272.97	$ 481,925	29.0	30	97%	$ 465,906	$ 16,020	0%	$ -
309	Well Pump - 2800 Gpm	06/30/1988	29,419.00	$ 55,978	27.0	25	108%	$ 55,978	$ -	0%	$ -
757	Well 8 Russell Well	07/31/1978	19,600.00	$ 62,914	36.9	30	123%	$ 62,914	$ -	0%	$ -
758	Well 10 Modica Well	06/30/1978	46,114.75	$ 148,023	37.0	30	123%	$ 148,023	$ -	0%	$ -
761	Chlorination Station Well 10	06/30/1978	6,763.14	$ 21,709	37.0	15	247%	$ 21,709	$ -	0%	$ -
764	Well 11A	06/30/1984	27,194.77	$ 56,773	31.0	30	103%	$ 56,773	$ -	0%	$ -
765	Well 12	06/30/1984	22,288.57	$ 46,531	31.0	30	103%	$ 46,531	$ -	0%	$ -
766	Pump Well 12	06/30/1988	27,053.52	$ 51,477	27.0	25	108%	$ 51,477	$ -	0%	$ -
834	Well 11 Chlorine Station	06/30/1989	12,590.40	$ 23,878	26.0	15	173%	$ 23,878	$ -	0%	$ -
835	Wells 14 & 15	06/30/1989	1,007,580.50	$ 1,910,923	26.0	30	87%	$ 1,656,310	$ 254,613	0%	$ -
836	Pump Control Valves Well 8 11 12	06/30/1989	12,067.69	$ 22,887	26.0	25	104%	$ 22,887	$ -	0%	$ -
837	Well Pump & Motor	06/30/1989	16,797.10	$ 31,856	26.0	25	104%	$ 31,856	$ -	0%	$ -
1004	Well 13 Modification	05/31/1993	30,906.97	$ 52,391	22.1	30	74%	$ 38,571	$ 13,821	0%	$ -
1037	Rebuild Natural Gas Engine, Well 6	07/01/1994	46,214.55	$ 77,680	21.0	12	175%	$ 77,680	$ -	0%	$ -
1059	Motor Well 17	07/01/1994	21,371.71	$ 35,923	21.0	25	84%	$ 30,175	$ 5,748	0%	$ -
1060	Pump Repair Well 16	07/01/1994	13,958.89	$ 23,463	21.0	25	84%	$ 19,709	$ 3,754	0%	$ -
1111	980/870 Pressure Reducing Controls	06/30/1996	7,928.40	$ 13,276	19.0	10	190%	$ 13,276	$ -	0%	$ -
1112	Master Telemetry Control Unit	06/30/1996	9,997.19	$ 16,740	19.0	10	190%	$ 16,740	$ -	0%	$ -
1165	Seismic Evaluation Study-Reservoirs	05/31/1997	14,507.66	$ 23,906	18.1	10	181%	$ 23,906	$ -	0%	$ -
1194	Well 15 Pump Repair	04/30/1998	31,605.31	$ 50,651	17.2	10	172%	$ 50,651	$ -	0%	$ -
1195	Well 14 Pump Rebuilding	04/30/1998	19,336.74	$ 30,989	17.2	25	69%	$ 21,283	$ 9,706	0%	$ -
1196	Chlorine Self Generation Treatment System	04/30/1998	35,868.64	$ 57,483	17.2	15	114%	$ 57,483	$ -	0%	$ -
1201	Well 6 Rehabilitation	05/31/1998	215,280.91	$ 345,009	17.1	20	85%	$ 294,743	$ 50,266	0%	$ -
1202	Peerless Pump Well 6	05/31/1998	34,942.68	$ 55,999	17.1	10	171%	$ 55,999	$ -	0%	$ -
1249	Well 17 Refurbishment	05/31/1999	56,558.18	$ 90,972	16.1	20	80%	$ 73,169	$ 17,803	0%	$ -
1340	Benedict Tank Telemetry	05/30/2000	6,461.57	$ 10,042	15.1	10	151%	$ 10,042	$ -	0%	$ -
1346	Well 13 Telemetry Upgrade	05/30/2000	6,680.58	$ 10,382	15.1	10	151%	$ 10,382	$ -	0%	$ -
1349	Self Generation Unit Well 18	05/30/2000	24,654.89	$ 38,315	15.1	15	101%	$ 38,315	$ -	0%	$ -
1350	Self Generation Unit Well 13	05/30/2000	34,153.65	$ 53,077	15.1	15	101%	$ 53,077	$ -	0%	$ -
1356	Self Generation Unit Well 17	05/30/2000	39,588.74	$ 61,523	15.1	15	101%	$ 61,523	$ -	0%	$ -
1360	Well 17 Chlorination Equipment	06/02/2000	17,288.50	$ 26,867	15.1	15	101%	$ 26,867	$ -	0%	$ -
1361	Well 17 Pump	06/02/2000	448,381.14	$ 696,812	15.1	15	101%	$ 696,812	$ -	0%	$ -
