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# SECTION I: INTRODUCTION

In 2017, the City of Camas (the City) engaged FCS GROUP to begin the process of completing a comprehensive rate study for the water, sewer and stormwater utilities. The results of this study establish a blueprint for achieving strong financial performance in the future and delivering efficient and effective services to the City's customers. The scope of the project included the following key elements:

- Review of fiscal policies.
- Assess revenue needs for a multi-year period that includes adequate funding for operations and maintenance, system reinvestment, debt service, and other program activities.
- Project long-term capital needs and incorporate these needs into a long-term funding forecast.
- Use industry standard methodologies to establish a defensible basis for assigning "cost shares" and establishing "equity" for utility customers.
- Develop and recommend rate structures that generate sufficient revenue to meet each utility's financial obligations on a standalone basis.
- Update the City's System Development Charge (SDCs) calculation.

The methodology, key factors, conclusions and recommendations for each of the key task areas of the study are summarized in this report. The full rate study can be found in the Technical Appendix.

# SECTION II: RATE STUDY METHODOLOGY

### A. RATE SETTING PRINCIPLES AND METHODOLOGY

The methods used to establish user rates are based on principles that are generally accepted and widely followed throughout the industry. These principles are designed to produce rates that equitably recover costs from each class of customer by setting the appropriate level of revenue to be collected from ratepayers and establishing a rate structure to equitably collect those revenues.

The primary tasks of the rate study are listed below:

- Revenue Requirement Analysis. This analysis identifies the total revenue needed to fully fund each system on a standalone basis, considering operating and maintenance expenditures, capital funding needs, debt requirements and fiscal policy objectives.
- Cost of Service Analysis. This analysis equitably distributes costs to customer classes based on their proportional demand and use of the system. Due to the simplicity of the stormwater rate structure, a cost of service analysis is not performed for the service.
- Rate Design Analysis. This analysis includes the development of rates that generate sufficient revenue to meet each system's revenue requirement forecast and continue to address the City's pricing objectives (e.g. conservation and revenue stability).

Revenue requirement, cost of service and rate design were completed for all utilities, except as noted for stormwater. **Exhibit 2.1** illustrates the entire rate study process.

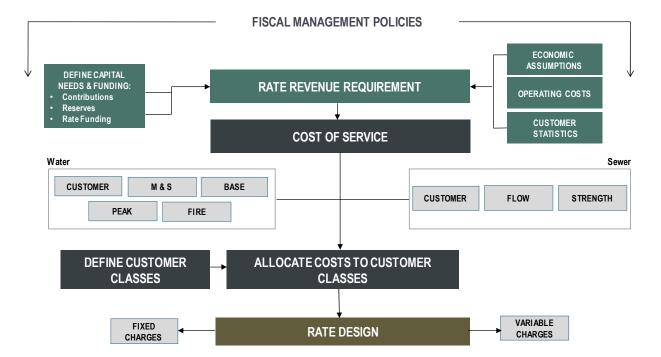


Exhibit 2.1: Overview of the Rate Study Process

### B. REVENUE REQUIREMENT

A revenue requirement analysis forms the basis for a long-range financial plan and multi-year rate management strategy for each system. It also enables the City to set utility rate structures which fully recover the total cost of operating each system: capital improvement and replacement, operations, maintenance, general administration, fiscal policy attainment, cash reserve management, and debt repayment. Linking rate levels to a financial plan such as this helps to enable not only sound financial performance for the City's utility enterprise funds, but also a clear and reasonable relationship between the costs imposed on utility customers and the costs incurred to provide the service.

A revenue requirements analysis includes the following core elements to form a complete portrayal of the utility's financial obligations.

- Fiscal Policy Analysis. Identifies formal and informal fiscal policies of the City to ensure that prudent policies are considered, including reserve levels, capital/system replacement funding and debt service coverage.
- Capital Funding Plan. Defines a strategy for funding the City's capital improvement/equipment replacement program, including an analysis of available resources from rate revenues, debt financing, and any special resources that may be readily available (e.g., grants, outside contributions, etc.).
- Operating Forecast. Identifies future annual non-capital costs associated with the operation, maintenance, and administration of the system.
- Sufficiency Testing. Evaluates the sufficiency of revenues in meeting all financial obligations, including any coverage requirements associated with long-term debt.
- **Strategy Development.** Designs a forward-looking strategy for adjusting rates to fully fund all financial obligations on a periodic or annual basis over the projection period.

This study uses 2018 budget documents as the primary basis for forecasting 2018 through 2037 expenses. The main focus of the report is on the first five (5) year projection period 2019 through 2023, which is consistent with the City's past practices of adopting a five (5) year rate strategy. The complete forecast can be found in the technical appendix.

# C. COST OF SERVICE

The purpose of a cost of service analysis is to provide a rational basis for distributing the full costs of each utility service to each class of customers in proportion to the demands they place on the system. Detailed cost allocations, along with appropriate customer class designations, help to sharpen the degree of equity that can be achieved in the resulting rate structure design. The key analytical steps of the cost of service analysis are as follows:

- Functional Cost Allocation. Apportions the annual revenue requirement to the major functions of the system:
  - Water: base (average use), peak (highest use), meters & services (reading and servicing meters), fire protection (fire specific costs) and customer (general customer costs).
  - Sewer: flow (collection), strength (treatment) and customer (general customer costs).
- Customer Class Designation. Identifies the customer classes that will be evaluated as part of the study. Existing as well as new or revised customer classes or class definitions may be considered. It is appropriate to group customers that exhibit similar usage characteristics and service requirements.

■ Cost Allocation. Allocates the costs from the functional cost allocation to different customer classes based on their unique demands for each service as defined by system planning documents, industry standards, and recorded user history (from billing data). The results identify shifts in cost recovery by customer class from that experienced under the existing rate structure.

## D. RATE DESIGN

The principal consideration of rate design is for the rate structure to generate sufficient revenues for the system which are reasonably commensurate with the cost of providing service. The pricing structure is largely dictated by the objectives of the system. Most rate structures consist of a combination of fixed and variable charges. Fixed charges typically attempt to cover system costs that do not vary with usage. Variable charges typically serve two functions, equitably recovering variable costs such as chemicals and electricity and encouraging customers to use the system efficiently.

# SECTION III: WATER UTILITY

#### A. INTRODUCTION

The City of Camas owns and operates its water system, which provides water to approximately 8,500 customers including residential, industrial and commercial users. The City performs operation and maintenance of the water system source of supply, water treatment and repair and maintenance of water meters.

### B. REVENUE REQUIREMENT

# B.1 Operating Forecast

The ensuing discussion highlights the key assumptions used to develop the water utility operating forecast.

#### Reserves

- Operating Reserves. A minimum balance of 90 days of operating and maintenance (O&M) expenses (\$966,000 to \$1.07 million, per discussion with City staff). A target of 90 days of O&M expenses allows the utility to weather volatility in revenue due to seasonality and conservation measures.
- Capital Contingency Reserves. A minimum balance target of \$250,000 (per discussion with City staff). The capital contingency reserve is sufficient to cover an emergency main break.

#### Operating Revenue

- Retail Rate Revenue. Based on actual detailed customer accounts and usage statistics from the City's billing system.
- Non Rate Revenue. Non rate revenue consists primarily of timber sales (in 2018 and expected every other year with the exception of a four year gap between 2018 and 2022), penalties (past due/NSFs/turn-off), other rent & use charges and water hook-up fees (based on budget provided by City).
- Customer Growth. Customer growth was developed using a combination of draft Water System Plant (WSP) projections, internal City forecast and historical actual figures. The aggregate five (5) year growth rate fluctuated between 1.01 percent and 2.21 percent per year.
- Interest Earnings. Starting in 2019 a 1.75 percent interest rate was assumed, increasing at 0.50 percent annual increments up to 3.25 percent by 2022 and thereafter (per discussions with City staff).

#### **O&M Expenses**

- General Cost Inflation. 1.77 percent per year (based on the ten-year historical Consumer Price Index data and discussion with City staff).
- Construction Cost Inflation. 3.50 percent per year (based on discussions with City staff).
- Labor Cost Inflation. 3.00 percent per year (based on discussions with City staff).

- Benefit Cost Inflation. 3.00 percent per year (based on discussions with City staff).
- State Excise Tax. 5.029 percent on all water rate revenue (based on prevailing tax rates).
- State B&O Tax. 1.50 percent on all non-rate revenues except timber sales (based on prevailing tax rates).
- Timber Tax. 5.00 percent on all timber sales (based on prevailing tax rates).
- Operating & Maintenance (O&M) Additions. In addition to the 2018 budget, the study assumed an entry level addition in 2019 and 2020, and partial staffing additions related to geographical information system (GIS) and asset management in 2019.

#### **Debt Service**

- Existing Debt. The water utility currently has eight (8) outstanding debt obligations consisting of two (2) Public Works Trust Fund (PWTF) loans, five (5) Drinking Water State Revolving Fund (DWSRF) loans and one (1) Steigerwald water rights real estate contract. Annual debt payments on the outstanding bonds range from \$888,000 in 2019 to \$870,000 in 2023.
- New Debt. Three (3) new debt issues are anticipated to fund the \$32.15 million (inflated to the year of construction) capital program between 2017 and 2022:
  - 2019 Revenue Bond: \$10.60 million in proceeds, 20-year term, 4.50 percent interest rate and 1.00 percent issuance cost. This loan assumes a 3-year interest only payment. Based on these terms a new annual debt service payment of \$522,000 is assumed in 2019, increasing up to \$992,000 in 2022 when the full principal and interest payment begins.
  - 2021 Revenue Bond: \$1.00 million in proceeds, 20-year term, 5.00 percent interest rate and 1.00 percent issuance cost. This loan assumes a 3-year interest only payment. Based on these terms a new annual debt service payment of \$55,000 is assumed in 2021, increasing up to \$97,000 in 2024 when the full principal and interest payment begins.
  - 2023 Revenue Bond: \$6.00 million in proceeds, 20-year term, 5.00 percent interest rate and 1.00 percent issuance cost. Based on these terms a new annual debt service payment of \$529,000 is assumed in 2023.

