

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Summary

Asset Category	Accumulated Depreciation Through 2025
Land	-
Buildings & Improvements - General Plant	\$350,174.07
Admin Building	\$72,327.49
Office Equip & Furnishings	\$23,544.07
Maint. & Auto Equipment	\$854,605.51
WWTF Equipment	\$1,485,908.74
Utility Facilities - Sewer Treatment	\$14,865,133.55
Utility Facilities - Sewer Disposal	\$186,254.92
Sewage Treatment Plant	\$2,276,532.37
Total	\$20,114,480.72

Source: OPUD.

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Land	13.12100.00.0	1956-57	13	12100		0	0	13102 SEWER PL LAND	7/1/1956	\$7,220			-	
Land	13.12100.36.0	1957-58	13	12100		36	0	12/13-112 OFF 9TH AVE	7/1/1957	\$2,750			-	
Land	13.12100.36.0	1983-84	13	12100		36	0	LAND 4616 OLIVEHURST AVE	6/30/1984	\$16,818			-	
Land	13.12100.36.0	2025-26	13	12100		36	0	3908 MARY AVENENUE	4/15/2026	\$1,940,235				
Buildings & Improvements - General Plant	13.12200.36.0	1984-85	13	12200	12700	36	0	PARKING LOT	12/21/1984	\$12,241	20	\$612	20	\$12,241
Buildings & Improvements - General Plant	13.12200.36.0	1985-86	13	12200	12700	36	0	13-112 AGGREGATE BIN	4/18/1986	\$12,908	20	\$645	20	\$12,908
Buildings & Improvements - General Plant	13.12200.36.0	1988-89	13	12200	12700	36	0	FENCE CORP YARD	12/16/1988	\$541	25	\$22	25	\$541
Buildings & Improvements - General Plant	13.12200.36.0	1989-90	13	12200	12700	36	0	PARKING LOT	11/17/1989	\$6,160	15	\$411	15	\$6,160
Buildings & Improvements - General Plant	13.12200.36.0	1989-90	13	12200	12700	36	0	IMPROVEMENTS	4/4/1990	\$4,526	15	\$302	15	\$4,526
Buildings & Improvements - General Plant	13.12200.36.0	1990-91	13	12200	12700	36	0	4600 3HP CONDENSER	6/10/1991	\$1,908	15	\$127	15	\$1,908
Buildings & Improvements - General Plant	13.12200.36.0	1991-92	13	12200	12700	36	0	PUMP IMPROVEMENTS	1/17/1992	\$1,837	15	\$122	15	\$1,837
Buildings & Improvements - General Plant	13.12200.36.0	1991-92	13	12200	12700	36	0	IMPROVEMENTS	6/19/1992	\$10,872	15	\$725	15	\$10,872
Buildings & Improvements - General Plant	13.12200.36.0	1992-93	13	12200	12700	36	0	SHOP BLDG MARY AVE	2/15/1993	\$209,119	40	\$5,228	33	\$170,328
Buildings & Improvements - General Plant	13.12200.36.0	1993-94	13	12200	12700	36	0	FENCING	9/3/1993	\$498	25	\$20	25	\$498
Buildings & Improvements - General Plant	13.12200.36.0	1995-96	13	12200	12700	36	0	ROOF - WWTP	10/13/1995	\$6,500	15	\$433	15	\$6,500
Buildings & Improvements - General Plant	13.12200.36.0	1996-97	13	12200	12700	36	0	1/3 PARKING LOT	6/15/1997	\$1,681	30	\$56	29	\$1,620
Buildings & Improvements - General Plant	13.12200.36.0	2002-03	13	12200	12700	36	0	1/2 ALARM SYSTEM	2/21/2003	\$2,325	15	\$155	15	\$2,325
Buildings & Improvements - General Plant	13.12200.36.0	2002-03	13	12200	12700	36	0	FENCE - WWTP	4/1/2003	\$56,050	25	\$2,242	23	\$51,006
Buildings & Improvements - General Plant	13.12200.36.0	2003-04	13	12200	12700	36	0	1/3 ADMIN OFFICE ADDITION	10/1/2003	\$49,948	40	\$1,249	23	\$27,159
Buildings & Improvements - General Plant	13.12200.36.0	2003-04	13	12200	12700	36	0	1/3 OFFICE ADD'N LANDSCAPE	10/1/2003	\$904	15	\$60	15	\$904
Buildings & Improvements - General Plant	13.12200.36.0	2003-04	13	12200	12700	36	0	1/3 OFFICE ADD'N DECOR	10/1/2003	\$1,132	10	\$113	10	\$1,132
Buildings & Improvements - General Plant	13.12200.36.0	2006-07	13	12200	12700	36	0	A/C UNIT FOR LAB	8/1/2006	\$3,000	10	\$300	10	\$3,000
Buildings & Improvements - General Plant	13.12200.36.0	2006-07	13	12200	12700	36	0	NEW WATER LINE - 1970 9TH AVE	10/6/2006	\$625	10	\$63	10	\$625
Buildings & Improvements - General Plant	13.12200.36.0	2013-14	13	12200	12700	36	0	22' X 6' SLIDING GATE - MARY AVENUE	9/30/2013	\$5,518	10	\$552	10	\$5,518
Buildings & Improvements - General Plant	13.12200.36.0	2016-17	13	12200	12700	36	0	5 TON BRYANT PACKAGE UNIT	4/26/2017	\$6,380	15	\$425	9	\$3,828
Buildings & Improvements - General Plant	13.12200.36.0	2020-21	13	12200	12700	36	0	PAVING	12/8/2020	\$7,400	10	\$740	6	\$3,330
Buildings & Improvements - General Plant	13.12200.36.0	2021-22	13	12200	12700	36	0	SECURITY SYSTEM	5/4/2022	\$51,743	10	\$5,174	4	\$12,936
Buildings & Improvements - General Plant	13.12200.36.0	2023-24	13	12200	12700	36	0	SECURITY SYSTEM	8/24/2023	\$15,300	10	\$1,530	3	\$3,825
Buildings & Improvements - General Plant	13.12200.36.0	2023-24	13	12200	12700	36	0	HVAC UNIT	9/21/2023	\$10,900	10	\$1,090	3	\$2,725
Buildings & Improvements - General Plant	13.12200.36.0	2023-24	13	12200	12700	36	0	GATE - MARY AVENUE	6/19/2024	\$12,817	10	\$1,282	2	\$1,923
Admin Building	13.12201.36.0	1977-78	13	12201	12702	36	0	12/13-203 OFF 9TH AVE	7/1/1977	\$17,387	40	\$435	40	\$17,387
Admin Building	13.12201.36.0	1977-78	13	12201	12702	36	0	PARKING LOT PAVING	7/1/1977	\$3,000	20	\$150	20	\$3,000
Admin Building	13.12201.36.0	1982-83	13	12201	12702	36	0	REMODEL/PAVING/PKG LOT	9/30/1982	\$7,092	15	\$473	15	\$7,092
Admin Building	13.12201.36.0	1985-86	13	12201	12702	36	0	CARPETS	6/30/1986	\$184	15	\$12	15	\$184
Admin Building	13.12201.36.0	1986-87	13	12201	12702	36	0	COMPUTER RM ADDN	10/1/1986	\$7,918	15	\$528	15	\$7,918
Admin Building	13.12201.36.0	1986-87	13	12201	12702	36	0	COMPUTER ROOM	10/1/1986	\$4,065	15	\$271	15	\$4,065
Admin Building	13.12201.36.0	1993-94	13	12201	12702	36	0	OFFICE EXPANSION	8/19/1993	\$23,143	40	\$579	33	\$18,467
Admin Building	13.12201.36.0	1993-94	13	12201	12702	36	0	OFFICE EXPANSION	8/19/1993	\$5,592	40	\$140	33	\$4,462
Admin Building	13.12201.36.0	2016-17	13	12201	12702	36	0	12X260 MOBILE MODULAR	6/1/2017	\$18,426	20	\$921	9	\$8,292
Admin Building	13.12201.36.0	2023-24	13	12201	12702	36	0	HVAC UNIT	9/14/2023	\$8,350	10	\$835	3	\$1,461
	13.12201.36.0	1899-00	13	12201	12702	36	0	ROUNDING		(\$0)			0	
Office Equip & Furnishings	13.12300.36.0	1960-61	13	12300	12702	36	0	MAPS/BOOKS/SOFTWARE	7/1/1960	\$8,491	15	\$566	15	\$8,491
Office Equip & Furnishings	13.12300.36.0	1980-81	13	12300	12702	36	0	FILE CABINETS/CASE/TYPEWR	4/6/1981	\$3,144	10	\$314	10	\$3,144
Office Equip & Furnishings	13.12300.36.0	1988-89	13	12300	12702	36	0	CABINETS - LAB	3/17/1989	\$1,372	20	\$69	20	\$1,372