1362	Well 18 Chlorination Equipment	06/02/2000	17,288.50	$ 26,867	15.1	15	101%	$ 26,867	$ -	0%	$ -
1363	Well 18 Pump	06/02/2000	138,307.97	$ 214,939	15.1	15	101%	$ 214,939	$ -	0%	$ -
1427	Irrigation System	06/30/2001	127,203.43	$ 192,745	14.0	15	93%	$ 179,931	$ 12,814	0%	$ -
1428	Irrigation Well	06/30/2001	136,496.48	$ 206,826	14.0	15	93%	$ 193,076	$ 13,750	0%	$ -
1434	Irrigation Upgrade	06/30/2001	261,896.33	$ 396,838	14.0	15	93%	$ 370,455	$ 26,382	0%	$ -
1461	Pumping Equipment Repair	10/11/2001	16,129.88	$ 24,508	13.7	10	137%	$ 24,508	$ -	0%	$ -
1498	Well 1 Motor And Pump	06/05/2002	67,885.81	$ 100,466	13.1	15	87%	$ 87,554	$ 12,912	0%	$ -
1499	Telemetry Well 1	06/05/2002	87,036.25	$ 128,807	13.1	10	131%	$ 128,807	$ -	0%	$ -
1500	Well 2 Pump And Motor	06/05/2002	88,334.36	$ 130,728	13.1	15	87%	$ 113,927	$ 16,801	0%	$ -
1501	Well 2 Telemetry	06/05/2002	74,153.53	$ 109,741	13.1	10	131%	$ 109,741	$ -	0%	$ -
1504	Telemetry Well 8	06/05/2002	6,120.19	$ 9,057	13.1	10	131%	$ 9,057	$ -	0%	$ -
1505	Telemetry Well 11	06/05/2002	6,120.19	$ 9,057	13.1	10	131%	$ 9,057	$ -	0%	$ -
1506	Telemetry Well 13	06/05/2002	7,825.19	$ 11,581	13.1	10	131%	$ 11,581	$ -	0%	$ -
1507	Telemetry Well 14	06/05/2002	5,377.69	$ 7,959	13.1	10	131%	$ 7,959	$ -	0%	$ -
1508	Well 15 Telemetry	06/05/2002	5,652.69	$ 8,366	13.1	10	131%	$ 8,366	$ -	0%	$ -
1509	Telemetry Well 16 And	06/05/2002	16,491.80	$ 24,407	13.1	10	131%	$ 24,407	$ -	0%	$ -

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for Unsecured Growth
1532	Well 14 Self Generation Unit	06/05/2002	30,000.00	$ 44,398	13.1	15	87%	$ 38,692	$ 5,706	0%	$ -
1533	Well 19 Self Generation Unit	06/05/2002	30,000.00	$ 44,398	13.1	15	87%	$ 38,692	$ 5,706	0%	$ -
1534	Well 20 Self Generation Unit	06/05/2002	30,000.00	$ 44,398	13.1	15	87%	$ 38,692	$ 5,706	0%	$ -
1607	Well 6 Self Generation Unit	06/30/2003	34,625.19	$ 50,411	12.0	15	80%	$ 40,338	$ 10,073	0%	$ -
1612	Scada Radio System Update	06/30/2003	20,386.60	$ 29,681	12.0	25	48%	$ 14,250	$ 15,431	0%	$ -
2044	Hamner Ave Pressure Reducing Station	06/30/2006	12,950.64	$ 16,639	9.0	10	90%	$ 14,979	$ 1,659	0%	$ -
2057	Blow Off And Air Release Relocations	06/30/2006	31,969.72	$ 41,074	9.0	25	36%	$ 14,791	$ 26,283	0%	$ -
2062	Well 18 Rebuild	06/30/2006	37,661.94	$ 48,387	9.0	20	45%	$ 21,781	$ 26,606	0%	$ -
2117	Well Orchard Park	03/20/2006	226,534.21	$ 290,876	9.3	15	62%	$ 179,966	$ 110,910	0%	$ -
2155	1110 Zone Pr Station	06/29/2007	216,762.86	$ 268,806	8.0	10	80%	$ 215,194	$ 53,612	0%	$ -
2156	980 Zone Pr Station Mission And Glen	06/29/2007	285,383.48	$ 353,901	8.0	10	80%	$ 283,318	$ 70,584	0%	$ -
2176	Glen Avon Well 6	06/30/2007	135,465.35	$ 167,989	8.0	25	32%	$ 53,775	$ 114,214	0%	$ -
2218	Well 15 Rehabilitation	06/30/2008	135,328.00	$ 160,375	7.0	25	28%	$ 44,923	$ 115,452	0%	$ -
2242	Well 25 Equipping	06/30/2008	2,922,709.00	$ 3,463,659	7.0	30	23%	$ 808,508	$ 2,655,151	0%	$ -
2243	Well 25 Discharge Piping	06/30/2008	420,362.84	$ 498,166	7.0	30	23%	$ 116,285	$ 381,881	0%	$ -