#### System Reinvestment

- System reinvestment funding is to ensure system integrity through ongoing repair and replacement. The ideal system reinvestment benchmark is tied to a detailed asset management plan. True replacement costs are generally higher than book values, increasing over time with the cost of labor and materials. Useful lives of assets should be based on condition assessments rather than accounting values. The schedule of replacement combined with accurate replacement costs enables jurisdictions to be more informed when setting a level of funding from rates. Without a formal asset replacement program, utilities commonly use annual depreciation expense to establish an annual funding provision.
- The water utility is not currently funding dedicated system reinvestment. To avoid additional rate pressure, this study does not incorporate dedicated system reinvestment funding, but does assume that any cash above the minimum operating target balances is transferred to the capital fund. We recommend that the City revisit system reinvestment funding during the next study and begin phasing it in towards a minimum of annual depreciation levels (\$1.92 million in 2018).

# B.2 Capital Funding Plan

The water utility is anticipating \$32.15 million (inflated to the year of construction) in capital costs from 2019 through 2023. Some of the more significant projects include: Parkers Landing Well, Well

17, Lower Prune Hill Pump Station Expansion, North Shore Pump Station Capacity Phase I & II, New 544 Zone Reservoir and annual North Shore Distribution Program projects. Funding for the capital identified includes cash balances (including interest), system development charge revenue, new revenue bond proceeds, developer contributions for the Annual North Shore Distribution Program and any cash flow above what is needed to satisfy the minimum operating fund balance. **Exhibit 3.1** provides a summary of the funding sources for the capital expenditures. A detailed capital plan can be found in the Technical Appendix.

**Funding Summary** 2020 2021 2022 2023 Total **Total Capital Costs** 9,144,684 12,190,453 3,364,939 2,764,518 4,686,843 32,151,437 **Funding Sources** Cash Balances & Interest 5,858,879 \$ 146,437 \$ 1,091,995 \$ 7,097,311 SDC Revenues 1,692,320 1,548,980 1,357,860 781,758 1,176,159 6,557,077 **Developer Contributions** 803,419 831,538 860,642 890,765 3,386,364 Revenue Bond Proceeds 6,648,945 3,951,055 1,000,000 3,510,684 15,110,684 Total Capital Funding 9,144,684 12,190,453 3,364,939 2,764,518 4,686,843 32,151,436

Exhibit 3.1: Water Capital Funding Summary

## B.3 Summary of Revenue Requirement

The operating forecast components of O&M expenses, debt service and rate funded capital come together to form the multi-year revenue requirement. The revenue requirement compares the overall revenue available to the water system to the expenses to evaluate the sufficiency of rates on an annual basis. **Exhibit 3.2** provides a summary of the water system revenue requirement findings.

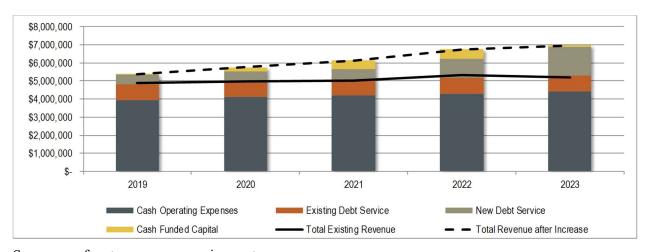


Exhibit 3.2: Water Utility Revenue Requirement Summary

Summary of water revenue requirement:

- With the addition of new debt to fund the capital program and O&M additions existing rates are not sufficient to cover the financial obligations of the water utility. If rates do not increase over the study period, the water utility will be become deficient by \$449,000 in 2019 increasing to \$1.64 million by 2023.
  - Revenue associated with timber sales is realized in 2022, and every other year thereafter throughout the twenty-year forecast.
- Revenue bond proceeds totaling \$17.60 million are projected from 2019 through 2023 in three separate issuances. New debt service ranges from \$522,000 to \$1.61 million during this timeframe.

- To meet the total projected financial obligations of the water utility, annual rate increases are proposed at 5.65 percent in 2019 through 2023. It is important to note that annual rate increases are assumed to continue throughout the twenty-year forecast. With the everchanging nature of a utility and their capital needs, it is prudent to annually review revenue and expenses to plan and adjust the proposed rate strategy, as needed.
- The operating fund balance is at or above the target 90-day level.
- The capital fund balance is forecast to be at or above the target of \$250,000.
- Water utility debt service coverage is forecast to remain above the revenue bond covenant minimum of 1.25 in every year starting at 6.10 in 2019 decreasing to 2.34 in 2023.

## C. COST OF SERVICE

A cost of service analysis determines the equitable recovery of costs from customers according to unique demands each class places on the system. There are three fundamental steps to allocating the annual revenue requirement to customer classes and developing the final rates. 1) Allocate total utility costs by function, 2) develop customer specific allocation factors and 3) allocate costs to customer classes. The methodology used conforms to industry standards as identified by the American Water Works Association (AWWA) Principles of Water Rates, Fees and Charges, M1 Manual.

The functions of service to which water service costs were allocated are listed below.

- Customer. These are the costs associated with establishing, maintaining, and serving water customers and tend to include administrative, billing, and customer service costs. These costs are generally uniform by customer regardless of their meter size or demand placed on the water system.
- Meters & Services Costs. These costs are associated with installation, maintenance, and repairs of meters and services. These costs are typically allocated based on number of connections and meter size.
- Base Costs. These costs relate to <u>average</u> service provided on demand and are essentially correlated with year-round water consumption.
- Peak Costs. These costs relate to <u>peak</u> demand service typically associated with the ability of the system to provide capacity to customers with higher than average volume, which usually occurs during the summer months.
- Fire Protection. These are the costs associated with the ability of the system to provide adequate capacity and water flow corresponding to minimum fire safety standards required to serve its customer demographic. These are mostly incremental costs related to providing storage, transmission capacity, and hydrants for fire protection.
- **Direct Assignment.** These are costs or revenue offsets that are to be applied to one specific customer or customer class. The revenue offset associated with this allocation is the penalties non-rate revenue. This offset is only related to the residential customer class.

**Exhibit 3.3** provides a summary of the functional cost allocation results.

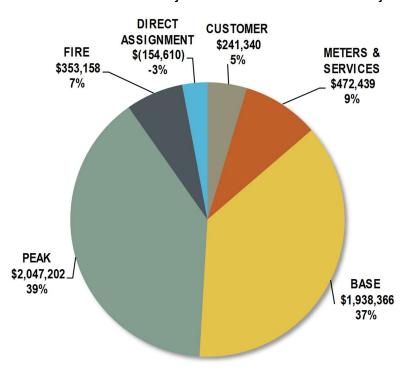


Exhibit 3.3: Water Utility Functional Cost Allocation Summary

The water utility cost allocation indicates that the largest share of costs, 39 percent, relate to meeting peak demands, followed by 37 percent related to meeting base demands.

#### C.1 Customer Class Distinctions

One of the main objectives of the cost of service rate study is to evaluate if cost differences exist when serving different customer classes of the system.

The City's current customer class structure consists of the following classes of service:

- Residential
- Commercial
- Industrial
- Irrigation
- City
- Cemetery

No changes to the customer classes were recommended as part of this study. The analysis was performed for the existing six (6) classes of service.

#### C.2 Allocation Factors

Once the customer classes were defined, functional cost pools (shown in **Exhibit 3.3**) were then allocated to these customer classes based on the demand each class places on the system. In order to complete this task, the analysis consisted of first developing allocation factors that identified customer characteristics including number of accounts, consumption levels, peak demand patterns, and fire flow requirements. The allocation factors are intended to equitably allocate total costs based on the cost incurred to provide service. For this study, the water fund costs were allocated based on the following:

- **Customer.** Based on customer accounts.
- Meters & Services Costs. Based on number of meter service equivalents (e.g. 2" meter is equivalent to eight 5/8" meters).
- Base Costs. Based on total annual water use.
- Peak Costs. Based on use during the system's peak month.
- Fire Protection. Based on fire flow gallons per minute and duration requirements identified by the City for each class of service.
- Direct Assignment. Costs directly assigned to a specific class of service.

#### C.3 Water Cost of Service

**Exhibit 3.4** provides a comparison of current rate revenue distribution between customer classes and the results of the cost of service analysis.

Exhibit 3.4: Comparison of Water Current Revenue Distribution to Cost of Service Distribution

Class	2019 Re	ven	ues		Difference				
Ciass	Existing	COSA			\$	%			
Residential	\$ 2,826,202	\$	2,996,659	\$	170,457	6.03%			
Commercial	230,788		256,451		25,663	11.12%			
Industrial	1,229,352		1,205,182		(24,170)	-1.97%			
Irrigation	309,286		391,160		81,874	26.47%			
City	38,941		46,898		7,956	20.43%			
Cemetery	1,392		1,545		152	10.93%			
Total	\$ 4,635,963	\$	4,897,895	\$	261,932	5.65%			

It should be noted, given the need to make a host of assumptions to complete a cost-of-service analysis, the margin of error for class-specific results is typically considered to be plus-or-minus 5.00 percent, relative to the system average. Because costs fluctuate each year, the needed increase by class can also fluctuate and interclass rate changes are not suggested unless the class's revenue difference is outside of the 5.00 percent threshold. Based on these guidelines, the cost of service for the water utility indicates that some adjustments are warranted. The analysis concludes that the commercial, irrigation, city and cemetery classes have been paying below their cost of service while the industrial class has been paying more than their cost of service. The residential class is considered within cost of service.

