## Wastewater Utility Capacity Charges Study

Prepared for City of San Leandro, California June 2019

MUNICIPAL FINANCIAL SERVICES 2960 Valley Basin Avenue, Henderson, Nevada 89052-3814 This Page Intentionally Blank.

# **Table of Contents**

| List | List of Figures |   |     |  |  |  |
|------|-----------------|---|-----|--|--|--|
| List | t of Ta         | bles  | iv  |  |  |  |
| List | t of Ab         | breviations                                     | iv  |  |  |  |
| Exe  | cutive          | Summary   | 1   |  |  |  |
| 1.   | Introc          | duction   | 1-1 |  |  |  |
|      | 1.1             | Capacity Charge Regulatory Requirements         | 1-1 |  |  |  |
|      | 1.2             | Current Wastewater Capacity Charges             | 1-2 |  |  |  |
|      | 1.3             | Capacity Charge Development Methodology         | 1-2 |  |  |  |
| 2.   | Waste           | ewater System Asset Valuation and Capacity      | 2-1 |  |  |  |
|      | 2.1             | Asset Valuation                                 | 2-1 |  |  |  |
|      | 2.2             | System Capacity                                 | 2-3 |  |  |  |
|      | 2.3             | Customer Wastewater Discharge Characteristics   | 2-4 |  |  |  |
| 3.   | Waste           | ewater Capacity Unit Costs and Capacity Charges | 3-1 |  |  |  |
|      | 3.1             | Development of Unit Costs for Flow, BOD and SS  | 3-1 |  |  |  |
|      | 3.2             | Development of Residential Capacity Charges     | 3-2 |  |  |  |
|      | 3.3             | Development of Nonresidential Capacity Charges  | 3-3 |  |  |  |
|      | 3.4             | Single Family Capacity Charge Survey            | 3-4 |  |  |  |
| 4.   | Limita          | ations  | 4-1 |  |  |  |
| App  | pendix          | A: Asset Valuation Tables                       | A   |  |  |  |

## List of Figures

| Figure 4-1. | . Single Family Capacity Charge Survey | 3-4 |
|-------------|--|-----|

## List of Tables

| Table ES-1. Current and Recommended Wastewater Unit Costs of Capacity                | 1   |
|--|-----|
| Table ES-2. Capacity Charges Based on Current and Recommended Unit Costs of Capacity | 2   |
| Table 1-1. Current Wastewater Capacity Charges                                       | 1-2 |
| Table 2-1. Summary of Wastewater System Valuation                                    | 2-2 |
| Table 2-2. Allocation of Wastewater System Valuation                                 | 2-3 |
| Table 2-3. Wastewater System Capacity  | 2-3 |
| Table 3-1. Development of Unit Costs for Flow, BOD and SS                            | 3-1 |
| Table 3-2. Residential Capacity Charges  | 3-2 |
| Table 3-3. Nonresidential Capacity Charges   | 3-3 |

## List of Abbreviations

| BOD   | Biochemical Oxygen Demand                       |
|-------|---|
| City  | City of San Leandro                             |
| CCI   | Construction Cost Index                         |
| CIP   | Capital Improvement Program                     |
| EDU   | Equivalent Dwelling Unit                        |
| ENR   | Engineering News Record                         |
| FY    | Fiscal year (July 1 to June 30)                 |
| FY19  | July 1, 2018 to June 30, 2019                   |
| gpd   | Gallons per Day                                 |
| HCF   | Hundred Cubic Feet (equal to ~ 748.1 gallons)   |
| NPDES | National Pollutant Discharge Elimination System |
| 0&M   | Operation and maintenance                       |
| R&R   | Renewal and Replacement                         |
| SSC   | Sewer Service Charge                            |
| SS    | Suspended Solids                                |
|       |   |



# **Executive Summary**

In April 2018, the City of San Leandro (City) contracted with Municipal Financial Services to evaluate wastewater capacity charges and recommend a revised schedule of wastewater capacity charges.<sup>1</sup>

A capacity charge is a charge to pay for public agencies' facilities in existence at the time the charge is imposed or to pay for new facilities that will be constructed in the future that are of benefit to the person or property being charged (new development or increases to existing service capacity). The charge ensures that the "growth pays for growth" by allocating the cost of new facilities and the cost of unused capacity in existing facilities to new development while allocating the cost of repairing and refurbishing facilities used by current customers to rates.

Capacity charges may only be used for funding capital improvements. The City's main source of revenue, Sewer Service Charges, are from rate payers and may be used for capital or operating expenditures.

The City's current and recommended wastewater unit costs of capacity and capacity charges are shown in the table below.<sup>2</sup> Unit costs of capacity are used to calculate charges for any new connection or increase in capacity required for a current connection.

| Table ES-1. Current and Recommended Wastewater Unit Costs of Capacity |                     |         |         |         |         |         |  |  |  |
|---|---------------------|---------|---------|---------|---------|---------|--|--|--|
|   | Current Recommended |         |         |         |         |         |  |  |  |
| Item  | FY19                | FY20    | FY21    | FY22    | FY23    | FY24    |  |  |  |
| Unit Costs of Capacity  |                     |         |         |         |         |         |  |  |  |
| Flow, \$/gallons per day  | \$20.51             | \$22.02 | \$23.14 | \$24.30 | \$25.51 | \$26.76 |  |  |  |
| BOD, \$/pounds per day  | \$838.61            | \$938   | \$986   | \$1,035 | \$1,087 | \$1,140 |  |  |  |
| SS, \$/pounds per day   | \$961.17            | \$993   | \$1,043 | \$1,096 | \$1,150 | \$1,207 |  |  |  |
| Dollar Change   |                     |         |         |         |         |         |  |  |  |
| Flow  |                     | \$1.51  | \$1.12  | \$1.16  | \$1.21  | \$1.25  |  |  |  |
| BOD   |                     | \$99    | \$48    | \$49    | \$52    | \$53    |  |  |  |
| SS  |                     | \$32    | \$50    | \$53    | \$54    | \$57    |  |  |  |
| Percent Change  |                     |         |         |         |         |         |  |  |  |
| Flow  |                     | 7%      | 5%      | 5%      | 5%      | 5%      |  |  |  |
| BOD   |                     | 12%     | 5%      | 5%      | 5%      | 5%      |  |  |  |
| SS  |                     | 3%      | 5%      | 5%      | 5%      | 5%      |  |  |  |

Current charges were developed in 2010 and have been escalated over time using an index based on construction costs.

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<sup>&</sup>lt;sup>1</sup> The term "connection fee", as used by the City in the San Leandro Administrative Code, and "capacity charge", as defined in the Government Code and used in this study, are synonymous.

<sup>&</sup>lt;sup>2</sup> BOD and SS are conventional (as opposed to toxic) pollutants that are removed from wastewater during the treatment process. BOD is an acronym for biochemical oxygen demand. SS is an acronym for suspended solids. BOD is measured using a laboratory test in which standardized procedures are used to determine the oxygen requirements of wastewater. The BOD test measures the oxygen required for the biochemical degradation of organic material. The test results represent the average BOD strength of wastewater discharged during a given period. SS is measured using a laboratory test in which standardized procedures are used to the surface of, or are in suspension in water, sewage or other liquids, and which are largely removable by laboratory filtration procedures.

Wastewater capacity charges based on the City's current and recommended unit costs of capacity are shown in the table below. Flow and BOD/SS strength from residential connections is considered uniform among all connections in two categories – Single Family and Multiple Family. Current Flow assignments for each category are changed to reflect reduction in indoor water use. Current BOD/SS strength assignments for each category are increased in inverse proportion to indoor water use so that there is no change in the mass of BOD/SS discharge to the sewer. Flow and BOD/SS strength from individual nonresidential connections vary among a wide range. Flows shown for nonresidential connections are provided only to facilitate comparison of capacity charges for different nonresidential loadings.

| Table ES-2. Capacity Charges Based on Current and Recommended Unit Costs of Capacity |           |            |            |           |                     |                  |                  |         |
|--|-----------|------------|------------|-----------|---------------------|------------------|------------------|---------|
|  |           | (gal./day) | (milligrar | ns/liter) |                     |                  | Differ           | ence    |
|  |           | Flow       | BOD        | SS        | Current             | FY20             | Dollars          | Percent |
| Unit Costs of Capacity   |           |            |            |           |                     |                  |                  |         |
| Flow, \$/gallons per day   |           |            |            |           | \$20.51             | \$22.02          | \$1.51           | 7.4%    |
| BOD, \$/pounds per day   |           |            |            |           | \$838.61            | \$938.00         | \$99.39          | 11.9%   |
| SS, \$/pounds per day  |           |            |            |           | \$961.17            | \$993.00         | \$31.83          | 3.3%    |
| Residential Capacity Charges   |           |            |            |           |                     |                  |                  |         |
| Single Family  | current > | 189        | 195        | 195       | ¢1 280              | \$2.020          | \$160            | 10.7%   |
|  | FY20 >    | 145        | 300        | 320       | \$4,389             | Ş3,920           | -3409            | -10.778 |
| Multiple Family  | current > | 158        | 193        | 193       | \$3.664             | \$3.270          | -\$30/           | -10.8%  |
| Multiple Family  | FY20 >    | 121        | 300        | 320       | \$3,00 <del>4</del> | JJ,270           | -2024            | -10.870 |
| Nonresidential Capacity Charges  |           |            |            |           |                     |                  |                  |         |
| High Strength  |           | 3,000      | 1,000      | 600       | \$96,940            | \$104,440        | \$7,500          | 7.7%    |
| Medium Strength  |           | 3,000      | 500        | 600       | \$86 <i>,</i> 450   | \$92,700         | \$6 <i>,</i> 250 | 7.2%    |
| Low Strength   |           | 145        | 300        | 320       | \$3,650             | \$3 <i>,</i> 920 | \$270            | 7.4%    |



# Section 1 Introduction

A capacity charge is a charge to pay for public agencies' facilities in existence at the time the charge is imposed or to pay for new facilities that will be constructed in the future that are of benefit to the person or property being charged (new development or increases to existing service capacity). The charge ensures that the "growth pays for growth" by allocating the cost of new facilities and the cost of unused capacity in existing facilities to new development while allocating the cost of repairing and refurbishing facilities used by current customers to rates.

In developing capacity charges, we have endeavored to satisfy the rational nexus criteria generally applied to these types of charges. A rational nexus-based facility reserve charge must:

- Be rationally based on public policy that demonstrates a nexus between new development and the need to expand or build facilities to accommodate it.
- Not exceed the new development's proportional share of the cost of facilities needed to serve that development, after crediting it for other contributions that it has already made or will make toward that cost.
- Not be arbitrary or discriminatory in its application to individuals or customer classes.

Capacity charges are intended to recover a portion of the City's Capital Improvement Program (CIP) cost, and utility rate payers' prior investment in capital facilities that support land development through utility system expansion. The Wastewater capacity charges developed in this study meet the regulatory requirements found in Government Code Section 66000 *et sequentia* regarding the establishment of capacity charges.

### **1.1 Capacity Charge Regulatory Requirements**

Section 66013 of the State of California Government Code defines a Capacity Charge as a charge to pay for public agencies' facilities in existence at the time the charge is imposed or to pay for new facilities that will be constructed in the future that are of benefit to the person or property being charged (new development or increases to existing service capacity). The City currently uses the term "Connection Fee" to mean *capacity charges collected at the time of connection*.

Section 66013 of the State of California Government Code defines a connection fee (as opposed to a capacity charge) as a fee for the physical facilities necessary to make a water connection or a sewer connection, including, but not limited to, meters, meter boxes, and pipelines from the structure or project to a water distribution line or sewer main, and that does not exceed the estimated reasonable cost of labor and materials for installation of those facilities.

### **1.2 Current Wastewater Capacity Charges**

Current wastewater capacity charges – listed as "connection fees" in the San Leandro Administrative Code, Title 6, Chapter 4, § 6.4.100 – are shown in the table below.

| Table 1-1. Current Wastewater Capacity Charges |          |                     |  |  |  |  |  |  |
|--|----------|---------------------|--|--|--|--|--|--|
| Dwelling Units                                 |          |                     |  |  |  |  |  |  |
| Single Family                                  | \$4,389  | each                |  |  |  |  |  |  |
| Multiple Family                                | \$3,664  | each                |  |  |  |  |  |  |
| Accessory Dwelling Unit                        | \$3,664  | each                |  |  |  |  |  |  |
| Converting and existing apartment building     | \$179    | per unit            |  |  |  |  |  |  |
| to condominium units                           |          |                     |  |  |  |  |  |  |
| Nonresidential Users                           |          |                     |  |  |  |  |  |  |
| Volume   | \$20.51  | per gallons per day |  |  |  |  |  |  |
| BOD  | \$838.61 | per pounds per day  |  |  |  |  |  |  |
| SS   | \$961.17 | per pounds per day  |  |  |  |  |  |  |

#### **1.3 Capacity Charge Development Methodology**

The revised capacity charges incorporate data including: 1) wastewater system design capacity; 2) valuation of existing assets; and 3) customer wastewater discharge characteristics.

Capacity charges are based on the premise that new development pay its proportional share of existing available capacity plus the costs for future system expansion. The capacity charges meet the rational nexus criteria generally applied to these types of charges.

The methodology used to develop the Capacity Charges consists of the following steps:

- Prepare an inventory of system assets and calculate the valuation for those assets.
- Determine the capacity of the current system.
- Estimate the amount of contributed capital. These contributions are subtracted from the value of the assets since the contribution is already included in the system inventory asset values.
- Calculate the unit cost of capital facilities.
- Prepare a schedule of capacity charges based upon the unit cost of capital facilities.



## **Section 2**

# Wastewater System Asset Valuation and Capacity

Capacity charges are defined as "a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged." This section describes the development of valuations for existing facilities.

#### 2.1 Asset Valuation

Wastewater system assets included in the capacity charge calculation are categorized as wastewater treatment plant and lift stations; collection system pipe; and the City's share of EBDA (East Bay Dischargers Authority) facilities.<sup>3</sup>

The replacement value of the system excludes assets routinely purchased with operating revenues. These types of items include laboratory equipment, safety equipment, maintenance equipment, electronic equipment and vehicles.

The replacement value of the wastewater treatment plant and lift stations and the City's share of EBDA facilities was estimated by escalating asset acquisition costs by the ratio of the value of the Engineering News Record 20-City Construction Cost Index (ENR 20-City CCI) currently compared to the time of acquisition of the asset. City staff provided an estimate of the replacement cost for collection system pipe.

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<sup>&</sup>lt;sup>3</sup> East Bay Dischargers Authority (EBDA) was formed on February 15, 1974, by a "Joint Exercise of Powers Agreement" entered into by the <u>City of Hayward</u>, <u>City of San Leandro</u>, <u>Oro Loma Sanitary District</u>, <u>Union Sanitary District</u>, and <u>Castro Valley Sanitary</u> <u>District</u>. EBDA operates under a Commission consisting of one representative appointed by each member agency.