2244	Scada Controls Well 25	06/30/2008	29,877.74	$ 35,408	7.0	5	140%	$ 35,408	$ -	0%	$ -
2245	Building Well 23	06/30/2008	69,645.41	$ 82,536	7.0	10	70%	$ 57,798	$ 24,738	0%	$ -
2246	Building Well 23	06/30/2008	21,444.03	$ 25,413	7.0	15	47%	$ 11,864	$ 13,549	0%	$ -
2247	Well 23 Equipping	06/30/2008	2,314,126.69	$ 2,742,437	7.0	30	23%	$ 640,156	$ 2,102,281	0%	$ -
2248	Scada Controls Well 23	06/30/2008	28,500.00	$ 33,775	7.0	5	140%	$ 33,775	$ -	0%	$ -
2249	Chlorine Generator Well 23	06/30/2008	103,790.29	$ 123,000	7.0	10	70%	$ 86,134	$ 36,866	0%	$ -
2250	Well 22 Equipping	06/30/2008	2,195,058.47	$ 2,601,331	7.0	30	23%	$ 607,218	$ 1,994,113	0%	$ -
2251	Chlorine Generator Well 22	06/30/2008	56,231.49	$ 66,639	7.0	10	70%	$ 46,666	$ 19,973	0%	$ -
2252	Scada Controls Well 22	06/30/2008	6,702.00	$ 7,942	7.0	5	140%	$ 7,942	$ -	0%	$ -
2295	Norco Well 11	03/31/2009	334,135.52	$ 374,440	6.3	25	25%	$ 93,652	$ 280,789	0%	$ -
2296	Well 23 (Additional Work)	03/31/2009	17,707.69	$ 19,844	6.3	25	25%	$ 4,963	$ 14,881	0%	$ -
2297	Water Supply Evaluation Rt Ixp	03/31/2009	62,585.58	$ 70,135	6.3	40	16%	$ 10,963	$ 59,171	0%	$ -
2323	Well Site 25	06/30/2009	248,915.07	$ 279,568	6.0	20	30%	$ 83,909	$ 195,659	0%	$ -
2324	Well Head Treatment Wells 17 & 18	06/30/2009	4,143,592.61	$ 4,653,860	6.0	20	30%	$ 1,396,804	$ 3,257,056	0%	$ -
2326	Agate St Pr Station	06/30/2009	90,245.97	$ 101,359	6.0	20	30%	$ 30,422	$ 70,938	0%	$ -
2370	Well 11 & 13 Upgrade	06/30/2010	191,141.34	$ 210,689	5.0	25	20%	$ 42,161	$ 168,528	0%	$ -
2407	Well Head Treatment Wells 17 & 18	06/30/2011	403,270.82	$ 440,585	4.0	20	20%	$ 88,178	$ 352,407	0%	$ -
2408	Well 19 Self Generation Unit	06/30/2011	33,707.06	$ 36,826	4.0	15	27%	$ 9,827	$ 26,999	0%	$ -
2421	Well 20 Refurbishment	06/30/2012	296,186.99	$ 315,770	3.0	20	15%	$ 47,409	$ 268,361	0%	$ -
3029	Well 20 VFD Inverter	01/13/2014	9,662.44	$ 9,883	1.5	20	7%	$ 725	$ 9,158	0%	$ -
758.1	Well 10 Modica Piping Etc	06/30/1978	15,049.87	$ 48,308	37.0	30	123%	$ 48,308	$ -	0%	$ -
764.1	Well 11A Drilling & Casing	06/30/1984	48,870.80	$ 102,025	31.0	30	103%	$ 102,025	$ -	0%	$ -
765.1	Well 12 Drilling & Casing	06/30/1984	49,912.00	$ 104,198	31.0	30	103%	$ 104,198	$ -	0%	$ -
	Classification **W-WELLS** Totals	Assets	93	$19,072,397.01							
	Accounting Category **Proprietary/Business Fixed Asset** Totals	Assets	1,353	$356,381,338.11							
	Reporting Category **Capital** Totals	Assets	1,356	$356,524,083.40							
	Grand Totals	Assets	1,356	$356,524,083.40							
				$ 423,725,640				$ 157,647,470	$ 266,078,170		$ 42,783,483

Asset Number	Asset Description	Capitalization Date	Original Value	Replacement Cost	7/1/2015 Age	Useful Life	% Used	Accumulated Depreciation	RCNLD	% Allocation to Growth[1][2]	Value Available for UnsecuredGrowth
				Replacement Cost				Accumulated Depreciation	0 RCNLD		Value Available for UnsecuredGrowth
	Classification S-CAPACITY&IMP			$ 66,689,995				$ 37,010,270	$ 29,679,725		$ 1,286,845
	Classification S-FIELD EQUIP			$ 332,863				$ 113,937	$ 218,926		$ 17,038