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Office Equip & Furnishings	13.12300.36.0	1994-95	13	12300	12702	36	0	STAIRS FD SHOP BLDG	6/15/1995	\$1,400	25	\$56	25	\$1,400
Office Equip & Furnishings	13.12300.36.0	2002-03	13	12300	12702	36	0	1/2 ANTENNA	11/15/2002	\$355	7	\$51	7	\$355
Office Equip & Furnishings	13.12300.36.0	2002-03	13	12300	12702	36	0	MAYTAG DRYER (1/3)	5/30/2003	\$284	5	\$57	5	\$284
Office Equip & Furnishings	13.12300.36.0	2003-04	13	12300	12702	36	0	1/2 COMPUTER DESK	2/6/2004	\$348	10	\$35	10	\$348
Office Equip & Furnishings	13.12300.36.0	2004-05	13	12300	12702	36	0	ICE MACHINE	10/15/2004	\$1,700	7	\$243	7	\$1,700
Office Equip & Furnishings	13.12300.36.0	2004-05	13	12300	12702	36	0	CORNER DESK/BOOKCASE	11/12/2004	\$618	10	\$62	10	\$618
Office Equip & Furnishings	13.12300.36.0	2004-05	13	12300	12702	36	0	SAMSONITE LEATHER CASE	1/21/2005	\$188	10	\$19	10	\$188
Office Equip & Furnishings	13.12300.36.0	2004-05	13	12300	12702	36	0	ADOBE ADOBE ACROBAT 6.0 SOFTWARE	2/4/2005	\$241	5	\$48	5	\$241
Office Equip & Furnishings	13.12300.36.0	2004-05	13	12300	12702	36	0	FILE CABINET	3/18/2005	\$386	10	\$39	10	\$386
Office Equip & Furnishings	13.12300.36.0	2004-05	13	12300	12702	36	0	CASSETTE TRAY FOR COPIER	4/15/2005	\$405	5	\$81	5	\$405
Office Equip & Furnishings	13.12300.36.0	2004-05	13	12300	12702	36	0	MISSING ITEMS DETAILS	6/30/2005	\$380	5	\$76	5	\$380
Office Equip & Furnishings	13.12300.36.0	2005-06	13	12300	12702	36	0	LAPTOP COMPUTER MOUNT	9/2/2005	\$164	7	\$23	7	\$164
Office Equip & Furnishings	13.12300.36.0	2005-06	13	12300	12702	36	0	METER 3STAR BENCH/PROBE	9/30/2005	\$1,352	5	\$270	5	\$1,352
Office Equip & Furnishings	13.12300.36.0	2005-06	13	12300	12702	36	0	OPTIPLEX 170L, MICRO TOWER, PENT	1/20/2006	\$1,981	5	\$396	5	\$1,981
Office Equip & Furnishings	13.12300.36.0	2005-06	13	12300	12702	36	0	DELL FINANCIAL SERVICES	4/28/2006	\$736	5	\$147	5	\$736
Maint. & Auto Equipment	13.12550.36.0	1972-73	13	12550	12701	36	0	72 GMC PU TC5142515	1/1/1973	\$1,172	8	\$147	8	\$1,172
Maint. & Auto Equipment	13.12550.36.0	1979-80	13	12550	12701	36	0	WHEEL LOADER	1/1/1980	\$11,996	10	\$1,200	10	\$11,996
Maint. & Auto Equipment	13.12550.36.0	1981-82	13	12550	12701	36	0	VAR EQUIP/JACKS/TOOLS/MTR	7/17/1981	\$5,776	10	\$578	10	\$5,776
Maint. & Auto Equipment	13.12550.36.0	1985-86	13	12550	12701	36	0	PIPE & CABLE LOCATOR	11/22/1985	\$447	10	\$45	10	\$447
Maint. & Auto Equipment	13.12550.36.0	1985-86	13	12550	12701	36	0	FLUSHER	12/20/1985	\$12,240	10	\$1,224	10	\$12,240
Maint. & Auto Equipment	13.12550.36.0	1987-88	13	12550	12701	36	0	LAB EQUIPMENT	6/30/1988	\$548	10	\$55	10	\$548
Maint. & Auto Equipment	13.12550.36.0	1988-89	13	12550	12701	36	0	FENCE CORP YARD	12/16/1988	\$270	25	\$11	25	\$270
Maint. & Auto Equipment	13.12550.36.0	1988-89	13	12550	12701	36	0	BRISTOL CIRC RECORDER	4/6/1989	\$1,381	15	\$92	15	\$1,381
Maint. & Auto Equipment	13.12550.36.0	1988-89	13	12550	12701	36	0	UTILITY TRAILER	6/2/1989	\$500	15	\$33	15	\$500
Maint. & Auto Equipment	13.12550.36.0	1989-90	13	12550	12701	36	0	FLOW METER	12/28/1989	\$2,272	15	\$151	15	\$2,272
Maint. & Auto Equipment	13.12550.36.0	1990-91	13	12550	12701	36	0	VAR EQUIP/TOOLS/MOWERS	4/19/1991	\$11,093	10	\$1,109	10	\$11,093
Maint. & Auto Equipment	13.12550.36.0	1990-91	13	12550	12701	36	0	GENRT/METER/SAMPLER	5/31/1991	\$3,367	7	\$481	7	\$3,367
Maint. & Auto Equipment	13.12550.36.0	1990-91	13	12550	12701	36	0	ELECTRIC EEL	6/11/1991	\$558	15	\$37	15	\$558
Maint. & Auto Equipment	13.12550.36.0	1992-93	13	12550	12701	36	0	JON BOAT/TRENCHER	8/7/1992	\$3,290	7	\$470	7	\$3,290
Maint. & Auto Equipment	13.12550.36.0	1992-93	13	12550	12701	36	0	93 FORD RANGER	2/19/1993	\$4,033	5	\$807	5	\$4,033
Maint. & Auto Equipment	13.12550.36.0	1993-94	13	12550	12701	36	0	PARTS WASHER	10/29/1993	\$385	10	\$39	10	\$385
Maint. & Auto Equipment	13.12550.36.0	1993-94	13	12550	12701	36	0	CONDUCTANCE METER	10/29/1993	\$825	10	\$83	10	\$825
Maint. & Auto Equipment	13.12550.36.0	1993-94	13	12550	12701	36	0	MONITOR	4/1/1994	\$1,305	10	\$131	10	\$1,305
Maint. & Auto Equipment	13.12550.36.0	1993-94	13	12550	12701	36	0	TITRATOR AMPEROMTRC	4/15/1994	\$970	10	\$97	10	\$970
Maint. & Auto Equipment	13.12550.36.0	1994-95	13	12550	12701	36	0	94 FORD RANGER	8/26/1994	\$5,292	5	\$1,058	5	\$5,292
Maint. & Auto Equipment	13.12550.36.0	1994-95	13	12550	12701	36	0	PORTABLE AIR COMPRESS	8/26/1994	\$5,094	7	\$728	7	\$5,094
Maint. & Auto Equipment	13.12550.36.0	1996-97	13	12550	12701	36	0	CONTROL PANEL	6/20/1997	\$2,917	10	\$292	10	\$2,917
Maint. & Auto Equipment	13.12550.36.0	1997-98	13	12550	12701	36	0	PIPE/SEWER LOCATOR	5/15/1998	\$985	10	\$99	10	\$985
Maint. & Auto Equipment	13.12550.36.0	1998-99	13	12550	12701	36	0	F550 SERVICE TRUCK	5/31/1999	\$17,362	10	\$1,736	10	\$17,362
Maint. & Auto Equipment	13.12550.36.0	1999-00	13	12550	12701	36	0	ADDNS TO F550 TRUCK	7/15/1999	\$815	5	\$163	5	\$815
Maint. & Auto Equipment	13.12550.36.0	1999-00	13	12550	12701	36	0	HONDA WATER PUMP	11/5/1999	\$520	10	\$52	10	\$520
Maint. & Auto Equipment	13.12550.36.0	1999-00	13	12550	12701	36	0	JD LAWN TRACTOR	2/25/2000	\$2,762	10	\$276	10	\$2,762
Maint. & Auto Equipment	13.12550.36.0	2000-01	13	12550	12701	36	0	1/2 SCISSOR LIFT	3/9/2001	\$482	5	\$96	5	\$482
Maint. & Auto Equipment	13.12550.36.0	2002-03	13	12550	12701	36	0	1/2 WELDER	12/13/2002	\$853	7	\$122	7	\$853