Table 2-1 summarizes the wastewater system assets and their replacement value, by category, in 2018 dollars and shows the projection of replacement values for 2019 - 2023.

| Table 2-1.     Summary of Wastewater System Valuation |            |                     |                    |                  |                |                |                |
|---|------------|---------------------|--------------------|------------------|----------------|----------------|----------------|
|   |            |                     |                    |                  | Projected      |                |                |
| Asset Class   |            | 2018                | 2019               | 2020             | 2021           | 2022           | 2023           |
| Asset Valuation [1, 2]                                |            |                     |                    |                  |                |                |                |
| Treatment Plant / Lift Station                        | s          | \$114,063,000       | \$118,626,000      | \$123,371,000    | \$128,306,000  | \$133,438,000  | \$138,776,000  |
| Collection Pipe                                       |            | \$178,464,000       | \$185,603,000      | \$193,027,000    | \$200,748,000  | \$208,778,000  | \$217,129,000  |
| EBDA Facilities                                       |            | \$43,631,000        | \$45,376,000       | \$47,191,000     | \$49,079,000   | \$51,042,000   | \$53,084,000   |
| Total Fixed Asset Valuation                           |            | \$336,158,000       | \$349,605,000      | \$363,589,000    | \$378,133,000  | \$393,258,000  | \$408,989,000  |
| Adjustments   |            |                     |                    |                  |                |                |                |
| 1. Contributed Capital [3]                            |            |                     |                    |                  |                |                |                |
| Less: Revenue from Capac                              | ity Charg  | (\$4,012,000)       | (\$4,012,000)      | (\$4,012,000)    | (\$4,012,000)  | (\$4,012,000)  | (\$4,012,000)  |
| 2. Debt Principal Outstanding                         |            |                     |                    |                  |                |                |                |
| Less: 2011 SRF Loan Agree                             | ment       | (\$37,617,000)      | (\$35,829,000)     | (\$33,995,000)   | (\$32,116,000) | (\$30,191,000) | (\$28,222,000) |
| 3. Sewer System Expansion C                           | IP         |                     |                    |                  |                |                |                |
| Plus: Average Ending Bala                             | nce        | \$1,500,000         | \$1,500,000        | \$1,500,000      | \$1,500,000    | \$1,500,000    | \$1,500,000    |
| Total Adjustments                                     |            | (\$40,129,000)      | (\$38,341,000)     | (\$36,507,000)   | (\$34,628,000) | (\$32,703,000) | (\$30,734,000) |
| Net Valuation   |            | \$296,029,000       | \$311,264,000      | \$327,082,000    | \$343,505,000  | \$360,555,000  | \$378,255,000  |
|   |            |                     |                    |                  |                |                |                |
| Notes:  |            |                     |                    |                  |                |                |                |
| 1. Treatment plant, lift station a                    | nd collect | tion pipe asset o   | lata for 2018 is s | hown in Table A  | -1.            |                |                |
| Asset values for subsequent                           | years are  | escalated as sho    | wn below:          |                  |                |                |                |
|   |            |                     | <u>2019</u>        | <u>2020</u>      | <u>2021</u>    | <u>2022</u>    | <u>2023</u>    |
|   |            |                     | 4%                 | 4%               | 4%             | 4%             | 4%             |
| 2. EBDA facilities values are from                    | n the EBD  | A Statement of      | Net Position as    | of June 30, 2018 | for Noncurrent | Assets.        |                |
| Noncurrent Assets Values                              |            |                     |                    |                  |                |                |                |
| Capital Assets  |            | \$27,947,158        |                    |                  |                |                |                |
| Accumulated Depreciation                              | l          | <u>\$32,576,546</u> |                    |                  |                |                |                |
| Total EBDA Asset Value                                |            | \$60,523,704        |                    |                  |                |                |                |
| Escalation  |            |                     |                    |                  |                |                |                |
| ENR 20 City CCI 1974                                  | 2020       |                     |                    |                  |                |                |                |
| ENR 20 City CCI 2018                                  | 11062      |                     |                    |                  |                |                |                |
| Escalation Factor                                     | 5.5        |                     |                    |                  |                |                |                |
| Escalated EBDA Asset Valu                             | e          | \$331,437,191       |                    |                  |                |                |                |
| San Leandro Capacity Rights                           |            |                     |                    |                  |                |                |                |
| EBDA Member Agency                                    | mgd        | <u>% of mgd</u>     |                    |                  |                |                |                |
| San Leandro   | 22.3       | 13.2%               |                    |                  |                |                |                |
| Oro Loma/Castro Valley                                | 69.2       | 40.9%               |                    |                  |                |                |                |
| Hayward   | 35.0       | 20.7%               |                    |                  |                |                |                |
| Union 42.9  |            | 25.3%               |                    |                  |                |                |                |
| Total   | 169.4      | 100.0%              |                    |                  |                |                |                |
| San Leandro Portion of EBDA                           | A Assets V | alues               |                    |                  |                |                |                |
| Escalated EBDA Asset Valu                             | e          | \$331,437,191       |                    |                  |                |                |                |
| San Leandro Percent                                   |            | 13.2%               |                    |                  |                |                |                |
| San Leandro Portion                                   |            | \$43,630,752        |                    |                  |                |                |                |



The value of the wastewater system is allocated among flow, BOD and SS constituents to facilitate the development of capacity charge unit costs. The unit costs can be used to develop capacity charges for any new connection. The cost to construct the wastewater collection components of the wastewater system are proportionate to flow. The cost to construct the wastewater treatment components of the wastewater system are proportionate to flow, BOD and TSS. The allocation of the wastewater system valuation is shown in Table 2-2.

| Table 2-2. Allocation of Wastewater System Valuation |               |               |               |               |               |               |  |  |
|--|---------------|---------------|---------------|---------------|---------------|---------------|--|--|
|  | _             |               |               | Projected     |               |               |  |  |
| ltem   | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          |  |  |
| Net Valuation  | \$296,029,000 | \$311,264,000 | \$327,082,000 | \$343,505,000 | \$360,555,000 | \$378,255,000 |  |  |
| Asset Allocation                                     |               |               |               |               |               |               |  |  |
| Allocation Percent                                   |               |               |               |               |               |               |  |  |
| Flow   | 75.0%         | 75.0%         | 75.0%         | 75.0%         | 75.0%         | 75.0%         |  |  |
| BOD  | 12.5%         | 12.5%         | 12.5%         | 12.5%         | 12.5%         | 12.5%         |  |  |
| SS   | 12.5%         | 12.5%         | 12.5%         | 12.5%         | 12.5%         | 12.5%         |  |  |
| Allocation \$  |               |               |               |               |               |               |  |  |
| Flow   | \$222,021,750 | \$233,448,000 | \$245,311,500 | \$257,628,750 | \$270,416,250 | \$283,691,250 |  |  |
| BOD  | \$37,003,625  | \$38,908,000  | \$40,885,250  | \$42,938,125  | \$45,069,375  | \$47,281,875  |  |  |
| SS   | \$37,003,625  | \$38,908,000  | \$40,885,250  | \$42,938,125  | \$45,069,375  | \$47,281,875  |  |  |

### 2.2 System Capacity

Values for the capacity of the wastewater system are based on design flow and loadings associated with the average day maximum month. Values for flow, BOD and SS are shown below in Table 3-1.

| Table 2-3. Wastewater System Capacity                                      |                      |                  |            |            |            |            |  |  |  |
|--|----------------------|------------------|------------|------------|------------|------------|--|--|--|
| Item   | 2018                 | 2019             | 2020       | 2021       | 2022       | 2023       |  |  |  |
| Design Capacity [1]  |                      |                  |            |            |            |            |  |  |  |
| Flow, gpd  | 10,600,000           | 10,600,000       | 10,600,000 | 10,600,000 | 10,600,000 | 10,600,000 |  |  |  |
| BOD, lbs/day   | 41,471               | 41,471           | 41,471     | 41,471     | 41,471     | 41,471     |  |  |  |
| SS, Ibs/day  | 39,186               | 39,186           | 39,186     | 39,186     | 39,186     | 39,186     |  |  |  |
| Notes:   |                      |                  |            |            |            |            |  |  |  |
| 1. The design capacities for flow, BOD and SS were obtained from           |                      |                  |            |            |            |            |  |  |  |
| Technical Memorandum No. 1 Flow and Loading Evalution dated February 2009. |                      |                  |            |            |            |            |  |  |  |
| Values are Average Day Maximum Month (ADMM) from Table 1.12,               |                      |                  |            |            |            |            |  |  |  |
| Influent Flow and Loadin   | g Projections WPCP R | ehabilitation Pr | oject.     |            |            |            |  |  |  |

#### 2.3 Customer Wastewater Discharge Characteristics

Customer characteristics for Flow, BOD and SS were evaluated to ensure that those characteristics approximately represent the volume of wastewater and pounds of conventional pollutants (BOD and SS) entering the City's Wastewater Treatment Plant and represent the approximate amount of volume and pounds of BOD and SS generated by each customer or customer class connected to the City's wastewater system. Updates to discharge characteristics for the Residential classes are summarized below.

**Residential.** Flow for Residential Single Family accounts is decreased from 189 gpd to 145 gpd. Flow for Residential Multiple Family accounts is decreased from 158 gpd to 121 gpd. BOD and TSS concentrations are increased so that the pounds of BOD and TSS discharged by these accounts is increased.

**Nonresidential.** Nonresidential users are assessed capacity charges based on the estimated average day of their peak month discharge according to the current unit cost schedule.



### **Section 3**

# Wastewater Capacity Unit Costs and Capacity Charges

Capacity charges are developed based on unit costs for flow, BOD and SS. The unit costs for each component are the value of the system allocated to each component divided by the capacity in the system for each component.

#### 3.1 Development of Unit Costs for Flow, BOD and SS

The unit costs for each capacity charge component are the value of the system allocated to each component divided by the capacity in the system for each component. Allocation of wastewater system valuation to each component and determination of the wastewater capacity were described in Section 2. The development of unit costs for flow, BOD and SS based on those values are shown in the table below.

| Table 3-1. Development of Unit Costs for Flow, BOD and SS |               |               |               |               |               |               |  |  |
|---|---------------|---------------|---------------|---------------|---------------|---------------|--|--|
|   | _             |               |               | Projected     |               |               |  |  |
| Item  | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          |  |  |
| Net System Valuation                                      |               |               |               |               |               |               |  |  |
| Flow  | \$222,021,750 | \$233,448,000 | \$245,311,500 | \$257,628,750 | \$270,416,250 | \$283,691,250 |  |  |
| BOD   | 37,003,625    | 38,908,000    | 40,885,250    | 42,938,125    | 45,069,375    | 47,281,875    |  |  |
| TSS   | 37,003,625    | 38,908,000    | 40,885,250    | 42,938,125    | 45,069,375    | 47,281,875    |  |  |
| Total   | \$296,029,000 | \$311,264,000 | \$327,082,000 | \$343,505,000 | \$360,555,000 | \$378,255,000 |  |  |
| System Capacity   |               |               |               |               |               |               |  |  |
| Flow, gpd   | 10,600,000    | 10,600,000    | 10,600,000    | 10,600,000    | 10,600,000    | 10,600,000    |  |  |
| BOD, lbs/day  | 41,471        | 41,471        | 41,471        | 41,471        | 41,471        | 41,471        |  |  |
| SS, lbs/day   | 39,186        | 39,186        | 39,186        | 39,186        | 39,186        | 39,186        |  |  |
| Unit Costs of Capacity                                    |               |               |               |               |               |               |  |  |
| Flow, \$/gallon   | \$20.95       | \$22.02       | \$23.14       | \$24.30       | \$25.51       | \$26.76       |  |  |
| BOD, \$/pound (rounded to \$1)                            | \$892         | \$938         | \$986         | \$1,035       | \$1,087       | \$1,140       |  |  |
| SS, \$/pound (rounded to \$1)                             | \$944         | \$993         | \$1,043       | \$1,096       | \$1,150       | \$1,207       |  |  |

Using the unit costs for flow, BOD and SS, the capacity charge for any new connection may be calculated.

## 3.2 Development of Residential Capacity Charges

The capacity charge for any new connection is the unit cost of capacity for each component times the amount of capacity of each component associated with the new connection. The calculation of capacity charges for each residential customer class is shown in the table below. The capacity charges for commercial are based on arbitrary flow values and are useful only for comparison between commercial Groups. They are not representative of flows for every individual new commercial connection. Flows for every individual new commercial connection for a new connection.

| Table 3-2. Residential Capacity Charges |                     |            |            |            |            |            |  |
|---|---------------------|------------|------------|------------|------------|------------|--|
|   | Current Recommended |            |            |            |            |            |  |
| Item                                    | FY19                | FY20       | FY21       | FY22       | FY23       | FY24       |  |
| Unit Costs of Capacity                  |                     |            |            |            |            |            |  |
| Flow, \$/gallon                         | \$20.51             | \$22.02    | \$23.14    | \$24.30    | \$25.51    | \$26.76    |  |
| BOD, \$/pound                           | \$838.61            | \$938      | \$986      | \$1,035    | \$1,087    | \$1,140    |  |
| SS, \$/pound                            | \$961.17            | \$993      | \$1,043    | \$1,096    | \$1,150    | \$1,207    |  |
| Single Family [1]                       |                     |            |            |            |            |            |  |
| Loads                                   |                     |            |            |            |            |            |  |
| Flow                                    | 189 gpd             | 145 gpd    | 145 gpd    | 145 gpd    | 145 gpd    | 145 gpd    |  |
| BOD, mg/L                               | 195 mg/l            | 300 mg/l   | 300 mg/l   | 300 mg/l   | 300 mg/l   | 300 mg/l   |  |
| SS, mg/L                                | 195 mg/l            | 320 mg/l   | 320 mg/l   | 320 mg/l   | 320 mg/l   | 320 mg/l   |  |
| BOD, pounds/day                         | 0.307 lbs           | 0.363 lbs  | 0.363 lbs  | 0.363 lbs  | 0.363 lbs  | 0.363 lbs  |  |
| SS, pounds/day                          | 0.307 lbs           | 0.387 lbs  | 0.387 lbs  | 0.387 lbs  | 0.387 lbs  | 0.387 lbs  |  |
| Charges                                 |                     |            |            |            |            |            |  |
| Flow                                    | \$3,876.39          | \$3,192.90 | \$3,355.30 | \$3,523.50 | \$3,698.95 | \$3,880.20 |  |
| BOD                                     | \$257.45            | \$340.49   | \$357.92   | \$375.71   | \$394.58   | \$413.82   |  |
| SS                                      | \$295.08            | \$384.29   | \$403.64   | \$424.15   | \$445.05   | \$467.11   |  |
| Total                                   | \$4,428.92          | \$3,917.69 | \$4,116.86 | \$4,323.36 | \$4,538.58 | \$4,761.13 |  |
| Total (rounded to \$10)                 | \$4,430             | \$3,920    | \$4,120    | \$4,320    | \$4,540    | \$4,760    |  |
| Adopted, FY19                           | \$4,389             |            |            |            |            |            |  |
| Multiple Family [1]                     |                     |            |            |            |            |            |  |
| Loads                                   |                     |            |            |            |            |            |  |
| Flow                                    | 158 gpd             | 121 gpd    | 121 gpd    | 121 gpd    | 121 gpd    | 121 gpd    |  |
| BOD, mg/L                               | 193 mg/l            | 300 mg/l   | 300 mg/l   | 300 mg/l   | 300 mg/l   | 300 mg/l   |  |
| SS, mg/L                                | 193 mg/l            | 320 mg/l   | 320 mg/l   | 320 mg/l   | 320 mg/l   | 320 mg/l   |  |
| BOD, pounds/day                         | 0.254 lbs           | 0.303 lbs  | 0.303 lbs  | 0.303 lbs  | 0.303 lbs  | 0.303 lbs  |  |
| SS, pounds/day                          | 0.254 lbs           | 0.323 lbs  | 0.323 lbs  | 0.323 lbs  | 0.323 lbs  | 0.323 lbs  |  |
| Charges                                 |                     |            |            |            |            |            |  |
| Flow                                    | \$3,240.58          | \$2,664.42 | \$2,799.94 | \$2,940.30 | \$3,086.71 | \$3,237.96 |  |
| BOD                                     | \$213.01            | \$284.21   | \$298.76   | \$313.61   | \$329.36   | \$345.42   |  |
| SS                                      | \$244.14            | \$320.74   | \$336.89   | \$354.01   | \$371.45   | \$389.86   |  |
| Total                                   | \$3,697.72          | \$3,269.37 | \$3,435.59 | \$3,607.91 | \$3,787.52 | \$3,973.24 |  |
| Total (rounded to \$10)                 | \$3,700             | \$3,270    | \$3,440    | \$3,610    | \$3,790    | \$3,970    |  |
| Adopted, FY19                           | \$3,664             |            |            |            |            |            |  |

Notes:

1. Projected flow, BOD and SS values are the same as those used for these customer classes in the development of rates.

Current single family and multiple family charges adopted by the City are slightly different those projected.

