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RESOLUTION NO. 2016 – 06

A RESOLUTION UPDATING THE SYSTEM DEVELOPMENT CHARGE FOR THE SEWER SYSTEM, APPROVING A LIST OF EXISTING CAPITAL ASSETS AND A LIST OF FUTURE CAPITAL IMPROVEMENTS UPDATING THE SEWER MASTER PLAN.

WHEREAS, Municipal Code Chapter 13.08 imposes system development charges on all new development and provides that the methodology used to establish such charges, and the charges, shall be established by resolution; and

WHEREAS, Chapter 13.08 provides that the system development charge for each system may have a reimbursement fee or an improvement fee component, or both; and

WHEREAS, the City contracted with consultant Economic and Financial Analysis to prepare a recommended update of the Sewer System Development Charge and update the Capital Improvement Plan contained in the Sewer Master Plan Update; and

WHEREAS, the consultant has provided a report and recommendation titled City of Lincoln City, Oregon, Update, Sewer Systems Development Charge, February 2016, which is attached hereto as Exhibit A; and

WHEREAS, the consultant has recommended that both a reimbursement fee and an improvement fee component be imposed for the Sewer System Development Charge; and

WHEREAS, the Sewer Master Plan Update includes a list of capital improvements that may be funded with improvement fee revenues and the estimated cost and timing for each improvement; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LINCOLN CITY, AS FOLLOWS:

Section 1. The List of Capital Assets, which is included in Exhibit A Appendix, is adopted as the list of existing capital assets for purposes of computing the reimbursement fee portion of the Sewer System Development Charge. The List of Capital Improvements, which is included in Exhibit A, Table 7 is adopted as the list of planned capital improvements for purposes of computing the improvement fee portion of the Sewer System Development Charge.

Section 2. The findings set out in the consultant’s report attached as Exhibit A hereto, are adopted as the findings on which to establish the reimbursement and improvement fee components for the Sewer System Development Charge.

1 **Section 3.** A Sewer System Development Charge is established as follows:

2 **For Uses Other Than Multi-Family Dwellings Sharing a Single Meter and Lodging**

3 **Facilities**

Meter Size	Reimbursement Fee	Improvement Fee	Total Charge
5 5/8"	\$ 2,397	\$ 1,256	\$ 3,653
6 3/4"	\$ 3,596	\$ 1,884	\$ 5,479
7 1"	\$ 5,993	\$ 3,140	\$ 9,132
8 1 1/2"	\$ 11,985	\$ 6,280	\$ 18,265
9 2"	\$ 19,176	\$ 10,047	\$ 29,223
10 3"	\$ 59,925	\$31,398	\$ 91,323
11 4"	\$119,850	\$62,795	\$182,645
12 6"	\$239,700	\$125,591	\$365,291
13 8"	\$323,595	\$169,547	\$493,142

14
15 **For Multi-Family Dwellings Sharing a Single Meter and for Lodging Facilities**

16 Per multi-family dwelling unit 71% of charge for 5/8" meter

17 Per lodging facility unit 74% of charge for 5/8" meter

18 The term "multi-family dwelling" includes a "dwelling, multi-family" and a "dwelling, duplex or
19 two-family," the term "dwelling unit" means a "dwelling unit," and the term "lodging facility"
20 includes a "hotel" and a "motel," all as defined in Section 1.040 of the Zoning Ordinance, as
21 amended. In addition, the term "lodging facility" includes bed and breakfast accommodations
22 and camp grounds.

23 **Section 4.** The Sewer System Development Charge shall apply in accord with Municipal

24 Code

25 Chapter 13.08.

26 **Section 5.** The Sewer System Development Charge shall be adjusted annually effective
27 January 1 of each year beginning January 1, 2017, to reflect changes in the Construction Cost Index
28 (CCI) published in the periodical ENR published by McGraw hill, Inc., automatically and without further
29 action by the City Council.

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Section 6. The SDC credit policy shall be as set out in Section 13.08.100 of the Municipal Code.

Section 7. This resolution shall be effective as of the date of its adoption by the City Council.
PASSED AND APPROVED by the City Council of the City of Lincoln City this 22th day of February 2016.



DON WILLIAMS, MAYOR

ATTEST:



CATHY STEERE, City Recorder

City of Lincoln City, Oregon

SEWER SYSTEM DEVELOPMENT CHARGE, 2016 UPDATE

Prepared by:

ECONOMIC & FINANCIAL ANALYSIS

1409 Franklin Street, Suite 201
Vancouver, WA 98660

February 2016

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INTRODUCTION/SUMMARY

The City of Lincoln City retained Economic and Financial Analysis (EFA) to update the City's sewer system development charge (SDC). The current SDC was last updated in February 2005 using historical data through June 30, 2004 and a *2004 Wastewater Facilities Plan*. Since then the City has periodically adjusted the SDC for inflation. Also, three other factors have changed:

- The flow capacity of some size meters has increased, Table 1
- The City has completed several projects on the capital improvements list amounting to \$30.4 million of the \$73.8 million identified in the *2004 Wastewater Facilities Plan*
- The City has updated its capital improvements list

Table 1 Update of water meter capacities by meter diameter

Meter size	Meter capacity (gpm)		% Δ meter capacity
	Current	2016	
5/8	20	20	0%
3/4	30	30	0%
1	50	50	0%
1 1/2	100	100	0%
2	160	160	0%
3	350	500	43%
4	600	1000	67%
6	1250	2000	60%
8	1800	2700	50%

Table 2 Current sewer system development charge

Meter Size	Current sewer system development charge				
	Meter Capacity (gpm)	3/4-inch equivalents	Reimbursement	Improvement	Total
5/8	20	1.00	\$811.10	\$5,370.96	\$6,182.06
3/4	30	1.50	\$1,216.65	\$8,056.44	\$9,273.09
1	50	2.50	\$2,026.12	\$15,100.90	\$17,127.02
1 1/2	100	5.00	\$4,052.25	\$26,852.64	\$30,904.89
2	160	8.00	\$6,485.55	\$42,963.35	\$49,448.90
3	350	17.50	\$14,194.00	\$93,992.00	\$108,186.00
4	600	30.00	\$24,333.00	\$161,129.00	\$185,462.00
6	1250	62.50	\$50,694.00	\$335,685.00	\$386,379.00
8	1800	90.00	\$72,999.00	\$483,386.00	\$556,385.00
Multiple-Family, per Dwelling		71%	\$575.65	\$3,813.57	\$4,389.22
Lodging Facilities, per Unit		74%	\$600.49	\$3,974.49	\$4,574.98

Table 3 2016 sewer system development charge

2016 sewer system development charge					
Meter Size	Meter Capacity (gpm)	3/4-inch equivalents	Reimbursement	Improvement	Total
5/8	20	1.00	\$2,397	\$1,256	\$3,653
3/4	30	1.50	\$3,596	\$1,884	\$5,479
1	50	2.50	\$5,993	\$3,140	\$9,132
1 1/2	100	5.00	\$11,985	\$6,280	\$18,265
2	160	8.00	\$19,176	\$10,047	\$29,223
3	500	25.00	\$59,925	\$31,398	\$91,323
4	1000	50.00	\$119,850	\$62,795	\$182,645
6	2000	100.00	\$239,700	\$125,591	\$365,291
8	2700	135.00	\$323,595	\$169,547	\$493,142
Multiple-Family, per Dwelling		71%	\$1,702	\$892	\$2,594
Lodging Facilities, per Unit		74%	\$1,775	\$930	\$2,704

Table 4 Comparison of current to 2016 sewer system development charge

Meter Size	Current sewer SDC		2016 sewer SDC		Change in SDC	
	3/8-inch equivalents	Total	3/8-inch equivalents	Total	\$	%
5/8	1.00	\$6,182	1.00	\$3,653	-\$2,529	-41%
3/4	1.50	\$9,273	1.50	\$5,479	-\$3,794	N/A
1	2.50	\$17,127	2.50	\$9,132	-\$7,995	-47%
1 1/2	5.00	\$30,905	5.00	\$18,265	-\$12,640	-41%
2	8.00	\$49,449	8.00	\$29,223	-\$20,226	-41%
3	17.50	\$108,186	25.00	\$91,323	-\$16,863	-16%
4	30.00	\$185,462	50.00	\$182,645	-\$2,817	-2%
6	62.50	\$386,379	100.00	\$365,291	-\$21,088	-5%
8	90.00	\$556,385	135.00	\$493,142	-\$63,243	-11%
Multiple-Family, per Dwelling		\$4,389		\$2,594	-\$1,796	-41%
Lodging Facilities, per Unit		\$4,575		\$2,704	-\$1,871	-41%

REIMBURSEMENT FEE

The reimbursement fee is derived by dividing the book value of the sewer system by the daily treatment capacity of the wastewater treatment plant (WWTP). Table 5 shows a summary of the fixed assets by year put into service by their original cost, current (annual) and accumulated depreciation and the 2015 book value. The appendix contains a detailed listing of assets and determination of book value.