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Maint. & Auto Equipment	13.12550.36.0	2002-03	13	12550	12701	36	0	1/3 FOUR POST LIFT	12/27/2002	\$2,833	10	\$283	10	\$2,833
Maint. & Auto Equipment	13.12550.36.0	2002-03	13	12550	12701	36	0	1/2 GAS SAW	3/21/2003	\$418	5	\$84	5	\$418
Maint. & Auto Equipment	13.12550.36.0	2003-04	13	12550	12701	36	0	1/2 UTILITY TRUCK	2/1/2004	\$1,520	5	\$304	5	\$1,520
Maint. & Auto Equipment	13.12550.36.0	2004-05	13	12550	12701	36	0	JOHN DEERE 757 MOWER	8/6/2004	\$2,551	10	\$255	10	\$2,551
Maint. & Auto Equipment	13.12550.36.0	2004-05	13	12550	12701	36	0	TOOL CHEST & CART	11/12/2004	\$965	10	\$97	10	\$965
Maint. & Auto Equipment	13.12550.36.0	2004-05	13	12550	12701	36	0	BACKHOE REPAIR	5/13/2005	\$1,581	5	\$316	5	\$1,581
Maint. & Auto Equipment	13.12550.36.0	2004-05	13	12550	12701	36	0	MOWER REPAIRS	5/13/2005	\$2,378	5	\$476	5	\$2,378
Maint. & Auto Equipment	13.12550.36.0	2004-05	13	12550	12701	36	0	REPLACE ENGINE IN 73 GMC PICKUP	6/24/2005	\$595	5	\$119	5	\$595
Maint. & Auto Equipment	13.12550.36.0	2004-05	13	12550	12701	36	0	2005 FORD RANGER 4X2 2DR TRUCK	6/10/2005	\$6,250	10	\$625	10	\$6,250
Maint. & Auto Equipment	13.12550.36.0	2005-06	13	12550	12701	36	0	1/2 2006 JEEP LIBERTY PUB WKS	9/30/2005	\$8,038	5	\$1,608	5	\$8,038
Maint. & Auto Equipment	13.12550.36.0	2005-06	13	12550	12701	36	0	HOSES & SUPPLIES	11/10/2005	\$1,978	5	\$396	5	\$1,978
Maint. & Auto Equipment	13.12550.36.0	2005-06	13	12550	12701	36	0	2006 FORD RANGER	12/9/2005	\$6,426	10	\$643	10	\$6,426
Maint. & Auto Equipment	13.12550.36.0	2005-06	13	12550	12701	36	0	1/2 INTERSTATE CAR HAUL TRAILER	2/17/2006	\$3,039	10	\$304	10	\$3,039
Maint. & Auto Equipment	13.12550.36.0	2005-06	13	12550	12701	36	0	LN CURTIS & SONS	2/3/2006	\$319	10	\$32	10	\$319
Maint. & Auto Equipment	13.12550.36.0	2005-06	13	12550	12701	36	0	LN CURTIS & SONS	4/14/2006	\$10,492	10	\$1,049	10	\$10,492
Maint. & Auto Equipment	13.12550.36.0	2006-07	13	12550	12701	36	0	2007 FORD RANGER	11/27/2006	\$12,464	5	\$2,493	5	\$12,464
Maint. & Auto Equipment	13.12550.36.0	2007-08	13	12550	12701	36	0	2008 FORD F450	12/17/2007	\$39,538	5	\$7,908	5	\$39,538
Maint. & Auto Equipment	13.12550.36.0	2007-08	13	12550	12701	36	0	2008 FORD RANGER 4X2 2DR	12/17/2007	\$6,176	5	\$1,235	5	\$6,176
Maint. & Auto Equipment	13.12550.36.0	2007-08	13	12550	12701	36	0	2 BALDOR TS35T	1/31/2008	\$34,942	10	\$3,494	10	\$34,942
Maint. & Auto Equipment	13.12550.36.0	2007-08	13	12550	12701	36	0	110 COMPACT 4WD BACKHOE	3/25/2008	\$19,828	20	\$991	18	\$17,515
Maint. & Auto Equipment	13.12550.36.0	2007-08	13	12550	12701	36	0	VACCON 2008 INTERNATIONAL	5/21/2008	\$318,755	20	\$15,938	18	\$284,170
Maint. & Auto Equipment	13.12550.36.0	2009-10	13	12550	12701	36	0	1997 FREIGHTLINER SERVICE TRUCK	5/10/2010	\$9,999	10	\$1,000	10	\$9,999
Maint. & Auto Equipment	13.12550.36.0	2011-12	13	12550	12701	36	0	AR CAMERA	6/8/2012	\$9,872	10	\$987	10	\$9,872
Maint. & Auto Equipment	13.12550.36.0	2012-13	13	12550	12701	36	0	COLLECTION CAMERA SYSTEM	10/22/2012	\$19,405	10	\$1,940	10	\$19,405
Maint. & Auto Equipment	13.12550.36.0	2013-14	13	12550	12701	36	0	2013 FORD E 150 VAN	9/25/2013	\$23,756	10	\$2,376	10	\$23,756
Maint. & Auto Equipment	13.12550.36.0	2013-14	13	12550	12701	36	0	TRAILER - MOUNTED PUMP & PARTS REPAIR	10/16/2013	\$8,469	5	\$1,694	5	\$8,469
Maint. & Auto Equipment	13.12550.36.0	2013-14	13	12550	12701	36	0	REBUILD BROWN BEAR	1/9/2014	\$2,342	5	\$468	5	\$2,342
Maint. & Auto Equipment	13.12550.36.0	2013-14	13	12550	12701	36	0	MULE - REPAIRS	3/6/2014	\$2,410	5	\$482	5	\$2,410
Maint. & Auto Equipment	13.12550.36.0	2015-16	13	12550	12701	36	0	2014 FORD F150	8/21/2015	\$23,381	7	\$3,340	7	\$23,381
Maint. & Auto Equipment	13.12550.36.0	2015-16	13	12550	12701	36	0	2015 FORD ESCAPE (PW)	6/9/2016	\$9,024	7	\$1,289	7	\$9,024
Maint. & Auto Equipment	13.12550.36.0	2015-16	13	12550	12701	36	0	CAMERA - PATHFINDER ZOOM PE3400	10/19/2015	\$28,358	10	\$2,836	10	\$27,649
Maint. & Auto Equipment	13.12550.36.0	2016-17	13	12550	12701	36	0	BACKHOE & 2 BUCKETS	9/19/2016	\$45,956	20	\$2,298	10	\$18,383
Maint. & Auto Equipment	13.12550.36.0	2017-18	13	12550	12701	36	0	2018 FORD F150 1FTMF1CB8JKD60075	3/14/2018	\$20,288	7	\$2,898	7	\$20,288
Maint. & Auto Equipment	13.12550.36.0	2017-18	13	12550	12701	36	0	2018 FORD F150 1FTMF1CB6JKD60074	3/14/2018	\$20,288	7	\$2,898	7	\$20,288
Maint. & Auto Equipment	13.12550.36.0	2018-19	13	12550	12701	36	0	AMERICAN LANDMASTER UTV	7/10/2018	\$6,327	7	\$904	7	\$5,875
Maint. & Auto Equipment	13.12550.36.0	2019-20	13	12550	12701	36	0	2019 FORD 550 DUMP TRUCK(1/2) 04367	9/23/2019	\$30,933	10	\$3,093	7	\$17,013
Maint. & Auto Equipment	13.12550.36.0	2019-20	13	12550	12701	36	0	2019 FORD RANGER PICKUP 1FTER1EH1KLA95024	9/26/2019	\$26,690	7	\$3,813	7	\$20,971
Maint. & Auto Equipment	13.12550.36.0	2019-20	13	12550	12701	36	0	30 FT TRAILER FOR BACKHOE TRANSPORT	12/12/2019	\$10,691	10	\$1,069	7	\$5,880
Maint. & Auto Equipment	13.12550.36.0	2019-20	13	12550	12701	36	0	ATV630 TYPE 1 460V	12/27/2019	\$6,650	5	\$1,330	5	\$6,650
Maint. & Auto Equipment	13.12550.36.0	2022-23	13	12550	12701	36	0	2023 FORD RANGER 1FTER1EH3PLE00319	12/15/2022	\$26,758	7	\$3,823	4	\$9,557
Maint. & Auto Equipment	13.12550.36.0	2023-24	13	12550	12701	36	0	2023 FORD RANGER 1FTER1EH3PLE00621	12/19/2023	\$26,758	7	\$3,823	3	\$9,557
Maint. & Auto Equipment	13.12550.36.0	2022-23	13	12550	12701	36	0	TAYLOR DUNN BF 3000 ELECTRIC FLATBED VEHICLE	3/15/2023	\$27,784	7	\$3,969	3	\$9,923
Maint. & Auto Equipment	13.12550.36.0	2024-25	13	12550	12701	36	0	COLLECTION VAN CAMERA SYSTEM	7/1/2024	\$176,501	10	\$17,650	2	\$17,650
Maint. & Auto Equipment	13.12550.36.0	2024-25	13	12550	12701	36	0	2024 BOB CAT E60 S/N 17208	8/30/2024	\$88,243	10	\$8,824	2	\$4,062