### **3.3 Development of Nonresidential Capacity Charges**

The capacity charge for any new connection is the unit cost of capacity for each component times the amount of capacity of each component associated with the new connection. Capacity requirements for nonresidential connections shown in the table below are not representative of flows for every new connection. Flows for new nonresidential connections are determined by the City at the time of application for a new connection.

|                         | Table 3-3. Nonresidential Capacity Charges |                            |                            |                            |                  |                             |
|-------------------------|--|----------------------------|----------------------------|----------------------------|------------------|-----------------------------|
|                         | Current Recommended Unit Costs             |                            |                            |                            |                  |                             |
| Item                    | FY19                                       | FY20                       | FY21                       | FY22                       | FY23             | FY24                        |
| Unit Costs of Capacity  |  |                            |                            |                            |                  |                             |
| Flow, \$/gallon         | \$20.51                                    | \$22.02                    | \$23.14                    | \$24.30                    | \$25.51          | \$26.76                     |
| BOD, \$/pound           | \$838.61                                   | \$938                      | \$986                      | \$1,035                    | \$1,087          | \$1,140                     |
| SS, \$/pound            | \$961.17                                   | \$993                      | \$1,043                    | \$1,096                    | \$1,150          | \$1,207                     |
| High Strength           |  |                            |                            |                            |                  |                             |
| Loads                   |  |                            |                            |                            |                  |                             |
| Flow                    | 3000 gpd                                   | 3000 gpd                   | 3000 gpd                   | 3000 gpd                   | 3000 gpd         | 3000 gpd                    |
| BOD, mg/L               | 1000 mg/l                                  | 1000 mg/l                  | 1000 mg/l                  | 1000 mg/l                  | 1000 mg/l        | 1000 mg/l                   |
| SS, mg/L                | 600 mg/l                                   | 600 mg/l                   | 600 mg/l                   | 600 mg/l                   | 600 mg/l         | 600 mg/l                    |
| BOD, pounds/day         | 25.020 lbs                                 | 25.020 lbs                 | 25.020 lbs                 | 25.020 lbs                 | 25.020 lbs       | 25.020 lbs                  |
| SS, pounds/day          | 15.012 lbs                                 | 15.012 lbs                 | 15.012 lbs                 | 15.012 lbs                 | 15.012 lbs       | 15.012 lbs                  |
| Charges                 |  |                            |                            |                            |                  |                             |
| Flow                    | \$61,530.00                                | \$66,060.00                | \$69,420.00                | \$72,900.00                | \$76,530.00      | \$80,280.00                 |
| BOD                     | \$20,982.02                                | \$23,468.76                | \$24,669.72                | \$25,895.70                | \$27,196.74      | \$28,522.80                 |
| SS                      | \$14,429.08                                | \$14,906.92                | \$15,657.52                | \$16,453.15                | \$17,263.80      | \$18,119.48                 |
| Total                   | \$96,941.11                                | \$104,435.68               | \$109,747.24               | \$115,248.85               | \$120,990.54     | \$126,922.28                |
| Total (rounded to \$10) | Ş96,940                                    | Ş104,440                   | \$109,750                  | Ş115,250                   | Ş120,990         | Ş126,920                    |
| Medium Strength         |  |                            |                            |                            |                  |                             |
| Loads                   |  |                            |                            |                            |                  |                             |
| Flow                    | 3000 gpd                                   | 3000 gpd                   | 3000 gpd                   | 3000 gpd                   | 3000 gpd         | 3000 gpd                    |
| BOD, mg/L               | 500 mg/l                                   | 500 mg/l                   | 500 mg/l                   | 500 mg/l                   | 500 mg/l         | 500 mg/l                    |
| SS, mg/L                | 600 mg/1                                   | 600 mg/1                   | 600 mg/1                   | 600 mg/1                   | 600 mg/1         | 600 mg/1                    |
| BOD, pounds/day         | 12.510 lbs                                 | 12.510 lbs                 | 12.510 lbs                 | 12.510 lbs                 | 12.510 lbs       | 12.510 lbs                  |
| SS, pounds/day          | 15.012105                                  | 15.012 lbs                 | 15.012 lbs                 | 15.012 105                 | 15.012 lbs       | 15.012 lbs                  |
| Elow                    | \$61 520 00                                | \$66 060 00                | \$60,420,00                | ¢72 000 00                 | \$76 520 00      | ¢00 200 00                  |
| ROD                     | \$01,330.00                                | \$00,000.00<br>\$11 724 29 | \$09,420.00<br>\$12,224,96 | \$72,900.00<br>\$12,047,95 | \$70,550.00      | \$80,280.00<br>\$14 261 40  |
| s                       | \$10,491.01<br>\$14 429 08                 | \$11,734.38<br>\$11,006.02 | \$12,554.80<br>\$15,657,52 | \$12,547.85<br>\$16.452.15 | \$13,398.37      | \$14,201.40<br>\$18 110 /18 |
| Total                   | \$14,429.08                                | \$92 701 30                | \$97 412 38                | \$102 301 00               | \$107 392 17     | \$112 660 88                |
| Total (rounded to \$10) | \$86.450                                   | \$92,701.50                | \$97 410                   | \$102,301.00               | \$107 390        | \$112,660                   |
| Low Strength            | <i>400,100</i>                             | <i>432,700</i>             | <i>407,</i> 110            | <i>\</i> 102,000           | <i>q</i> 107,000 | <i><i>q</i>112,000</i>      |
| Loads                   |  |                            |                            |                            |                  |                             |
| Flow                    | 145 gpd                                    | 145 gpd                    | 145 gpd                    | 145 gpd                    | 145 gpd          | 145 gpd                     |
| BOD, mg/L               | 300 mg/l                                   | 300 mg/l                   | 300 mg/l                   | 300 mg/l                   | 300 mg/l         | 300 mg/l                    |
| SS, mg/L                | 320 mg/l                                   | 320 mg/l                   | 320 mg/l                   | 320 mg/l                   | 320 mg/l         | 320 mg/l                    |
| BOD, pounds/day         | 0.363 lbs                                  | 0.363 lbs                  | 0.363 lbs                  | 0.363 lbs                  | 0.363 lbs        | 0.363 lbs                   |
| SS, pounds/day          | 0.387 lbs                                  | 0.387 lbs                  | 0.387 lbs                  | 0.387 lbs                  | 0.387 lbs        | 0.387 lbs                   |
| Charges                 |  |                            |                            |                            |                  |                             |
| Flow                    | \$2,973.95                                 | \$3,192.90                 | \$3,355.30                 | \$3,523.50                 | \$3,698.95       | \$3,880.20                  |
| BOD                     | \$304.42                                   | \$340.49                   | \$357.92                   | \$375.71                   | \$394.58         | \$413.82                    |
| SS                      | \$371.97                                   | \$384.29                   | \$403.64                   | \$424.15                   | \$445.05         | \$467.11                    |
| Total                   | \$3,650.34                                 | \$3,917.69                 | \$4,116.86                 | \$4,323.36                 | \$4,538.58       | \$4,761.13                  |
| Total (rounded to \$10) | \$3,650                                    | \$3,920                    | \$4,120                    | \$4,320                    | \$4,540          | \$4,760                     |

### 3.4 Single Family Capacity Charge Survey

The City's current and recommended capacity charges for new Single Family connections were compared to the capacity charges for other nearby agencies. Figure 3-1 shows the results of the survey.



Figure 3-1. Single Family Capacity Charge Survey



# Section 4 Limitations

This document was prepared solely for City of San Leandro in accordance with professional standards at the time the services were performed and in accordance with the contract between City of San Leandro and Municipal Financial Services dated April 30, 2018. This document is governed by the specific scope of work authorized by City of San Leandro; it is not intended to be relied upon by any other party. We have relied on information or instructions provided by City of San Leandro and, unless otherwise expressly indicated, have made no independent investigation as to the validity, completeness, or accuracy of such information.

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## Appendix A: Asset Valuation Tables

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|              |   |            |                    |                  |          | V            | aluation Year = | 2018                 |
|--------------|---|------------|--------------------|------------------|----------|--------------|-----------------|----------------------|
|              |   |            |                    |                  |          | ENR CCI      | Escalation      | Total                |
|              |   |            |                    |                  |          | Index [2]    | Factor [2],     | Escalated            |
|              |   |            | Acquisition        | Asset            | Year     | in Year      | Current         | Acquisition          |
| Asset Numbe  | er and Description [1]                  | Date       | Cost               | Class            | Acquired | Acquired     | 11062           | Cost                 |
| Treatment Pl | ant and Lift Stations                   | 01/01/1007 | ć2.000             | D TOOL           | 1007     | 5025         | 1.0             | 64.052               |
| 000761       |   | 01/01/1997 | \$2,608            | P-TOOL           | 1997     | 5825         | 1.9             | \$4,953<br>\$7.052   |
| 000762       |   | 01/01/1996 | \$4,040<br>\$2,562 | P-TOOL           | 1990     | 2825         | 2.0             | \$7,953<br>\$7,411   |
| 000765       |   | 01/01/1982 | \$2,502            | P-TOOL           | 1982     | 5825         | 1.9             | \$7,411              |
| 000766       | PORTABLE GENERATOR - 60 KW              | 01/01/1996 | \$14 260           | P-TOOL           | 1996     | 5620         | 2.0             | \$28.069             |
| 000767       | PORTABLE PUMP                           | 01/01/1999 | \$50.000           | P-TOOL           | 1999     | 6060         | 1.8             | \$91.269             |
| 000776       | POLYMER FEED SYSTEM                     | 01/01/1993 | \$22,029           | P-TOOL           | 1993     | 5210         | 2.1             | \$46,772             |
| 000777       | PLANT EMERGENCY GENERATOR               | 01/01/1992 | \$100,016          | P-TOOL           | 1992     | 4985         | 2.2             | \$221,938            |
| 000778       | PORTABLE GENERATOR - 125 KW             | 01/01/1991 | \$21,286           | P-TOOL           | 1991     | 4835         | 2.3             | \$48,700             |
| 000784       | MOTOR CONTROL CENTER - C                | 01/01/1986 | \$26,251           | P-TOOL           | 1986     | 4295         | 2.6             | \$67,610             |
| 000847       | LABORATORY OVEN - STERILIZING           | 01/01/1995 | \$3,884            | P-ENGI           | 1995     | 5471         | 2.0             | \$7,853              |
| 000851       | TURBIDIMETER                            | 01/01/1996 | \$2,641            | P-ENGI           | 1996     | 5620         | 2.0             | \$5,199              |
| 000854       | EXPANDABLE ION ANALYZER                 | 01/01/1993 | \$2,745            | P-ENGI           | 1993     | 5210         | 2.1             | \$5,828              |
| 000856       | AMBI-HI-LOW CHAMBER                     | 01/01/1994 | \$3,276            | P-ENGI           | 1994     | 5408         | 2.0             | \$6,701              |
| 000857       | REFRIGERATED INCUBATOR - BOD            | 01/01/1994 | \$3,276            | P-ENGI           | 1994     | 5408         | 2.0             | \$6,701              |
| 000863       |   | 01/01/1996 | \$2,924            | P-ENGI           | 1996     | 5620         | 2.0             | \$5,756              |
| 000869       |   | 01/01/1999 | \$9,800            | P-ENGI           | 1999     | 6060<br>F210 | 1.8             | \$17,889             |
| 000870       |   | 01/01/1993 | رور, دخ<br>12 720  |                  | 1993     | 5210<br>4615 | 2.1             | \$12,220             |
| 000883       | MOTOR CONTROL CENTER - J                | 01/01/1989 | \$12,759           | P-TOOL<br>P-TOOL | 1983     | 4015         | 2.4             | \$30,554             |
| 000884       | TRANSFORMER                             | 01/01/1983 | \$140,940          | P-TOOL           | 1985     | 4000         | 2.7             | \$383,434<br>\$8 794 |
| 000962       | WPCP~ PRIMARY DIGESTER #1               | 01/01/1939 | \$24.114           | P-bldg           | 1939     | 236          | 46.9            | \$1.130.276          |
| 000963       | WPCP ~ SECONDARY DIGESTER #2. W/CONTROL | 01/01/1939 | \$39.408           | P-bldg           | 1939     | 236          | 46.9            | \$1.847.139          |
| 000964       | WPCP~ SECONDARY DIGESTER #3             | 01/01/1948 | \$42,592           | P-bldg           | 1948     | 461          | 24.0            | \$1,022,007          |
| 000965       | WPCP~ AERATION TANKS                    | 01/01/1968 | \$327,741          | P-bldg           | 1968     | 1155         | 9.6             | \$3,138,885          |
| 000966       | WPCP~ BIO FILTER LIFT STATION           | 01/01/1968 | \$58 <i>,</i> 355  | P-bldg           | 1968     | 1155         | 9.6             | \$558,890            |
| 000967       | WPCP~ CONTROL BUILDING                  | 01/01/1968 | \$122,795          | P-bldg           | 1968     | 1155         | 9.6             | \$1,176,053          |
| 000968       | WPCP~ POWER GENERATION STATION          | 01/01/1979 | \$18,721           | P-bldg           | 1979     | 3003         | 3.7             | \$68,959             |
| 000969       | WPCP~ SLUDGE CONTROL BUILDING           | 01/01/1948 | \$12,762           | P-bldg           | 1948     | 461          | 24.0            | \$306,219            |
| 000970       | WPCP~ HEADWORKS/PUMPING PLANT           | 01/01/1939 | \$31,710           | P-bldg           | 1939     | 236          | 46.9            | \$1,486,317          |
| 000971       | WPCP ~ PLANT MAINTENANCE BUILDING       | 01/01/1967 | \$10,508           | P-bldg           | 1967     | 1074         | 10.3            | \$108,229            |
| 000972       | WPCP~ EQUIPMENT STORAGE BUILDING        | 01/01/1979 | \$18,075           | P-bldg           | 1979     | 3003         | 3.7             | \$66,581             |
| 000973       | WPCP~ STORAGE SHED                      | 01/01/1987 | \$20,902           | P-bldg           | 1987     | 4406         | 2.5             | \$52,478             |
| 000974       | WPCP <sup>2</sup> CENTRIFUGE BUILDING   | 01/01/1972 | \$27,899           | P-Didg           | 1972     | 1/53         | 6.3<br>E O      | \$176,048            |
| 000975       |   | 01/01/1975 | \$280,307          | P-bldg           | 1973     | 2002         | 3.0             | \$1,402,700          |
| 000970       | WPCP~ PRIMARY CLARIFIER #1              | 01/01/1979 | \$04,784           | P-hldg           | 1939     | 236          | 46.9            | \$1 029 032          |
| 000978       | WPCP~ PRIMARY CLARIFIER #2              | 01/01/1948 | \$40,593           | P-bldg           | 1948     | 461          | 24.0            | \$974.033            |
| 000979       | WPCP~ SECONDARY CLARIFIER #3            | 01/01/1959 | \$168,564          | P-bldg           | 1959     | 797          | 13.9            | \$2,339,553          |
| 000980       | WPCP~ SECONDARY CLARIFIER #4            | 01/01/1974 | \$198,966          | P-bldg           | 1974     | 2020         | 5.5             | \$1,089,568          |
| 000981       | WPCP~ CHLORINE CONTACT TANK             | 01/01/1958 | \$37,619           | P-bldg           | 1958     | 759          | 14.6            | \$548,269            |
| 000982       | WPCP~ FIXED FILM REACTOR                | 01/01/1948 | \$119,959          | P-bldg           | 1948     | 461          | 24.0            | \$2,878,462          |
| 000983       | WPCP~ CHLORINE HANDLING, FACILITIE      | 01/01/1991 | \$73,121           | P-bldg           | 1991     | 4835         | 2.3             | \$167,291            |
| 000984       | WPCP~ SLUDGE REAERATION TANK            | 01/01/1967 | \$81,702           | P-bldg           | 1967     | 1074         | 10.3            | \$841,503            |
| 000985       | WPCP ~ SLUDGE CONDITIONING, TANK        | 01/01/1959 | \$69,432           | P-bldg           | 1959     | 797          | 13.9            | \$963,670            |
| 000986       | WPCP~ SLUDGE THICKENER                  | 01/01/1967 | \$68,074           | P-bldg           | 1967     | 1074         | 10.3            | \$701,139            |
| 000987       | WPCP~ PRIMARY SETTLING BASINS           | 01/01/1939 | \$33,300           | P-bldg           | 1939     | 236          | 46.9            | \$1,560,843          |
| 000988       |   | 01/01/1992 | \$10,439           | P-bldg           | 1992     | 4985         | 2.2             | \$23,165             |
| 000989       | WPCP ~ SIEVE DRUM CONCENTRATOR          | 01/01/1993 | \$154,037          | P-Didg           | 1993     | 521U         | 2.1             | \$327,051            |
| 000990       |   | 01/01/1991 | \$145,790          | P-bldg           | 1991     | 4055         | 2.5             | \$526,975            |
| 000991       | WPCP ~ SLUDGE DRYING BEDS               | 01/01/1948 | \$247 321          | P-hldg           | 1948     | 461          | 2.5             | \$5 934 532          |
| 000993       | WPCP~ MIX LIQUOR PIT                    | 01/01/1990 | \$105.955          | P-bldg           | 1990     | 4732         | 2.3             | \$247.687            |
| 002159       | NEPTUNE LIFT STATION                    | 01/01/1960 | \$95,375           | P-bldg           | 1960     | 824          | 13.4            | \$1,280,370          |
| 002161       | LIFT STATION - BERMUDA AVENUE           | 01/01/1963 | \$147,024          | P-bldg           | 1963     | 901          | 12.3            | \$1,805,053          |
| 002163       | LIFT STATION- MERCED STREET             | 01/01/1986 | \$306,856          | P-bldg           | 1986     | 4295         | 2.6             | \$790,312            |
| 002164       | SAN RAFAEL LIFT STATION                 | 01/01/1952 | \$24,008           | P-bldg           | 1952     | 569          | 19.4            | \$466,735            |
| 002165       | MEMORIAL HOSPITAL LIFT STATION          | 01/01/1962 | \$32,592           | P-bldg           | 1962     | 872          | 12.7            | \$413,446            |
| 002166       | SYLVAN CIRCLE LIFT STATION              | 01/01/1966 | \$11,955           | P-bldg           | 1966     | 1019         | 10.9            | \$129,781            |
| 002167       | LIFT STATION - TEAGARDEN                | 01/01/1969 | \$13,022           | P-bldg           | 1969     | 1269         | 8.7             | \$113,511            |
| 002168       |   | 01/01/1979 | \$31,355           | P-bldg           | 1979     | 3003         | 3.7             | \$115,498            |
| 002172       | DOUBLE WALL STEEL GAS TANK - DIESEL     | 01/01/1998 | \$66,241           | P-TOOL           | 1998     | 5920         | 1.9             | \$123,776            |
| 0021/3       |   | 01/01/1993 | \$22,029           | P-IOOL           | 1993     | 5210         | 2.1             | \$46,772             |
| 002174       |   | 01/01/1985 | \$19,907           | P-TOOL           | 1985     | 4195         | 2.6             | \$52,494             |
| 002170       |   | 01/01/1968 | 244,842<br>60 001  | P-TOOL           | 100C     | 1122         | 9.0<br>2.0      | 3429,407<br>615 006  |
| 002170       | MOTOR CONTROL CENTER - F1               | 01/01/1086 | 20,001<br>\$70 721 | P-TOOL           | 1088     | 2020<br>2510 | 2.0             | \$13,900<br>\$77 800 |
| 002181       | HEAT EXCHANGER                          | 01/01/1976 | \$6 434            | P-TOOL           | 1976     | 2401         | 4.6             | \$29,643             |
| 002184       | AIR COMPRESSOR - MAINTENANCE SHOP       | 01/01/1995 | \$6,442            | P-TOOL           | 1995     | 5471         | 2.0             | \$13,026             |