Since 2004, the City has spent about \$30.4 million in nominal dollars. The City invested \$13.6 million in 2009 and \$8.0 million in 2014 to upgrade the WWTP. These investments did not increase the capacity of the WWTP, though it produce cleaner effluent and extends the life the WWTP. The remaining \$8.8 million was spent on sewer collection lines, pump stations, and equipment to operate and repair the system.

The WWTP is capable of treating up to 3.0 million gallons of sewage per day average dry weather day. Currently flows average 1.4 million gallons per day leaving 53% capacity for development.

Table 5 Summary of fixed assets by year acquired

Year	Total Cost	Current Depreciation	Accumulated Depreciation	Book Value (12/31/2015)	%
1948	56	-	-	56	0.00%
1953	10	-	-	10	0.00%
1955	10	-	-	10	0.00%
1958	10,000	-	10,000	-	0.00%
1961	11	-	-	11	0.00%
1962	36,800	-	36,800	-	0.00%
1968	7,250	-	-	7,250	0.02%
1969	714,500	13,940	644,800	69,700	0.21%
1971	2,100	42	1,806	294	0.00%
1972	2,722	-	2,722	-	0.00%
1973	4,830,678	96,554	3,961,696	868,982	2.66%
1974	27,180	544	21,744	5,436	0.02%
1975	57,372	1,147	44,750	12,622	0.04%
1976	33,148	663	25,193	7,956	0.02%
1977	54,417	1,064	40,587	13,830	0.04%
1978	5,138	103	3,700	1,439	0.00%
1979	507,539	9,949	348,806	158,733	0.49%
1980	9,393	-	4,893	4,500	0.01%
1981	6,265	-	-	6,265	0.02%
1982	2,927,482	58,512	1,864,974	1,062,508	3.25%
1983	2,268,389	45,083	1,392,494	875,894	2.68%
1984	30,250	575	18,746	11,504	0.04%
1985	589,702	11,794	342,027	247,675	0.76%
1986	30,331	605	16,929	13,402	0.04%
1987	5,252	105	2,836	2,416	0.01%
1988	6,230	208	4,070	2,160	0.01%
1989	602	-	602	-	0.00%
1990	18,401	368	8,832	9,568	0.03%
1991	92,627	1,699	46,752	45,874	0.14%
1992	264,022	1,585	245,718	18,304	0.06%
1993	145,954	755	136,780	9,174	0.03%
1994	977,285	28,280	552,205	425,081	1.30%

Year	Total Cost	Current Depreciation	Accumulated Depreciation	Book Value (12/31/2015)	%
1995	248,116	10,545	217,431	30,685	0.09%
1996	19,280	164	18,785	495	0.00%
1997	266,219	3,972	215,802	50,417	0.15%
1998	175,882	6,789	121,101	54,781	0.17%
1999	97,498	2,347	70,765	26,733	0.08%
2000	119,074	3,564	62,352	56,723	0.17%
2001	1,327,468	44,094	582,489	744,979	2.28%
2002	561,199	18,677	226,561	334,638	1.02%
2003	15,892	91	14,173	1,719	0.01%
2004	342,801	27,306	327,258	15,543	0.05%
2005	543,020	19,216	204,030	338,991	1.04%
2006	1,717,076	56,664	484,482	1,232,594	3.77%
2007	317,555	28,509	216,619	100,936	0.31%
2008	716,456	35,092	257,193	459,263	1.41%
2009	13,772,046	480,019	2,404,565	11,367,481	34.78%
2010	368,003	12,953	51,735	316,269	0.97%
2011	921,179	39,782	119,331	801,849	2.45%
2012	871,079	53,226	108,482	762,596	2.33%
2013	148,691	13,355	14,243	134,447	0.41%
2014	10,455,409	385,941	385,941	10,069,468	30.81%
2015	1,904,336	-	-	1,904,336	5.83%
Totals	\$48,569,393	\$1,515,878	\$15,883,799	\$32,685,594	100%
2004-2015	\$32,077,650	\$1,152,062	\$4,573,878	\$27,503,772	84%

Source: Appendix.

Table 6 shows the reimbursement fee calculations per gallon of treatment capacity and per average single-family household on a 3/8-inch meter.

Table 6 Calculation of current and 2016 reimbursement fee

	Net Book Value			Design Capacity MGD	Reimbursement Fee (\$/gallon)		
	2004	2016	(% Δ)		2004	2016	(% Δ)
Net Book Value	\$8,670,007	\$32,685,594	277.0%	3,000,000	\$2.60	\$10.90	277%
At 220 g/day/residence (3/8-inch meter)					\$636	\$2,397	277%

IMPROVEMENT FEE

Table 7 contains the list of capital improvements needed to maintain the current capacity of the WWTP and to improve the sewage collection system to handle current and future sewage flows. Those projects that are ~~crossed out~~ have already been or are being constructed and have been deleted from the improvement fee but included in the reimbursement fee.

Table 7 2016 list of capital improvements and calculation of improvement fee

No.	Project Name	Costs			Growth	
		Eng. & CM	Construction	Total	%	\$
1	West Devils Lake Road Pump Station Upgrade	\$86,000	\$1,181,336	\$1,267,336		\$0
2	West Devils Lake Road Sewer Force Main to Wecoma	\$80,000	\$600,000	\$680,000	45%	\$306,000
3	Roads End South Pump Station Replace & Upgrade	\$100,000	\$1,000,000	\$1,100,000	50%	\$550,000
4	Sal-La-Sea New Pump Station	\$100,000	\$1,100,000	\$1,200,000	100%	\$1,200,000
5	Force Main Sal-La-Sea to Roads End S	\$50,000	\$450,000	\$500,000	85%	\$425,000
6	Maryland Drive Pump Station Replacement	\$31,000	\$306,000	\$337,000		\$0
7	Regatta Pump Station Upgrade	\$60,000	\$240,000	\$300,000	0%	\$0
8	Voyage	\$50,000	\$150,000	\$200,000	0%	\$0
9	Pier Point Sanitary Pump Station	\$50,000	\$150,000	\$200,000	0%	\$0
10	Septage Receiving Station Upgrade	\$60,000	\$450,000	\$510,000	0%	\$0
13	Nelscott Force Main second line under Schooner Creek	\$120,000	\$1,250,000	\$1,370,000	100%	\$1,370,000
14	NE 28th and 29th sewer line replacement	\$50,000	\$300,000	\$350,000	0%	\$0
15	Solids Handling Program	\$326,000	\$2,174,000	\$2,500,000	100%	\$2,500,000
16	Lake Point Neotsu	\$150,000	\$1,000,000	\$1,150,000	75%	\$862,500
17	Ester Lee Sanitary Pump Stations (N and S)	\$150,000	\$1,200,000	\$1,350,000	0%	\$0
18	Spyglass Pump Station Upgrade	\$150,000	\$1,000,000	\$1,150,000	20%	\$230,000
19	Homes Road Pump Station Upgrade	\$150,000	\$1,000,000	\$1,150,000	60%	\$690,000
20	48th and Beach pump station upgrade	\$150,000	\$1,000,000	\$1,150,000	0%	\$0