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Maint. & Auto Equipment	13.12550.36.0	2024-25	13	12550	12701	36	0	2024 FORD DUMP TRUCK PU VIN 1FDNF6DE8RDF01149	10/4/2024	\$170,086	10	\$17,009	2	\$8,504
Maint. & Auto Equipment	13.12550.36.0	1899-00	13	12550	12701	36	0	ROUNDING		\$1			0	
WWTF Equipment	13.12551.32.0	1991-92	13	12551	12700	32	0	SEWER TREATMENT PLANT	11/1/1991	\$656,741	30	\$21,891	30	\$656,741
WWTF Equipment	13.12551.32.0	1991-92	13	12551	12700	32	0	SEWER TREATMENT PLANT	11/1/1991	\$403,098	30	\$13,437	30	\$403,098
WWTF Equipment	13.12551.32.0	1996-97	13	12551	12700	32	0	GAS DETECTOR	4/11/1997	\$1,402	10	\$140	10	\$1,402
WWTF Equipment	13.12551.32.0	1996-97	13	12551	12700	32	0	SCREEN/WASH COMPACTOR	5/9/1997	\$69,110	30	\$2,304	29	\$66,415
WWTF Equipment	13.12551.32.0	2003-04	13	12551	12700	32	0	INFLUENT SAMPLER	10/31/2003	\$4,688	10	\$469	10	\$4,688
WWTF Equipment	13.12551.32.0	2005-06	13	12551	12700	32	0	LN CURTIS & SONS	2/17/2006	\$3,454	10	\$345	10	\$3,454
WWTF Equipment	13.12551.32.0	2006-07	13	12551	12700	32	0	SLUDGE HANDLING EQUIPMENT	8/15/2006	\$140,652	20	\$7,033	20	\$133,036
WWTF Equipment	13.12551.32.0	2006-07	13	12551	12700	32	0	BUSINESS CARD 6922 JT	3/20/2007	\$2,817	10	\$282	10	\$2,817
WWTF Equipment	13.12551.32.0	2006-07	13	12551	12700	32	0	PIPING	5/8/2007	\$3,119	10	\$312	10	\$3,119
WWTF Equipment	13.12551.32.0	2010-11	13	12551	12700	32	0	CHOPPER PUMP	11/2/2010	\$11,480	15	\$765	15	\$11,225
WWTF Equipment	13.12551.32.0	2010-11	13	12551	12700	32	0	ANALOG INPUT CARD	6/10/2011	\$9,841	10	\$984	10	\$9,841
WWTF Equipment	13.12551.32.0	2010-11	13	12551	12700	32	0	PROCESSOR/OUTPUT CARD	6/17/2011	\$9,428	10	\$943	10	\$9,428
WWTF Equipment	13.12551.32.0	2010-11	13	12551	12700	32	0	ANALOG CARD	6/24/2011	\$3,797	10	\$380	10	\$3,797
WWTF Equipment	13.12551.32.0	2011-12	13	12551	12700	32	0	VFD ON SURFACE AREATOR	9/16/2011	\$8,584	10	\$858	10	\$8,584
WWTF Equipment	13.12551.32.0	2011-12	13	12551	12700	32	0	REDUCTION SET	9/26/2011	\$7,688	10	\$769	10	\$7,688
WWTF Equipment	13.12551.32.0	2011-12	13	12551	12700	32	0	SCADA COMPUTER	1/24/2012	\$2,341	5	\$468	5	\$2,341
WWTF Equipment	13.12551.32.0	2011-12	13	12551	12700	32	0	FLOW TRANSMITTER/INFLUENT TRANSMITTER	6/7/2012	\$2,404	10	\$240	10	\$2,404
WWTF Equipment	13.12551.32.0	2011-12	13	12551	12700	32	0	COVER - CARPORT FOR CALGON	6/10/2012	\$4,037	20	\$202	14	\$2,810
WWTF Equipment	13.12551.32.0	2011-12	13	12551	12700	32	0	FILTER PANEL	6/30/2012	\$36,550	5	\$7,310	5	\$36,550
WWTF Equipment	13.12551.32.0	2013-14	13	12551	12700	32	0	FILTER PANEL	1/24/2014	\$1,886	5	\$377	5	\$1,886
WWTF Equipment	13.12551.32.0	2021-22	13	12551	12700	32	0	UV PANEL REPLACEMENT/REHAB	10/1/2021	\$203,374	15	\$13,558	5	\$47,454
WWTF Equipment	13.12551.32.0	2021-22	13	12551	12700	32	0	PANEL FILTER EPLACEMENT/REHAB	6/27/2022	\$134,030	15	\$8,935	4	\$31,274
WWTF Equipment	13.12551.32.0	2022-23	13	12551	12700	32	0	10 40HO UV Modules - 30 Photocell Sensors Lamps	8/18/2022	\$202,823	15	\$13,522	4	\$33,804
WWTF Equipment	13.12551.32.0	2024-25	13	12551	12700	32	0	FLOW METER SENSOR/TRANSMITTER	7/1/2024	\$41,039	10	\$2,052	2	\$2,052
Utility Facilities - Sewer Collection	13.12650.31.0	1940-41	13	12650	12700	31	0	MAIN GARDEN ACRES	7/1/1940	\$10,000	50	\$200	50	\$10,000
Utility Facilities - Sewer Collection	13.12650.31.0	1956-57	13	12650	12700	31	0	13-108 MAIN	7/1/1956	\$564,000	50	\$11,280	50	\$564,000
Utility Facilities - Sewer Collection	13.12650.31.0	1956-57	13	12650	12700	31	0	LIFT STATION-ARBOGA	7/1/1956	\$13,430	30	\$448	30	\$13,430
Utility Facilities - Sewer Collection	13.12650.31.0	1956-57	13	12650	12700	31	0	LIFT STATION-11TH ST	7/1/1956	\$19,600	30	\$653	30	\$19,600
Utility Facilities - Sewer Collection	13.12650.31.0	1961-62	13	12650	12700	31	0	LIFT STATION - JOHNSON	7/1/1961	\$15,600	30	\$520	30	\$15,600
Utility Facilities - Sewer Collection	13.12650.31.0	1961-62	13	12650	12700	31	0	MAINS - JOHNSON PARK	7/1/1961	\$33,500	50	\$670	50	\$33,500
Utility Facilities - Sewer Collection	13.12650.31.0	1962-63	13	12650	12700	31	0	LIFT ST SKYCREST	7/1/1962	\$6,600	30	\$220	30	\$6,600
Utility Facilities - Sewer Collection	13.12650.31.0	1962-63	13	12650	12700	31	0	MAIN SKYCREST	7/1/1962	\$22,560	50	\$451	50	\$22,560
Utility Facilities - Sewer Collection	13.12650.31.0	1963-64	13	12650	12700	31	0	MAINS TAHITI	7/1/1963	\$29,178	50	\$584	50	\$29,178
Utility Facilities - Sewer Collection	13.12650.31.0	1968-69	13	12650	12700	31	0	DUCT JOHNSON PARK	7/1/1968	\$669	30	\$22	30	\$669
Utility Facilities - Sewer Collection	13.12650.31.0	1969-70	13	12650	12700	31	0	PROJECT NO 8	7/1/1969	\$20,092	50	\$402	50	\$20,092
Utility Facilities - Sewer Collection	13.12650.31.0	1975-76	13	12650	12700	31	0	LIFT ST LINDAWOOD	7/1/1975	\$12,371	30	\$412	30	\$12,371
Utility Facilities - Sewer Collection	13.12650.31.0	1973-74	13	12650	12700	31	0	MAIN CROSSING	7/1/1973	\$3,180	50	\$64	50	\$3,180
Utility Facilities - Sewer Collection	13.12650.31.0	1975-76	13	12650	12700	31	0	LIFT ST LINDAWOOD	7/1/1975	\$936	30	\$31	30	\$936
Utility Facilities - Sewer Collection	13.12650.31.0	1978-79	13	12650	12700	31	0	REHAB PROGRAM	5/1/1979	\$6,689	30	\$223	30	\$6,689
Utility Facilities - Sewer Collection	13.12650.31.0	1978-79	13	12650	12700	31	0	REHAB PROGRAM	6/1/1979	\$743	30	\$25	30	\$743
Utility Facilities - Sewer Collection	13.12650.31.0	1981-82	13	12650	12700	31	0	10TH AVENUE PROJECT	6/30/1982	\$15,713	50	\$314	44	\$13,802
Utility Facilities - Sewer Collection	13.12650.31.0	1982-83	13	12650	12700	31	0	WET WELL EXHAUST FAN	9/30/1982	\$1,123	30	\$37	30	\$1,123

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Utility Facilities - Sewer Collection	13.12650.31.0	1984-85	13	12650	12700	31	0	REHAB	6/21/1985	\$2,590	30	\$86	30	\$2,590
Utility Facilities - Sewer Collection	13.12650.31.0	1985-86	13	12650	12700	31	0	LIFT STATION REPAIRS	10/18/1985	\$18,328	30	\$611	30	\$18,328
Utility Facilities - Sewer Collection	13.12650.31.0	1985-86	13	12650	12700	31	0	W/S REHAB/EXTENSION	4/18/1986	\$4,380	30	\$146	30	\$4,380
Utility Facilities - Sewer Collection	13.12650.31.0	1985-86	13	12650	12700	31	0	REHAB ENG	6/30/1986	\$844	30	\$28	30	\$844
Utility Facilities - Sewer Collection	13.12650.31.0	1986-87	13	12650	12700	31	0	MCGOWAN RD EXIT	4/14/1987	\$30,549	50	\$611	39	\$23,675
Utility Facilities - Sewer Collection	13.12650.31.0	1986-87	13	12650	12700	31	0	REHAB PROGRAM	6/22/1987	\$7,722	30	\$257	30	\$7,722
Utility Facilities - Sewer Collection	13.12650.31.0	1987-88	13	12650	12700	31	0	MANHOLE/HYDRANT PROJ	11/20/1987	\$54	15	\$4	15	\$54
Utility Facilities - Sewer Collection	13.12650.31.0	1987-88	13	12650	12700	31	0	MANHOLE PROJECT	1/22/1988	\$21,999	15	\$1,467	15	\$21,999
Utility Facilities - Sewer Collection	13.12650.31.0	1987-88	13	12650	12700	31	0	LIFT STATION	6/30/1988	\$17,496	30	\$583	30	\$17,496
Utility Facilities - Sewer Collection	13.12650.31.0	1988-89	13	12650	12700	31	0	MANHOLE	5/18/1989	\$1,800	15	\$120	15	\$1,800
Utility Facilities - Sewer Collection	13.12650.31.0	1989-90	13	12650	12700	31	0	REHAB PROGRAM	8/18/1989	\$9,175	15	\$612	15	\$9,175
Utility Facilities - Sewer Collection	13.12650.31.0	1991-92	13	12650	12700	31	0	H33 24X48X12	6/19/1992	\$5,545	7	\$792	7	\$5,545
Utility Facilities - Sewer Collection	13.12650.31.0	1992-93	13	12650	12700	31	0	IMPROVE LIFT STN #4	10/16/1992	\$12,639	15	\$843	15	\$12,639
Utility Facilities - Sewer Collection	13.12650.31.0	1993-94	13	12650	12700	31	0	PUMP - SKYCREST	1/7/1994	\$18,773	15	\$1,252	15	\$18,773
Utility Facilities - Sewer Collection	13.12650.31.0	1994-95	13	12650	12700	31	0	17 MANHOLES	12/9/1994	\$4,250	15	\$283	15	\$4,250
Utility Facilities - Sewer Collection	13.12650.31.0	1995-96	13	12650	12700	31	0	RAISE 6 MANHOLE COVERS	9/15/1995	\$1,800	15	\$120	15	\$1,800
Utility Facilities - Sewer Collection	13.12650.31.0	1995-96	13	12650	12700	31	0	LIFT STATION PUMP	6/18/1996	\$7,463	15	\$498	15	\$7,463
Utility Facilities - Sewer Collection	13.12650.31.0	1996-97	13	12650	12700	31	0	RAISE 4 MANHOLE COV	8/30/1996	\$1,400	15	\$93	15	\$1,400
Utility Facilities - Sewer Collection	13.12650.31.0	1997-98	13	12650	12700	31	0	8TH LIFT STATION	11/7/1997	\$7,305	25	\$292	25	\$7,305
Utility Facilities - Sewer Collection	13.12650.31.0	1998-99	13	12650	12700	31	0	AIR COND FOR LAB	9/25/1998	\$3,150	20	\$158	20	\$3,150
Utility Facilities - Sewer Collection	13.12650.31.0	1998-99	13	12650	12700	31	0	11TH AVE LIFTSTATION	2/24/1999	\$7,700	25	\$308	25	\$7,700
Utility Facilities - Sewer Collection	13.12650.31.0	2000-01	13	12650	12700	31	0	REHAB LIFT STATION	10/31/2000	\$19,131	15	\$1,275	15	\$19,131
Utility Facilities - Sewer Collection	13.12650.31.0	2001-02	13	12650	12700	31	0	LIFTSTATION 3 RENOVATIONS	12/31/2001	\$28,579	30	\$953	25	\$22,463
Utility Facilities - Sewer Collection	13.12650.31.0	2001-02	13	12650	12700	31	0	LIFTSTATION 3 BUBBLER SYS	1/25/2002	\$2,698	10	\$270	10	\$2,698
Utility Facilities - Sewer Collection	13.12650.31.0	2002-03	13	12650	12700	31	0	LIFTSTATION #2 RENOVATION	11/15/2002	\$65,567	25	\$2,623	24	\$59,448
Utility Facilities - Sewer Collection	13.12650.31.0	2003-04	13	12650	12700	31	0	SEWER LIFT STATION	2/20/2004	\$6,270	25	\$251	22	\$5,412
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	INSTALL SEWAGE PUMP (LS #1)	7/23/2004	\$280	10	\$28	10	\$280
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	METER SERVICE (LS #1)	7/23/2004	\$3,715	15	\$248	15	\$3,715
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	VAUGHAN PEDESTAL CHOPPER PUMP (LS #1)	7/23/2004	\$14,660	15	\$977	15	\$14,660
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	MOTOR CONTROL PANEL (LS #1)	9/3/2004	\$14,896	15	\$993	15	\$14,896
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	PG&E FEES	10/24/2004	\$1,976	15	\$132	15	\$1,976
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	PUMP EMERGENCY ELECTRICAL (LS 1)	11/24/2004	\$160	15	\$11	15	\$160
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	ULTRASONIC LEVEL SENSOR & PANELBOARD (LS #1)	11/24/2004	\$4,564	15	\$304	15	\$4,564
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	VAUGHAN PEDESTAL CHOPPER PUMP (LS #1)	12/24/2004	\$14,660	15	\$977	15	\$14,660
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	VAUGHAN SUBMERSIBLE CHOPPER PUMP (LS #6)	1/21/2005	\$14,949	15	\$997	15	\$14,949
Utility Facilities - Sewer Collection	13.12650.31.0	2004-05	13	12650	12700	31	0	MISSING ITEMS DETAILS	6/30/2005	\$104,835	15	\$6,989	15	\$104,835
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	LIFT STATION #2 - REPAIR PLUMBING	1/6/2006	\$198	15	\$13	15	\$198
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	PUMP #3 - PUMP REPAIR	1/6/2006	\$315	15	\$21	15	\$315
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	LIFT STATION #9 - VALVE REPAIR	1/6/2006	\$560	15	\$37	15	\$560
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	LIFT STATION #3 - PUMP REPAIR	1/6/2006	\$2,367	15	\$158	15	\$2,367
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	VALLEY PUMP & MOTOR WORKS	2/3/2006	\$106	15	\$7	15	\$106
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	VALLEY PUMP & MOTOR WORKS	2/3/2006	\$540	15	\$36	15	\$540
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	LIFT STATION #1 REPAIRS ON PUMP	2/3/2006	\$630	15	\$42	15	\$630
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	VALLEY PUMP & MOTOR WORKS	2/3/2006	\$862	15	\$57	15	\$862