|              | aler System Assets                        |            |                      |                  |      | v         | aluation Year = | = 2018               |
|--------------|---|------------|----------------------|------------------|------|-----------|-----------------|----------------------|
|              |   |            |                      |                  |      | ENR CCI   | Escalation      | Total                |
|              |   |            |                      |                  |      | Index [2] | Factor [2],     | Escalated            |
| Accet Number | and Description [1]                       | Data       | Acquisition          | Asset            | Year | in Year   | Current         | Acquisition          |
| 002187       |   | 01/01/1981 | \$110 661            | P-TOOI           | 1981 | 3535      | 3.1             | \$346 283            |
| 002188       | CLARIFIER MECHANISM                       | 01/01/1981 | \$201,650            | P-TOOL           | 1981 | 3535      | 3.1             | \$631,009            |
| 002189       | CLARIFIER MECHANISM                       | 01/01/1987 | \$159,253            | P-TOOL           | 1987 | 4406      | 2.5             | \$399,824            |
| 002190       | CLARIFIER MECHANISM                       | 01/01/1993 | \$115,696            | P-TOOL           | 1993 | 5210      | 2.1             | \$245,645            |
| 002191       | AIR GAP TANK                              | 01/01/1986 | \$10,119             | P-TOOL           | 1986 | 4295      | 2.6             | \$26,062             |
| 002192       | PRESSURIZATION TANK                       | 01/01/1987 | \$9,762              | P-TOOL           | 1987 | 4406      | 2.5             | \$24,510             |
| 002195       | MOTOR CONTROL CENTER - N                  | 01/01/1988 | \$4,477              | P-TOOL           | 1988 | 4519      | 2.4             | \$10,958             |
| 002206       | WASTE GAS BURNER                          | 01/01/1987 | \$123,184            | P-TOOL           | 1987 | 4406      | 2.5             | \$309,270            |
| 002207       |   | 01/01/1990 | \$13,160             | P-TOOL           | 1990 | 4/32      | 2.3             | \$30,763             |
| 002208       | WAS PLIMP W/MOTOR                         | 01/01/1990 | \$15,100             | P-TOOL           | 1990 | 4732      | 2.5             | \$35,703             |
| 002205       | WAS PUMP W/MOTOR                          | 01/01/1990 | \$15,216             | P-TOOL           | 1990 | 4732      | 2.3             | \$35,570             |
| 002213       | PUMP W/MOTOR                              | 01/01/1988 | \$11,381             | P-TOOL           | 1988 | 4519      | 2.4             | \$27,860             |
| 002214       | PUMP W/MOTOR                              | 01/01/1988 | \$11,381             | P-TOOL           | 1988 | 4519      | 2.4             | \$27,860             |
| 002215       | PUMP W/MOTOR                              | 01/01/1990 | \$12,337             | P-TOOL           | 1990 | 4732      | 2.3             | \$28,841             |
| 002217       | MIX PIT PIPING/VALVES                     | 01/01/1990 | \$26,073             | P-TOOL           | 1990 | 4732      | 2.3             | \$60,950             |
| 002224       | ROTATING DRUM THICKENER                   | 01/01/1993 | \$51,107             | P-TOOL           | 1993 | 5210      | 2.1             | \$108,510            |
| 002226       | RAS PUMP W/MOTOR                          | 01/01/1990 | \$13,160             | P-TOOL           | 1990 | 4732      | 2.3             | \$30,763             |
| 002227       | RAS PUMP W/MOTOR                          | 01/01/1990 | \$13,160             | P-TOOL           | 1990 | 4732      | 2.3             | \$30,763             |
| 002228       | WAS PUMP W/MOTOR                          | 01/01/1990 | \$12,337             | P-TOOL           | 1990 | 4732      | 2.3             | \$28,841             |
| 002229       | WAS PUMP W/MOTOR                          | 01/01/1990 | \$12,337             | P-TOOL           | 1990 | 4732      | 2.3             | \$28,841             |
| 002230       | PROCESS PIPING                            | 01/01/1990 | \$15,545             | P-TOOL           | 1990 | 4/32      | 2.3             | \$36,339             |
| 002239       | BLOWER                                    | 01/01/1993 | \$26,435             | P-TOOL           | 1993 | 5210      | 2.1             | \$50,120<br>\$56,126 |
| 002240       |   | 01/01/1993 | \$20,435<br>\$0,870  | P-TOOL<br>P-TOOL | 1993 | 5210      | 2.1             | \$30,120<br>\$32,072 |
| 002251       | PLIMP W/MOTOR                             | 01/01/1990 | \$6,873              | P-TOOL           | 1993 | 5210      | 2.3             | \$23,073             |
| 002267       | PUMP W/MOTOR                              | 01/01/1993 | \$6,873              | P-TOOL           | 1993 | 5210      | 2.1             | \$14 593             |
| 002268       | PUMP W/MOTOR                              | 01/01/1993 | \$6.873              | P-TOOL           | 1993 | 5210      | 2.1             | \$14,593             |
| 002269       | PUMP W/MOTOR                              | 01/01/1993 | \$6,873              | P-TOOL           | 1993 | 5210      | 2.1             | \$14,593             |
| 002270       | PUMP W/MOTOR                              | 01/01/1990 | \$12,337             | P-TOOL           | 1990 | 4732      | 2.3             | \$28,841             |
| 002271       | PUMP W/MOTOR                              | 01/01/1993 | \$13,217             | P-TOOL           | 1993 | 5210      | 2.1             | \$28,063             |
| 002272       | PUMP W/MOTOR                              | 01/01/1993 | \$13,217             | P-TOOL           | 1993 | 5210      | 2.1             | \$28,063             |
| 002273       | PUMP W/MOTOR                              | 01/01/1993 | \$13,217             | P-TOOL           | 1993 | 5210      | 2.1             | \$28,063             |
| 002274       | PUMP W/MOTOR                              | 01/01/1993 | \$13,217             | P-TOOL           | 1993 | 5210      | 2.1             | \$28,063             |
| 002275       | PUMP W/MOTOR                              | 01/01/1993 | \$13,217             | P-TOOL           | 1993 | 5210      | 2.1             | \$28,063             |
| 002276       | PROCESS PIPING                            | 01/01/1993 | \$256,858            | P-TOOL           | 1993 | 5210      | 2.1             | \$545,359            |
| 002277       |   | 01/01/1993 | \$16,742             | P-TOOL           | 1993 | 5210      | 2.1             | \$35,547             |
| 002278       |   | 01/01/1993 | \$10,742<br>\$12,217 | P-TOOL<br>P-TOOL | 1993 | 5210      | 2.1             | \$35,547<br>\$38,062 |
| 002279       |   | 01/01/1993 | \$13,217             | P-TOOL           | 1993 | 5210      | 2.1             | \$28,003             |
| 002280       | PROCESS PIPING                            | 01/01/1990 | \$23,852             | P-TOOL           | 1990 | 4732      | 2.1             | \$55 759             |
| 002283       | MOTOR CONTROL CENTER                      | 01/01/1990 | \$16,450             | P-TOOL           | 1990 | 4732      | 2.3             | \$38,454             |
| 002285       | RECLAIMED WATER STORAGE                   | 01/01/1993 | \$53,751             | P-TOOL           | 1993 | 5210      | 2.1             | \$114,123            |
| 002286       | PROCESS PIPING                            | 01/01/1988 | \$71,398             | P-TOOL           | 1988 | 4519      | 2.4             | \$174,773            |
| 002290       | PROCESS PIPING                            | 01/01/1990 | \$9,047              | P-TOOL           | 1990 | 4732      | 2.3             | \$21,150             |
| 002291       | PUMP W/MOTOR                              | 01/01/1993 | \$13,217             | P-TOOL           | 1993 | 5210      | 2.1             | \$28,063             |
| 002292       | PUMP W/MOTOR                              | 01/01/1993 | \$13,217             | P-TOOL           | 1993 | 5210      | 2.1             | \$28,063             |
| 002293       | PUMP W/MOTOR                              | 01/01/1993 | \$13,217             | P-TOOL           | 1993 | 5210      | 2.1             | \$28,063             |
| 002294       | PROCESS PIPING                            | 01/01/1993 | \$31,369             | P-TOOL           | 1993 | 5210      | 2.1             | \$66,603             |
| 002400       | ONE (1) WALLACE AND TIERNAN WALL MOUNTED  | 01/08/2001 | \$7,747              | P-ODEQ           | 2001 | 6342      | 1.7             | \$13,512             |
| 002401       | ONE (1) WALLACE AND TIERNAN WALL MOUNTED  | 01/08/2001 | \$7,747              | P-ODEQ           | 2001 | 6342      | 1.7             | \$13,512             |
| 002402       | ONE (1) WALLACE AND TIERNAN WALL MOUNTED  | 01/08/2001 | \$7,747<br>\$6.250   | P-ODEQ           | 2001 | 6342      | 1.7             | \$13,512             |
| 002403       | CENERATOR MOUNTED ON TRAILER 25 KW        | 11/22/2002 | \$0,239<br>\$17,633  |                  | 2002 | 6060      | 1.7             | \$10,590             |
| 002431       |   | 10/16/1999 | \$17,025             | P-ODEQ           | 2001 | 6342      | 1.0             | \$52,109             |
| 002434       | BURNER WASTE GAS BURNER                   | 12/26/2000 | \$7 145              | P-ODEQ           | 2001 | 6221      | 1.7             | \$12,706             |
| 002486       | ONE (1) TOSHIBA MAGNETIC FLOWMETER        | 06/25/2002 | \$3.678              | P-ODEQ           | 2002 | 6538      | 1.7             | \$6.222              |
| 002487       | ONE (1) MAGNETIC FLOWMETER                | 11/08/2002 | \$3,743              | P-UTIL           | 2002 | 6538      | 1.7             | \$6,332              |
| 002489       | ONE (1) PUMP LOCATED @ WPCP               | 10/22/2002 | \$3,333              | P-UTIL           | 2002 | 6538      | 1.7             | \$5,639              |
| 002490       | ONE (1) PUMP LOCATED @ WPCP               | 10/22/2002 | \$3,333              | P-UTIL           | 2002 | 6538      | 1.7             | \$5,639              |
| 002493       | ONE (1) FLYGHT PUMP/MERCED LIFT STATION   | 10/02/2002 | \$5,325              | P-ODEQ           | 2002 | 6538      | 1.7             | \$9,009              |
| 002539       | FUEL TANK, PORTABLE ABOVE-GROUND TANK     | 12/10/1999 | \$2,754              | P-ODEQ           | 1999 | 6060      | 1.8             | \$5,027              |
| 002609       | ONE (1) VOGELSANG PD PUMP, V136-105Q W/1  | 06/25/2002 | \$10,625             | P-ODEQ           | 2002 | 6538      | 1.7             | \$17,977             |
| 002611       | ONE (1) DYNABLEND UNIT FOR AUTO PLY SYST  | 11/22/2002 | \$9,807              | P-UTIL           | 2002 | 6538      | 1.7             | \$16,593             |
| 002616       | LATHE, JET PRECISION - PLANT              | 06/29/2003 | \$12,232             | p-odeq           | 2003 | 6694      | 1.7             | \$20,214             |
| 002617       | MILL PACKAGE                              | 06/29/2003 | \$6,387              | p-odeq           | 2003 | 6694      | 1.7             | \$10,554             |
| 002618       | MECHANICAL SEAL, FLOWSERVE                | 06/29/2003 | \$4,385              | P-UTIL           | 2003 | 6694      | 1.7             | \$7,245              |
| 002620       |   | 08/25/2003 | \$8,972              |                  | 2003 | 6694      | 1./             | \$14,826             |
| 002093       | STOTIVI DRAHV - WICKS POIVIP ST LAND #194 | 00/2//2003 | 3473,506<br>663 507  | P-DIVK           | 2003 | 7115      | 1.7             | ۶/۶۲,384<br>دمه ۲۹۸  |