No.	Project Name	Costs			Growth	
		Eng. & CM	Construction	Total	%	\$
21	Roads End North pump station upgrade	\$150,000	\$1,000,000	\$1,150,000	25%	\$287,500
22	Shilo pump station upgrade	\$25,000	\$200,000	\$225,000	0%	\$0
23	Cutler City force main under Schooner Creek	\$75,000	\$625,000	\$700,000	0%	\$0
24	Wecoma Pump Station Structural upgrades and odor control and site improvements	\$100,000	\$900,000	\$1,000,000	0%	\$0
25	SE 3rd Pump Station Improvements	\$100,000	\$900,000	\$1,000,000	0%	\$0
26	Nelscott Pump Station Improvements	\$100,000	\$900,000	\$1,000,000	20%	\$200,000
27	Nelscott Force Main	\$300,000	\$1,600,000	\$1,900,000	20%	\$380,000
28	Sewering in city limits with low pressure mainline	\$100,000	\$1,300,000	\$1,400,000	100%	\$1,400,000
29	Sewering Around the Lake	\$725,000	\$6,000,000	\$6,725,000	100%	\$6,725,000
Totals		\$3,588,000	\$27,976,336	\$31,564,336		\$17,126,000

The sewer improvement fee is based on the design capacity of the wastewater treatment plant (WWTP), 3.0 million gallons per day. The City's public works staff determined the percentage of each project that is designed for future development as shown in Table 7. The sum of these percentages multiplied by the total cost of each project results in \$17.126 million of the \$31,564 of projects allocated to growth. This cost divided by the design capacity of the WWTP results in an improvement fee of \$5.71 per gallon of capacity ($\$17,126,000 \div 3,000,000$).

The average single family household on a $\frac{5}{8}$ -inch meter produces 220 gallons of sewage per day. The improvement fee for the $\frac{5}{8}$ -inch meter is therefore \$1,256 (220 gallons x \$5.71).

UPDATE SEWER SYSTEM DEVELOPMENT CHARGE

The updated sewer system development charge is the sum of the updated sewer reimbursement and improvement fees. For installation of a new $\frac{5}{8}$ -inch meter the sewer SDC will be \$3,653 (\$2,397 reimbursement fee + \$1,256 improvement fee). Installation of larger meters is shown above in Table 3.

This update of the sewer SDC does not change the established methodology for calculating the SDC. The SDC is assessed based on the size of water meter serving the property for all land uses except multiple family (apartments and condominiums) developments and lodging developments. These land uses are assessed the SDC based on the number of housing units (apartments and condominiums) sharing a single

meter or on the number of lodging (hotel or motel) units sharing a single meter. Per unit SDCs were based on a study of the peak-daily usage by then-existing apartment, condominium, and lodging buildings in 2004. Many of the lodging buildings had multiple uses, e.g., rooms, restaurant, laundry, swimming pool, gym.

Since its adoption, several prospective developers have complained about the sewer and water SDCs and claim to withdraw their planned projects due to these costs. We cannot verify these SDCs were the sole reason for withdrawing the planned projects.

The Council can apply the water and sewer SDCs based solely on meter size or continue to use the per residence or per unit method.

APPENDIX: LIST OF EXISTING FIXED ASSETS

Classification	Summary by Classification			Book value 12/31/2015
	Total Cost	Current Depreciation	Accumulated Depreciation	
COMPUTERS, PRINTERS,	84,741	7,350	28,986	55,755
VEHICLES	208,520	6,137	198,179	10,341
ALARMS	185,837	-	185,837	-
HEAVY EQUIPMENT	276,825	27,397	207,856	68,969
VIDEO, CAMERAS, RECO	152,725	22,407	152,725	-
MISCELLANEOUS	1,188	-	1,188	-
FURNITURE	8,103	-	8,103	-
LAB EQUIPMENT	38,439	1,644	30,999	7,440
LIGHT EQUIPMENT & TO	448,936	35,764	273,155	175,781
RADIOS, MOBILE, BASE	6,075	-	6,075	-
PUMPSTATIONS	8,604,906	216,845	2,559,275	6,045,632
BUILDINGS	932,161	46,493	312,695	619,466
SYSTEM IMPROVEMENTS	20,647,151	602,783	7,730,557	12,916,594
PLANT & SYSTEM	14,280,561	497,555	2,679,799	11,600,761
LIDS	2,518,964	50,379	1,501,381	1,017,583
LAND	82,095	-	-	82,095
OFFICE MACHINES/EQUI	7,567	764	6,628	939
CONSTRUCTION IN PROG	-	-	-	-
STREET/STORMDRAIN/SI	84,598	359	359	84,239
Totals	48,569,393	1,515,878	15,883,799	32,685,594
	-	-	(0)	-

Detailed List of Sewer Fixed Assets

Description	Classification	Date Acquired	Life	Total Cost	Current Depreciation	Accumulated Depreciation	Book Value 12/31/2015
NE 10TH ST DUMP (OLD D-LAKE WW	LAND	03/22/48	0	55.00	0.00	0.00	55
NE 10TH ST DUMP (OLD D-LAKE WW	LAND	04/30/48	0	1.00	0.00	0.00	1
TAFT PUMP STATION SITE	LAND	01/19/53	0	10.00	0.00	0.00	10
SE 3RD PUMP STATION 7-11-15 AC	LAND	07/13/55	0	10.00	0.00	0.00	10
HOLMES RD. SEWER PUMP STATION	PUMPSTATIONS	07/01/58	50	10,000.00	0.00	10,000.00	-
NE10TH ST DUMP (OLD D-LAKE WWT	LAND	04/12/61	0	1.00	0.00	0.00	1
WWTP SITE 7-11-26, TL 603	LAND	08/15/61	0	10.00	0.00	0.00	10
ESTER LEE SEWER LIFT STATION T	PUMPSTATIONS	07/01/62	50	18,400.00	0.00	18,400.00	-
PUMP-ESTER LEE SEWER LIFT STAT	PUMPSTATIONS	07/01/62	20	1,800.00	0.00	1,800.00	-
PUMP-ESTER LEE SEWER LIFT STAT	PUMPSTATIONS	07/01/62	20	1,800.00	0.00	1,800.00	-
PUMP-SW 48TH SEWER LIFT STATIO	PUMPSTATIONS	07/01/62	20	1,200.00	0.00	1,200.00	-
SW 48TH SEWER LIFT STATION TAF	PUMPSTATIONS	07/01/62	50	13,600.00	0.00	13,600.00	-
CUTLER CITY PUMP STATION SITE	LAND	06/26/68	0	1,500.00	0.00	0.00	1,500
SE 3RD PUMPSTATION AND PARKING	LAND	06/26/68	0	2,000.00	0.00	0.00	2,000
NELSCOTT PUMP STATION SITE 7-1	LAND	07/16/68	0	3,750.00	0.00	0.00	3,750
ESTER LEE SEWER LIFT STATION T	PUMPSTATIONS	07/01/69	50	22,000.00	440.00	19,800.00	2,200
NELSCOTT SEWER LIFT STATION 7-	PUMPSTATIONS	07/01/69	50	359,000.00	7,180.00	323,100.00	35,900
PUMP-ESTER LEE SEWER LIFT STAT	PUMPSTATIONS	07/01/69	20	1,500.00	0.00	1,500.00	-
PUMP-NELSCOTT SEWER LIFT STATI	PUMPSTATIONS	07/01/69	20	4,000.00	0.00	4,000.00	-
PUMP-NELSCOTT SEWER LIFT STATI	PUMPSTATIONS	07/01/69	20	4,000.00	0.00	4,000.00	-
PUMP-SE 3RD ST. SEWER LIFT STA	PUMPSTATIONS	07/01/69	20	4,000.00	0.00	4,000.00	-
PUMP-SE 3RD ST. SEWER LIFT STA	PUMPSTATIONS	07/01/69	20	4,000.00	0.00	4,000.00	-
SE 3RD ST. SEWER LIFT STATION	PUMPSTATIONS	07/01/69	50	316,000.00	6,320.00	284,400.00	31,600
SAILOR JACK SEWER LIFT STATION	PUMPSTATIONS	07/01/71	50	2,100.00	42.00	1,806.00	294
SE 3RD PUMP STATION 7-11-15 AC	LAND	02/16/72	0	0.00	0.00	0.00	-
PUMP-HOLMES ROAD SEWER PUMP ST	PUMPSTATIONS	07/01/72	20	1,361.00	0.00	1,361.00	-
PUMP-HOLMES ROAD SEWER PUMP ST	PUMPSTATIONS	07/01/72	20	1,361.00	0.00	1,361.00	-
1972-73 SEWER SYSTEM CONSTRUCT	SYSTEM IMPROVEMENTS	06/30/73	50	4,827,678.00	96,553.56	3,958,695.96	868,982
PUMP-NE 29TH SEWER LIFT STATIO	PUMPSTATIONS	07/01/73	20	1,500.00	0.00	1,500.00	-
PUMP-NE 29TH ST SEWER LIFT STA	PUMPSTATIONS	07/01/73	20	1,500.00	0.00	1,500.00	-
1973-74 SEWER SYSTEM CONSTRUCT	SYSTEM IMPROVEMENTS	06/30/74	50	27,179.72	543.59	21,743.67	5,436
1974-75 SEWER SYSTEM CONSTRUCT	SYSTEM IMPROVEMENTS	06/30/75	50	57,372.35	1,147.45	44,750.49	12,622
1975-76 SEWER SYSTEM CONSTRUCT	SYSTEM IMPROVEMENTS	06/30/76	50	33,148.49	662.97	25,192.85	7,956
H-30 BALANCE METTLER 628831	LAB EQUIPMENT	03/23/77	10	1,225.00	0.00	1,225.00	-