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	LIFT STATION #10 PUMP & MOTOR ASSEMBLY	2/17/2006	\$1,680	15	\$112	15	\$1,680
Utility Facilities - Sewer Collection	13.12650.31.0	2005-06	13	12650	12700	31	0	VALLEY PUMP & MOTOR WORKS	3/3/2006	\$1,650	15	\$110	15	\$1,650
Utility Facilities - Sewer Collection	13.12650.31.0	2006-07	13	12650	12700	31	0	LIFT STATION PUMP, MOTOR, PANEL	3/20/2007	\$14,128	20	\$706	19	\$13,186
Utility Facilities - Sewer Collection	13.12650.31.0	2008-09	13	12650	12700	31	0	L/S 14 PUMPS 1 & 2	12/11/2008	\$17,472	15	\$1,165	15	\$17,472
Utility Facilities - Sewer Collection	13.12650.31.0	2008-09	13	12650	12700	31	0	L/S 14	1/30/2009	\$5,741	15	\$383	15	\$5,741
Utility Facilities - Sewer Collection	13.12650.31.0	2009-10	13	12650	12700	31	0	VAUGHN SUBMERSIBLE CHOPPER PUMP	9/25/2009	\$9,422	15	\$628	15	\$9,422
Utility Facilities - Sewer Collection	13.12650.31.0	2009-10	13	12650	12700	31	0	PUMP PARTS	10/2/2009	\$7,961	15	\$531	15	\$7,961
Utility Facilities - Sewer Collection	13.12650.31.0	2010-11	13	12650	12700	31	0	VAULT LID	10/8/2010	\$2,382	20	\$119	16	\$1,756
Utility Facilities - Sewer Collection	13.12650.31.0	2012-13	13	12650	12700	31	0	SCADA SYSTEM	11/21/2012	\$15,888	6	\$2,648	6	\$15,888
Utility Facilities - Sewer Collection	13.12650.31.0	2013-14	13	12650	12700	31	0	SUBMERSIBLE CHOPPER PUMP	9/4/2013	\$8,211	10	\$821	10	\$8,211
Utility Facilities - Sewer Collection	13.12650.31.0	2013-14	13	12650	12700	31	0	LIFT STATION #8 - PUMP 1	2/21/2014	\$3,093	5	\$619	5	\$3,093
Utility Facilities - Sewer Collection	13.12650.31.0	2013-14	13	12650	12700	31	0	LIFT STATION #8 - PUMP 2	3/3/2014	\$2,867	5	\$573	5	\$2,867
Utility Facilities - Sewer Collection	13.12650.31.0	2014-15	13	12650	12700	31	0	LIFT STATION TELEMTRY	7/8/2014	\$14,562	12	\$1,214	12	\$13,349
Utility Facilities - Sewer Collection	13.12650.31.0	2014-15	13	12650	12700	31	0	PUMP - SUBMERSIBLE	12/11/2014	\$7,513	7	\$1,073	7	\$7,513
Utility Facilities - Sewer Collection	13.12650.31.0	2014-15	13	12650	12700	31	0	PUMP - SUBMERSIBLE MOTOR	12/11/2014	\$6,970	7	\$996	7	\$6,970
Utility Facilities - Sewer Collection	13.12650.31.0	2014-15	13	12650	12700	31	0	PUMP - VAUGHAN PEDESTAL	1/23/2015	\$8,589	7	\$1,227	7	\$8,589
Utility Facilities - Sewer Collection	13.12650.31.0	2014-15	13	12650	12700	31	0	PUMP MOTOR	1/23/2015	\$3,283	7	\$469	7	\$3,283
Utility Facilities - Sewer Collection	13.12650.31.0	2014-15	13	12650	12700	31	0	PUMP - VAUGHAN TRITON	5/6/2015	\$9,537	7	\$1,362	7	\$9,537
Utility Facilities - Sewer Collection	13.12650.31.0	2014-15	13	12650	12700	31	0	PUMP MOTOR	5/6/2015	\$8,783	7	\$1,255	7	\$8,783
Utility Facilities - Sewer Collection	13.12650.31.0	2017-18	13	12650	12700	31	0	LIFT STATION AIR SCRUBBER	11/10/2017	\$12,890	7	\$1,841	7	\$12,890
Utility Facilities - Sewer Collection	13.12650.31.0	2017-18	13	12650	12700	31	0	Godwin CD 150M Dri Prime Pump & Fuel Tank	1/19/2018	\$24,928	7	\$3,561	7	\$24,928
Utility Facilities - Sewer Collection	13.12650.31.0	2018-19	13	12650	12700	31	0	V311 LHAEG-P/1300 VAC-CON TRUCK	7/1/2018	\$435,266	20	\$21,763	8	\$141,461
Utility Facilities - Sewer Collection	13.12650.31.0	2018-19	13	12650	12700	31	0	2018 CASE SV340 SSL T4 CAB SKID	6/30/2019	\$64,981	20	\$3,249	7	\$21,119
Utility Facilities - Sewer Collection	13.12650.31.0	2023-24	13	12650	12700	31	0	VAUGHAN SUBMERSIBLE PUMP	10/13/2023	\$15,130	5	\$3,026	3	\$7,565
Utility Facilities - Sewer Collection	13.12650.31.0	2022-23	13	12650	12700	31	0	RELIANCE PUMP OVERHAUL & REPAIR	1/16/2023	\$11,183	5	\$2,237	3	\$5,592
Utility Facilities - Sewer Collection	13.12650.31.0	2022-23	13	12650	12700	31	0	LIFTSTATION #16 PUMP OVERHAUL	2/3/2023	\$18,867	5	\$3,773	3	\$9,433
Utility Facilities - Sewer Collection	13.12650.31.0	2022-23	13	12650	12700	31	0	LIFT STATION #15 VFD UPGRADE	2/3/2023	\$14,760	5	\$2,952	3	\$7,380
Utility Facilities - Sewer Collection	13.12650.31.0	2022-23	13	12650	12700	31	0	LIFTSTATION - RIVERSIDE MEADOWS	2/21/2023	\$599,720	20	\$29,986	3	\$74,965
Utility Facilities - Sewer Collection	13.12650.31.0	2022-23	13	12650	12700	31	0	TSURUMI 3.75 HP MIXER	2/21/2023	\$7,273	5	\$1,455	3	\$3,637
Utility Facilities - Sewer Treatment	13.12650.32.0	1995-96	13	12650	12704	32	0	MISSING ITEMS DETAILS	6/30/1996	\$270,057	40	\$6,751	30	\$197,305
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	10/15/2004	\$1,083	40	\$27	22	\$562
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	10/1/2004	\$1,956	40	\$49	22	\$1,015
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	10/1/2004	\$6,117	40	\$153	22	\$3,173
Utility Facilities - Sewer Treatment	13.12650.32.0	2005-06	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	12/22/2005	\$4,191	40	\$105	21	\$2,051
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	2/4/2005	\$1,073	40	\$27	21	\$552
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	2/4/2005	\$58,920	40	\$1,473	21	\$30,314
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	2/4/2005	\$5,449	40	\$136	21	\$2,803
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	2/4/2005	\$5,685	40	\$142	21	\$2,925
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	2/4/2005	\$929	40	\$23	21	\$478
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	2/4/2005	\$32,000	40	\$800	21	\$16,464
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	3/4/2005	\$1,560	40	\$39	21	\$806
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	3/4/2005	\$39,280	40	\$982	21	\$20,295
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	3/4/2005	\$506	40	\$13	21	\$262
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	3/4/2005	\$224	40	\$6	21	\$116