	Classification S-LAND & EASEMNT			$ 611,767				$ -	$ 611,767		$ 207,175
	Classification S-LAND IMPRVMNTS			$ 196,156				$ 93,448	$ 102,708		$ 26,117
	Classification S-OFFICE EQUIP			$ 312,075				$ 62,375	$ 249,699		$ 21,383
	Classification S-S&I-S-S&I-GENERAL			$ 3,520,846				$ 802,618	$ 2,718,228		$ 912,924
	Classification S-S&I-S-S&I-LIFT			$ 10,618,159				$ 5,271,007	$ 5,347,152		$ 1,531,484
	Classification S-S&I-S-S&I-SUB LINES			$ 92,676,236				$ 28,951,569	$ 63,724,666		$ 15,635,942
	Classification S-TREATMNT PLANT			$ 9,573,005				$ 4,815,937	$ 4,757,068		$ 85,536
	Classification S-VEHICLES			$ 1,704,212				$ 974,293	$ 729,919		$ 97,266
	Classification S-WRCWRA PLANT			$ 8,245,302				$ 2,420,263	$ 5,825,039		$ -
	Classification W-FIELD EQUIP-W-FIELD EQP-PUMI			$ 3,555,665				$ 2,047,905	$ 1,507,759		$ 292,962
	Classification W-FIELD EQUIP-W-FIELD EQUP-GEI			$ 3,463,243				$ 1,381,053	$ 2,082,190		$ 295,966
	Classification W-LAND IMPRVMNTS			$ 1,420,194				$ 608,764	$ 811,429		$ 152,049
	Classification W-LAND&EASEMNT			$ 7,614,737				$ -	$ 7,614,737		$ 1,600,996
	Classification W-MAINS			$ 109,411,332				$ 34,092,033	$ 75,319,299		$ 10,646,912
	Classification W-OFFICE EQUIP			$ 2,285,887				$ 1,268,446	$ 1,017,440		$ 67,638
	Classification W-RESVOIRS&TANKS			$ 30,413,451				$ 10,238,023	$ 20,175,427		$ 4,193,165
	Classification W-S&I-W-S&I-GENERAL			$ 9,192,099				$ 4,424,743	$ 4,767,357		$ 787,353
	Classification W-S&I-W-S&I-PUMPING			$ 3,847,023				$ 2,097,149	$ 1,749,874		$ 248,282
	Classification W-S&I-W-S&I-T&D			$ 27,745,645				$ 5,017,531	$ 22,728,114		$ 4,505,319
	Classification W-VEHICLES			$ 2,599,521				$ 2,068,462	$ 531,059		$ 21,849
	Classification W-WATER RIGHTS			$ 3,144,235				$ 2,284,476	$ 859,759		$ 149,282
	Classification W-WELLS			$ 24,551,993				$ 11,603,166	$ 12,948,828		$ -
	Total Sewer			$ 194,480,615				$ 80,515,718	$ 113,964,896		$ 19,821,710
	Total Water			$ 229,245,025				$ 77,131,752	$ 152,113,273		$ 22,961,774
				0							

(1) Excludes the RCNLD of assets and capacity rights associated with discharges into the Inland Empire Brine Line and the Orange County Treatment Plant. The IEBL capacity is funded through a separate charge levied on users in CFD-1. WRCRWA treatment plant capacity is fully utilized by existing customers so is not available for future customers. However, 1 mgd of 4 mgd existing capacity at the City of Riverside plant is unused by existing customers resulting in 25% of the plant's value being allocated to growth.
(2) If asset's useful life ends after build-out, asset value is recovered over all EDUs by build-out. If useful life ends before build-out, asset value is recovered over all EDUs, new and previously existing, at that point in time.
(3) Exlcudes the RCNLD of developer contributed assets such as "tracts"
(4) Linked from Fire Charge calculation. Fire Charge will be wrapped up inside the Capacity Charge, not separated out after all.