Description	Classification	Date Acquired	Life	Total Cost	Current Depreciation	Accumulated Depreciation	Book Value 12/31/2015
1976-77 SEWER SYSTEM CONSTRUCT	SYSTEM IMPROVEMENTS	06/30/77	50	53,191.50	1,063.83	39,361.71	13,830
1977-78 SEWER SYSTEM CONSTRUCT	SYSTEM IMPROVEMENTS	06/30/78	50	5,138.31	102.77	3,699.66	1,439
LAB-LINE IMPERIAL II INCUBATOR	LAB EQUIPMENT	04/16/79	10	595.00	0.00	595.00	-
NE 29TH PUMP STATION SITE	LAND	06/11/79	0	9,500.00	0.00	0.00	9,500
1978-79 SEWER SYSTEM CONSTRUCT	SYSTEM IMPROVEMENTS	06/30/79	50	21,252.84	425.06	14,877.05	6,376
WECOMA PUMP STATION	PUMPSTATIONS	07/01/79	50	476,191.00	9,523.82	333,333.70	142,857
BAUSCH & LAMB SPECTRAPHOTAMETE	LAB EQUIPMENT	06/30/80	10	1,925.00	0.00	1,925.00	-
MILLIPORE MILLI-RO4 DEIONIZER	LAB EQUIPMENT	06/30/80	10	1,500.00	0.00	1,500.00	-
YSI CONDUCTIVITY METER	LAB EQUIPMENT	06/30/80	10	729.00	0.00	729.00	-
YSI DISSOLVED OXYGEN METER	LAB EQUIPMENT	06/30/80	10	739.00	0.00	739.00	-
7-11-2-BD TL 1100 & 7-11-2-BD	LAND	06/30/80	0	3,000.00	0.00	0.00	3,000
15TH ST. SHOP 7-11-10 DD, TL 1	LAND	07/30/80	0	1,500.00	0.00	0.00	1,500
LAND RE PHASE II COLLECTION SY	LAND	06/30/81	0	6,264.85	0.00	0.00	6,265
1981-82 SEWER SYSTEM CONSTRUCT	SYSTEM IMPROVEMENTS	06/30/82	50	1,250.00	25.00	800.00	450
FOREST PARK SUBDIVISION LID	SYSTEM IMPROVEMENTS	06/30/82	50	129,259.36	2,585.19	82,726.04	46,533
LOCKSHIRE LID	SYSTEM IMPROVEMENTS	06/30/82	50	3,024.30	60.49	1,935.63	1,089
SW 51ST ST. LID SEWER IMPROVEM	SYSTEM IMPROVEMENTS	06/30/82	50	2,430.00	48.60	1,555.20	875
CAMP ROOSEVELT LID SEWER IMPRO	SYSTEM IMPROVEMENTS	06/30/82	50	14,690.20	293.80	9,352.67	5,338
KIMBERLING LID SEWER IMPROVEME	LIDS	08/01/82	50	9,543.70	190.87	6,076.06	3,468
LAR-MAR LID SEWER IMPROVEMENTS	LIDS	08/01/82	50	28,832.77	576.66	18,356.96	10,476
NORCREST TERRACE LID SEWER IMP	LIDS	08/01/82	50	173,067.80	3,461.36	110,186.60	62,881
SEWAGE COLLECTION SYSTEM	SYSTEM IMPROVEMENTS	08/01/82	50	2,563,483.38	51,269.67	1,632,084.64	931,399
HYDRO BRUSH MODEL HB2000	LIGHT EQUIPMENT & TO	12/15/82	5	1,900.00	0.00	1,900.00	-
1982-83 SEWER CONSTRUCTION	SYSTEM IMPROVEMENTS	01/01/83	50	12,150.10	243.00	7,533.02	4,617
SE DUNE LID	LIDS	04/01/83	50	30,755.68	615.11	18,760.89	11,995
W DELAKE SEWER LID	LIDS	04/01/83	50	4,086.15	81.72	2,492.48	1,594
48TH & JETTY PUMP STATION	PUMPSTATIONS	04/01/83	50	474,166.11	9,483.32	289,241.28	184,925
DEVILS POINT LID SEWER IMPROVE	LIDS	06/30/83	50	125,962.21	2,519.24	78,096.47	47,866
LINCOLN PALISADES LID SEWER IM	LIDS	06/30/83	50	97,099.81	1,942.00	60,201.96	36,898
N HWY 101 LID SEWER IMPROVEMEN	LIDS	06/30/83	50	1,128,012.43	22,560.25	699,367.73	428,645
NA-AH-SO LID SEWER IMPROVEMENT	LIDS	06/30/83	50	135,344.69	2,706.89	83,913.62	51,431
S.E. NEPTUNE LID SEWER IMPROVE	SYSTEM IMPROVEMENTS	06/30/83	50	29,961.69	599.23	18,576.16	11,386
SPYGLASS RIDGE LID SEWER IMPRO	SYSTEM IMPROVEMENTS	06/30/83	50	216,630.00	4,332.60	134,310.60	82,319
LAND LOT 1 BLOCK 39 ROOSEVELT	LAND	12/06/83	0	14,219.74	0.00	0.00	14,220
WHEATON 41/H STILL - #09-024-1	LAB EQUIPMENT	05/15/84	10	1,490.55	0.00	1,490.55	-
1983-84 SEWER SYSTEM CONSTRUCT	PUMPSTATIONS	06/30/84	50	28,759.54	575.19	17,255.71	11,504
ANCHOR/COAST/DUNE LID	LIDS	06/30/85	50	136,318.50	2,726.37	79,064.73	57,254