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	3/4/2005	\$29,832	40	\$746	21	\$15,414
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	4/1/2005	\$160,454	40	\$4,011	21	\$83,236
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	3/4/2005	\$1,444,086	40	\$36,102	21	\$746,123
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	4/1/2005	\$1,957,347	40	\$48,934	21	\$1,015,374
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	4/1/2005	\$97,365	40	\$2,434	21	\$50,508
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	4/29/2005	\$217,483	40	\$5,437	21	\$112,819
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	4/29/2005	\$1,436	40	\$36	21	\$745
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	4/29/2005	\$1,661	40	\$42	21	\$862
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	4/29/2005	\$102,527	40	\$2,563	21	\$53,186
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	5/13/2005	\$127,988	40	\$3,200	21	\$66,650
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	5/13/2005	\$324	40	\$8	21	\$169
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	5/13/2005	\$38,419	40	\$960	21	\$20,007
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	5/27/2005	\$5,909	40	\$148	21	\$3,077
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT	6/30/2005	\$7,793,942	40	\$194,849	21	\$4,076,232
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	5/13/2005	\$132,365	40	\$3,309	21	\$68,929
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	SEWER PLANT (CH2M HILL)	6/24/2005	\$127,500	40	\$3,188	21	\$66,683
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	6/10/2005	\$151,618	40	\$3,790	21	\$79,296
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	6/10/2005	\$1,364,562	40	\$34,114	21	\$713,666
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	5/5/2005	\$1,151,894	40	\$28,797	21	\$599,849
Utility Facilities - Sewer Treatment	13.12650.32.0	2004-05	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	6/30/2005	\$10,072,948	40	\$251,824	21	\$5,268,152
Utility Facilities - Sewer Treatment	13.12650.32.0	2005-06	13	12650	12704	32	0	WWTP EXPANSION & UPGRADE	6/30/2006	\$539,920	40	\$13,498	20	\$268,880
Utility Facilities - Sewer Treatment	13.12650.32.0	2006-07	13	12650	12704	32	0	WWTP PLANT EXPANSION	6/30/2007	\$1,557,328	40	\$38,933	19	\$736,616
Utility Facilities - Sewer Treatment	13.12650.32.0	2007-08	13	12650	12704	32	0	WWTP PLANT EXPANSION	6/30/2008	\$119,809	40	\$2,995	18	\$53,674
Utility Facilities - Sewer Treatment	13.12650.32.0	2008-09	13	12650	12704	32	0	WWTP PLANT EXPANSION	6/30/2009	\$173,902	40	\$4,348	17	\$73,561
Utility Facilities - Sewer Treatment	13.12650.32.0	2008-09	13	12650	12704	32	0	PHOTOCELL SENSOR	6/30/2009	\$9,674	40	\$242	17	\$4,092
Utility Facilities - Sewer Treatment	13.12650.32.0	2008-09	13	12650	12704	32	0	PUMP #3	6/30/2009	\$8,316	40	\$208	17	\$3,518
Utility Facilities - Sewer Treatment	13.12650.32.0	2009-10	13	12650	12704	32	0	WWTP PLANT EXPANSION	9/18/2009	\$4,015	40	\$100	17	\$1,589
Utility Facilities - Sewer Treatment	13.12650.32.0	2009-10	13	12650	12704	32	0	40' FM	10/27/2009	\$15,199	40	\$380	17	\$5,985
Utility Facilities - Sewer Treatment	13.12650.32.0	2009-10	13	12650	12704	32	0	SEWER PLANT PUMP	1/13/2010	\$10,000	40	\$250	16	\$3,875
Utility Facilities - Sewer Treatment	13.12650.32.0	2009-10	13	12650	12704	32	0	T09 WWTP PROGRAM	6/30/2010	\$11,225	40	\$281	16	\$4,468
Utility Facilities - Sewer Treatment	13.12650.32.0	2013-14	13	12650	12704	32	0	POWERLINE MANHOLE	10/15/2013	\$2,400	30	\$80	13	\$940
Utility Facilities - Sewer Treatment	13.12650.32.0	2013-14	13	12650	12704	32	0	PRESSURE BLOWER	2/25/2014	\$5,670	40	\$142	12	\$1,641
Utility Facilities - Sewer Treatment	13.12650.32.0	2013-14	13	12650	12704	32	0	SUBMERSIBLE MIXER - SR-4650	6/19/2014	\$21,711	5	\$4,342	5	\$21,711
Utility Facilities - Sewer Treatment	13.12650.32.0	2015-16	13	12650	12704	32	0	CR 15-05 BACKWASH PUMP	12/8/2015	\$6,693	30	\$223	11	\$2,137
Utility Facilities - Sewer Treatment	13.12650.32.0	2015-16	13	12650	12704	32	0	ALTOVAR 50 HP VFD	1/7/2016	\$10,039	30	\$335	10	\$3,179
Utility Facilities - Sewer Treatment	13.12650.32.0	2015-16	13	12650	12704	32	0	GORMAN RUPP T4ASB/F PUMP	11/30/2015	\$8,814	40	\$220	11	\$2,130
Utility Facilities - Sewer Treatment	13.12650.32.0	2015-16	13	12650	12704	32	0	2 - CENTRIFUGAL PUMPS & MOTORS	6/20/2016	\$51,159	40	\$1,279	10	\$12,687
Utility Facilities - Sewer Treatment	13.12650.32.0	2016-17	13	12650	12704	32	0	FRAME M2/100 A4	1/6/2017	\$8,783	15	\$586	9	\$5,270
Utility Facilities - Sewer Treatment	13.12650.32.0	2017-18	13	12650	12704	32	0	TR 50, TR 60, THERMAL RELAY, MACROMATIC RELAY	12/19/2017	\$32,971	15	\$2,198	9	\$19,783
Utility Facilities - Sewer Treatment	13.12650.32.0	2016-17	13	12650	12704	32	0	SIEMENS ENERGY	12/22/2016	\$2,309	15	\$154	10	\$1,385
Utility Facilities - Sewer Treatment	13.12650.32.0	2017-18	13	12650	12704	32	0	VAUGHAN SUBMERSIBLE CHOPPER PUMP IMPELLER MOTO	10/6/2017	\$20,266	7	\$2,895	7	\$20,266
Utility Facilities - Sewer Treatment	13.12650.32.0	2017-18	13	12650	12704	32	0	SUBMERSIBLE CHOPPER PUMP, MOTOR, POWER CABLE	10/25/2017	\$13,796	7	\$1,971	7	\$13,796
Utility Facilities - Sewer Treatment	13.12650.32.0	2017-18	13	12650	12704	32	0	PEDESTAL CHOPPER PUMP, SUBMERSIBLE PUMP	12/20/2017	\$45,575	7	\$6,511	7	\$45,575
Utility Facilities - Sewer Treatment	13.12650.32.0	2017-18	13	12650	12704	32	0	VAUGHAN SUBMERSIBLE CHOPPER PUMP 40 HP & FREIGHT1	2/11/2018	\$23,326	7	\$3,332	7	\$23,326