| Acquisition     Asset     Year     Total     Total       Acquisition     Asset     Year     Normal     Carrent     Acquisition       Acset Number and Description [1]     Date     Carrent     Acquire   |                 |   |            |                    |        |              | V         | aluation Yea | ar = 2018        |
|--|-----------------|---|------------|--------------------|--------|--------------|-----------|--------------|------------------|
| Acet Number and Description [3]     Date     Cost     Acquiret     Acquir   |                 |   |            |                    |        | -            | ENR CCI   | Escalatior   | n Total          |
| Acquisition  |                 |   |            |                    |        |              | Index [2] | Factor [2]   | , Escalated      |
| Asset Number and Description [1]     Date     Cost     Case     Acquiret     Acquiret     11052     Cost       002783     NVETCK HT STATON REH-BAILITATION     06/272004     5402.60     putil     2005     7446     1.5     533.877       002847     PURP VORTEX HT PUMP     01/24/2005     528.640     putil     2005     7446     1.5     533.827       002830     VALVET     04/07/2005     538.817     PUTIL     2005     7746     1.5     533.827       002831     VETAM FT PUMP     00/23/2006     533.837     putIL     2006     7751     1.4     553.627       003931     FORME CYARCIDB, PART NO, UN     00/23/2006     533.648     PUTIL     2008     8310     1.3     512.802       003917     AFARTON TARK "PURPARDE     06/3/20208     536.665     PTOGL     2008     8310     1.3     512.805       003241     PORKET GATE     10/3/12008     52.665     PTOGL     2008     8310     1.3     512.805       003241     PORKET GATE     10/3/12008  |                 |   |            | Acquisition        | Asset  | Year         | in Year   | Current      | Acquisition      |
| D02264     VPTUNE UTF STATION REHABILITATION     66/29/2004     5482,286     p-blig     2004     7115     1.6     5722,600       D02845     VDRTX PTFUNE VTF     01/2/4/2005     526,840     p-util     2005     7446     1.5     533,873       D02815     VLVE*     04/07/2005     526,840     p-util     2005     7446     1.5     533,873       D029217     MEXAMACLA SAL     02/21/2006     537,715     P-UTIL     2006     7751     1.4     553,873       D029210     CHOPPER PUMP     06/29/2007     52,67,80     p-util     2005     7751     1.4     553,873       D03930     VELDING FUMME ENTRACTOR, PART NO, LIN     06/29/2008     52,075     PENG     2007     7977     1.4     552,275       D03141     TOGETRE NOLER     06/39/2008     52,075     PENG     2007     1.3     52,285,00       D03241     STAMOY PUMP-VERCED UT STATON     06/29/2009     54,742     Ptool     2009     8370     1.3     52,285,00       D03241     STAMOY PUMP-VERCED UT STATON  | Asset Number    | and Description [1]                             | Date       | Cost               | Class  | Acquired     | Acquired  | 11062        | Cost             |
| 002847     VURTX PT PUMP     01/07/2005     526,840     p-util     2005     7446     1.5     539,873       002820     VALVE*     04/07/2005     58,817     P-UTIL     2005     7446     1.5     539,873       002823     UTIP VIMP*     06/04/2006     58,817     P-UTIL     2006     7751     1.4     515,822       002930     CHOPRE PLIMP     07/01/2005     58,817     p-util     2005     7466     1.5     539,873       002930     VLUDRO FUME ETRACTOR, PART NO. LIN     06/24/2007     55,183,972     p-util     2006     7751     1.4     52,275       003142     DIGTER MOLAR MA     02/19/2008     530,273     P-UTIL     2008     8310     1.3     51,281,39       003142     DIGTER MOLAR MA     02/19/2008     530,273     P-UTIL     2008     8310     1.3     52,285,49       003142     DIGTER MOLAR MA     02/32008     57,222     P-UTIL     2008     8310     1.3     52,285,49       003142     DIGTER MOLAR MA     02/32008  | 002763          | NEPTUNE LIFT STATION REHABILITATION             | 06/29/2004 | \$469,286          | p-bldg | 2004         | 7115      | 1.6          | \$729,600        |
| 002847     PUMP VORTEX PIT     01/24/2005     52.86,840     p-unit     2005     7446     1.5     53.988       002825     LITF PUMP-     05/04/2006     53.77.15     PUTIL     2006     7751     1.4     55.888       002927     MECHANECAL STAL     02/22/2006     53.77.15     PUTIL     2006     7751     1.4     55.888       002925     VAUCHAN CLOPPER PUMP     06/23/2006     53.75.15     PENKI     2006     7751     1.4     55.87.95       003141     FORKARTON TAKE "LONGENER PUMP     06/23/2008     53.85.46     PUTIL     2008     8310     1.3     51.80.95       003127     AERATON TAKE "LONGENER PUMP     06/23/2008     53.85.46     PUTIL     2008     8310     1.3     51.80.95       003127     AERATON TAKE "LONGENER PUMP     06/23/2008     57.42.2     Ptool     2009     8570     1.3     55.90       003261     SCUIF GATE     103.12.008     53.44.4     Ptool     2009     8570     1.3     55.910       003224     TABLE PALOESA   | 002845          | VORTEX PIT PUMP                                 | 01/07/2005 | \$26,840           | p-util | 2005         | 7446      | 1.5          | \$39,873         |
| 002830     VALVE*     04/07/2005     58,827     P-UTIL     2005     7/46     1.5     51.308       002823     LIFT FUMP*     05/04/2006     58,189     p-tool     2006     7751     1.4     55.382       002823     COMPER PLUMP     07/01/2005     58,189     p-tull     2005     7446     1.5     53.8373       00293     COMPER PLUMP     06/30/2006     51.83.72     p-tull     2005     7446     1.5     53.8373       00293     CLOPER PLUMP     06/30/2006     51.83.72     p-tull     2006     7751     1.4     52.21.5       003142     DIGRETH BOLTR #L     00/31/2008     53.62.73     P-WIK     2008     8310     1.3     51.285.03       003251     PIE INSPECTION STISTM     00/31/2008     52.04.848     P-UTIL     2008     8310     1.3     52.285.04       003261     STAMOP TUMP -MERCED IFT STATION     06/23/2008     57.422     p-tool     2009     8570     1.3     52.969       003261     STAMOP TUMP -MERCED IFT STATION     06/23/2  | 002847          | PUMP VORTEX PIT                                 | 01/24/2005 | \$26,840           | p-util | 2005         | 7446      | 1.5          | \$39,873         |
| 002922     LUT PUMP <sup></sup> 05/04/2006     \$37,15     P-UTIL     2006     7751     1.4     553,822       002927     MECHANICAL SEAL     02/32/00     \$38,839     P-UTIL     2006     7751     1.4     553,837       003930     CHOPPER PUMP     06/30/2005     \$35,837     P-UTIL     2006     7751     1.4     \$53,837       003141     FORMLET (USED)     12/11/2007     56,737     P-ENGI     2007     7967     1.4     \$52,133       003142     DIGESTER BOLLER 4M     02/19/2008     \$13,5486     P-UTIL     2008     8310     1.3     \$12,886,352       003157     AFATION TAKIN'ET UPGRADE     06/30/2008     \$3,4686     P-UTIL     2008     8310     1.3     \$51,283     P-UTIL     2008     8310     1.3     \$51,283     P-UTIL     2008     8310     1.3     \$51,283     P-UTIL     2008     8570     1.3     \$51,293     \$73,422     P-UOI     2009     8570     1.3     \$51,935     \$74,93     \$74,93     \$74,93     \$74,93     \$  | 002850          | VALVE~  | 04/07/2005 | \$8,817            | P-UTIL | 2005         | 7446      | 1.5          | \$13,098         |
| 002923     MECHANIOLS EAL     02/32/0206     S3,848     p-trol     2005     77.51     1.4     51,866       002930     CHOPPER PUMP     06/3/2006     S3,837     p-util     2005     77.51     1.4     S52,219       00399     WELDING FUME ETRACTOR, PART NO. UN     06/3/2006     S13,517     FURIC     75.75     1.4     S52,109       003142     DIGESTRE BOLLER #1     02/19/2008     S15,486     P-UTIL     2008     8310     1.3     S51,805       003142     DIGESTRE BOLLER #1     00/12/2008     S20,665     P-TOL     2008     8310     1.3     S51,805       003250     STANDP PUMP- MECED LIFT STATION     06/2/2009     S7,422     P-tool     2009     85.70     1.3     S5,580       003254     TAMOP PUMP- MECED LIFT STATION     06/2/3/2009     S7,144     P-m/sk     2009     85.70     1.3     S5,580       003254     TALER F-RUNSED SUTH TONOUE BOX     06/2/3/2009     S1,1421     P-m/sk     2009     85.70     1.3     S5,1940       003254     TALER F-RUNSED   | 002923          | LIFT PUMP~                                      | 05/04/2006 | \$37,715           | P-UTIL | 2006         | 7751      | 1.4          | \$53,822         |
| 00293     CHOPER PUMP     07/01/2005     S26,840     p-util     2006     77.45     1.5     533,873       00399     WELDING FUME EXTRACTOR, PART NO. UN     06/30/2006     S13,372     p-WIII     2006     77.51     1.4     S52,712       003141     FORKULT (USE)     12/11/2007     S52,532     P-WIS     2007     7967     1.4     S52,103       003142     DIGESTER BOLER #     02/19/2008     S13,548     P-UTIL     2008     8310     1.3     S18,863       003251     JEEL FORT     WIGRADE     06/30/2008     S24,066     P-UTIL     2008     8570     1.3     S52,000       003241     STANDEP PUMP-MICKS/NETUNE LIFT STATTON     06/23/2009     S7,422     P-tool     2009     8570     1.3     S5,950       003241     STANDEP PUMP-MICKS/NETUNE LIFT STATTON     06/23/2009     S5,174     P-tool     2009     8570     1.3     S5,950       003244     TRALER - ENCLOSED WITH TONOUE ROX     06/23/2009     S5,174     P-tool     2009     8570     1.3     S5,1249   | 002927          | MECHANICAL SEAL                                 | 02/23/2006 | \$8,189            | p-tool | 2006         | 7751      | 1.4          | \$11,686         |
| 00255     VAUGHAN CHOPPER PUMP     06/3/2006     S18.372     p-mll     2007     751     1.4     552.375       003142     DIGKINF UNC ENTRA CTOR, PART NO. LIN     06/3/2007     S15.375     P-WKS     2007     7567     1.4     S52.109       003142     DIGGSTER NOLER #1     02/19/2008     S12.486     P-WKS     2007     7567     1.4     S52.109       003142     DIGGSTER NOLER #1     06/3/2007     S12.453     P-WKS     2007     1.3     S52.050       003251     PIF INSPECTION SYSTEM     06/3/2008     S7.422     P-tool     2009     8570     1.3     S52.500       003250     STAMOP PUMP- MECED LIFT STATION     06/2/32009     S7.424     P-tool     2009     8570     1.3     S52.900       003254     TAALER F. INCLOSED WITH TONDUE BOX     06/2/32009     S7.144     P-WK     2009     8570     1.3     S52.900       003254     TAALER F. INCLOSED WITH TONDUE BOX     06/2/32009     S1.1633     P-HECU     2009     8570     1.3     S52.7900       003312  | 002930          | CHOPPER PUMP                                    | 07/01/2005 | \$26,840           | p-util | 2005         | 7446      | 1.5          | \$39,873         |
| 003099     WELDING FUNCE EXTRACTOR, PART NO. LIN     06/29/2007     56,275     P-FWKS     2007     7967     1.4     \$5,21.09       003144     DIGESTER BOILER #I     02/11/2008     \$131.54     P-VTIL     2008     \$310     1.3     \$12.03.09       003142     DIGESTER BOILER #I     02/11/2008     \$132.48     P-VTIL     2008     \$310     1.3     \$12.81.502       003251     PIPE INSPECTION SYSTEM     03/16/2009     \$5,448     P-VTIL     2009     \$570     1.3     \$52.500       003291     STANDEY PUMP- WICKS/MERCED LIFT STATON     06/29/2009     \$7,442     P-tool     2009     \$570     1.3     \$52.500       003294     TEALRE - INCLOSED WITH TONGLE DX     06/29/2009     \$57,344     P-tool     2009     \$570     1.3     \$57.999       003314     DUMP FLYGT 3103 - LS STANDBY     06/18/2009     \$51.421     P-towl     2009     \$570     1.3     \$57.999       003314     DUMP FLYGT 3103 - LS STANDBY     06/18/2009     \$51.421     P-towl     2009     \$570     1.3     \$52.791 <  | 002951          | VAUGHAN CHOPPER PUMP                            | 06/30/2006 | \$18,372           | p-util | 2006         | 7751      | 1.4          | \$26,219         |
| 03344     FORKLIFT (USED)     12/11/2007     551,53     P-PWKS     2007     7967     1.4     521,03       003142     DIGSTER BOLIER #4     02/19/2008     \$133,48     P-VTIL     2008     8310     1.3     \$51,83,85       003151     PUENSPECTION SYSTEM     03/16/2008     \$52,04.8     P-VTIL     2008     8310     1.3     \$51,28,150       003251     PIENSPECTION SYSTEM     03/16/2009     \$7,422     Ptool     2008     8370     1.3     \$55,50       003290     STANDR PUMP-MERCED LIFT STATION     06/29/2009     \$7,422     Ptool     2009     8570     1.3     \$57,69       003294     TARUER-INCLOSED WITH TONGUE BOX     06/29/2009     \$51,124     Ptool     2009     8570     1.3     \$57,99       003314     PUMP-INCGT 3123 - LS STANDBY     08/18/2009     \$51,35     P+EGU     2009     8570     1.3     \$52,799       003312     PUMP-INCGT 3123 - LS STANDBY     08/18/2009     \$51,35     P+EGU     2009     8570     1.3     \$52,799       003314  | 003099          | WELDING FUME EXTRACTOR, PART NO. LIN            | 06/29/2007 | \$6,275            | P-ENGI | 2007         | 7967      | 1.4          | \$8,712          |
| 003142     DIGESTER BOLER #     02/19/2008     513.486     P-UTIL     2008     8310     1.3     \$180.352       003197     AERATION TAKE" UPGRADE     06/30/2009     \$592.70     2009     8570     1.3     \$51.281.502       003261     3L CUFF GATE     10/31/2008     \$52.065     P-TOL     2008     8570     1.3     \$52.506       003290     STAND8Y PUMP-MICS/NETPUNE LIFT STATION     06/29/2009     \$7.422     P-tool     2009     8570     1.3     \$52.500       003294     ARMASVE BLASTING SYSTEM     06/29/2009     \$51.261     p-powls     2009     8570     1.3     \$52.900       003264     ALLOMMENT SYSTEM - INTURUSER RAPRESS     06/29/2009     \$51.361     p-tool     2009     8570     1.3     \$52.900       00312     PUMP - FLYOT 3120 - LS TANDBY     08/18/2009     \$51.361     P-tol     2009     8570     1.3     \$51.241       00312     PUMP - FLYOT 3120 - LS TANDBY     08/18/2009     \$51.351     P-tol     2009     8570     1.3     \$51.241       00312   | 003141          | FORKLIFT (USED)                                 | 12/11/2007 | \$15,153           | P-PWKS | 2007         | 7967      | 1.4          | \$21,039         |
| 033197     AERATION TANK "S' UPERADE     09/3/2008     SP62,703     P-UTIL     2008     8310     1.3     \$51,281,502       003251     PIF INSPECTION SYSTEM     10/31/2008     \$52,065     P-TOOL     2008     8310     1.3     \$52,800       003260     STANDEY PUMP- WICKS/NETPUNE LIFT STATION     06/29/2009     \$7,422     P-tool     2009     8570     1.3     \$59,800       003292     STANDY PUMP- MICKS/NETPUNE LIFT STATION     06/29/2009     \$7,424     p-tool     2009     8570     1.3     \$59,479       003284     TRAILER - ENCLOSED WITH TONOUE BOX     06/29/2009     \$51,41     p-tool     2009     8570     1.3     \$52,790       003313     SLUDGET RUCK TOLL OF CONTAINTER     09/11/2009     \$61,35     P-HEOL     2009     8570     1.3     \$51,284       003313     SLUDGET RUCK ROLL OF CONTAINTER     09/11/2009     \$56,409     P-ODEQ     2009     8570     1.3     \$51,284       003353     LAR COMPRESOR     08/12/2009     \$11,38     P-UTIL     2009     8570     1.3     \$51,284 </td <td>003142</td> <td>DIGESTER BOILER #4</td> <td>02/19/2008</td> <td>\$135,486</td> <td>P-UTIL</td> <td>2008</td> <td>8310</td> <td>1.3</td> <td>\$180,352</td>  | 003142          | DIGESTER BOILER #4                              | 02/19/2008 | \$135,486          | P-UTIL | 2008         | 8310      | 1.3          | \$180,352        |
| 003251     PIPE IMSPECTION SYSTEM     03/16/2009     58,448     P-UTIL     2009     8570     1.3     510,905       003261     32 CHIF GATE     10/31/2008     \$20,608     \$20,008     \$8100     1.3     \$52,708       003291     STANDSP VIMP-MICKS/NEPTUNE LIFT STATION     06/29/2009     \$7,422     p-tool     2009     8570     1.3     \$59,800       003294     TANDY PUMP-MRECED LIFT STATION     06/29/2009     \$57,144     p-tool     2009     8570     1.3     \$57,969       003294     TAILER - ENCLOSED WITH TONGUE BCX     06/29/2009     \$511,551     P-HEQU     2009     8570     1.3     \$7,919       003311     PUMP - FLYGT 3103 : STANDBY     08/18/2009     \$511,558     P-HEQU     2009     8570     1.3     \$512,421       003311     PUMP - FLYGT 3102 : STANDBY     08/16/2009     \$511,788     P-HEQU     2009     8570     1.3     \$512,981       003312     PUMP - FLYGT 3102 : STANDBY     08/16/2009     \$511,798     P-HTL     2010     8804     1.3     \$52,903 <td< td=""><td>003197</td><td>AERATION TANK "B' UPGRADE</td><td>06/30/2008</td><td>\$962,703</td><td>P-UTIL</td><td>2008</td><td>8310</td><td>1.3</td><td>\$1,281,502</td></td<>   | 003197          | AERATION TANK "B' UPGRADE                       | 06/30/2008 | \$962,703          | P-UTIL | 2008         | 8310      | 1.3          | \$1,281,502      |
| 003261     S2 CLIFT GATE     10/31/2008     S20,665     P-TOOL     2008     8310     1.3     S227,508       003290     STANDY PUMP - WICKS/NETPUNE LIFT STATION     06/29/2009     S7,422     P-tool     2009     8570     1.3     S5380       003291     STANDY PUMP - MERCED LIFT STATION     06/29/2009     S7,442     p-tool     2009     8570     1.3     S5380       003292     ABRASIVE BLASTING SYSTEM     06/29/2009     S5,174     p-pwks     2009     8570     1.3     S7,919       003311     PUMP - FLYGT SID3 - LS STANDBY     08/18/2009     S5,138     P-HEQL     2009     8570     1.3     S5,273       003313     LUDGE TRUCK ROLL OFF CONTAINTER     09/11/2009     S5,409     P-DEQ     2009     8570     1.3     S5,228       003353     AHA COMPRESOR     08/12/2009     S1,709     P-DTL     2009     8570     1.3     S15,228       003353     LAND -SEWER FASEMENTS (2)     06/7/2010     S1,500     P-LMTL     2010     8804     1.3     S12,228       00335   | 003251          | PIPE INSPECTION SYSTEM                          | 03/16/2009 | \$8,448            | P-UTIL | 2009         | 8570      | 1.3          | \$10,905         |
| 03230     STANDE PUMP -WICKS/REPTUNE LIFT STATION     06/29/2009     S7,422     p-tool     2009     8570     1.3     59,580       003291     STANDE PUMP - WICKS/RETON     06/29/2009     S7,442     p-tool     2009     8570     1.3     59,580       003294     TRALER - ENCLOSED WTH TONGUE BOX     06/29/2009     S21,621     p-tool     2009     8570     1.3     S7,796       003311     PUMP - FLYGT 3102 - LS TANDEY     08/18/2009     S1,138     P-tool     2009     8570     1.3     S7,719       003312     PUMP - FLYGT 3102 - LS TANDEY     08/18/2009     S1,138     P-UTL     2009     8570     1.3     S15,441       003312     PUMP - FLYGT 3102 - LS TANDEY     08/18/2009     S1,138     P-UTL     2009     8570     1.3     S15,428       003312     PUMP - FLYGT 3102 - LS TANDEY     08/12/2009     S1,178     P-UTL     2009     8570     1.3     S15,278       003351     LAND CS TRUCK ROLL GFC CONTAINTER     09/11/2010     S1,500     P-LAND     2010     8804     1.3     S15,228  | 003261          | 3C LIFT GATE                                    | 10/31/2008 | \$20,665           | P-TOOL | 2008         | 8310      | 1.3          | \$27,508         |
| 003291     STANDY PUMP - MERCE ULT STATION     06/29/2009     \$7,422     p+tool     2009     8570     1.3     \$59,500       003292     ABRASIVE ELISTING SYSTEM     06/29/2009     \$51,74     p+tool     2009     8570     1.3     \$57,959       003294     TRAILER - ENCLOSED WITH TONGUE BOX     06/29/2009     \$21,611     p-tool     2009     8570     1.3     \$57,959       003311     PUMP - FLYGT 3102 - LS STANDBY     08/18/2009     \$61,355     P+EQU     2009     8570     1.3     \$51,541       003313     SUDGET TRUCK ROLL OFF CONTAINTER     09/18/2009     \$51,938     P-UTIL     2010     8804     1.3     \$51,908       003335     IAND - SEVER EASEMENTS (2)     06/37/2010     \$51,500     P-Iand     2010     8804     1.3     \$52,825       003335     IAND - SEVER EASEMENTS (2)     06/37/2010     \$51,500     P-Iand     2010     8804     1.3     \$52,825       003335     IAND - SEVER EASEMENTS (2)     06/37/2010     \$51,600,400     P-Iand     2010     8804     1.3     \$52,9730   | 003290          | STANDBY PUMP -WICKS/NEPTUNE LIFT STATION        | 06/29/2009 | \$7,422            | p-tool | 2009         | 8570      | 1.3          | \$9 <i>,</i> 580 |