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INDIAN SHORES/ALICE PARK LID	LIDS	06/30/85	50	450,570.93	9,011.42	261,331.16	189,240
SEWER SYSTEM CONSTRUCTION FOR	SYSTEM IMPROVEMENTS	06/30/85	50	2,813.00	56.26	1,631.54	1,181
1985-86 SEWER SYSTEM CONSTRUCT	SYSTEM IMPROVEMENTS	06/30/86	50	30,231.10	604.62	16,929.37	13,302
8 SQ. FT. OF ANCHOR PUMP STATI	LAND	11/04/86	0	100.00	0.00	0.00	100
SEWER SYSTEM CONSTRUCTION FOR	SYSTEM IMPROVEMENTS	06/30/87	50	5,252.00	105.04	2,836.12	2,416
SEWER SYSTEM CONSTRUCTION FOR	SYSTEM IMPROVEMENTS	06/30/88	30	6,230.00	207.67	4,070.30	2,160
EDSEL OPEN END STEEL SHELVING	FURNITURE	08/18/89	10	602.00	0.00	602.00	-
SEWER SYSTEM CONSTRUCTION FOR	SYSTEM IMPROVEMENTS	06/30/90	50	18,400.87	368.02	8,832.47	9,568
PEABODY BARNES 15HP DISCHARGE	PUMPSTATIONS	02/14/91	5	3,199.60	0.00	3,199.60	-
GAS AIR COMPRESSOR 10 HP, 30 G	LIGHT EQUIPMENT & TO	06/30/91	5	2,055.35	0.00	2,055.35	-
SEWER SYSTEM CONSTRUCTION FOR	SYSTEM IMPROVEMENTS	06/30/91	50	1,500.00	30.00	690.00	810
WW PLANT & SYSTEM ENGINEERING	SYSTEM IMPROVEMENTS	06/30/91	50	83,452.79	1,669.06	38,388.37	45,064
REPEATER EQUIP., BATTERY & BIN	RADIOS, MOBILE, BASE	08/15/91	10	2,418.84	0.00	2,418.84	-
VANDA PAGING SYSTEM W/4 PAGERS	RADIOS, MOBILE, BASE	06/29/92	10	1,793.32	0.00	1,793.32	-
91-92 TELEMETRY SYSTEM INSTALL	ALARMS	06/30/92	10	158,736.82	0.00	158,736.82	-
91-92 ENGINEERING DESIGN	SYSTEM IMPROVEMENTS	06/30/92	10	53,099.52	0.00	53,099.52	-
91-92 P.S. #12 FORCEMAIN REPLA	SYSTEM IMPROVEMENTS	06/30/92	30	47,541.91	1,584.73	29,238.29	18,304
'92 10-TON TILT BED TRAILER, T	HEAVY EQUIPMENT	11/27/92	10	2,850.00	0.00	2,850.00	-
TELEMETRY SYSTEM 1992-93 F.Y.	ALARMS	01/15/93	10	27,100.00	0.00	27,100.00	-
MIDLAND 70-340 BOX RADIO W/MIC	RADIOS, MOBILE, BASE	02/11/93	5	1,238.00	0.00	1,238.00	-
SHORELITE TRENCH BOX SYSTEM W/	LIGHT EQUIPMENT & TO	03/10/93	10	2,516.67	0.00	2,516.67	-
2 OAK & FABRIC SLED BASE CHAIR	FURNITURE	06/30/93	10	510.00	0.00	510.00	-
4 OAK & FABRIC SLED BASE CHAIR	FURNITURE	06/30/93	10	676.00	0.00	676.00	-
DOUBLE PEDESTAL OAK DESK W/3 D	FURNITURE	06/30/93	10	798.92	0.00	798.92	-
OAK DESK WITH LEFT HAND RETURN	FURNITURE	06/30/93	10	1,077.70	0.00	1,077.70	-
OAK DOUBLE PEDESTAL DESK W/PEN	FURNITURE	06/30/93	10	819.00	0.00	819.00	-
OAK LATERAL FILE CABINET	FURNITURE	06/30/93	10	504.40	0.00	504.40	-
OAK LATERAL FILE CABINET	FURNITURE	06/30/93	10	504.40	0.00	504.40	-
ENGINEER & DESIGN SEWER SYSTEM	SYSTEM IMPROVEMENTS	06/30/93	10	43,905.08	0.00	43,905.08	-
ENGINEERING DESIGN 1992-93 F.Y	SYSTEM IMPROVEMENTS	06/30/93	10	27,700.00	0.00	27,700.00	-
SEWER SYSTEM CONSTRUCTION 1992	SYSTEM IMPROVEMENTS	06/30/93	30	4,468.64	148.95	2,658.76	1,810
SEWER SYSTEM CONSTRUCTION 1992	SYSTEM IMPROVEMENTS	06/30/93	30	18,183.58	606.12	10,819.22	7,364
CANON MP50 MICROFILM READER/PR	COMPUTERS, PRINTERS,	08/18/93	5	716.66	0.00	716.66	-
RESCUE/RETRIEVAL WINCH & TRIP	LIGHT EQUIPMENT & TO	08/31/93	10	2,527.06	0.00	2,527.06	-
AMPEROMETRIC TITRATOR	LAB EQUIPMENT	09/13/93	10	950.00	0.00	950.00	-
ORION PH SELECTIVE ION METER	LAB EQUIPMENT	09/23/93	10	789.19	0.00	789.19	-
LINCOLN RANGER PORTABLE WELDER	LIGHT EQUIPMENT & TO	10/12/93	10	2,533.10	0.00	2,533.10	-