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Utility Facilities - Sewer Treatment	13.12650.32.0	2017-18	13	12650	12704	32	0	Godwin CD 150M Dri Prime Pump & Fuel Tank	1/19/2018	\$24,928	7	\$3,561	7	\$24,928
Utility Facilities - Sewer Treatment	13.12650.32.0	2017-18	13	12650	12704	32	0	SUBMERSIBLE CHOPPER PUMP 5HP 25' MOTOR	3/19/2018	\$9,307	7	\$1,330	7	\$9,307
Utility Facilities - Sewer Treatment	13.12650.32.0	2017-18	13	12650	12704	32	0	VAUGHAN SUBMERSIBLE CHOPPER PUMP 40 HP & FREIGHT	3/19/2018	\$13,061	7	\$1,866	7	\$13,061
Utility Facilities - Sewer Treatment	13.12650.32.0	2019-20	13	12650	12704	32	0	8' PADDLE AERATOR WITH 41 CUBIC MOTOR HOSES KIT	7/15/2019	\$32,245	15	\$2,150	7	\$11,823
Utility Facilities - Sewer Treatment	13.12650.32.0	2019-20	13	12650	12704	32	0	UV SYSTEM TASK ORDER 16	6/17/2020	\$6,000	7	\$857	6	\$4,714
Utility Facilities - Sewer Treatment	13.12650.32.0	2019-20	13	12650	12704	32	0	BALLAST ASSEMBLY 230V UV 40-H	6/17/2020	\$5,581	7	\$797	6	\$4,385
Utility Facilities - Sewer Treatment	13.12650.32.0	2019-20	13	12650	12704	32	0	JACKET QUARTZ 67" PHOTOCCELL SENSOR LAMP CONTROL	6/17/2020	\$18,356	7	\$2,622	6	\$14,423
Utility Facilities - Sewer Treatment	13.12650.32.0	2019-20	13	12650	12704	32	0	LAMP BALLAST ASSEMBLY 230V OUTBOUND FREIGHT	6/17/2020	\$9,052	7	\$1,293	6	\$7,112
Utility Facilities - Sewer Treatment	13.12650.32.0	2019-20	13	12650	12704	32	0	LAMP JACKET WIRING HARNESS BALLAST ASSEMBLY	6/17/2020	\$8,985	7	\$1,284	6	\$7,060
Utility Facilities - Sewer Treatment	13.12650.32.0	2019-20	13	12650	12704	32	0	LAMP JEACKET WIRING HARNESS OUTBOUND FREIGHT	6/17/2020	\$8,399	7	\$1,200	6	\$6,599
Utility Facilities - Sewer Treatment	13.12650.32.0	2019-20	13	12650	12704	32	0	LAMPJACKET QUARTZ BALLAST ASSEMBLY	6/17/2020	\$12,833	7	\$1,833	6	\$10,083
Utility Facilities - Sewer Treatment	13.12650.32.0	2020-21	13	12650	12704	32	0	BALLAST ASSEMBLYDATA CABLEWIRING HARNESSLAMP	3/29/2021	\$10,954	7	\$1,565	5	\$7,042
Utility Facilities - Sewer Treatment	13.12650.32.0	2020-21	13	12650	12704	32	0	JACKET QUARTZ LAMP CONTROL PHOTOCCELL LAMP	4/28/2021	\$14,882	7	\$2,126	5	\$9,567
Utility Facilities - Sewer Treatment	13.12650.32.0	2020-21	13	12650	12704	32	0	BALLAST ASSEMBLY 230VUV 40-H	6/22/2021	\$8,440	7	\$1,206	5	\$5,426
Utility Facilities - Sewer Treatment	13.12650.32.0	2021-22	13	12650	12704	32	0	BALLAST ASSEMBLY 230 V UV 40-H DCA CIRCUIT BOARD	8/6/2021	\$6,195	7	\$885	5	\$3,983
Utility Facilities - Sewer Treatment	13.12650.32.0	2021-22	13	12650	12704	32	0	PHOTOCCELL WIRING HARNESS DCA CIRCUIT BOARD JACKE	10/13/2021	\$22,105	7	\$3,158	5	\$14,211
Utility Facilities - Sewer Treatment	13.12650.32.0	2020-21	13	12650	12704	32	0	INSTALLATION LABOR	7/30/2020	\$17,115	7	\$2,445	6	\$11,003
Utility Facilities - Sewer Treatment	13.12650.32.0	2020-21	13	12650	12704	32	0	WILO P/N 6070075 TR602.44-4/12 POLYURETHAN PROPRI	3/1/2021	\$14,971	7	\$2,139	5	\$9,624
Utility Facilities - Sewer Treatment	13.12650.32.0	2020-21	13	12650	12704	32	0	VAUGHAN PEDESTAL PUMP IMPELLER STANDARD ORIENTA	3/15/2021	\$9,955	7	\$1,422	5	\$6,400
Utility Facilities - Sewer Treatment	13.12650.32.0	2020-21	13	12650	12704	32	0	MANUFACTURERS EDGE INC GRUNDFOS VERTICLE MULTI S	9/10/2020	\$6,778	7	\$968	6	\$4,357
Utility Facilities - Sewer Treatment	13.12650.32.0	2021-22	13	12650	12704	32	0	VAUGHAN WET WELL CHOPPER PUMP	6/29/2022	\$11,929	7	\$1,704	4	\$5,964
Utility Facilities - Sewer Treatment	13.12650.32.0	2021-22	13	12650	12704	32	0	AB 932N-RDLT 31 STUDIO SOFTWARE	2/1/2022	\$9,791	5	\$1,958	4	\$5,874
Utility Facilities - Sewer Treatment	13.12650.32.0	2022-23	13	12650	12704	32	0	VAUGHAN SUBMERSIBLE PUMP	8/29/2022	\$12,628	5	\$2,526	4	\$6,314
Utility Facilities - Sewer Treatment	13.12650.32.0	2022-23	13	12650	12704	32	0	RELIANCE PUMP OVERHAUL & REPAIR	9/26/2022	\$14,477	5	\$2,895	4	\$7,238
Utility Facilities - Sewer Treatment	13.12650.32.0	2024-25	13	12650	12704	32	0	VAUGHAN PEDESTAL PUMP	4/29/2025	\$62,397	7	\$8,914	1	\$4,457
Utility Facilities - Sewer Treatment	13.12650.32.0	2022-23	13	12650	12704	32	0	DIFFERENCE	6/30/2023	\$629			0	
Utility Facilities - Sewer Disposal	13.12650.33.0	1971-72	13	12650	12700	33	0	PONDS	1/1/1972	\$1,343	40	\$34	40	\$1,343
Utility Facilities - Sewer Disposal	13.12650.33.0	1996-97	13	12650	12700	33	0	1/2 MOWER	7/5/1996	\$1,340	10	\$134	10	\$1,340
Utility Facilities - Sewer Disposal	13.12650.33.0	2005-06	13	12650	12700	33	0	INSPECTION - 8 STORAGE BUILDING	9/16/2005	\$248	7	\$35	7	\$248
Utility Facilities - Sewer Disposal	13.12650.33.0	2005-06	13	12650	12700	33	0	CAL TRANS MAINT COMPLEX INSPECTION	9/30/2005	\$320	7	\$46	7	\$320
Utility Facilities - Sewer Disposal	13.12650.33.0	2009-10	13	12650	12700	33	0	TASK 8	7/1/2009	\$19,618	40	\$490	17	\$7,847
Utility Facilities - Sewer Disposal	13.12650.33.0	2009-10	13	12650	12700	33	0	TASK 8	8/4/2009	\$15,427	40	\$386	17	\$6,139
Utility Facilities - Sewer Disposal	13.12650.33.0	1899-00	13	12650	12700	33	0	ROUNDING		(\$0)			0	
Utility Facilities - Sewer Disposal	13.12650.34.0	1971-72	13	12650	12700	34	0	GAS LINES	1/1/1972	\$953	30	\$32	30	\$953
Utility Facilities - Sewer Disposal	13.12650.34.0	1995-96	13	12650	12700	34	0	SLUDGE BED REHAB	12/8/1995	\$6,940	20	\$347	20	\$6,940
Utility Facilities - Sewer Disposal	13.12650.34.0	1995-96	13	12650	12700	34	0	PORTABLE RADIO	1/19/1996	\$449	5	\$90	5	\$449
Utility Facilities - Sewer Disposal	13.12650.34.0	1995-96	13	12650	12700	34	0	1/3 CONCRETE PAD	6/30/1996	\$993	25	\$40	25	\$993
Utility Facilities - Sewer Disposal	13.12650.34.0	2002-03	13	12650	12700	34	0	SLUDGE REMOVAL/BED REPAIR	11/30/2002	\$16,815	5	\$3,363	5	\$16,815
Utility Facilities - Sewer Disposal	13.12650.34.0	2002-03	13	12650	12700	34	0	SLUDGE POND LINER	2/7/2003	\$141,880	20	\$7,094	20	\$141,880
Utility Facilities - Sewer Disposal	13.12650.34.0	2005-06	13	12650	12700	34	0	ALTA ENVIRONMENTAL SVCS	11/10/2005	\$988	5	\$198	5	\$988
Utility Facilities - Sewer Disposal	13.12650.34.0	1899-00	13	12650	12700	34	0	ROUNDING		\$0			0	
Sewage Treatment Plant	13.12651.32.0	1956-57	13	12651	12700	32	0	13-110/202 TREAT PLT	7/1/1956	\$111,264	30	\$3,709	30	\$111,264
Sewage Treatment Plant	13.12651.32.0	1956-57	13	12651	12700	32	0	BUILDING A	7/1/1956	\$1,200	40	\$30	40	\$1,200
Sewage Treatment Plant	13.12651.32.0	1969-70	13	12651	12700	32	0	MODIFICATION PUMPS A	7/1/1969	\$2,062	10	\$206	10	\$2,062