Because the City's priority is overall revenue generation, cost of service adjustments were not implemented at this time. The City should update the analysis during the next rate study update. If similar results are present, the City should consider phasing-in cost of service adjustments.

## D. RATE DESIGN

The principal objective of the rate design stage is to implement water rate structures that collect the appropriate level of revenue. Establishing rates is a blend of "Art" and "Science" and especially so when it comes to the rate levels and structures. Several variables must be balanced to arrive at optimal rates. The results of the revenue requirement analysis were used to develop new water rate alternatives to recover the projected revenue from customers.

## D.1 Existing Water Rates

The existing water rates are composed of a fixed monthly charge and a variable consumption charge per hundred cubic feet (CCF) of water usage. Meter charges are the same for all customer classes and vary by meter size. Volume charges are different for each customer class. The City also has an outside city multiplier of 1.50 applied to both the fixed and variable charges.

Exhibit 3.5 provides a summary of the existing monthly water utility rates.

**Exhibit 3.5:** Existing Monthly Water Rates

Description	Ε	xisting 2018
Monthly Fixed		
3/4"	\$	10.51
1"		12.97
1.25"		14.60
1.5"		16.25
2"		25.25
3"		91.47
4"		116.03
6"		173.27
8"		238.71
10"		312.31
Variable		
Residential	\$	1.86
Commercial and City		2.27
Industrial		1.88
Irrigation		2.11
Cemetery		0.84

# D.2 Proposed Water Rates

Across the board adjustments – equal increases to the fixed meter charge and variable consumption charges – were implemented for all customer classes. **Exhibit 3.6** provides a summary of the proposed rates for the 5-year rate period.

Proposed **Existing** Description 2018 2019 2020 2021 2022 2023 **Monthly Fixed** 3/4" \$ 10.51 \$ 11.73 \$ 12.39 \$ 13.09 13.83 11.10 1" 12.97 14.47 15.29 17.06 13.70 16.15 1.25" 14.60 15.42 16.29 17.21 18.18 19.21 1.5" 16.25 17.17 18.14 19.16 20.24 21.38 2" 25.25 26.68 28.19 29.78 31.46 33.24 3" 91.47 96.64 102.10 107.87 113.96 120.40 4" 116.03 122.59 129.52 136.84 144.57 152.74 6" 183.06 228.07 173.27 193.40 204.33 215.87 8" 252.20 266.45 281.50 314.20 238.71 297.40 10" 312.31 329.96 348.60 368.30 389.11 411.09 Variable (\$/ccf) Residential \$ 1.86 \$ 1.97 \$ 2.08 \$ 2.20 \$ 2.32 2.45 2.99 Commercial and City 2.27 2.40 2.54 2.68 2.83 Industrial 1.88 1.99 2.10 2.22 2.35 2.48 Irrigation 2.11 2.23 2.36 2.49 2.63 2.78 Cemetery 0.84 0.89 0.94 0.99 1.05 1.11

**Exhibit 3.6: Proposed Monthly Water Rates** 

## E. SUMMARY

The analysis described above concludes the rate study for the water utility. After performing a rate revenue analysis it was identified that the revenues at current levels are not sufficient to fund the five (5) year planning period costs inclusive of the \$32.15 million capital program and associated debt service. As a result, 5.65 percent increases are proposed from 2019 through 2023. The proposed rate increases will be applied equally to all existing customers and rate components (fixed and variable charges).

Cost of service adjustments will not be implemented at this time. The City should revisit the cost of service analysis during the next study update. If the results are consistent, a cost of service phase-in should be considered by class of service.

We recommend that the City revisit the study findings during the budget cycle to check that the assumptions used are still appropriate and no significant changes have occurred that would alter the results of the study. The City should use the study findings as a living document, continuously comparing the study outcomes to actual revenues and expenses. Any significant or unexpected changes will require adjustments to the rate strategy proposed.

The detailed technical exhibits developed as part of the water rate study can be found at the end of this report in the Technical Appendix.

# SECTION IV: SEWER UTILITY

### A. INTRODUCTION

The City of Camas operates a sewer system that serves approximately 8,000 utility customers, including residential, industrial and commercial users. The City performs water treatment, inspection of septic systems (STEP, STEF, and conventional gravity), and collection and treatment of sanitary sewage.

#### B. REVENUE REQUIREMENT

# B.1 Operating Forecast

The ensuing discussion highlights the key assumptions used to develop the sewer utility operating forecast.

#### Reserves

- Operating Reserves. A minimum balance of 60 days, of operating and maintenance (O&M) expenses (\$753,000 to \$842,000, per discussion with City staff).
- Capital Contingency Reserves. A minimum balance target of \$750,000 (per discussion with City staff). The reserve target is sufficient to cover one block of emergency repair.

#### Operating Revenue

- Retail Rate Revenue. Based on actual detailed customer statistics from the City's billing system.
- Customer Growth. Customer growth was developed using the internal City forecast and historical actual figures. The average five (5) year growth rate fluctuated between 0.84 percent and 1.82 percent per year.
- Interest Earnings. Starting in 2019 a 1.75 percent interest rate was assumed, increasing at 0.50 percent annual increments up to 3.25 percent by 2022 and thereafter (per discussions with City staff).

#### **O&M Expenses**

- General Cost Inflation. 1.77 percent per year (based on the ten-year historical Consumer Price Index data and discussion with City staff).
- **Construction Cost Inflation.** 3.50 percent per year (based discussions with City staff).
- **Labor Cost Inflation.** 3.00 percent per year (based on discussion with City staff).
- Benefit Cost Inflation. 3.00 percent per year (based on discussion with City staff).
- State Excise Tax. 3.85 percent on all rate revenue that is collection related 39 percent (based on prevailing public utility excise tax rates).
- State B&O Tax. 1.50 percent on all treatment and transmission related rate revenue 61 percent and on all non-rate revenues (based on prevailing tax rates).

■ Operating & Maintenance (O&M) Additions. In addition to the 2018 budget, the study assumed two (2) entry level staffing additions for the collection system maintenance one in each year of 2019 and 2020, two (2) entry level staffing additions for the wastewater treatment plant one in each year of 2019 and 2020, and partial staffing additions related to geographical information system (GIS), asset management and pump station telemetry and supervisory control and data acquisition (SCADA) upgrades (2019 through 2022 for SCADA).

#### **Debt Service**

- **Existing Debt.** The sewer utility currently has seven (7) outstanding debt obligations made up of one (1) revenue bond, four (4) Public Works Trust Fund (PWTF) loans and two (2) Department of Energy (DOE) loans. Annual debt service ranges from \$3.54 million in 2019 to \$2.70 million in 2023.
- New Debt. Two (2) new debt issues are anticipated to fund the \$41.51 million (inflated to the year of construction) capital program between 2019 and 2023:
  - 2021 Revenue Bond: \$27.00 million in proceeds, 20-year term, 5.00 percent interest rate and 1.00 percent issuance cost. This loan assumes a 3-year interest only payment. Based on these terms a new annual debt service payment of \$1.48 million is assumed in 2021 increasing up to \$2.63 million in 2022 when the full principal and interest payment begins.
  - 2023 Revenue Bond: \$3.00 million in proceeds, 20-year term, 5.00 percent interest rate and 1.00 percent issuance cost. Based on these terms a new annual debt service payment of \$265,000 is assumed in 2023.

#### System Reinvestment

- System reinvestment funding is to ensure system integrity through ongoing repair and replacement. The ideal system reinvestment benchmark is tied to a detailed asset management plan. True replacement costs are generally higher than book values, increasing over time with the cost of labor and materials. Useful lives of assets should be based on condition assessments rather than accounting values. The schedule of replacement combined with accurate replacement costs enables jurisdictions to be more informed when setting a level of funding from rates. Without a formal asset replacement program, utilities commonly use annual depreciation expense to establish an annual funding provision.
- System reinvestment funding is phased-in throughout the forecast period, to avoid additional rate pressure, beginning at 2.5 percent of annual depreciation in 2019 increasing up to 10 percent of annual depreciation by 2023 (\$43,800 in 2019 \$247,000 in 2023). We recommend that the City revisit system reinvestment funding during the next study and evaluate accelerating the phase-in toward a minimum of annual depreciation levels (\$1.64 million in 2018).

# B.2 Capital Funding Plan

The sewer utility is anticipating \$41.51 million in capital costs from 2019 through 2023. Project costs are based on the remaining CIP identified in the 2010 General Sewer Plan, inflated to the year of construction. Some of the more significant capital projects include: annual in-City sewer main rehab, Lacamas Creek Pump Station, WWTP Upgrade Phase 3 and WWTP R&R. Funding for the capital identified includes cash balances (including interest), system development charge revenue, dedicated rate funding and new debt service.

**Exhibit 4.1** provides a summary of the funding sources for the capital funding expenditures. A detailed capital plan can be found in the Technical Appendix.

**Funding Summary** 2019 2020 2021 2022 2023 Total **Total Capital Costs** 5.409.686 6,763,179 6,024,496 \$ 21,081,432 2,151,197 41,429,990 **Funding Sources** Cash Balances 4,398,070 5,685,873 \$ \$ 10,083,943 \$ \$ 200,915 243,078 247,380 919,445 Rate Funded System Reinvestment 43,796 184,276 SDC Revenue 967,820 893,030 793,310 440,613 795,570 3,890,343 **Developer Contributions** 5,030,271 20,397,741 1,108,246 26,536,258 Revenue Bond Proceeds 5,409,686 6,763,179 6,024,496 Total Capital Funding 21,081,432 2,151,197 41,429,990

Exhibit 4.1: Sewer Capital Funding Summary

The City is in the process of updating the General Sewer Plan. Once the update is completed, we recommend that the City review the capital funding assumptions included in this rate study and make adjustments if necessary.