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COMPOSITE REFRIGERATED SAMPLE	LAB EQUIPMENT	11/30/93	10	8,436.00	0.00	8,436.00	-
EMC7600 CENTER POST TIRE CHANG	LIGHT EQUIPMENT & TO	02/21/94	5	521.75	0.00	521.75	-
MOHAWK LME12 ABOVE GROUND VEHI	LIGHT EQUIPMENT & TO	02/21/94	10	1,750.00	0.00	1,750.00	-
1994 FORD F-250 3/4 TON 4 X 2	VEHICLES	05/10/94	5	15,341.25	0.00	15,341.25	-
COAST/BARD ROAD SEWER LID	LIDS	06/30/94	50	184,678.98	3,693.58	74,179.39	110,500
PUMPSTATION 40TH & JETTY SHILO	PUMPSTATIONS	06/30/94	30	154,284.00	5,142.80	88,456.16	65,828
N.W. JETTY SEWER MAIN CONSTRUC	SYSTEM IMPROVEMENTS	06/30/94	30	73,813.47	2,460.45	42,442.76	31,371
SEWER LINE CONSTRUCTION LINCOL	SYSTEM IMPROVEMENTS	06/30/94	30	498,774.00	16,625.80	285,963.76	212,810
SEWER LINE SE NEPTUNE	SYSTEM IMPROVEMENTS	06/30/94	30	10,716.00	357.20	6,143.84	4,572
SEWER MASTER PLAN 1993-94 F.Y.	SYSTEM IMPROVEMENTS	06/30/94	5	34,429.85	0.00	34,429.85	-
SEWER SYSTEM ENGINEERING/DESIG	SYSTEM IMPROVEMENTS	06/30/94	10	2,975.94	0.00	2,975.94	-
CAT CARWASH SYSTEM W/SPRAY ARC	LIGHT EQUIPMENT & TO	04/17/95	10	1,266.66	0.00	1,266.66	-
1994-95 ENGINEERING-AERATION B	SYSTEM IMPROVEMENTS	06/29/95	30	8,987.01	299.57	4,987.83	3,999
1994-95 SEWER SYSTEM REPLACEME	SYSTEM IMPROVEMENTS	06/29/95	30	12,796.35	426.55	7,102.06	5,694
BARTLETT SEWER SDC 1994-95	SYSTEM IMPROVEMENTS	06/29/95	5	6,675.83	0.00	6,675.83	-
LAKEPOINT TELEMETRY SEWER SYST	SYSTEM IMPROVEMENTS	06/29/95	10	5,200.00	0.00	5,200.00	-
NW JETTY SEWER SYSTEM CONSTR.	SYSTEM IMPROVEMENTS	06/29/95	10	3,856.75	0.00	3,856.75	-
SCHOONER CR. SEWER SYSTEM CONS	SYSTEM IMPROVEMENTS	06/29/95	30	28,827.27	960.91	15,999.17	12,828
PUBLIC WORKS SHOP BUILDING	BUILDINGS	06/30/95	20	161,655.77	8,082.78	154,590.89	7,065
MOTOR REPLACEMENT-SPRUCEWOOD STA	SYSTEM IMPROVEMENTS	07/25/95	10	1,282.60	0.00	1,282.60	-
20 FT STEEL CONTAINER	MISCELLANEOUS	08/03/95	5	658.33	0.00	658.33	-
TP3001 TRASH PUMP W/25' SUCTIO	LIGHT EQUIPMENT & TO	09/15/95	10	878.99	0.00	878.99	-
2 FIRE-PROOF STORAGE CABINETS	MISCELLANEOUS	11/28/95	10	530.00	0.00	530.00	-
P.S. #13 POLICE DEPT. TELEMETR	PUMPSTATIONS	12/31/95	20	5,166.67	258.33	4,800.63	366
P.S. #25 PIERPOINT TELEMETRY	PUMPSTATIONS	12/31/95	20	5,166.67	258.33	4,800.63	366
P.S. #30 LINCOLN PALISADES TEL	PUMPSTATIONS	12/31/95	20	5,166.66	258.33	4,800.63	366
3T332 INFRARED THERMOMETER W/C	LAB EQUIPMENT	01/12/96	10	748.23	0.00	748.23	-
SIDE CR. WELL MONITORING/95-96	SYSTEM IMPROVEMENTS	01/24/96	2	1,970.00	0.00	1,970.00	-
P.W. SHOP IMPROVEMENTS F.Y. 19	BUILDINGS	06/30/96	20	3,281.97	164.09	2,787.07	495
30004 MUFFIN MONSTER GRINDER W	LIGHT EQUIPMENT & TO	09/16/96	10	13,280.05	0.00	13,280.05	-
NIKON 20" DIGITAL THEODOLITE	LIGHT EQUIPMENT & TO	02/28/97	5	666.66	0.00	666.66	-
PUMP STATION IMPROVEMENTS F.Y.	PUMPSTATIONS	03/01/97	30	12,654.16	421.81	6,580.21	6,074
1997 CHEVY 35000 GVW FLATBED W	VEHICLES	03/10/97	5	35,393.00	0.00	35,393.00	-
KOHLER 100ROZP ENG.GENERATOR-T	LIGHT EQUIPMENT & TO	03/26/97	10	27,000.00	0.00	27,000.00	-
KOHLER 30ROZP ENG. GENERATOR-T	LIGHT EQUIPMENT & TO	03/26/97	10	19,058.00	0.00	19,058.00	-
KOHLER 50ROZP ENG. GENERATOR-T	LIGHT EQUIPMENT & TO	03/26/97	10	23,000.00	0.00	23,000.00	-
CCTV INSPECTION EQUIPMENT	VIDEO, CAMERAS, RECO	06/18/97	10	36,615.68	0.00	36,615.68	-

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P. W. SHOP IMPROVEMENTS F.Y. 19	BUILDINGS	06/30/97	20	12,558.08	628.37	10,730.38	1,828
SAILOR JACK PUMP STATION F.Y.	PUMPSTATIONS	06/30/97	30	87,660.61	2,922.02	45,145.19	42,515
300X.001G A & D 4713 MOISTURE	LAB EQUIPMENT	09/05/97	10	4,385.00	0.00	4,385.00	-
1997 7-PASSENGER CHEVY VAN, WH	VEHICLES	10/02/97	5	7,228.00	0.00	7,228.00	-
ECHO TRASH PUMP W/FITTINGS	LIGHT EQUIPMENT & TO	05/11/98	5	1,116.41	0.00	1,116.41	-
1997-98 P.W. SHOP BUILDING	BUILDINGS	06/30/98	20	28,515.72	1,433.71	22,955.21	5,561
RE-ROOF WWTP 1997-98 F.Y.	BUILDINGS	06/30/98	20	56,811.00	2,840.55	45,685.50	11,126
1997-98 PUMPSTATION UPGRADES	PUMPSTATIONS	06/30/98	30	19,819.88	660.66	9,810.81	10,009
REPLACE SAILOR JACK P.S. 1997-	PUMPSTATIONS	06/30/98	30	4,962.90	165.43	2,456.64	2,506
S.E. LEE & OAR TRANSMISSION LI	SYSTEM IMPROVEMENTS	06/30/98	30	50,653.47	1,688.45	25,073.48	25,580
HP DESIGNJET 455CA E-SIZE PLOT	COMPUTERS, PRINTERS,	09/28/98	5	4,060.00	0.00	4,060.00	-
DATAGATOR SEWER FLOWMETER SYST	LIGHT EQUIPMENT & TO	11/01/98	5	5,134.88	0.00	5,134.88	-
SURVIVE AIR 2-PERSON AIR SYSTE	LIGHT EQUIPMENT & TO	11/30/98	5	4,807.66	0.00	4,807.66	-
EAGL 400 LASER LEVEL W/TRIPOD	LIGHT EQUIPMENT & TO	01/22/99	5	707.50	0.00	707.50	-
WWTP STEEL POLE BUILDING	BUILDINGS	06/30/99	20	16,555.31	827.77	12,485.53	4,070
NE QUAY & 21ST ST MANHOLE RELI	SYSTEM IMPROVEMENTS	06/30/99	30	45,580.00	1,519.33	22,916.56	22,663
HP LASERJET 4050 TN PRINTER	COMPUTERS, PRINTERS,	09/22/99	5	609.53	0.00	609.53	-
2000 DODGE DURANGO 4 X 4 UTILI	VEHICLES	11/29/99	5	8,820.71	0.00	8,820.71	-
2000 CHEVY EXT CAB PICKUP	VEHICLES	12/16/99	5	25,225.00	0.00	25,225.00	-
110 V REVCO INDUCTION BEARING	LIGHT EQUIPMENT & TO	02/28/00	5	875.00	0.00	875.00	-
DATA GATOR FLOW METER SYSTEM	LIGHT EQUIPMENT & TO	04/19/00	10	5,173.77	0.00	5,173.77	-
DATA GATOR FLOW METER SYSTEM	LIGHT EQUIPMENT & TO	04/19/00	10	5,173.77	0.00	5,173.77	-
99-00 48TH & JETTY PUMP STATIO	SYSTEM IMPROVEMENTS	06/30/00	30	13,894.16	463.14	6,522.55	7,372
99-00 FUEL TANK REPLACEMENT	SYSTEM IMPROVEMENTS	06/30/00	30	67,059.10	2,235.30	31,480.47	35,579
99-00 NW 10TH & 12TH ST. SEWER	SYSTEM IMPROVEMENTS	06/30/00	30	25,958.51	865.28	12,186.02	13,772
DYNA-CLEAN PARTS WASHER	LIGHT EQUIPMENT & TO	08/31/00	5	940.08	0.00	940.08	-
NELSCOTT PUMP STATION UPGRADE	PUMPSTATIONS	06/30/01	30	577,703.37	19,256.78	252,263.74	325,440
SE 3RD PUMP STATION UPGRADE	PUMPSTATIONS	06/30/01	30	714,520.36	23,817.35	312,007.19	402,513
2000-01 SEWER COLLECTION SYSTE	SYSTEM IMPROVEMENTS	06/30/01	30	30,586.49	1,019.55	13,560.01	17,026
LANDA TR3500 SINGLE AXLE 200 G	LIGHT EQUIPMENT & TO	07/01/01	5	1,903.00	0.00	1,903.00	-
FRONT COUNTER DESK UNIT	FURNITURE	08/26/01	10	2,000.00	0.00	2,000.00	-
20-TON PRESS	LIGHT EQUIPMENT & TO	10/08/01	5	754.72	0.00	754.72	-
OAK WOODEN DESK & RIGHT-HAND R	FURNITURE	04/14/02	5	610.99	0.00	610.99	-
SONY DCR-TRV340 DIGITAL CAMERA	VIDEO, CAMERAS, RECO	05/09/02	5	264.33	0.00	264.33	-
2001-02 SEPTAGE RECEIVING STAT	PLANT & SYSTEM	06/30/02	30	168,580.84	5,619.36	67,900.58	100,680
2001-02 WECOMA PUMP STATION UP	PUMPSTATIONS	06/30/02	30	391,742.47	13,058.08	157,785.09	233,957
GPS UNIT/SOFTWARE/FINDER	LIGHT EQUIPMENT & TO	05/01/03	5	6,987.50	0.00	6,987.50	-