| 003292     ARRASIVE BLASTING SYSTEM     06/29/2009     57,344     P-tool     2009     8570     1.3     59,479       003294     TRALER - INCLOSED WITH TONGUE BOX     06/29/2009     \$52,1621     P-porks     2009     8570     1.3     \$57,969       003311     PUMP - FLYGT 3102 - LS STANDBY     08/18/2009     \$56,135     P-HEQU     2009     8570     1.3     \$51,541       003313     SLUDGE TRUCK ROLL OF CONTAINTER     09/11/2009     \$56,409     P-UTIL     2009     8570     1.3     \$51,528       003353     LANO - SEWER RESEMENTS (9)     06/17/2010     \$1,500     8804     1.3     \$56,282       003354     LAND - SEWER RESEMENTS (9)     06/17/2010     \$1,500     P-LAND     8804     1.3     \$5,622       003355     LAND - SEWER RESEMENTS (2)     06/29/2010     \$1,500,00     P-LAND     8804     1.3     \$2,073,118       003381     LAND - SEWER RESEMENTS (2)     06/12/2010     \$1,500,00     P-LAND     2010     8804     1.3     \$2,073,118       003381     LAND - SEWER RESEMENTS (2)   | 003291          | STANDY PUMP - MERCED LIFT STATION               | 06/29/2009 | \$7,422            | p-tool | 2009         | 8570      | 1.3          | \$9,580          |
| 003294   TRAILER - ENCLOSED WITH TONGUE BOX   06/29/2009   \$5,174   p-tool   2009   8570   1.3   \$7,2907     003311   PUMP - FLYGT 3102 - LS STANDBY   08/18/2009   \$5,135   P-HEQU   2009   8570   1.3   \$7,919     003311   PUMP - FLYGT 3103 - LS STANDBY   08/18/2009   \$1,953   P-HEQU   2009   8570   1.3   \$5,273     003313   SUDGE TRUCK ROLL OFF CONTAINTER   09/11/2009   \$5,6409   P-ODEQ   2009   8570   1.3   \$15,228     003353   HVA C SYSTEM - COLLECTIONS BUILDING   03/10/2010   \$1,5188   P-UTIL   2009   8870   1.3   \$15,228     003353   HAR C OMPRESOR   06/12/2010   \$1,500   p-Iand   2001   8804   1.3   \$1,885     003357   LAND - SEWER FASEMENTS (2)   06/29/2010   \$1,500   p-Iand   2010   8804   1.3   \$2,073,118     003313   LAND - SEWER FASEMENTS (2)   06/29/2011   \$1,672,481   p-WTIL   2011   9070   1.2   \$2,033,800     003317   METAL CANOPY BUILDING   06/29/2011   \$1,672,481   <   | 003292          | ABRASIVE BLASTING SYSTEM                        | 06/29/2009 | \$7,344            | p-tool | 2009         | 8570      | 1.3          | \$9,479          |
| 003296     ALIGNMENT SYSTEM -FIXTURIASER EXPRESS     06/29/2009     \$21,621     P-Irod     2009     8570     1.3     \$77,919       003311     PUMP - FIVGT 3133 - LS STANDBY     08/18/2009     \$51,463     P-HEQU     2009     8570     1.3     \$515,411       003312     PUMP - FIVGT 3153 - LS STANDBY     08/18/2009     \$51,463     P-HEQU     2009     8570     1.3     \$515,411       003315     HVAC SYSTEM - COLLECTIONS BUILDING     03/10/2010     \$51,518     P-UTIL     2010     8804     1.3     \$515,228       003355     LAND - SEWER RASEMENTS (2)     06/29/2010     \$51,500     P-LAND     2010     8804     1.3     \$52,227,30       003375     LAND - SEWER RASEMENTS (2)     06/29/2010     \$51,650,000     P-land     2010     8804     1.3     \$52,073,118       003381     LAND - SEWER RASEMENTS (2)     06/29/2010     \$51,650,000     P-land     2010     8804     1.3     \$52,073,118       003381     LAND - SEWER RASEMENTS (2)     00/28/2011     \$5,650     P-UTIL     2011     9070     1.2   | 003294          | TRAILER - ENCLOSED WITH TONGUE BOX              | 06/29/2009 | \$6,174            | p-pwks | 2009         | 8570      | 1.3          | \$7,969          |
| 003311   PUMP. FLYGT 3102 - LS STANDBY   08/18/2009   St.13 6   P-HEQU   2009   870   1.3   57.91     003312   PUMP. FLYGT 3153 - LS STANDBY   08/18/2009   St.1963 P-HEQU   2009   8570   1.3   St.5.41     003313   SLUDGE TRUCK ROLL OFF CONTAINTER   09/11/2000   St.5.481   PUMP.   2009   8570   1.3   St.5.228     003353   HAVAC SYSTEM - COLLECTIONS BUILDING   03/10/2010   St.5.78   P-UTIL   2010   8804   1.3   St.5.228     003353   LANO - SEWER ASSEMENTS (9)   06/17/2010   St.000   P-Iand   2010   8804   1.3   St.885     003357   METAL CANOPY BUILDING   02/21/2011   St.650,00   P-Iand   2010   8804   1.3   St.287     003381   LANO - SEWER ASSEMENTS (2)   06/21/2010   St.1600,000   p-Iand   2010   8804   1.3   St.285     003391   RECIRCULATING PUMP - PUGESTER #4   01/28/2011   St.652,00   P-IDI   2011   9070   1.2   St.844     003425   CHICNINE CONTACT TAXIK MERCHANICAL   07/29/2011   St.652,07  | 003296          | ALIGNMENT SYSTEM - FIXTURLASER EXPRESS          | 06/29/2009 | \$21,621           | p-tool | 2009         | 8570      | 1.3          | \$27,907         |
| 003312   PUMP. FLYGT 3153 -LSSTANDBY   09/18/2009   \$1,963   PHEQU   2009   870   1.3   \$15,441     003313   SLUDGE TRUCK ROLL OFF CONTAINTER   09/11/2009   \$5,409   P-ODEQ   2009   8570   1.3   \$82,773     003351   HVAC SYSTEM - COLLECTIONS BUILDING   03/10/2010   \$15,188   P-UTIL   2009   8570   1.3   \$55,202     003353   LAND - SEWER RASEMENTS (9)   06/17/2010   \$5,000   P-IAND   2010   8804   1.3   \$5,202     003351   LAND - SEWER RASEMENTS (2)   06/29/2010   \$1,572,481   P-UTIL   2010   8804   1.3   \$5,207     003381   LAND - SEWER RASEMENTS (2)   06/29/2010   \$1,572,481   P-UTIL   2011   9070   1.2   \$2,073,118     003391   RECIRCULATING PUMP - DIGESTER #4   01/28/2011   \$1,572,481   P-UTIL   2011   9070   1.2   \$2,039,806     003342   CHUGNINE CONTACT TANK MECHANICAL   07/29/2011   \$1,572,481   P-UTIL   2011   9070   1.2   \$2,84,834     003474   SUBMERSIBLE PUMP - SAN RAFAELUFT STATION   05/02/201  | 003311          | PUMP - FLYGT 3102 - LS STANDBY                  | 08/18/2009 | \$6,135            | P-HEQU | 2009         | 8570      | 1.3          | \$7,919          |
| 003313<br>003351   SLUDGE TRUCK ROLL OFF CONTAINTER   09/11/2009   S5,08   P-UTIL   2010   8870   1.3   S8,273     003351   HVAC SYSTEM - COLLECTIONS BUILDING   03/10/2010   S15,188   P-UTIL   2010   8804   1.3   S19,083     003353   LAND - SEWER EASEMENTS (9)   06/17/2010   S5,000   P-LAND   2010   8804   1.3   S6,282     003359   LAND - SEWER EASEMENTS (2)   06/29/2010   S1,500   P-land   2010   8804   1.3   S1,850     003351   LAND - SEWER EASEMENTS (2)   02/21/2011   S2,4376   P-BLDG   2011   9070   1.2   S2,9730     003381   LAND - SEWER RASEMENTS (2)   00/28/2011   S1,650,000   p-Ind   2011   9070   1.2   S8,385     003391   RECIRCULATING PUMP - IDIGISTER #4   01/28/2011   S1,672,872   P-UTIL   2011   9070   1.2   S2,033,806     003425   CHLORINE CONTACT TANK MECHANICAL   07/29/2011   S1,678,282   P-UTIL   2011   9070   1.2   S8,863     003474   SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION   05/02/2012  | 003312          | PUMP - FLYGT 3153 - LS STANDBY                  | 08/18/2009 | \$11,963           | P-HEQU | 2009         | 8570      | 1.3          | \$15,441         |
| 003351   HVAC SYSTEM - COLLECTIONS BUILDING   03/10/2010   S15,138   P-UTIL   2010   8804   1.3   S19,083     003353   AIR COMPRESSOR   08/12/2009   S11,738   P-UTIL   2009   8570   1.3   S15,228     003354   LAND - SEWRE RASEMENTS (2)   06/27/2010   S1,500   P-IAND   2010   8804   1.3   S15,228     003375   LAND - SEWRE RASEMENTS (2)   06/27/2010   S1,500,00   p-Iand   2010   8804   1.3   S12,827     003381   LAND - SEWRE PASEMENTS (2)   06/29/2011   S6,757   P-UTIL   2011   9070   1.2   S2,039,806     003394   RECIRCULATING PUMP - IGESTE #4   01/28/2011   S6,757   P-UTIL   2011   9070   1.2   S2,039,806     003474   SUBMERSIBLE PUMP - SAN RAFLE LIFT STATION   05/02/2012   S4,375   P-UTIL   2012   9338   1.2   S1,885     003475   SUBMERSIBLE PUMP - WASINGTON LIFT STATION   05/02/2012   S7,482   P-UTIL   2012   9338   1.2   S8,454     003475   SUBMERSIBLE PUMP - WASINGTON LIFT STATION   05/02/2012   | 003313          | SLUDGE TRUCK ROLL OFF CONTAINTER                | 09/11/2009 | \$6,409            | P-ODEQ | 2009         | 8570      | 1.3          | \$8,273          |
| 003333   AIR COMPRESSOR   08/12/2009   \$1,798   P-UTIL   2009   8570   1.3   \$15,228     003336   LAND - SEWER RASEMENTS (9)   06/17/2010   \$5,000   P-LAND   2010   8804   1.3   \$6,282     003371   METAL CANOPY BUILDING   02/21/2011   \$5,4376   P-BLDG   2011   9070   1.2   \$2,97,310     003381   LAND - SEVER RASEMENTS (2)   06/29/2010   \$1,650,000   p-land   2011   9070   1.2   \$2,87,370     003381   DAND - SEVER RASEMENTS (2)   00/22/2011   \$6,637   P-UTIL   2011   9070   1.2   \$8,835     003394   WPCP - ROTARY DRUM THICKNER SYSTEM   06/22/2011   \$6,637   P-UTIL   2011   9070   1.2   \$8,454     003425   CHORINE CONTACT TAKIN MECHANICAL   07/29/2011   \$6,632   P-UTIL   2012   9338   1.2   \$1,3,853     003547   REFRIGERATOR SAMPLET INCHANCE(2)   06/21/2012   \$1,43   \$1,464   \$1,21   \$1,65,690     003547   REFRIGERATOR SAMPLET INCHANGER   06/18/2013   \$54,437   P-UTIL   2013   \$94  | 003351          | HVAC SYSTEM - COLLECTIONS BUILDING              | 03/10/2010 | \$15,188           | P-UTIL | 2010         | 8804      | 1.3          | \$19,083         |
| 003356   LAND - SEWER EASEMENTS (9)   06/17/2010   \$5,000   P-LAND   2010   8804   1.3   \$5,282     003359   LAND - SEWER EASEMENTS (2)   06/22/2010   \$1,500   p-land   2010   8804   1.3   \$1,885     003370   METAL CANOPY BUILDING   02/21/2011   \$24,376   P-BLG   2010   8804   1.3   \$2,073,118     003381   LAND - 2550 DAVIS STREET   10/06/2010   \$1,650,000   p-Iand   2010   8804   1.3   \$2,073,118     003391   RECIRCULATING PUMP - DIGESTER #4   01/28/2011   \$56,757   P-UTIL   2011   9070   1.2   \$8,083     003474   SUBMERSIBLE PUMP - SAN RAFEL LIFT STATION   05/02/2012   \$4,375   P-UTIL   2012   9338   1.2   \$51,850     003475   SUBMERSIBLE PUMP - WASINGTON LIFT STATION   05/02/2012   \$7,482   P-UTIL   2012   9338   1.2   \$53,6470     003547   REFRIGERATOR SAMPLER 120 VAC, 60 HZ (2)   06/18/2013   \$32,6561   P-UTIL   2013   \$943   1.2   \$22,62,610     003648   BLUE DOLPHIN LIFT STATION   06/28/2013   | 003353          | AIR COMPRESSOR                                  | 08/12/2009 | \$11,798           | P-UTIL | 2009         | 8570      | 1.3          | \$15,228         |
| 003359     LAND - SEWER EASEMENTS (2)     06/29/2010     \$1,500     p-land     2010     8804     1.3     \$1,885       003377     METAL CANOPY BUILDING     02/21/2011     \$5,4376     P-BLIG     2011     9070     1.2     \$2,97,3118       003381     LAND - 255 DAVIS STREET     10/06/2010     \$1,650,000     p-land     2011     9070     1.2     \$2,87,350       003394     WPCP - ROTARY DRUM THICKNER SYSTEM     06/29/2011     \$1,672,481     p-util     2011     9070     1.2     \$2,8385       003425     CHLORINE CONTACT TANK MECHANICAL     07/29/2011     \$5,6922     P-util     2012     9338     1.2     \$5,826       003475     SUBMERSIBLE PUMP - NAN RAFAEL LIFT STATION     05/02/2012     \$1,695     P-util     2012     9338     1.2     \$1,365,000       003647     SUBMERSIBLE PUMP - NANSINGTON INFT STATION     05/02/2012     \$1,695     P-util     2012     9338     1.2     \$23,647       003648     BLUE DOLPINI LIFT STATION     06/28/2013     \$24,032     P-util     2013     9543     1.2   | 003356          | LAND - SEWER EASEMENTS (9)                      | 06/17/2010 | \$5,000            | P-LAND | 2010         | 8804      | 1.3          | \$6,282          |
| 003377     METAL CANOPY BUILDING     02/21/2011     \$24,376     P-BLDG     2011     9070     1.2     \$29,730       003381     LAND - 2550 DAVIS STREFT     10/06/2010     \$51,650,000     p-land     2010     8804     1.3     \$52,073,118       003391     RECIRCULATING PUMP - DIGESTER #4     01/28/2011     \$56,875     P-UTIL     2011     9070     1.2     \$58,385       003394     WPCP - ROTARY DRUM THICKNER SYSTEM     06/29/2011     \$1,672,481     p-util     2011     9070     1.2     \$2,039,806       003474     SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION     05/02/2012     \$4,375     P-UTIL     2012     9338     1.2     \$8,183       003475     SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION     05/02/2012     \$7,482     P-UTIL     2012     9338     1.2     \$8,863       003623     SPIRAL SUDGE HAT EXCHANGER     06/18/2013     \$31,464     P-UTIL     2012     9338     1.2     \$266,470       003648     BULE DOLPHIN LIFT STATION     06/28/2013     \$226,561     P-BUG     2013     9543     1.2 <td>003359</td> <td>LAND - SEWER EASEMENTS (2)</td> <td>06/29/2010</td> <td>\$1,500</td> <td>p-land</td> <td>2010</td> <td>8804</td> <td>1.3</td> <td>\$1,885</td>   | 003359          | LAND - SEWER EASEMENTS (2)                      | 06/29/2010 | \$1,500            | p-land | 2010         | 8804      | 1.3          | \$1,885          |
| 003381   LAND - 2550 DAVIS STREET   10/06/2010   \$1,650,000   p-land   2010   8804   1.3   \$2,073,118     003391   RCIRCULATING PUMP - DIGESTER #4   01/28/2011   \$6,875   P-UTIL   2011   9070   1.2   \$8,385     003394   WPCP. ROTARY DRUM THICKNER SYSTEM   06/29/2011   \$1,672,481   p-util   2011   9070   1.2   \$2,039,806     003425   CHLORINE CONTACT TANK MECHANICAL   07/29/2011   \$6,932   P-UTIL   2012   9338   1.2   \$5,875     003475   SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION   05/02/2012   \$4,375   P-UTIL   2012   9338   1.2   \$5,863     003475   SUBMERSIBLE PUMP - WASINGTON LIFT STATION   05/02/2012   \$1,16,95   P-UTIL   2012   9338   1.2   \$2,86,470     003648   BLUE DOLPHIN LIFT STATION   06/28/2013   \$26,617   P-bIDG   2013   9543   1.2   \$2,62,610     003649   WICKS SANTARY LIFT STATION   06/28/2013   \$24,032   P-UTIL   2013   9543   1.2   \$2,63,09     003565   METRING PUMPS AND ACCESSORIES (3 SETS)  | 003377          | METAL CANOPY BUILDING                           | 02/21/2011 | \$24,376           | P-BLDG | 2011         | 9070      | 1.2          | \$29,730         |
| 003391     RECIRCULATING PUMP - DIGESTER #4     01/28/2011     \$6,875     P-UTIL     2011     9070     1.2     \$8,385       003394     WPCP - ROTARY DRUM THICKNER SYSTEM     06/29/2011     \$5,697.5     P-UTIL     2011     9070     1.2     \$2,039,800       003425     CHLORINE CONTACT TANK MECHANICAL     07/29/2011     \$5,6932     P-UTIL     2011     9070     1.2     \$8,454       003474     SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION     05/02/2012     \$4,375     P-UTIL     2012     9338     1.2     \$8,863       003475     SUBMERSIBLE PUMP - WASINGTON LIFT STATION     05/02/2012     \$1,465     P-UTIL     2012     9338     1.2     \$13,853       003623     SPIRAL SLUDGE HEAT EXCHANGER     06/18/2013     \$31,464     P-UTIL     2013     9543     1.2     \$262,610       003648     BLUE DOLPHIN LIFT STATION     06/28/2013     \$24,032     P-UTIL     2013     9543     1.2     \$21,657,669       003655     METERING PUMPS AND ACCESSORIES (3 SETS)     08/19/2013     \$24,032     P-UTIL     2013     9543   | 003381          | LAND - 2550 DAVIS STREET                        | 10/06/2010 | \$1,650,000        | p-land | 2010         | 8804      | 1.3          | \$2,073,118      |
| 003394     WPCP - ROTARY DRUM THICKNER SYSTEM     06/29/2011     \$1,672,481     p-util     2011     9070     1.2     \$2,039,806       003425     CHLORINE CONTACT TANK MECHANICAL     07/29/2011     \$6,932     P-UTIL     2011     9070     1.2     \$8,854       003474     SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION     05/02/2012     \$7,482     P-UTIL     2012     9338     1.2     \$5,182       003475     SUBMERSIBLE PUMP - WASINGTON LIFT STATION     05/02/2012     \$7,482     P-UTIL     2012     9338     1.2     \$3,8,663       003623     SPIRAL SLUDGE HEAT EXCHANGER     06/18/2013     \$31,464     P-UTIL     2013     9543     1.2     \$36,470       003649     WICKS SANITARY LIFT STATION     06/28/2013     \$26,617     p-bidg     2013     9543     1.2     \$27,856       003655     METRING PUMPS AND ACCESSORIES (3 SETS)     08/19/2013     \$54,432     P-UTIL     2013     9543     1.2     \$27,856       003719     SPARE DEZURIK PEC AND APCO 250 VALVES     07/01/2013     \$54,432     P-UTIL     2014     9806<   | 003391          | RECIRCULATING PUMP - DIGESTER #4                | 01/28/2011 | \$6,875            | P-UTIL | 2011         | 9070      | 1.2          | \$8,385          |
| 003425     CHLORINE CONTACT TANK MECHANICAL     07/29/2011     \$6,932     P-UTIL     2011     9070     1.2     \$8,454       003474     SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION     05/02/2012     \$4,375     P-UTIL     2012     9338     1.2     \$5,182       003475     SUBMERSIBLE PUMP - WASINGTON LIFT STATION     05/02/2012     \$7,482     P-UTIL     2012     9338     1.2     \$13,853       003623     SPIRAL SLUDGE HEAT EXCHANGER     06/18/2013     \$31,464     P-UTIL     2013     9543     1.2     \$26,670       003648     BULD DOLPHIN UIFT STATION     06/28/2013     \$226,561     P-BLDG     2013     9543     1.2     \$21,005,669       003645     METERING PUMPS AND ACCESSORIES (3 SETS)     08/19/2013     \$24,032     P-UTIL     2013     9543     1.2     \$27,856       003719     SPARE DEZURIK PEC AND APCC 250 VALVES     07/01/2013     \$5,443     P-UTIL     2013     9543     1.2     \$6,009       003793     KIELTEC RUDA PEC AND APCC 250 VALVES     07/01/2013     \$5,443     P-UTIL     2014     9806  | 003394          | WPCP - ROTARY DRUM THICKNER SYSTEM              | 06/29/2011 | \$1,672,481        | p-util | 2011         | 9070      | 1.2          | \$2,039,806      |
| 003474     SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION     05/02/2012     \$4,375     P-UTIL     2012     9338     1.2     \$5,182       003475     SUBMERSIBLE PUMP - WASINGTON LIFT STATION     05/02/2012     \$7,482     P-UTIL     2012     9338     1.2     \$8,863       003547     REFRIGERATOR SAMPLER 120 VAC, 60 HZ (2)     06/21/2012     \$11,695     P-UTIL     2013     9543     1.2     \$13,853       003648     BUE DOLPHIN LIFT STATION     06/28/2013     \$226,561     P-BLdg     2013     9543     1.2     \$266,2610       003649     WICKS SANITARY LIFT STATION     06/28/2013     \$867,617     P-bldg     2013     9543     1.2     \$27,856       003719     SPARE DEZURIK PEC AND APCC 250 VALVES     07/01/2013     \$5,443     P-UTIL     2013     9543     1.2     \$6,309       003792     STERLIMATIC STEAM PRESSURE STERILIZER     06/30/2014     \$10,773     P-UTIL     2014     9806     1.1     \$12,25,545       003991     PREMIER TRAILER MOUNTED DORTABLE TRASH PUMP     10/07/2015     \$42,078     P-HEQU     2015   | 003425          | CHLORINE CONTACT TANK MECHANICAL                | 07/29/2011 | \$6,932            | P-UTIL | 2011         | 9070      | 1.2          | \$8,454          |
| 003475     SUBMERSIBLE PUMP - WASINGTON LIFT STATION     05/02/2012     \$7,482     P-UTIL     2012     9338     1.2     \$5,863       003547     REFRIGERATOR SAMPLER 120 VAC, 60 HZ (2)     06/21/2012     \$11,695     P-UTIL     2012     9338     1.2     \$13,853       003623     SPIRAL SLUDGE HEAT EXCHANGER     06/18/2013     \$242,651     P-BLDG     2013     9543     1.2     \$262,610       003649     WICKS SANITARY LIFT STATION     06/28/2013     \$867,617     p-bidg     2013     9543     1.2     \$27,856       0036719     SPARE DEZURIK PEC AND APCC 250 VALVES     07/01/2013     \$5,443     P-UTIL     2013     9543     1.2     \$26,309       003792     STERLIMATIC STEAM PRESSURE STERILIZER     06/30/2014     \$10,773     P-UTIL     2014     9806     1.1     \$12,55,545       003991     PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP     10/07/2015     \$15,158     P-PWIL     2014     9806     1.1     \$12,588       003992     2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E     09/02/2015     \$15,1518     P-PWIL     2016 <td>003474</td> <td>SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION</td> <td>05/02/2012</td> <td>\$4,375</td> <td>P-UTIL</td> <td>2012</td> <td>9338</td> <td>1.2</td> <td>\$5,182</td> | 003474          | SUBMERSIBLE PUMP - SAN RAFAEL LIFT STATION      | 05/02/2012 | \$4,375            | P-UTIL | 2012         | 9338      | 1.2          | \$5,182          |