## B.3 Summary of Revenue Requirement

The operating forecast components of O&M expenses, debt service and rate funded system reinvestment come together to form the multi-year revenue requirement. The revenue requirement compares the overall revenue available to the sewer system to the expenses to evaluate the sufficiency of rates. **Exhibit 4.2** provides a summary of the sewer system revenue requirement findings.

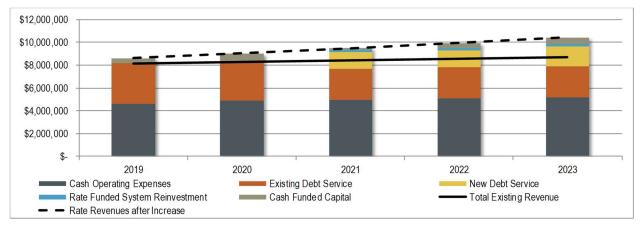


Exhibit 4.2: Sewer Utility Revenue Requirement Summary

Summary of sewer revenue requirement:

- Current revenue levels are not sufficient to meet existing sewer annual financial obligations. With the addition of new debt, O&M additions and beginning to fund the system reinvestment phase-in, the utility is projected to be deficient by \$69,000 in 2019 increasing to \$1.13 million by 2023.
- Revenue bond proceeds totaling \$30.00 million are projected from 2021 through 2023 in two separate issuances. New debt service ranges from \$1.48 million in 2021 to \$1.75 million in 2023.
- To meet the total projected financial obligations of the sewer utility, rate increases are proposed at 3.30 percent per year from 2019 through 2023. It is important to note that annual rate increases are assumed to continue throughout the twenty-year forecast. With the everchanging nature of a utility and their capital needs, it is prudent to annually review revenue and expenses to plan and adjust the proposed rate strategy, as needed.

- The operating fund balance is at the target of 60 day.
- The capital fund balance is forecast to remains at or above the target level of \$750,000.
- Sewer utility debt service coverage is forecast to remain above the revenue bond covenant minimum of 1.25 in every year starting at 3.62 in 2019, decreasing to a low of 1.80 in 2021, and ending the 5-year period projection at 1.90 in 2023.

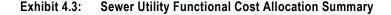
### C. SEWER COST OF SERVICE ANALYSIS

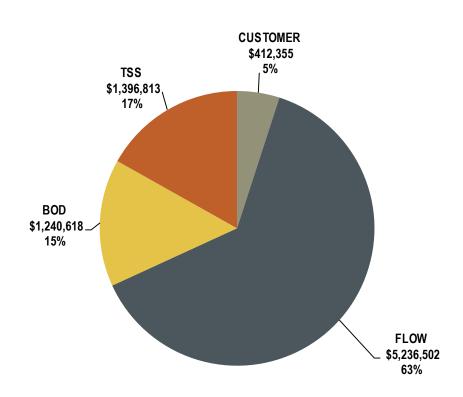
Similar to the water utility, the cost of service allocation process for the sewer utility involves three steps. 1) Allocate total utility costs by function, 2) develop customer specific allocation factors and 3) allocate costs to customer classes. The methodology used conforms to industry standards as identified by the Water Environment Federation (WEF) Financing and Charges for Sewer Systems Manual 27.

The functions of service to which sewer service costs have been allocated are listed below.

- Customer. These costs are associated with providing service to customers regardless of sewer contribution, such as billing and office support.
- Sewer Flow. These costs relate to actual and estimated sewer volume processed within the system in a year.
- Strength. These costs reflect strength of sewage processed. Strength is typically tracked by two measurements biochemical oxygen demand (BOD) and total suspended solids (TSS). BOD is the parameter used to characterize the organic strength of sewage and TSS is the parameter that measures the number of particles suspended in water that will not pass through a filter and require treatment.

**Exhibit 4.3** provides a summary of the functional cost allocation results.





The sewer utility cost allocation indicates that 32 percent of the costs are related to strength and 63 percent are related to flow.

#### C.1 Customer Class Distinctions

One of the main objectives of the cost of service rate study is to evaluate if cost differences exist when serving different customer classes of the system.

The City's current customer class structure consists of the following classes of service:

- Residential
- Commercial/Industrial

No changes to the customer classes were recommended as part of this study. The analysis was performed for the existing two (2) classes of service

#### C.2 Allocation Factors

The next step in the cost of service analysis involves distribution of the allocated system costs to the customer classes served by the system. The functionally allocated system-wide costs are allocated to these customer classes as follows:

- **Customer.** Based on customer accounts.
- Flow. Based on annual billed volume contributed to the sewer system. Billed volume represents winter usage to avoid charging for water that is used for irrigation and does not impact the sewer system.
- Strength. Based on billed volume adjusted for class specific BOD and TSS concentrations. The City requires that all wastewater be of domestic strength prior to discharging to the system. Therefore, all classes are assumed to contribute the same level of BOD and TSS and require no weighting.

#### C.3 Sewer Cost of Service

**Exhibit 4.4** provides a comparison of current rate revenue distribution between customer classes and the distribution of revenues indicated from the cost of service analysis.

Exhibit 4.4: Comparison of Sewer Current Revenue Distribution to Cost of Service Distribution

Class	2019 Re	even	ues	Difference				
CidSS	Existing		COSA		\$	%		
Residential	\$ 4,651,670	51,670 \$ 4,099,71			(551,950)	-11.87%		
Commercial/Industrial	3,369,907		4,186,569		816,662	24.23%		
Total	\$ 8,021,577	\$	8,286,289	\$	264,712	3.30%		

As previously discussed for the water utility, if a class specific increase is within 5.00 percent of the overall increase needed, the class is considered within cost of service for the utility. Because costs fluctuate each year, the needed increase by class can also fluctuate and interclass rate changes are not suggested unless the class's revenue difference is outside of the 5.00 percent threshold. Based on these guidelines, cost of service adjustments are warranted. The analysis concludes that the commercial/industrial class has been paying less than their cost of service while the residential class has been paying more than their cost of service. It should be mentioned that the system specifications used in the development of the cost of service analysis were based on the 2010 General Sewer Plan.

The City should review the assumptions used in this analysis once the new general sewer plan is updated.

Consistent with the water utility, the City's priority during this study was overall revenue collection. Cost of service adjustment were not implemented at this time. The city should update the analysis during the next rate study update. If similar results are present, the City should consider phasing-in cost of service adjustments.

#### D. RATE DESIGN

As discussed in the water utility section, the principal objective of the rate design stage is to implement rate structures that collect the appropriate level of revenue as outlined by the revenue requirement.

## D.1 Existing Sewer Rates

The existing sewer rates consist of a fixed flat rate plus a volume rate per hundred cubic feet (CCF) of flow. Rates are different between classes of service. The City has an outside city multiplier of 1.50 applied to both the fixed and variable charges.

Exhibit 4.5 provides a summary of the existing sewer utility rates.

 Description
 Existing 2018

 Monthly Fixed
 \$ 24.73

 Residential
 \$ 24.73

 Commercial/Industrial
 11.86

 Variable (\$/ccf)

 Residential
 \$ 3.77

 Commercial/Industrial
 5.03

Exhibit 4.5: Existing Sewer Rates

# D.2 Proposed Sewer Rates

No rate structure changes were proposed for the sewer utility. Across the board adjustments – equal increases to the fixed charge and variable consumption charges – were implemented for all customer classes. **Exhibit 4.6** provides a summary of the proposed rates for the 5-year rate period.

Exhibit 4.6: Proposed Sewer Rates

Description	E	cisting		Proposed								
Description		2018		2019		2020		2021		2022		2023
			N	lonthly F	ixe	t						
Residential	\$	24.73	\$	25.55	\$	26.39	\$	27.26	\$	28.16	\$	29.09
Commercial/Industrial		11.86		12.25		12.65		13.07		13.50		13.95
	Variable (					f)						
Residential	\$	3.77	\$	3.89	\$	4.02	\$	4.15	\$	4.29	\$	4.43
Commercial/Industrial		5.03		5.20		5.37		5.55		5.73		5.92

### E. SUMMARY

The analysis described above concludes the rate study for the sewer utility. After performing a rate revenue analysis it was identified that the revenues at current levels are not sufficient to fund the five (5) year planning period costs inclusive of the \$41.51 million capital program and associated debt service. As a result, annual 3.30 percent increases are proposed from 2019 through 2023. The proposed rate increases will be applied equally to all existing customers and rate components (fixed and variable charges).

Cost of service adjustments will not be implemented at this time. The City should revisit the cost of service analysis during the next study update. If the results are consistent, a cost of service phase-in should be considered.

We recommend that the City revisit the study findings during the budget cycle to check that the assumptions used are still appropriate and no significant changes have occurred that would alter the results of the study. The City should use the study findings as a living document, continuously comparing the study outcomes to actual revenues and expenses. Any significant or unexpected changes will require adjustments to the rate strategy proposed.

The detailed technical exhibits developed as part of the sewer rate study can be found at the end of this report in the Technical Appendix.

# SECTION V: STORMWATER UTILITY

# A. INTRODUCTION

The City of Camas maintains over 2,500 catch basins, with storm line cleaning, drainage system maintenance, cleaning and repair. The Public Works Department provides administration of the National Pollutant Discharge Elimination System (NPDES) Municipal Phase II Permit, review for stormwater compliance on all projects, inspection of stormwater facilities (both public and private), ensuring compliance with erosion prevention and sediment control standards, and investigation and elimination of illicit discharges and/or connections.