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KENWOOD TK-780H MOBILE RADIO	RADIOS, MOBILE, BASE	05/09/03	5	625.07	0.00	625.07	-
2002-03 SEPTAGE RECEIVING STAT	SYSTEM IMPROVEMENTS	05/28/03	30	2,738.29	91.28	1,019.29	1,719
J.D. GX335 LAWN TRACTOR	LIGHT EQUIPMENT & TO	07/29/03	10	5,541.00	0.00	5,541.00	-
2003-04 WW FACILITIES MASTER P	PLANT & SYSTEM	06/30/04	10	279,588.61	25,629.06	279,588.61	-
2003-04 SHILO PUMPSTATION UPGR	PUMPSTATIONS	06/30/04	30	23,298.01	776.60	7,830.71	15,467
2005 INTERNAT'L 4400 DUMP TRU	HEAVY EQUIPMENT	08/11/04	10	9,000.00	899.96	8,924.68	75
2005 FORD F350 PICKUP W/EXT CA	VEHICLES	11/05/04	5	29,037.92	0.00	29,037.92	-
VISTA P-4 2.80 GHZ COMPUTER W/	COMPUTERS, PRINTERS,	11/30/04	5	1,876.39	0.00	1,876.39	-
2004-05 BAR SCREEN @ WWTP	PLANT & SYSTEM	06/30/05	30	180,900.87	6,030.03	54,772.75	126,128
2004-05 ROADS END S. PUMP STAT	PUMPSTATIONS	06/30/05	20	18,830.00	941.50	8,551.96	10,278
2004-05 HOLMES RD. FORCE MAIN	SYSTEM IMPROVEMENTS	06/30/05	30	46,193.83	1,539.79	13,986.42	32,207
2004-05 SEWER BOND ISSUANCE CO	SYSTEM IMPROVEMENTS	06/30/05	25	267,608.38	10,704.34	97,231.05	170,377
2004-05 WW MASTER PLAN	SYSTEM IMPROVEMENTS	06/30/05	5	21,860.52	0.00	21,860.52	-
SIMPLEX POWER STAR 100KW PORTA	LIGHT EQUIPMENT & TO	08/11/05	5	5,817.03	0.00	5,817.03	-
MERIDIAN SL300 COMPUTER SYSTEM	COMPUTERS, PRINTERS,	09/26/05	5	1,171.92	0.00	1,171.92	-
SIERRA MADRE ULA-3 METAL DETEC	LIGHT EQUIPMENT & TO	12/07/05	5	637.90	0.00	637.90	-
PRECISION MODEL 815 BOD INCUBA	LAB EQUIPMENT	02/28/06	10	3,583.45	358.35	3,016.11	567
2006 FORD F350 SUPERCAB 4X4	VEHICLES	05/22/06	5	20,424.00	0.00	20,424.00	-
S. ROADS END PUMP STATION UPGR	PUMPSTATIONS	06/30/06	25	9,976.00	399.04	3,225.57	6,750
HWY 101 MANHOLE RECONSTRUCTION	SYSTEM IMPROVEMENTS	06/30/06	30	70,783.50	2,359.45	19,072.21	51,711
SEWER FORCE MAIN-BARD RD TO NE	SYSTEM IMPROVEMENTS	06/30/06	30	1,606,400.68	53,546.69	432,835.57	1,173,565
Meridian SL800 Computer System	COMPUTERS, PRINTERS,	09/07/06	5	2,164.96	0.00	2,164.96	-
Pinney Bowes Folder/Inserter	OFFICE MACHINES/EQUI	11/02/06	5	1,871.63	0.00	1,871.63	-
Pinney Bowes Folder/Inserter	OFFICE MACHINES/EQUI	11/02/06	5	1,871.63	0.00	1,871.63	-
TravelMaster U640 Laptop Compu	COMPUTERS, PRINTERS,	01/05/07	5	1,363.69	0.00	1,363.69	-
Metrotech Pipe/Cable Locator	LIGHT EQUIPMENT & TO	01/22/07	5	3,706.38	0.00	3,706.38	-
2006 Vactor Catch Basin Cleanse	HEAVY EQUIPMENT	02/05/07	10	264,975.00	26,497.50	196,081.50	68,894
Magnum Towable Light Tower	LIGHT EQUIPMENT & TO	05/30/07	10	2,631.70	263.17	1,865.26	766
Meridian SL800 Computer	COMPUTERS, PRINTERS,	05/31/07	5	1,392.95	0.00	1,392.95	-
W Devils Lk Pump Sta. Upgrade	PUMPSTATIONS	06/30/07	25	26,111.00	1,044.44	7,313.94	18,797
2006-07 Manhole Repl. Project	SYSTEM IMPROVEMENTS	06/30/07	30	15,504.50	516.82	3,619.16	11,885
HEARTSTART ONSITE "BUSINESS PA	LIGHT EQUIPMENT & TO	09/04/07	10	474.30	47.42	323.64	151
Heartstart Onsite AED Lifepack	LIGHT EQUIPMENT & TO	09/04/07	10	1,395.00	139.50	952.04	443
Electric Trash Pump	LIGHT EQUIPMENT & TO	01/08/08	10	1,499.29	149.93	971.46	528
2008 F250 4x4 Short bed Pickup	VEHICLES	04/21/08	5	21,069.00	0.00	21,069.00	-
2008 F350 4x4 Short bed Pickup	VEHICLES	04/21/08	5	21,432.28	0.00	21,432.28	-
Cummins Diesel Genset 60HZ250	LIGHT EQUIPMENT & TO	04/23/08	10	36,555.00	3,655.50	22,624.04	13,931