| 003547     REFRIGERATOR SAMPLER 120 VAC, 60 HZ (2)     06/21/2012     \$11,695     P-UTIL     2012     9338     1.2     \$13,853       003623     SPIRAL SLUDGE HEAT EXCHANGER     06/18/2013     \$226,561     P-BLDG     2013     9543     1.2     \$266,610       003648     BLUE DOLPHIN LIFT STATION     06/28/2013     \$226,561     P-BLDG     2013     9543     1.2     \$262,610       003655     METERING PUMPS AND ACCESSORIES (3 SETS)     08/19/2013     \$24,032     P-UTIL     2013     9543     1.2     \$27,856       003719     SPARE DEZURIK PEC AND APCO 250 VALVES     07/01/2013     \$5,443     P-UTIL     2013     9543     1.2     \$27,856       003756     610 GAL VERTICAL TANKS FOR WPCP (2)     03/11/2014     \$21,073     P-UTIL     2014     9806     1.1     \$12,152       003792     STERLIMATIC STEAM PRESSURE STERILIZER     06/30/2014     \$11,151     P-UTIL     2014     9806     1.1     \$12,152       003991     PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP     10/07/2015     \$42,078     P-HEQU     2015  | 003475          | SUBMERSIBLE PUMP - WASINGTON LIFT STATION       | 05/02/2012 | \$7,482            | P-UTIL | 2012         | 9338      | 1.2          | \$8,863          |
| 003623     SPIRAL SLUDGE HEAT EXCHANGER     06/18/2013     \$31,464     P-UTIL     2013     9543     1.2     \$36,470       003648     BLUE DOLPHIN LIFT STATION     06/28/2013     \$226,561     P-BLDG     2013     9543     1.2     \$262,610       003649     WICKS SANITARY LIFT STATION     06/28/2013     \$867,617     p-bldg     2013     9543     1.2     \$21,005,669       003655     METERING PUMPS AND ACCESSORIES (3 SETS)     08/19/2013     \$54,432     P-UTIL     2013     9543     1.2     \$27,856       003756     610 GAL VERTICAL TANKS FOR WPCP (2)     03/11/2014     \$22,646     P-TOOL     2014     9806     1.1     \$12,5545       003792     STERLIMATIC STEAM PRESSURE STERILIZER     06/30/2014     \$11,514     P-UTIL     2014     9806     1.1     \$12,988       003992     2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E     09/02/2015     \$15,158     P-WKS     2015     10036     1.1     \$46,381       003992     2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E     09/02/2015     \$15,158     P-WKS     2015     10   | 003547          | REFRIGERATOR SAMPLER 120 VAC. 60 HZ (2)         | 06/21/2012 | \$11.695           | P-UTIL | 2012         | 9338      | 1.2          | \$13.853         |
| 003648     BLUE DOLPHIN LIFT STATION     06/28/2013     \$226,561     P-BLDG     2013     9543     1.2     \$262,610       003649     WICKS SANITARY LIFT STATION     06/28/2013     \$867,617     p-bidg     2013     9543     1.2     \$1,005,669       003655     METERING PUMPS AND ACCESSORIES (3 SETS)     08/19/2013     \$24,032     P-UTIL     2013     9543     1.2     \$27,856       003719     SPARE DEZURIK PEC AND APCO 250 VALVES     07/01/2013     \$5,443     P-UTIL     2013     9543     1.2     \$6,309       003756     610 GAL VERTICAL TANKS FOR WPCP (2)     03/11/2014     \$22,646     P-TOOL     2014     9806     1.1     \$12,152       003793     KIELTEC 8200 AMMONIA DITILLATION UNIT     06/30/2014     \$11,514     P-UTIL     2014     9806     1.1     \$12,988       003991     PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP     10/07/2015     \$42,078     P-HEQU     2015     10036     1.1     \$46,381       003992     2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E     09/02/2015     \$87,921     P-UTIL     2016   | 003623          | SPIRAL SLUDGE HEAT EXCHANGER                    | 06/18/2013 | \$31,464           | P-UTIL | 2013         | 9543      | 1.2          | \$36,470         |
| 003649     WICKS SANITARY LIFT STATION     06/28/2013     \$867,617     p-bldg     2013     9543     1.2     \$1,005,669       003655     METERING PUMPS AND ACCESSORIES (3 SETS)     08/19/2013     \$24,032     P-UTIL     2013     9543     1.2     \$27,856       003719     SPARE DEZURIK PEC AND APCO 250 VALVES     07/01/2013     \$5,443     P-UTIL     2013     9543     1.2     \$6,309       003756     610 GAL VERTICAL TANKS FOR WPCP (2)     03/11/2014     \$22,646     P-TOOL     2014     9806     1.1     \$25,545       003792     STERLIMATIC STEAM PRESSURE STERILIZER     06/30/2014     \$10,773     P-UTIL     2014     9806     1.1     \$12,988       003991     PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP     10/07/2015     \$42,078     P-HEQU     2015     10036     1.1     \$12,988       003992     2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E     09/02/2015     \$15,158     P-PWKS     2015     10036     1.1     \$16,708       003993     DIGESTER RECIRCULATION PUMP AND MOTOR     01/20/2016     \$88,985     P-UTIL     2016 </td <td>003648</td> <td>BLUE DOLPHIN LIFT STATION</td> <td>06/28/2013</td> <td>\$226,561</td> <td>P-BLDG</td> <td>2013</td> <td>9543</td> <td>1.2</td> <td>\$262.610</td>       | 003648          | BLUE DOLPHIN LIFT STATION                       | 06/28/2013 | \$226,561          | P-BLDG | 2013         | 9543      | 1.2          | \$262.610        |
| 003655     METERING PUMPS AND ACCESSORIES (3 SETS)     08/19/2013     \$24,032     P-UTIL     2013     9543     1.2     \$27,856       003719     SPARE DEZURIK PEC AND APCO 250 VALVES     07/01/2013     \$5,443     P-UTIL     2013     9543     1.2     \$6,309       003756     610 GAL VERTICAL TANKS FOR WPCP (2)     03/11/2014     \$22,646     P-TOOL     2014     9806     1.1     \$25,545       003792     STERLIMATIC STEAM PRESSURE STERILIZER     06/30/2014     \$10,773     P-UTIL     2014     9806     1.1     \$12,152       003793     KJELTEC 8200 AMMONIA DITILLATION UNIT     06/30/2014     \$11,514     P-UTIL     2014     9806     1.1     \$12,988       003991     PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP     10/07/2015     \$42,078     P-HEQU     2015     10036     1.1     \$16,708       003992     2015 POLARIS GEM ELECTIC VEHICLE - MODEL E     09/02/2015     \$15,158     P-PWKS     2015     10036     1.1     \$46,381       003993     DIGESTER RECIRCULATION PUMP AND MOTOR     01/20/2016     \$88,985     P-UTIL     2  | 003649          | WICKS SANITARY LIFT STATION                     | 06/28/2013 | \$867.617          | p-bldg | 2013         | 9543      | 1.2          | \$1.005.669      |
| 003719     SPARE DEZURIK PEC AND APCO 250 VALVES     07/01/2013     \$5,443     P-UTIL     2013     9543     1.2     \$6,309       003756     610 GAL VERTICAL TANKS FOR WPCP (2)     03/11/2014     \$22,646     P-TOOL     2014     9806     1.1     \$25,545       003792     STERLIMATIC STEAM PRESSURE STERILIZER     06/30/2014     \$10,773     P-UTIL     2014     9806     1.1     \$12,152       003793     KJELTEC 8200 AMMONIA DITILLATION UNIT     06/30/2014     \$11,514     P-UTIL     2014     9806     1.1     \$12,988       003991     PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP     10/07/2015     \$42,078     P-HEQU     2015     10036     1.1     \$46,381       003992     2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E     09/02/2016     \$88,985     P-UTIL     2016     10331     1.1     \$96,5276       003993     DIGESTER RECIRCULATION PUMP AND MOTOR     01/20/2016     \$88,985     P-UTIL     2016     10331     1.1     \$96,512       004253     HOTSY PRESSURE WASHER MODEL #1455N     10/19/2016     \$8,552     P-HEQU     2016  | 003655          | METERING PUMPS AND ACCESSORIES (3 SETS)         | 08/19/2013 | \$24.032           | P-UTIL | 2013         | 9543      | 1.2          | \$27.856         |
| 003756   610 GAL VERTICAL TANKS FOR WPCP (2)   03/11/2014   \$22,646   P-TOOL   2014   9806   1.1   \$25,545     003792   STERLIMATIC STEAM PRESSURE STERILIZER   06/30/2014   \$10,773   P-UTIL   2014   9806   1.1   \$12,152     003793   KJELTEC 8200 AMMONIA DITILLATION UNIT   06/30/2014   \$11,514   P-UTIL   2014   9806   1.1   \$12,988     003991   PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP   10/07/2015   \$42,078   P-HEQU   2015   10036   1.1   \$46,381     003992   2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E   09/02/2015   \$15,158   P-PWKS   2015   10036   1.1   \$96,912     003993   DIGESTER RECIRCULATION PUMP AND MOTOR   01/20/2016   \$88,985   P-UTIL   2016   10331   1.1   \$96,912     004253   HOTSY PRESSURE WASHER MODEL #1455N   10/19/2016   \$8,525   P-HEQU   2016   10331   1.1   \$91,57     004254   WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN   05/10/2017   \$8,486   P-MAIN   2017   10676   1.0   \$85,518     004255 <t< td=""><td>003719</td><td>SPARE DEZURIK PEC AND APCO 250 VALVES</td><td>07/01/2013</td><td>\$5,443</td><td>P-UTIL</td><td>2013</td><td>9543</td><td>1.2</td><td>\$6.309</td></t<>   | 003719          | SPARE DEZURIK PEC AND APCO 250 VALVES           | 07/01/2013 | \$5,443            | P-UTIL | 2013         | 9543      | 1.2          | \$6.309          |
| 003792     STERLIMATIC STEAM PRESSURE STERLIZER     06/30/2014     \$10,773     P-UTIL     2014     9806     1.1     \$12,152       003793     KJELTEC 8200 AMMONIA DITILLATION UNIT     06/30/2014     \$11,514     P-UTIL     2014     9806     1.1     \$12,988       003991     PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP     10/07/2015     \$42,078     P-HEQU     2015     10036     1.1     \$46,381       003992     2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E     09/02/2015     \$15,158     P-PWKS     2015     10036     1.1     \$46,381       003993     DIGESTER RECIRCULATION PUMP AND MOTOR     01/20/2016     \$88,985     P-UTIL     2016     10331     1.1     \$95,276       004253     HOTSY PRESSURE WASHER MODEL #1455N     10/19/2016     \$85,52     P-HEQU     2016     10331     1.1     \$91,577       004254     WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN     05/10/2017     \$8,486     P-MAIN     2017     10676     1.0     \$85,793       004255     PREMIER CORNEL PORTABLE TRASH PUMP     06/21/2017     \$8,486     P-MAIN  | 003756          | 610 GAL VERTICAL TANKS FOR WPCP (2)             | 03/11/2014 | \$22.646           | P-TOOL | 2014         | 9806      | 1.1          | \$25,545         |
| 003793   KJELTEC 8200 AMMONIA DITILLATION UNIT   06/30/2014   \$11,514   P-UTIL   2014   9806   1.1   \$12,988     003991   PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP   10/07/2015   \$42,078   P-HEQU   2015   10036   1.1   \$46,381     003992   2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E   09/02/2015   \$15,158   P-PWKS   2015   10036   1.1   \$16,708     003993   DIGESTER RECIRCULATION PUMP AND MOTOR   01/20/2016   \$88,985   P-UTIL   2016   10331   1.1   \$95,276     003994   HIGH EFFICIENCY TURBO COMPRESSOR   08/05/2015   \$87,921   P-UTIL   2016   10331   1.1   \$96,912     004253   HOTSY PRESSURE WASHER MODEL #1455N   10/19/2016   \$85,552   P-HEQU   2016   10331   1.1   \$91,57     004254   WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN   05/10/2017   \$84,279   P-HEQU   2016   10331   1.1   \$69,793     004255   PREMIER CORNEL PORTABLE TRASH PUMP   06/21/2017   \$34,279   P-HEQU   2016   10331   1.1   \$60,324,725     004256  | 003792          | STERLIMATIC STEAM PRESSURE STERILIZER           | 06/30/2014 | \$10,773           | P-UTIL | 2014         | 9806      | 1.1          | \$12,152         |
| 003991   PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP   10/07/2015   \$42,078   P-HEQU   2015   10036   1.1   \$46,381     003992   2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E   09/02/2015   \$15,158   P-PWKS   2015   10036   1.1   \$16,708     003993   DIGESTER RECIRCULATION PUMP AND MOTOR   01/20/2016   \$88,985   P-UTIL   2016   10331   1.1   \$95,276     003994   HIGH EFFICIENCY TURBO COMPRESSOR   08/05/2015   \$87,921   P-UTIL   2016   10331   1.1   \$96,912     004253   HOTSY PRESSURE WASHER MODEL #1455N   10/19/2016   \$8,552   P-HEQU   2016   10331   1.1   \$91,577     004254   WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN   05/10/2017   \$8,486   P-MAIN   2017   10676   1.0   \$87,933     004255   PREMIER CORNEL PORTABLE TRASH PUMP   06/21/2017   \$34,279   P-HEQU   2017   10676   1.0   \$35,518     004256   WATER POLLUTION CONTROL PLANT EXPANSION   07/01/2016   \$56,341,472   P-BLDG   2016   10331   1.1   \$60,324,725     004257  | 003793          | KJELTEC 8200 AMMONIA DITILLATION UNIT           | 06/30/2014 | \$11,514           | P-UTIL | 2014         | 9806      | 1.1          | \$12,988         |
| 003992   2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E   09/02/2015   \$15,158   P-PWKS   2015   10036   1.1   \$16,708     003993   DIGESTER RECIRCULATION PUMP AND MOTOR   01/20/2016   \$88,985   P-UTIL   2016   10331   1.1   \$95,276     003994   HIGH EFFICIENCY TURBO COMPRESSOR   08/05/2015   \$87,921   P-UTIL   2016   10331   1.1   \$96,912     004253   HOTSY PRESSURE WASHER MODEL #1455N   10/19/2016   \$8,552   P-HEQU   2016   10331   1.1   \$91,577     004254   WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN   05/10/2017   \$8,486   P-MAIN   2017   10676   1.0   \$8,793     004255   PREMIER CORNEL PORTABLE TRASH PUMP   06/21/2017   \$34,279   P-HEQU   2017   10676   1.0   \$35,518     004256   WATER POLLUTION CONTROL PLANT EXPANSION   07/01/2016   \$56,341,472   P-BLDG   2016   10331   1.1   \$60,324,725     004257   CCTV SEWER TRUCK EQUIPMENT   07/01/2016   \$218,914   P-HEQU   2016   10331   1.1   \$234,391     Total Treatment Plant and Li  | 003991          | PREMIER TRAILER MOUNTED PORTABLE TRASH PUMP     | 10/07/2015 | \$42.078           | P-HEOU | 2015         | 10036     | 1.1          | \$46,381         |
| 00393     DIGESTER RECIRCULATION PUMP AND MOTOR     01/20/2016     \$88,985     P-UTIL     2016     10331     1.1     \$\$5,276       003994     HIGH EFFICIENCY TURBO COMPRESSOR     08/05/2015     \$\$87,921     P-UTIL     2016     10331     1.1     \$\$96,912       004253     HOTSY PRESSURE WASHER MODEL #1455N     10/19/2016     \$\$8,552     P-HEQU     2016     10331     1.1     \$\$91,577       004254     WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN     05/10/2017     \$\$8,486     P-MAIN     2017     10676     1.0     \$\$8,793       004255     PREMIER CORNEL PORTABLE TRASH PUMP     06/21/2017     \$\$34,279     P-HEQU     2017     10676     1.0     \$\$8,5518       004256     WATER POLLUTION CONTROL PLANT EXPANSION     07/01/2016     \$\$56,341,472     P-BLDG     2016     10331     1.1     \$\$60,324,725       004257     CCTV SEWER TRUCK EQUIPMENT     07/01/2016     \$\$218,914     P-HEQU     2016     10331     1.1     \$\$234,391       Total Treatment Plant and Lift Stations     \$69,708,226     \$114,062,679     \$\$114,062,679     \$\$114,   | 003992          | 2015 POLARIS GEM ELECTRIC VEHICLE - MODEL E     | 09/02/2015 | \$15,158           | P-PWKS | 2015         | 10036     | 1.1          | \$16,708         |
| 003994   HIGH EFFICIENCY TURBO COMPRESSOR   08/05/2015   \$87,921   P-UTIL   2015   10036   1.1   \$96,912     004253   HOTSY PRESSURE WASHER MODEL #1455N   10/19/2016   \$8,552   P-HEQU   2016   10331   1.1   \$9,9157     004254   WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN   05/10/2017   \$8,486   P-MAIN   2017   10676   1.0   \$8,793     004255   PREMIER CORNEL PORTABLE TRASH PUMP   06/21/2017   \$34,279   P-HEQU   2017   10676   1.0   \$35,518     004256   WATER POLLUTION CONTROL PLANT EXPANSION   07/01/2016   \$56,341,472   P-BLDG   2016   10331   1.1   \$60,324,725     004257   CCTV SEWER TRUCK EQUIPMENT   07/01/2016   \$218,914   P-HEQU   2016   10331   1.1   \$234,391     Total Treatment Plant and Lift Stations   \$69,708,226   \$114,062,679   \$114,062,679     Collection System   miles   Linear Feet   \$/LF   Replacement Cost     Collection system pipe   130   686,400   \$260   \$118,464,000  | 003993          | DIGESTER RECIRCULATION PUMP AND MOTOR           | 01/20/2016 | \$88,985           | P-UTIL | 2016         | 10331     | 1.1          | \$95,276         |
| O04253     HOTSY PRESSURE WASHER MODEL #1455N     10/19/2016     \$8,552     P-HEQU     2016     10331     1.1     \$9,157       O04254     WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN     05/10/2017     \$8,486     P-MAIN     2017     10676     1.0     \$8,793       O04255     PREMIER CORNEL PORTABLE TRASH PUMP     06/21/2017     \$34,279     P-HEQU     2017     10676     1.0     \$35,518       O04256     WATER POLLUTION CONTROL PLANT EXPANSION     07/01/2016     \$56,341,472     P-BLDG     2016     10331     1.1     \$60,324,725       O04257     CCTV SEWER TRUCK EQUIPMENT     07/01/2016     \$218,914     P-HEQU     2016     10331     1.1     \$234,391       Total Treatment Plant and Lift Stations     \$69,708,226     \$114,062,679     \$114,062,679     \$114,062,679  | 003994          | HIGH EFFICIENCY TURBO COMPRESSOR                | 08/05/2015 | \$87,921           | P-UTIL | 2015         | 10036     | 1.1          | \$96,912         |
| 004254     WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN     05/10/2017     \$8,486     P-MAIN     2017     10676     1.0     \$8,793       004255     PREMIER CORNEL PORTABLE TRASH PUMP     06/21/2017     \$34,279     P-HEQU     2017     10676     1.0     \$35,518       004256     WATER POLLUTION CONTROL PLANT EXPANSION     07/01/2016     \$56,341,472     P-BLDG     2016     10331     1.1     \$60,324,725       004257     CCTV SEWER TRUCK EQUIPMENT     07/01/2016     \$218,914     P-HEQU     2016     10331     1.1     \$234,391       Total Treatment Plant and Lift Stations     \$69,708,226     \$114,062,679     \$114,062,679       Collection System     miles     Linear Feet     \$/LF     Replacement Cost       Collection system pipe     130     686,400     \$260     \$118,464,000   | 004253          | HOTSY PRESSURE WASHER MODEL #1455N              | 10/19/2016 | \$8,552            | P-HEOU | 2016         | 10331     | 1.1          | \$9,157          |
| Odd255     PREMIER CORNEL PORTABLE TRASH PUMP     O6/21/2017     \$34,279     P-HEQU     2017     10676     1.0     \$35,518       004256     WATER POLLUTION CONTROL PLANT EXPANSION     07/01/2016     \$56,341,472     P-BLDG     2016     10331     1.1     \$60,324,725       004257     CCTV SEWER TRUCK EQUIPMENT     07/01/2016     \$52,341,472     P-BLDG     2016     10331     1.1     \$60,324,725       Total Treatment Plant and Lift Stations     \$69,708,226     \$114,062,679     \$114,062,679       Collection System     miles     Linear Feet     \$/LF     Replacement Cost       Collection system pipe     130     688,400     \$260     \$118,464,000   | 004254          | WATSON MARLOW 530 UN/REM PERISTALTIC TUBING PUN | 05/10/2017 | \$8,486            | P-MAIN | 2017         | 10676     | 1.0          | \$8,793          |
| Odd256     WATER POLLUTION CONTROL PLANT EXPANSION     O7/01/2016     \$56,341,472     P-BLDG     2016     10331     1.1     \$60,324,725       004257     CCTV SEWER TRUCK EQUIPMENT     07/01/2016     \$56,341,472     P-BLDG     2016     10331     1.1     \$60,324,725       Total Treatment Plant and Lift Stations     \$69,708,226     \$114,062,679     \$114,062,679       Collection System     miles     Linear Feet     \$/LF     Replacement Cost       Collection system pipe     130     686,400     \$260     \$118,464,000  | 004255          | PREMIER CORNEL PORTABLE TRASH PLIMP             | 06/21/2017 | \$34 279           | P-HEOU | 2017         | 10676     | 1.0          | \$35 518         |
| Collection System     miles     Linear Feet     \$/LF     Replacement Cost       Collection System     130     686 400     \$260     \$178 464 000   | 004256          | WATER POLILITION CONTROL PLANT EXPANSION        | 07/01/2016 | \$56 341 472       | P-BIDG | 2016         | 10331     | 1 1          | \$60 324 725     |
| Collection System miles Linear Feet \$/LF Replacement Cost   Collection system 130 686 400 \$260 \$118,062,679   | 004257          | CCTV SEWER TRUCK FOUIPMENT                      | 07/01/2016 | \$218 91/          | P-HFOU | 2016         | 10331     | 11           | \$734 301        |
| Collection System miles Linear Feet \$/LF Replacement Cost   Collection system pipe 130 686 400 \$260 \$178 464 000  | Total Treatme   | nt Plant and Lift Stations                      | 57,01/2010 | \$69 708 226       |        | 2010         | 10331     | 1.1          | \$114 062 679    |
| Collection SystemmilesLinear Feet\$/LFReplacement CostCollection system pipe130686 400\$260\$178 464 000   |                 |   |            | <i>203,100,220</i> |        |              |           |              | ¥117,002,073     |
| Collection system pipe 130 686 400 \$250 \$178 464 000   | Collection Syst | rem   |            | miles              |        | l inear Feet | \$/1F     |              | Renlacement Cost |
|  | Collection syst | em pipe   |            | 130                |        | 686 400      | \$260     |              | \$178 464 000    |