### B. REVENUE REQUIREMENT

## B.1 Operating Forecast

The ensuing discussion highlights the key assumptions used to develop the stormwater utility operating forecast.

#### Reserves

- Operating Reserves. A minimum balance of 60 days of operating and maintenance (O&M) expenses (\$243,000 to \$267,000, per discussion with City staff).
- Capital Contingency Reserves. A minimum balance target of 1.00 percent of plant in service (\$221,000 to \$250,000, per discussion with City staff).

#### Operating Revenue

- Retail Rate Revenue. Based on actual detailed customer statistics from the City's billing system.
- Customer Growth. Customer growth was developed using the internal City forecast and historical actual figures. The average five (5) year growth rate fluctuated between 1.13 percent and 2.51 percent per year.
- Interest Earnings. Interest begins 2019 at 1.75 percent and increases .50 percent per year until it reaches 3.25 percent in 2022 where it remains for the remainder of the forecast period (per discussions with City staff).

#### **O&M Expenses**

- **General Cost Inflation**. 1.77 percent per year (based on the ten-year historical Consumer Price Index data and discussion with City staff).
- Construction Cost Inflation. 3.50 percent per year (based discussions with City staff).
- **Labor Cost Inflation.** 3.00 percent per year (based on discussion with City staff).
- Benefit Cost Inflation. 3.00 percent per year (based on discussion with City staff).
- State B&O Tax. 1.50 percent on all revenue (based on prevailing tax rates).
- Operating & Maintenance (O&M) Additions. In addition to the 2018 budget, the study assumed the following additions in 2019: one (1) lead worker position, one (1) engineering position

addition, one (1) maintenance worker, partial staffing addition for geographical information systems (GIS), asset management costs and Lacamas Lake Dame operations.

#### **Debt Service**

- **Existing Debt.** The stormwater utility currently has two (2) outstanding debt obligations made up of one (1) Public Works Trust Fund Loan (PWTF) loan and one (1) Long Term General Obligation Bond (LTGO). Annual debt service is \$64,000 per year.
- New Debt. One (1) new debt issue is anticipated to fund the \$3.97 million (inflated to the year of construction) capital program between 2019 and 2023:
  - 2023 Revenue Bond: \$2.00 million in proceeds, 20-year term, 5.00 percent interest rate and 1.00 issuance cost. Based on these terms a new annual debt service payment of \$176,000 is assumed in 2023.

#### System Reinvestment

- System reinvestment funding is to ensure system integrity through ongoing repair and replacement. The ideal system reinvestment benchmark is tied to a detailed asset management plan. True replacement costs are generally higher than book values, increasing over time with the cost of labor and materials. Useful lives of assets should be based on condition assessments rather than accounting values. The schedule of replacement combined with accurate replacement costs enables jurisdictions to be more informed when setting a level of funding from rates. Without a formal asset replacement program, utilities commonly use annual depreciation expense to establish an annual funding provision.
- System reinvestment funding is phased-in throughout the forecast period at 20.0 percent of annual depreciation (\$144,000 in 2019 \$155,000 in 2023) to avoid additional rate pressure. We recommend that the City revisit system reinvestment funding during the next study and evaluate accelerating the phase-in toward a minimum of annual depreciation levels (\$702,000 in 2018).

# B.2 Capital Funding Plan

The stormwater utility is anticipating \$3.97 million (inflated to the year of construction) in capital costs from 2019 through 2023, as developed by City staff. The City currently does not have a stormwater capital facilities plan and relied on a project list from other internally developed studies and NPDES permit requirements. Some of the more significant capital projects include: Columbia Summit 2A Detention projects, the Columbia Summit 2B and 3 Detention projects as well as annual repair and replacement of system infrastructure. Funding for the capital identified includes cash balances (including interest), dedicated rate funding and new debt service.

**Exhibit 5.1** provides a summary of the funding sources for the capital funding expenditures. A detailed capital plan can be found in the Technical Appendix.

Funding Summary	2019	2020	2021	2022	2023	Total
Total Capital Costs	\$ 1,003,738	\$ 695,166	\$ 644,908	\$ 536,834	\$ 1,090,349	\$ 3,970,996
Funding Sources						
Cash Balances	\$ 859,793	\$ 548,884	\$ 496,046	\$ 385,825	\$ -	\$ 2,290,548
Rate Funded System Reinvestment	143,945	146,282	148,862	151,009	155,370	745,468
Revenue Bond Proceeds					934,979	934,979
Total Capital Funding	\$ 1,003,738	\$ 695,166	\$ 644,908	\$ 536,834	\$ 1,090,349	\$ 3,970,995

Exhibit 5.1: Stormwater Capital Funding Summary

## B.3 Summary of Revenue Requirement

The operating forecast components of O&M expenses, debt service and rate funded system reinvestment come together to form the multi-year revenue requirement. The revenue requirement compares the overall revenue available to the stormwater system to the expenses to evaluate the sufficiency of rates. **Exhibit 5.2** provides a summary of the stormwater system revenue requirement findings.

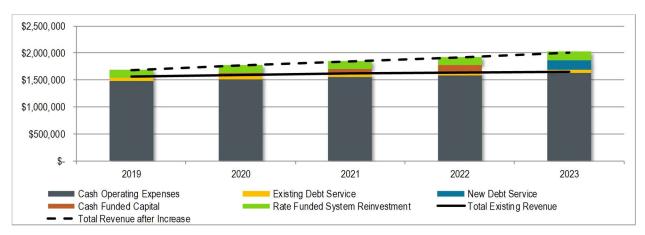


Exhibit 5.2: Stormwater Utility Revenue Requirement Summary

Summary of stormwater revenue requirement:

- Current revenue levels are not sufficient to meet existing stormwater annual financial obligations. The annual existing rate deficiency is projected to be \$117,000 in 2019 increasing to \$366,000 by 2023.
- Revenue bond proceeds totaling \$2.00 million are projected in 2023 resulting in new annual debt service of \$176,000.
- To meet the total projected financial obligations of the stormwater utility, rate increases are proposed at 3.00 percent annually from 2019 through 2023. It is important to note that annual rate increase are assumed to continue throughout the 20-year forecast. With the everchanging nature of utility and their capital needs, it is prudent to annually review revenue and expenses to plan and adjust the planned rate strategy, as needed.
- The operating fund balance is maintained at the target of 60 days.
- The capital fund balance is forecast to remain at or above the target level of 1.00 percent of plant in service.

Individual stormwater utility debt service coverage is forecast to remain above the revenue bond covenant minimum of 1.25 in every year of the study period starting at 2.18 in 2023 when the first revenue bond is issued.

### C. RATE DESIGN

As discussed in the water and sewer sections, the principal objective of the rate design stage is to develop equitable rate structures that collect the appropriate level of revenue as outlined by the revenue requirement.

## C.1 Existing Stormwater Rates

The existing stormwater rate is a bi-monthly flat rate that is charged to each customer per equivalent service unit (ESU). All single family customers are considered to be one ESU. All non single family customers are charged based on the total amount of impervious surface area on site. The average single family residential lot has 3,218 square feet so the total impervious surface area for a non-residential lot is divided by 3,218 to calculate the number of ESUs for that site. **Exhibit 5.3** provides a summary of the existing stormwater utility rates per ESU.

Exhibit 5.3: Existing Bi-Monthly Stormwater Rates

Description	kisting 2018
Per ESU	\$ 23.38

## C.2 Proposed Stormwater Rates

No rate structure changes were proposed for the stormwater utility. **Exhibit 5.4** provides a summary of the proposed rates for the five-year rate period.

Exhibit 5.4: Proposed Bi-Monthly Stormwater Rates

Description	Existing		Propos	sed	Bi-Monthly	Ra	tes	
Description	2018	2019	2020		2021		2022	2023
Per ESU	\$ 23.38	\$ 24.08	\$ 24.80	\$	25.55	\$	26.31	\$ 27.10

### D. SUMMARY

The analysis described above concludes the stormwater utility rate study. After completing the study, it was determined that existing rate levels are not sufficient to meet total stormwater utility financial obligations on a stand-alone basis. In addition to implementing a level of dedicated rate funded capital, \$2.00 million in revenue bond issuances are required to complete the capital plan through 2023. To cover capital expenditures through a combination of rates and debt service, 3.00 percent annual rate increases are needed throughout the study period.

We recommend that the City revisit the rate study on an annual basis to review if revenue and expense projections are consistent when compared to actual experience. If significant or unexpected changes occur, the City should update the rate study and the proposed rate plan.

The detailed analysis developed as part of the stormwater rate study can be found in the Technical Appendix.

# SECTION VI: SYSTEM DEVELOPMENT CHARGES

### A. INTRODUCTION

In conjunction with this rate study the City has completed a Water System Plan (WSP) update, which had identified future infrastructure needs to support the projected growth for the water utility. The City was also in the process of beginning a sewer utility General Sewer Plan (GSP) update, which would identify the future infrastructure needs for the sewer utility. Since the updated sewer utility infrastructure plan was not available for this study, the City decided to defer the system development charge (SDC) update for the Sewer utility. This section of the report will focus on the water utility SDCs.

The City currently imposes class-based area specific charges for both water and sewer utilities. For the water utility, the charges vary by size of meter (increasing with capacity of each meter), class of service (industrial and non-industrial) and location (South Shore related to existing City; North Shore related to urban growth area expansion). As part of the SDC update, the City wanted to evaluate a "one system" charge approach assessing the same charge on an equivalent unit basis to all classes of service throughout the entire City. If a new large industrial customer were to connect in the future, a separate SDC engineering analysis would be performed to evaluate the impact (additional dedicated facilities) and contributions (facilities donated to the City) the new customer would impose on the City.