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Sewage Treatment Plant	13.12651.32.0	1978-79	13	12651	12700	32	0	TREATMENT PLANT B	7/1/1978	\$1,804,686	40	\$45,117	40	\$1,804,686
Sewage Treatment Plant	13.12651.32.0	1978-79	13	12651	12700	32	0	PROJ STDY TREAT PL B	4/1/1979	\$660	40	\$17	40	\$660
Sewage Treatment Plant	13.12651.32.0	1981-82	13	12651	12700	32	0	ELECTRIC MOTORS	12/4/1981	\$4,601	40	\$115	40	\$4,601
Sewage Treatment Plant	13.12651.32.0	1982-83	13	12651	12700	32	0	4-MOTOR PLATES A WAT	7/16/1982	\$1,519	40	\$38	40	\$1,519
Sewage Treatment Plant	13.12651.32.0	1983-84	13	12651	12700	32	0	GENERATOR	6/30/1984	\$9,477	40	\$237	40	\$9,477
Sewage Treatment Plant	13.12651.32.0	1985-86	13	12651	12700	32	0	10 CLH COMMUNUTOR	2/21/1986	\$9,487	20	\$474	20	\$9,487
Sewage Treatment Plant	13.12651.32.0	1986-87	13	12651	12700	32	0	COMMUNUTOR	6/17/1987	\$11,330	20	\$567	20	\$11,330
Sewage Treatment Plant	13.12651.32.0	1987-88	13	12651	12700	32	0	COMMUNUTOR	8/21/1987	\$9,229	10	\$923	10	\$9,229
Sewage Treatment Plant	13.12651.32.0	1987-88	13	12651	12700	32	0	PRIMING PUMPS	12/18/1987	\$3,180	10	\$318	10	\$3,180
Sewage Treatment Plant	13.12651.32.0	1987-88	13	12651	12700	32	0	CLARIFIER & WIRING	3/18/1988	\$8,480	10	\$848	10	\$8,480
Sewage Treatment Plant	13.12651.32.0	1987-88	13	12651	12700	32	0	AIR COMPRESSOR	6/3/1988	\$1,803	10	\$180	10	\$1,803
Sewage Treatment Plant	13.12651.32.0	1988-89	13	12651	12700	32	0	CA BATH LAB	8/19/1988	\$1,098	15	\$73	15	\$1,098
Sewage Treatment Plant	13.12651.32.0	1988-89	13	12651	12700	32	0	REBUILT PUMPS & MOTOR	12/16/1988	\$6,853	20	\$343	20	\$6,853
Sewage Treatment Plant	13.12651.32.0	1988-89	13	12651	12700	32	0	CHLORINATION SYSTEM	3/17/1989	\$4,051	15	\$270	15	\$4,051
Sewage Treatment Plant	13.12651.32.0	1989-90	13	12651	12700	32	0	15 HP PUMP	10/20/1989	\$4,750	15	\$317	15	\$4,750
Sewage Treatment Plant	13.12651.32.0	1991-92	13	12651	12700	32	0	PUMP & PIPE	1/17/1992	\$3,574	7	\$511	7	\$3,574
Sewage Treatment Plant	13.12651.32.0	1991-92	13	12651	12700	32	0	2 SELF PRIMING PUMPS	3/20/1992	\$8,971	7	\$1,282	7	\$8,971
Sewage Treatment Plant	13.12651.32.0	1994-95	13	12651	12700	32	0	SERIES 2000 BEACON	8/19/1994	\$11,739	15	\$783	15	\$11,739
Sewage Treatment Plant	13.12651.32.0	1994-95	13	12651	12700	32	0	SWITCHOVER REGULATOR	9/16/1994	\$5,871	15	\$391	15	\$5,871
Sewage Treatment Plant	13.12651.32.0	1995-96	13	12651	12700	32	0	LIGHT FIXTURE	12/21/1995	\$1,164	15	\$78	15	\$1,164
Sewage Treatment Plant	13.12651.32.0	1998-99	13	12651	12700	32	0	ROAD XING-ARBOGA RD	6/15/1999	\$2,780	40	\$70	27	\$1,871
Sewage Treatment Plant	13.12651.32.0	2000-01	13	12651	12700	32	0	AUTOMATIC SAMPLER	10/6/2000	\$3,417	10	\$342	10	\$3,417
Sewage Treatment Plant	13.12651.32.0	2003-04	13	12651	12700	32	0	GAS DETECTOR	10/3/2003	\$1,680	10	\$168	10	\$1,680
Sewage Treatment Plant	13.12651.32.0	2003-04	13	12651	12700	32	0	ISCO SAMPLER	12/23/2003	\$2,508	10	\$251	10	\$2,508
Sewage Treatment Plant	13.12651.32.0	2005-06	13	12651	12700	32	0	SEWER PLANT - VALVE REPAIRS	1/6/2006	\$581	10	\$58	10	\$581
Sewage Treatment Plant	13.12651.32.0	2005-06	13	12651	12700	32	0	SEWER PLANT - PUMPS REPAIRS	1/6/2006	\$1,120	10	\$112	10	\$1,120
Sewage Treatment Plant	13.12651.32.0	2005-06	13	12651	12700	32	0	SEWER PLANT - AIRREATORS REPAIRS	1/6/2006	\$1,150	10	\$115	10	\$1,150
Sewage Treatment Plant	13.12651.32.0	2005-06	13	12651	12700	32	0	GORMAN RUPP SELF PRIMER REPAIR	1/6/2006	\$1,440	10	\$144	10	\$1,440
Sewage Treatment Plant	13.12651.32.0	2005-06	13	12651	12700	32	0	GORMAN RUPP SELF PRIMER REPAIR	1/6/2006	\$1,781	10	\$178	10	\$1,781
Sewage Treatment Plant	13.12651.32.0	2005-06	13	12651	12700	32	0	(2) GORMAN RUPP PUMPS REPAIRS	1/6/2006	\$14,361	10	\$1,436	10	\$14,361
Sewage Treatment Plant	13.12651.32.0	2009-10	13	12651	12700	32	0	WWTP ROOFING	3/22/2010	\$12,690	30	\$423	16	\$6,627
Sewage Treatment Plant	13.12651.32.0	2010-11	13	12651	12700	32	0	ROOF FOR CARGO CONTAINER	5/6/2011	\$5,832	20	\$292	15	\$4,324
Sewage Treatment Plant	13.12651.32.0	2010-11	13	12651	12700	32	0	INDEPT CARGO / BOOTH MEDICAL	5/8/2011	\$3,689	20	\$184	15	\$2,735
Sewage Treatment Plant	13.12651.32.0	2013-14	13	12651	12700	32	0	SLAB FOR SAND STORAGE	8/22/2013	\$2,937	20	\$147	13	\$1,750
Sewage Treatment Plant	13.12651.32.0	2013-14	13	12651	12700	32	0	RAMP FOR EAST DIGESTER	9/17/2013	\$5,622	20	\$281	13	\$3,325
Sewage Treatment Plant	13.12651.32.0	2013-14	13	12651	12700	32	0	FILTER PUMP STATION	10/23/2013	\$9,200	20	\$460	13	\$5,405
Sewage Treatment Plant	13.12651.32.0	2013-14	13	12651	12700	32	0	FILTER PANELS	12/13/2013	\$78,515	10	\$7,851	10	\$78,515
Sewage Treatment Plant	13.12651.32.0	2013-14	13	12651	12700	32	0	GRIT PUMP	1/31/2014	\$608	5	\$122	5	\$608
Sewage Treatment Plant	13.12651.32.0	2013-14	13	12651	12700	32	0	ENGINEERING COMPUTER	5/1/2014	\$327	5	\$65	5	\$327
Sewage Treatment Plant	13.12651.32.0	2013-14	13	12651	12700	32	0	UV SYSTEM	5/1/2014	\$38,634	10	\$3,863	10	\$38,634
Sewage Treatment Plant	13.12651.32.0	2013-14	13	12651	12700	32	0	A/C UNIT	6/23/2014	\$7,282	10	\$728	10	\$7,282
Sewage Treatment Plant	13.12651.32.0	2013-14	13	12651	12700	32	0	COMPUTER SYSTEM	4/11/2014	\$6,264	5	\$1,253	5	\$6,264
Sewage Treatment Plant	13.12651.32.0	2014-15	13	12651	12700	32	0	MIXER - OXIDATION DITCH	7/15/2014	\$9,552	10	\$955	10	\$9,552
Sewage Treatment Plant	13.12651.32.0	2014-15	13	12651	12700	32	0	MIXER - OXIDATION DITCH	9/24/2014	\$10,154	10	\$1,015	10	\$10,154

OPUD Sewer Capacity Charge Nexus Study
Existing Plant Depreciation Schedule

Category	Account	Fiscal Year	Fund	Object	Dobject	Dept	Source	Description	Date Acquired	Cost Basis	Useful Life	Annual Depreciation	Years of Service	Accumulated Depreciation Through 2025
Sewage Treatment Plant	13.12651.32.0	2014-15	13	12651	12700	32	0	FLOWMETER	10/7/2014	\$15,416	8	\$1,927	8	\$15,416
Sewage Treatment Plant	13.12651.32.0	2014-15	13	12651	12700	32	0	MIXER - OXIDATION DITCH	12/4/2014	\$4,655	10	\$466	10	\$4,655
Sewage Treatment Plant	13.12651.32.0	2014-15	13	12651	12700	32	0	LIGHT FIXTURES AT PLANT	4/6/2015	\$24,000	10	\$2,400	10	\$24,000
	13.12651.32.0	1899-00	13	12651	12700	32	0	ROUNDING		(\$0)			0	
Sewage Treatment Feasibility	13.12652.32.0	2002-03	13	12652	12700	32	0	WWTP FEASIBILITY CH2M HILL	6/30/2003	\$108,174	20	\$5,409	20	\$108,174
Sewage Treatment Feasibility	13.12652.32.0	2003-04	13	12652	12700	32	0	WWTP EXPAN PLANS/STUDY	6/30/2004	\$2,708,070	20	\$135,404	20	\$2,708,070
Sewage Treatment Feasibility	13.12652.32.0	2012-13	13	12652	12700	32	0	UV SYSTEM FILTERS	11/2/2012	\$35,263	5	\$7,053	5	\$35,263
Sewage Treatment Feasibility	13.12652.32.0	2012-13	13	12652	12700	32	0	BARSCREEN	4/11/2013	\$6,362	5	\$1,272	5	\$6,362
Sewage Treatment Feasibility	13.12652.32.0	2012-13	13	12652	12700	32	0	FILTER MEMBRANE DISK	4/8/2013	\$40,466	5	\$8,093	5	\$40,466
	13.12652.32.0	1899-00	13	12652	12700	32	0	ROUNDING		\$0			0	
Wheeler Ranch Improvements - Sewer Collection	13.12660.31.0	2005-06	13	12660	12700	31	0	LIFT STATION LAND, 0.20 ACRES	7/1/2005	\$5,000			0	
Wheeler Ranch Improvements - Sewer Collection	13.12660.31.0	2005-06	13	12660	12700	31	0	6" VCP SEWER (100 LF)	7/1/2005	\$3,900	80	\$39	21	\$741
Wheeler Ranch Improvements - Sewer Collection	13.12660.31.0	2005-06	13	12660	12700	31	0	8" VCP SEWER (5,620 LF)	7/1/2005	\$230,420	80	\$2,304	21	\$46,084
Wheeler Ranch Improvements - Sewer Collection	13.12660.31.0	2005-06	13	12660	12700	31	0	10" VCP SEWER (2,150 LF)	7/1/2005	\$129,000	80	\$1,290	21	\$25,800
Wheeler Ranch Improvements - Sewer Collection	13.12660.31.0	2005-06	13	12660	12700	31	0	12" VCP SEWER (2,680 LF)	7/1/2005	\$168,840	80	\$1,688	21	\$33,768
Wheeler Ranch Improvements - Sewer Collection	13.12660.31.0	2005-06	13	12660	12700	31	0	15" VCP SEWER (80 LF)	7/1/2005	\$5,840	80	\$58	21	\$1,168
Wheeler Ranch Improvements - Sewer Collection	13.12660.31.0	2005-06	13	12660	12700	31	0	8" DIP SEWER (40 LF)	7/1/2005	\$4,400	80	\$44	21	\$880
Wheeler Ranch Improvements - Sewer Collection	13.12660.31.0	2005-06	13	12660	12700	31	0	48" SEWER MANHOLES (29 EA)	7/1/2005	\$121,800	80	\$1,218	21	\$24,360
Wheeler Ranch Improvements - Sewer Collection	13.12660.31.0	2005-06	13	12660	12700	31	0	LIFT STATION	7/1/2005	\$1,549,000	40	\$30,980	21	\$619,600
South Plumas Lake Improvements	13.12670.00.0	2008-09	13	12670	12760	0	0	RIO DEL ORO SEWER MAIN & PUMP	7/18/2008	\$4,111,830	80	\$41,118	18	\$699,011
South Plumas Lake Improvements	13.12670.00.0	2008-09	13	12670	12760	0	0	SPL INFRASTRUCTURE	7/18/2008	\$2,606,827	80	\$26,068	18	\$443,161
South Plumas Lake Improvements	13.12670.00.0	2008-09	13	12670	12760	0	0	DRY UTILITIES	7/18/2008	\$154,500	40	\$3,090	18	\$52,530
South Plumas Lake Improvements	13.12670.00.0	2008-09	13	12670	12760	0	0	PROJECT & CONSULTING FEES	7/18/2008	\$1,622,495	80	\$16,225	18	\$275,824
South Plumas Lake Improvements	13.12670.00.0	2008-09	13	12670	12760	0	0	CALGON ODOR CONTROL	6/30/2009	\$132,323	10	\$13,232	10	\$132,323

Source: OPUD.