\$292,526,679

Notes:

1. Asset data was provided by the City. The data excludes the following collection system pipe assets.

Collection system pipe values are based on replacement costs as shown in the body of the table.

| ,            |  | ,                    |             |
|--------------|--|----------------------|-------------|
| 002220       | GROUP OF UNDERGROUND PIPING                            | 01/01/1948           | \$136,780   |
| 002221       | GROUP OF UNDERGROUND PIPING                            | 01/01/1968           | \$517,091   |
| 002222       | GROUP OF UNDERGROUND PIPING                            | 01/01/1991           | \$296,116   |
| 002764       | ESTUDILLO SANITARY SEWER EXTENSION                     | 06/29/2004           | \$292,277   |
| 003196       | PIPING MODERNIZATION                                   | 06/30/2008           | \$431,444   |
| 003650       | SEWER LINE REPLACEMENTS                                | 06/28/2013           | \$1,719,629 |
| 003804       | PREDA ST/SL CREEK SEWER REPLACEMENT                    | 06/29/2014           | \$701,060   |
| Escalated co | sts are the acquisition costs escalated using the Con- | struction Cost Index |             |

2. Escalated costs are the acquisition costs escalated using the Construction Cost Index values for 20-cities published by the Engineering News Record.

Total Treatment Plant, Lift Stations and Collection Pipe

Table A-2 Fund 593 Developer Constributions (Connection Fees)

| Year  | Amount      |
|-------|-------------|
| 1995  | \$29,980    |
| 1996  | \$26,197    |
| 1997  | \$13,439    |
| 1998  | \$143,702   |
| 1999  | \$269,896   |
| 2000  | \$49,729    |
| 2001  | \$191,203   |
| 2002  | \$347,274   |
| 2003  | \$198,756   |
| 2004  | \$94,302    |
| 2005  | \$48,237    |
| 2006  | \$335,374   |
| 2007  | \$54,857    |
| 2008  | \$157,980   |
| 2009  | \$204,238   |
| 2010  | \$52,004    |
| 2011  | \$34,304    |
| 2012  | \$238,319   |
| 2013  | \$234,389   |
| 2014  | \$104,089   |
| 2015  | \$590,778   |
| 2016  | \$117,885   |
| 2017  | \$370,885   |
| 2018  | \$104,523   |
| Total | \$4,012,339 |

Source: City of San Leandro Eden finance system, 593-3310