One argument in favor of area specific charges is depending on the level of existing system infrastructure, some sub-areas within a service area may require substantially greater future capital investment – more projects, and more associated project costs. However, the perceived equity of area-specific charges must be balanced against the practicality of the approach. Calculated SDCs may vary widely among sub-areas. While the argument can be made that such distinctions are accurate and fair, the counter-argument, that the community benefits as a whole from a complete and adequate system and should share in the total costs, is at least as compelling. Other factors are also important to consider, such as administrative complexity, availability of information and consistency of community goals.

### B. METHODOLOGY

System Development Charges are imposed as a condition of service on new customers connecting to the system. In addition to any other costs related to physically connecting a customer to the system, the SDC is typically based on a blend of historical and planned future capital investments in system infrastructure – its underlying premise is that growth (future customers) will pay for growth-related costs that the utility has incurred (or will incur) to provide system capacity to serve new customers.

The purpose of the SDC is two-fold: 1) to provide a source for capital financing and 2) to equitably recover a proportionate share of utility plant-in-service costs from new customers. In the absence of SDCs, growth-related costs would be borne in large part by existing customers. The cost of the system to be recovered by SDCs can be defined in two parts:

- 1. Existing cost basis portion based on historical investments in existing infrastructure, and
- 2. Future cost basis portion, based on recovering costs related to planned capital projects.

Revenues generated from the SDCs can be used to fund capital projects or debt service incurred to finance capital projects but cannot be used to pay for operating and maintenance costs.

Section 35.92.025 of the Revised Code of Washington (RCW) authorizes Cities to impose SDCs (connection charges); however, it does not outline a specific methodology for calculating them. The City has considerable latitude in choosing from a variety of legally defensible approaches used in the industry, but it is important that the City's SDCs are based on an equitable allocation of system capacity costs. Since the calculated charges represent the maximum allowable charge, the City may choose to implement a charge at any level up to the calculated charge. This study uses an "integrated" approach to compute the SDCs, which is summarized in **Exhibit 6.1**.

Exhibit 6.1: SDC Calculation Methodology



The "integrated" approach allocates costs to customers based on who benefits from the related facilities. Because existing assets are built to meet existing demands and oversized to accommodate growth, the cost of the existing system is allocated to both existing and future customers. Cost that are associated with capacity-expanding projects that are necessary to serve growth are allocated exclusively to growth (future customers). The SDC also reflects an allocation of projects related to upgrading existing assets on the premise that existing and future customers benefit from these projects.

# C. DEDUCTIONS FOR CONTRIBUTIONS (CIAC)

One of the key questions of the SDC update was the treatment of contributions in aid of construction (CIAC) infrastructure – assets that have been, or will be, grant funded or donated to the City. As discussed above, the SDC is based on the cost of the system. The City's water utility operates under RCW Title 35, which does not offer guidance or restrictions regarding inclusion of CIAC in the cost basis of the SDC. Referencing similar legal statutes, RCW 57.08.005 (11) for special-purpose districts, indicates that a deduction for grants and donations are required when computing the cost basis.

This issue was directly addressed in Landmark v. Roy, where the Washington State Supreme Court upheld the City of Roy's decision to include grant-funded improvements in its SDCs on the premise that the "cost of the system" remained the total cost to construct it, regardless of the funding source. Though not specifically addressed in Landmark v. Roy, this finding could arguably be extended to developer-donated facilities. Another argument in favor of including developer-donated facilities might be that such donations are no more than a requirement of service, and thus a customer payment (or payment on their behalf) as a condition of system access. Consistent with this perspective, current accounting standards classify such contributions as revenues. The "trap" of this argument is that the connection charge structure should then reasonably credit the cost of any such facilities built by developers against the applicable connection charges.

For future facilities in the capital improvement program (CIP), there may also be intent to pursue grant or developer funding. Given the tenuous availability of grant funding and low success rate on grant pursuit, it would be imprudent to deduct planned future grants unless a commitment is in-hand or the project is wholly contingent on receiving such funding. In the case of developer-funded projects, it is important to avoid double charging a developer in the SDC for improvements that they already funded as a condition of receiving service. One option would be to exclude developer-funded projects from the SDC cost basis; the other option would be to include those projects and provide for

reimbursement via SDC credits (for developers fulfilling the CIP through in-kind payment).

After considering both alternatives the City elected to perform a deduction from the existing cost basis removing any infrastructure that was grant funded or developer donated. For future facilities, the City elected to include all projects identified in the CIP and provide a credit towards the SDC to developers that construct a project, or projects, identified in the CIP.

## D. EXISTING COST BASIS

The existing cost basis is intended to recognize the current ratepayers' net investment in the original cost of the system assets. The existing cost basis is described below for the water utility.

- Utility Capital Assets. The City's financial records indicate that as of the end of 2017, the water utility had \$61.7 million in fixed assets.
- Less: Meters and Services. The total plant in service cost is reduced by the original cost and accrued interest on any assets related to meters and services. The adjustment is made to recognize that the costs associated with this function of the water utility are generally recouped through other fees. The total reduction in costs related to meters and services is \$7.6 million.
- Less: Contributed Assets. The total original cost is reduced to recognize known third party contributions. The outside contributions provide a source of capital at no new cost to the City's ratepayers. Since the SDC is necessarily cost based, the net investment by the City excludes those contributions. Because FCS GROUP has removed costs associated with meters and services, all donated plant assets removed will be net of any donations attributed to meters and services. This results in a \$14.6 million reduction to the cost basis.
- Plus: Interest on Non-Contributed Plant in Service. The City RCW and subsequent legal interpretations provide a guideline for connection charges which suggests that such charges can include interest on an asset at the rate applicable during the time of construction. Using the historical Bond Buyer Index for 20-year term bonds, interest can accumulate for a maximum of ten years from the date of construction for any particular asset and cannot exceed the original cost of the asset. Conceptually, this interest provision attempts to account for opportunity costs that the City's customers incurred by supporting investments in infrastructure rather than having it available for investment or other uses. Calculated interest for the water utility results in an addition of \$15.0 million.
- Plus: Construction Work in Progress. The costs of construction work in progress is added to the existing cost basis to recognize investments that the City has made in capital projects that are currently underway, despite the fact that these projects have not yet been booked as assets. This translates into a \$2.4 million addition to the existing cost basis.
- Less: Net Debt Principal Outstanding. Net outstanding debt principal is deducted from the existing cost basis as new customers will pay for their share of debt service through monthly rates. As of the end of 2017, the water utility had approximately \$14.4 million in long-term debt obligations. Because the City's combined cash and investments balances as of the end of 2017 totaled approximately \$6.7 million, an adjustment of \$7.6 million was made to the existing cost basis for outstanding debt.

After factoring in the above adjustments, the existing cost basis will be spread across the total future customer base (existing and incremental future growth), as all existing infrastructure will continue to benefit all customers. The existing cost basis is shown below in **Exhibit 6.2**.

Exhibit 6.2: Water Utility Existing Cost Basis

Existing Cost Basis	
Utility Capital Assets	\$61,723,356
less: Meters and Services	(7,649,300)
plus: Construction Work in Progress	2,438,428
plus: Interest accrued on Utility Funded Assets	14,985,800
less: Contributed Assets	(14,572,325)
less: Net Debt Principal Outstanding	(7,638,863)
Total Existing Cost Basis	\$49,287,096

## E. FUTURE COST BASIS

The future cost basis portion of the system development charge is intended to recover a share of the costs associated with planned future capital projects. Future facilities planned for construction can be included in the connection charge. There are three main types of capital projects, described below.

- Less: Repair and Replacement Projects. These are projects related to the repair or replacement of existing infrastructure and are most often needed because existing facilities have deteriorated due to use by existing customers. The integrated approach removes these projects from the future cost basis on the grounds that: (a) these projects are attributable to existing customers; and (b) new customers will pay for their share of these projects through ongoing rates once they are connected to the system.
- Plus: Expansion Projects. These projects primarily increase system capacity to serve additional customers. They may include main extensions, treatment plant expansions, replacing pumps with higher capacity equipment, or pipe upsizing.
- Plus: Upgrade Projects. These projects broadly benefit both existing and future customers without increasing system capacity. Examples might include construction of an operations facility, system security upgrade, projects driven by new regulations, upgrades to treatment processes, covering reservoirs, providing back-up power supplies at existing operational facilities, installing improvements in information systems or telemetry, etc. Only the expansion portion of upgrade projects is included in the charge calculation. The expansion portion is established based on the proportionate share of future customer equivalents compared to the total of existing and future customer equivalents.

As discussed in section VI.C above, if a developer constructs a project, or projects, identified in the CIP, a reimbursement should be made via an SDC credit (for developers fulfilling the CIP through in-kind payment).

The City's 2017 through 2036 capital plan identifies \$139.7 million (current dollars) in capital project costs. City staff allocated \$62.9 million of the total cost to repair and replacement projects (including share of upgrade costs), which are deducted from the future cost basis as described above. In addition to the repair and replacement projects, the City also identified \$1.85 million in projects related to comprehensive plans and meters and services that were removed from the future cost basis.

Exhibit 6.3 provides a summary of the future cost basis.

Exhibit 6.3: Water Utility Future Cost Basis

Future Cost Basis	
Total Allocable CIP	\$139,654,133
less: Comp Plans & M&S	(1,850,000)
less: R&R (including Upgrade Share)	(62,926,122)
Total Future Cost Basis	\$74,878,011

# F. CUSTOMER BASE

Given that the City's customers can impose different demands on the system, the SDC calculation uses the concept of Meter Capacity Equivalents (MCEs) to "standardize" the customer base. An MCE will apply a weighting factor to meter sizes above the smallest meter to define the customer base relative to the capacity of the smallest metered customer.