Description	Classification	Date Acquired	Life	Total Cost	Current Depreciation	Accumulated Depreciation	Book Value 12/31/2015
Kohler 80 KW Generator	LIGHT EQUIPMENT & TO	04/23/08	10	39,195.00	3,919.50	24,257.95	14,937
Cummins Diesel Genset 60HZ 450	LIGHT EQUIPMENT & TO	05/22/08	10	55,930.00	5,593.00	34,170.93	21,759
07-08 Bldg. Impvrt for Generatr	BUILDINGS	06/30/08	20	3,508.00	175.40	1,052.88	2,455
2007-08 48th & Jetty PS Upgrad	PUMPSTATIONS	06/30/08	25	532,732.51	21,309.30	127,914.18	404,818
8" Diamond Blade Tap Cutter	LIGHT EQUIPMENT & TO	07/30/08	5	1,216.79	19.33	1,216.79	-
Precision Fecal Col Water Bath	LAB EQUIPMENT	09/08/08	10	1,992.12	199.21	1,157.60	835
Sony VAIO Notebook	COMPUTERS, PRINTERS,	10/06/08	5	1,326.02	70.49	1,326.02	-
Vehicle-Mounted CCTV Insp. Sys	VIDEO, CAMERAS, RECO	06/19/09	5	115,845.00	22,407.28	115,845.00	-
WWTP Project Phase 1	PLANT & SYSTEM	06/30/09	30	13,620,131.05	454,004.37	2,271,265.70	11,348,865
56kw Portable Gen - Neotsu P.S	LIGHT EQUIPMENT & TO	08/26/09	10	34,246.00	3,424.60	16,597.58	17,648
PID Gravity Convection Oven	LAB EQUIPMENT	10/20/09	10	1,823.54	182.35	856.30	967
Leica DM750 microscope	LAB EQUIPMENT	01/12/10	10	1,457.00	145.70	650.66	806
2009-10 Maryland P.S. Constr.	PUMPSTATIONS	06/30/10	25	7,612.03	0.00	0.00	7,612
ESTER LEE PUMP STATION	PUMPSTATIONS	06/30/10	30	70,502.50	2,350.08	9,400.32	61,102
Shilo P.S. Upgrade 2009-10	PUMPSTATIONS	06/30/10	25	16,496.00	659.84	2,641.17	13,855
Wecoma Diversion Line 2009-10	PUMPSTATIONS	06/30/10	25	14,422.30	576.89	2,309.14	12,113
2009-10 WWTP Complete Phase 1A	SYSTEM IMPROVEMENTS	06/30/10	30	103,542.50	3,451.42	13,815.14	89,727
NW 20th St Sewer Line Replacmt	SYSTEM IMPROVEMENTS	06/30/10	30	150,146.68	5,004.89	20,033.27	130,113
Xerox CQ9201 Color Copier	OFFICE MACHINES/EQUI	09/21/10	5	3,824.00	764.12	2,884.81	939
Sunray 380 Message sign+trailr	LIGHT EQUIPMENT & TO	03/24/11	10	3,158.34	315.95	1,033.55	2,125
2010-11 Lockshire Pump Station	PUMPSTATIONS	06/30/11	25	828,314.55	33,132.58	99,488.51	728,826
2010-11 Sprucewoods P.S.	PUMPSTATIONS	06/30/11	25	45,733.60	1,829.34	5,493.03	40,241
2010-11 WW Telemetry Upgrade	SYSTEM IMPROVEMENTS	06/30/11	10	39,696.33	3,969.63	11,919.77	27,777
Davit Crane/Confined Space Ent	LIGHT EQUIPMENT & TO	11/21/11	8	4,276.48	534.56	1,395.71	2,881
Idexx E-coli Testing Equipment	LAB EQUIPMENT	01/31/12	8	4,716.96	589.62	1,424.78	3,292
2012 Ford Super Cab 4x4 Pickup	VEHICLES	03/08/12	4	24,549.00	6,137.25	14,208.15	10,341
A&D GX200 Precision Balance	LAB EQUIPMENT	03/30/12	8	1,353.85	169.23	381.58	972
2011-12 Sewer Telemetry	COMPUTERS, PRINTERS,	06/28/12	10	67,785.38	6,778.54	13,612.79	54,173
Sewer Collections Shop Buildin	BUILDINGS	06/30/12	20	599,697.20	29,984.86	60,051.87	539,645
WWTP Access Road to Plant	SYSTEM IMPROVEMENTS	06/30/12	20	161,958.70	8,097.94	16,218.07	145,741
CTL Meridian GT14 Desktop Computer for GIS Workstation	COMPUTERS, PRINTERS,	09/20/12	5	1,222.63	244.53	434.79	788
1-Ton Coffing Wire Rope Hoist for WW Collection Shop	LIGHT EQUIPMENT & TO	09/28/12	8	9,795.00	1,224.38	2,150.21	7,645
KEG Super Cutter Plus Pipe Cutter	LIGHT EQUIPMENT & TO	03/28/13	8	7,515.50	939.44	1,183.95	6,332
2013 Sailor Jack P.S. Generator	PUMPSTATIONS	04/10/13	25	23,997.00	0.00	0.00	23,997
100 kw Diesel Gen for Shilo P.S.	LIGHT EQUIPMENT & TO	04/12/13	8	23,480.00	2,935.00	3,578.29	19,902
WW Collections Building Construction	BUILDINGS	06/30/13	30	30,466.22	1,015.54	1,015.54	29,451
2013 Schooner Cr Undergrounding/Interceptor	SYSTEM IMPROVEMENTS	06/30/13	50	17,708.71	0.00	0.00	17,709

Description	Classification	Date Acquired	Life	Total Cost	Current Depreciation	Accumulated Depreciation	Book Value 12/31/2015
2013 Sewer P.S. Telemetry	PLANT & SYSTEM	06/30/13	5	31,359.14	6,271.83	6,271.83	25,087
2013 Maryland P.S. Replacement	PUMPSTATIONS	06/30/13	25	1,240.00	0.00	0.00	1,240
KEG anti-toilet blowing Nozzle for Vactor	LIGHT EQUIPMENT & TO	08/19/13	5	4,418.50	765.07	765.07	3,653
Fluke vibration meter w/case & holster	LIGHT EQUIPMENT & TO	09/17/13	5	1,816.74	285.70	285.70	1,531
Submersible 4" volute waste pump for WWTP	LIGHT EQUIPMENT & TO	09/17/13	5	5,637.70	886.59	886.59	4,751
Taichi Convertible Touch Ultrabook computer for WW Collectio	COMPUTERS, PRINTERS,	10/07/13	3	1,050.99	256.27	256.27	795
Constant torque Ativar 71 VFD for thickener pump	LIGHT EQUIPMENT & TO	04/21/14	5	4,530.00	176.24	176.24	4,354
Nelsoff Storm Line Replacement	STREET/STORMDRAIN/SI	05/31/14	20	84,598.32	359.25	359.25	84,239
Roads End Sanitary District Annexation Building	BUILDINGS	06/30/14	5	4,220.00	844.00	844.00	3,376
WW Pole Building @ PW Yard	BUILDINGS	06/30/14	30	14,891.56	496.39	496.39	14,395
2013-2014 Nelsoff/Hwy 101 Sewer Relocation	SYSTEM IMPROVEMENTS	06/30/14	50	493,673.77	9,873.48	9,873.48	483,800
2013-2014 Sewer SDC Master Plans	SYSTEM IMPROVEMENTS	06/30/14	5	2,116.25	423.25	423.25	1,693
Roads End Sanitary District Land Annexation	LAND	06/30/14	0	40,173.00	0.00	0.00	40,173
Roads End Sanitary District Annexation Equip & Furnishings	LIGHT EQUIPMENT & TO	06/30/14	6	62,934.00	10,489.00	10,489.00	52,445
2013-2014 Maryland P.S. Upgrade	PUMPSTATIONS	06/30/14	25	27,378.28	1,095.13	1,095.13	26,283
2013-2014 Sailor Jack P.S. Upgrade	PUMPSTATIONS	06/30/14	25	6,810.00	272.40	272.40	6,538
Canyon Dr P.S. Upgrade	PUMPSTATIONS	06/30/14	25	1,172,899.20	46,915.97	46,915.97	1,125,983
Coast Ave P.S. Upgrade	PUMPSTATIONS	06/30/14	25	143,931.44	5,757.26	5,757.26	138,174
2013-2014 WW Telemetry P.S. Upgrade	SYSTEM IMPROVEMENTS	06/30/14	30	32,494.00	1,083.13	1,083.13	31,411
Roads End Sanitary District Annexation Sys Improvements	SYSTEM IMPROVEMENTS	06/30/14	8	319,969.00	39,996.13	39,996.13	279,973
WWTP Remodel 2009-2014	SYSTEM IMPROVEMENTS	06/30/14	30	8,044,790.03	268,159.67	268,159.67	7,776,630
West Devils Lake Road Pump Station Upgrade	PUMPSTATIONS	7/1/2015	25	\$1,267,336	0.00	0.00	1,267,336
Maryland Drive pump station replacement	PUMPSTATIONS	7/1/2015	25	\$337,000	0.00	0.00	337,000
Regatta Pump Station Upgrade	PUMPSTATIONS	7/1/2015	25	\$300,000	0.00	0.00	300,000
Totals				48,569,393	1,515,878	15,883,799	32,685,594