The City's existing customer account data, by class of service and meter size, was used to calculate the existing customer base represented in MCEs. Converting existing accounts to MCEs results in 9,686 existing MCEs.

WSP data was used to estimate the future customer base. The WSP provided a 20-year projection of Equivalent Residential Units (ERUs). Similar to MCEs, an ERU is a standardized measure of equivalent demand a non-single family account places on the system in relation to an average single-family account. The purpose of an ERU is to maintain equitable proportions between single-family and other customers. Since SDCs are to be applied on a meter size basis, the provided future ERUs were converted to MCEs using the same growth ratio between existing and future ERUs.

To account for the fact that the capital infrastructure provided capacity beyond the 20-year planning period included in the WSP, the City's engineer working on the WSP, Carollo Engineers, calculated excess capacity outside the 20-year period by zone and function of service. The excess capacity was added to the 20-year growth projections and compared to existing capacity. To recognize that different functions of service had various levels of available capacity, a weighted average was taken between the estimated future cost value of functional plant and the capacity each function of plant had available once the capital facilities were constructed. This resulted in an additional 12,214 MCEs or 21,900 total future and existing MCEs.

**Exhibit 6.4** provides a summary of the customer base separated into two groups: existing and future customers.

Exhibit 6.4: Water Utility Existing, Future and Total Customer Base

Water Customer Base	MCEs
Existing Customer Base	9,686
Future Customer Base	12,214
Total Customer Base	21,900

# G. SDC CALCULATION

As described previously, under the "integrated" approach, the existing cost basis for each utility is divided by the total customer base, while the future cost basis is divided by the future customers

only. The results are added together to determine the maximum allowable SDC. Exhibit 6.5 provides a summary of the SDC calculation.

Exhibit 6.5: Water System SDC Calculation

Water System Development Charge	
Existing Cost Basis	\$49,287,096
Total Customers (MCEs)	21,900
Existing Cost Basis Charge	\$2,251
Future Cost Basis	\$74,878,011
Future Customers (MCEs)	12,214
Future Cost Basis Charge	\$6,131
Total System Development Charge	\$8,381

For a three quarter (3/4) inch meter, the City currently has an area specific charge of \$4,778 in the South Shore portion of the City and \$7,310 in the North Shore. The calculated system wide maximum allowable charge would increase the South Shore charge by \$3,603 and the north area charge by \$1,071 for a three quarter (3/4) inch meter.

As discussed in the methodology section, the calculated charge is the maximum allowable charge. The City may choose to implement a charge at any level up to the calculated charge. After initial considerations, the City decided to implement a charge below the maximum allowable, tying it to the existing North Shore charge of \$7,310 for a three quarter (3/4) inch meter. The South Shore charge would be phased-in up to \$7,310 over a two (2) year period. **Exhibit 6.6** provides the 2-year phase-in of the South Shore charge and the final City-Wide SDC by meter size.

Exhibit 6.6: Adopted Meter Based SDCs

Meter Size	20	19	2020
Weter Size	South Shore SDC	North Shore SDC	City-Wide SDC
3/4"	\$6,044	\$7,310	\$7,310
1"	\$10,373	\$12,183	\$12,183
1.5"	\$20,145	\$24,365	\$24,365
2"	\$32,232	\$38,948	\$38,948
3"	\$64,464	\$77,968	\$77,968
4"	\$100,725	\$121,825	\$121,825
6"	\$201,450	\$243,650	\$243,650
8"	\$322,320	\$389,840	\$389,840

Costs used in the charge calculation are based on "today's" dollars. The City can escalate the charge annually with an accredited inflation index, such as the Engineering News Record Construction Cost Index (ENR-CCI).

# TECHNICAL APPENDIX

WATER UTILITY TECHNICAL EXHIBITS



# City of Camas Water Rate Study Summary

Revenue Requirement		2019	2020	2021	2022	2023
Revenues						
Rate Revenues Under Existing Rates	\$	4,415,203	\$ 4,500,468	\$ 4,572,090	\$ 4,618,133	\$ 4,687,405
Non-Rate Revenues		461,962	 493,574	 464,738	 710,286	 487,538
Total Revenues	\$	4,877,165	\$ 4,994,042	\$ 5,036,828	\$ 5,328,419	\$ 5,174,943
Expenses						
Cash Operating Expenses	\$	3,915,583	\$ 4,071,183	\$ 4,157,544	\$ 4,239,290	\$ 4,339,37
Existing Debt Service		887,798	883,277	878,758	874,237	869,71
New Debt Service		522,383	522,383	577,342	1,046,530	1,575,74
Rate Funded System Reinvestment			 -	 <u>-</u>	 	
Total Expenses	\$	5,325,763	\$ 5,476,843	\$ 5,613,644	\$ 6,160,057	\$ 6,784,83
Net Surplus (Deficiency)	\$	(448,598)	\$ (482,802)	\$ (576,816)	\$ (831,638)	\$ (1,609,88
Additions to Meet Coverage		-	-	-	-	• • •
Total Surplus (Deficiency)	\$	(448,598)	\$ (482,802)	\$ (576,816)	\$ (831,638)	\$ (1,609,88
% of Rate Revenue		10.16%	10.73%	12.62%	18.01%	34.34
Annual Rate Adjustment		5.65%	5.65%	5.65%	5.65%	5.65
Cumulative Annual Rate Adjustment		10.93%	17.20%	23.82%	30.82%	38.21
Rate Revenues After Rate Increase	\$	4,897,895	\$ 5,274,556	\$ 5,661,253	\$ 6,041,347	\$ 6,478,42
Additional In-Lieu of Taxes from Rate Increase	\$	24,275	38,929	\$ 54,774	71,573	\$ 90,07
Net Cash Flow After Rate Increase	\$	9,819	\$ 252,358	\$ 457,573	\$ 520,002	\$ 91,05
Coverage After Rate Increases	-	6.10	6.49	5.72	3.14	2.3
Sample Residential Bi-Monthly Bill (3/4" Meter, x 20 ccf)	\$	61.51	\$ 64.98	\$ 68.66	\$ 72.54	\$ 76.6
Bi-Monthly Average Increase (\$)	\$	3.29	\$ 3.48	\$ 3.67	\$ 3.88	\$ 4.1



# City of Camas Water Rate Study Summary

Fund Balance	2019	2020	2021	2022	2023
OPERATING FUND					
Beginning Balance	\$ 3,955,576	\$ 3,965,395	\$ 1,717,754	\$ 1,025,148	\$ 1,145,15
plus: Net Cash Flow after Rate Increase	9,819	252,358	457,573	520,002	91,05
less: Transfer of Surplus to Capital Fund	 	(2,500,000)	 (1,150,179)	 (400,000)	 (166,22
Ending Balance	\$ 3,965,395	\$ 1,717,754	\$ 1,025,148	\$ 1,145,150	\$ 1,069,98
O&M Target Balance	\$ 965,486	\$ 1,003,853	\$ 1,025,148	\$ 1,045,304	\$ 1,069,98
Days	370	154	90	99	
CAPITAL					
Beginning Balance	\$ 4,170,228	\$ 8,194,262	\$ 1,068,699	\$ 2,101,830	\$ 1,478,1
plus: Rate Funded System Reinvestment/ Equipment Transfers	-	-	-	-	
plus: Transfers from Operating Fund	-	2,500,000	1,150,179	400,000	166,2
plus: Grants/ Donations/ CIAC	-	-	-	-	
plus: Additional Proceeds (Costs)	803,419	831,538	860,642	890,765	
plus: Connection Charge Revenue	1,692,320	1,548,980	1,357,860	781,758	1,176,1
less: Connection Charge Revenue Towards Debt	-	-	-	-	
plus: Net Debt Proceeds Available for Projects	10,600,000	-	1,000,000	-	6,000,0
plus: Interest Earnings	 72,979	184,371	 29,389	 68,309	 48,0
Total Funding Sources	\$ 17,338,946	\$ 13,259,152	\$ 5,466,769	\$ 4,242,662	\$ 8,868,5
less: Capital Expenditures	 (9,144,684)	 (12,190,453)	 (3,364,939)	 (2,764,518)	 (4,686,8
Ending Working Capital Balance	\$ 8,194,262	\$ 1,068,699	\$ 2,101,830	\$ 1,478,144	\$ 4,181,7
Minimum Target Balance	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,0
COMBINED BEGINNING FUND BALANCE	\$ 8,125,804	\$ 12,159,658	\$ 2,786,452	\$ 3,126,978	\$ 2,623,2
COMBINED ENDING FUND BALANCE	\$ 12,159,658	\$ 2,786,452	\$ 3,126,978	\$ 2,623,294	\$ 5,251,7
Combined Days	1,133	251	275	226	4
Total Combined Ending Fund Balance Target	\$ 1,215,486	\$ 1,253,853	\$ 1,275,148	\$ 1,295,304	\$ 1,319,9



# City of Camas Water Rate Study

**Assumptions** 

Economic & Financial Factors	2019	2020	2021	2022	2023
General Cost Inflation	1.77%	1.77%	1.77%	1.77%	1.77%
Construction Cost Inflation	3.50%	3.50%	3.50%	3.50%	3.50%
Labor Cost Inflation	3.00%	3.00%	3.00%	3.00%	3.00%
Benefit Cost Inflation	3.00%	3.00%	3.00%	3.00%	3.00%
General Inflation plus Composite Growth	4.02%	3.73%	3.39%	2.79%	3.29%
Customer Growth	2.21%	1.93%	1.59%	1.01%	1.50%
Demand Growth	2.21%	1.93%	1.59%	1.01%	1.50%
No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%
[Extra]	0.00%	0.00%	0.00%	0.00%	0.00%
[Extra]	0.00%	0.00%	0.00%	0.00%	0.00%
Investment Interest	1.75%	2.25%	2.75%	3.25%	3.25%
Excise Taxes	5.029%	5.029%	5.029%	5.029%	5.029%
B&O Taxes	1.50%	1.50%	1.50%	1.50%	1.50%
City Tax (General Fund) - Rate Revenue Only	0.00%	0.00%	0.00%	0.00%	0.00%
Timber Sales	5.00%	5.00%	5.00%	5.00%	5.00%

Accounting Assumptions			2019	2020	2021	2022	2023
FISCAL POLICY RESTRICTIONS							
Min. Op. Fund Balance Target (days of O&M expense)			90	90	90	90	90
Max. Op. Fund Balance (days of O&M expense)			90	90	90	90	90
Minimum Capital Fund Balance Target							
Select Minimum Capital Fund Balance Target	2						
1 - Defined as % of Plant	Estimated Net Assets	S					
Plant-in-Service in 2016	\$ 61,723,356	\$	1,241,859	\$ 1,246,735	\$ 1,248,081	\$ 1,249,187	\$ 1,251,062
Minimum Capital Fund Balance - % of plant assets			2.00%	2.00%	2.00%	2.00%	2.00%
2 - Amount at Right ==>		\$	250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
RATE FUNDED SYSTEM REINVESTMENT							
Select Reinvestment Funding Strategy	3						
Amount of Annual Cash Funding from Rates		\$	9,819	\$ 252,358	\$ 457,573	\$ 520,002	\$ 91,059
1 - Equal to Annual Depreciation Expense		\$	2,107,744	\$ 2,351,554	\$ 2,418,852	\$ 2,474,143	\$ 2,567,880
2 - Equal to Annual Depreciation Expense less Annual Debt Prin	ncipal Payments		1,379,097	1,617,960	1,680,129	1,260,905	1,128,540
3 - Equal to Amount at Right ==>		\$	-	\$ -	\$ -	\$ -	\$ -
4 - Do Not Fund System Reinvestment			20.00%	20.00%	35.00%	40.00%	40.00%



apital Financing Assumptions		2019	2020	2021	2022	2023
nection Fees						
South Area SDC	\$ 3,185	\$ 4,778	\$ 4,778	\$ 4,778	\$ 4,778	\$ 4,77
Total Meter Customer Equivalents		12,730	12,840	12,910	12,991	13,11
Additional MCEs Per Year		140	110	70	81	12
Subtotal: South Area SDCs		\$ 668,920	\$ 525,580	\$ 334,460	\$ 387,018	\$ 582,2
North Shore Area SDC	\$ 4,873	\$ 7,310	\$ 7,310	\$ 7,310	\$ 7,310	\$ 7,3
Total Meter Customer Equivalents		215	355	495	549	6
Additional MCEs Per Year		140	140	140	54	
Subtotal: North Shore Area SDCs		\$ 1,023,400	\$ 1,023,400	\$ 1,023,400	\$ 394,740	\$ 593,8
Connection Fee Revenues		\$ 1,692,320	\$ 1,548,980	\$ 1,357,860	\$ 781,758	\$ 1,176,1
		280	250	210	135	2
DING SOURCES		2.21%	1.93%	1.59%	1.01%	1.5
Grants		\$ -	\$ -	\$ -	\$ -	\$
Additional Proceeds (Costs)						
Developer Share of PS-4 (NS PS Capacity Phase I) - 75%	0.00%	\$ -	\$ -	\$ -	\$ -	\$
Developer Share of PS-5 (NS PS Capacity Phase II) - 75%	75.00%	-	-	-	-	
Develop Share of Gregg Tank - 75%	0.00%	-	-	-	-	
Develop Share of Annual NS Distribution Program - 75%	75.00%	803,419	831,538	860,642	890,765	
Developer Share of Leadbetter Road Transmission Main - 75%	75.00%	-	-	-	-	
Remaining Greg Reservoir Draw						
Water Transmission Main						
[Extra]						
[Extra]						
[Extra]						
[Extra]						
[Extra]						
[Extra]						
Total Additional Proceeds		\$ 803,419	\$ 831,538	\$ 860,642	\$ 890,765	\$



REVENUE BONDS						
Term (years)		20	20	20	20	20
Interest Only Payments		3	0	3	0	0
Interest Rate		4.50%	5.00%	5.00%	5.00%	5.00%
Issuance Cost		1.00%	1.00%	1.00%	1.00%	1.00%
Revenue Bond Coverage Requirement	1.25					
Use Reserves to Pay for Last Payment	No					
PWTF LOANS						
Term		19	19	19	19	19
Interest Rate		2.55%	2.55%	2.55%	2.55%	2.55%
OTHER LOANS						
Term (years)		20	20	20	20	20
Interest Rate		1.50%	1.50%	1.50%	1.50%	1.50%
Issuance Cost		1.00%	1.00%	1.00%	1.00%	1.00%



			Budget		Forecast		Forecast	Forecast	Forecast	F	orecast
Revenues/Expenses		FORECAST BASIS	2018		2019		2020	2021	2022		2023
Acct.#	Rate Revenue										
	Residential	Calculated	\$ 2,633,404	\$	2,691,621	\$	2,743,601	\$ 2,787,264	\$ 2,815,333	\$	2,857,563
1	Commercial	Calculated	215,044		219,798		224,043	227,608	229,901		233,349
	Industrial	Calculated	1,145,488		1,170,812		1,193,422	1,212,415	1,224,624		1,242,994
	Irrigation	Calculated	288,187		294,558		300,246	305,025	308,096		312,718
	City	Calculated	36,285		37,087		37,803	38,405	38,792		39,374
	Cemetery	Calculated	1,297		1,326		1,352	1,373	1,387		1,408
	Private Fire	Calculated	29,546		-		-	-			-
	[Extra]	Customer Growth	-		-		-				
	[Extra]	Customer Growth			-		-	-	-		-
	Total Actual	Customer Growth	-				-				
	Tota Rate Revenue		\$ 4,349,253	\$	4,415,203	\$	4,500,468	\$ 4,572,090	\$ 4,618,133	\$	4,687,405
	Misc. Revenue										
424.00.343.440.90	Public Author/Hydrants	Customer Growth	\$ 10,800	\$	11,039	\$	11,252	\$ 11,431	\$ 11,546	\$	11,719
424.00.343.450.00	Water Hook-up Fees	Customer Growth	103,679		105,971		108,018	109,737	110,842		112,504
424.00.343.560.00	Sewer Sales and Service	Customer Growth	-		-		-	-	-		-
424.00.343.810.00	Turn off Fees by Owner	Customer Growth	24,579		25,123		25,608	26,016	26,278		26,672
424.00.343.818.00	Penalties	Customer Growth	151,266		154,610		157,596	160,104	161,716		164,142
424.00.346.200.00	Inspection Fees-Step System	Customer Growth	-		-		-	-	-		-
424.00.361.110.00	Investment Earnings	Calculated	11,676		84,840		109,301	74,205	65,187		86,287
424.00.362.500.00	Space & Facilities Lease	General Cost Inflation	19,112		19,450		19,793	20,143	20,499		20,861
424.00.362.900.00	Other Rent and Charges	General Cost Inflation	57,372		58,386		59,418	60,468	61,536		62,624
424.00.363.000.00	Insurance Prem. & Recovery	General Cost Inflation	-		-		-	-	-		-
424.00.369.100.00	Sale of Junk or Salvage	General Cost Inflation	-		-		-	-	-		-
424.00.369.810.00	Cashier Overage & Shortage	General Cost Inflation	-		-		-	-	-		-
424.00.369.900.00	Other Misc. Revenue	General Cost Inflation	2,500		2,544		2,589	2,635	2,681		2,729
	Timber Sales	General Cost Inflation	250,000	_	-	_	-	-	250,000		-
	Total Non Rate Revenue		\$ 630,984	\$	461,962	\$	493,574	\$ 464,738	\$ 710,286	\$	487,538
TOTAL REVENUES			\$ 4,980,236	\$	4,877,165	\$	4,994,042	\$ 5,036,828	\$ 5,328,419	\$	5,174,943
Revenues/Expenses		FORECAST BASIS	2018		2019		2020	2021	2022		2023
	Excise Taxes	Calculated	\$ 240,332	\$	254,355	\$	256,967	\$ 257,269	\$ 250,877	\$	260,685
WATER	Salaries										
424-00-534-810-11	WTR S.O.S Reg Salaries	Labor Cost Inflation	\$ 629,691	\$	648,582	\$	668,039	\$ 688,080	\$ 708,723	\$	729,984
424-00-534-820-11	WTR PUMPING - Reg Salaries	Labor Cost Inflation	-		-		-	-	-		-
424-00-534-830-11	Reg Salaries	Labor Cost Inflation	-		-		-	-	-		-
424-00-534-850-11	WTR TRANS/DISTR - Reg Salaries	Labor Cost Inflation	-		-		-	-	-		-
424-00-534-860-11 424-00-534-870-11	WTR SERVICES - Reg Salaries WTR METERS - Regular Salaries	Labor Cost Inflation Labor Cost Inflation									
1 424-00-004-070-11	WITT WILLIAM - Negulal Malates	Labor Cost Illiation	_		-		-	-	-		-



			Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Revenues/Expenses		FORECAST BASIS	2018	2019	2020	2021	2022	2023
424-00-534-810-12	Overtime	Labor Cost Inflation	20,000	20,600	21,218	21,855	22,510	23,185
424-00-534-820-12	Overtime	Labor Cost Inflation	-	-	-	-	-	-
424-00-534-830-12	Overtime	Labor Cost Inflation	-	-	-	-	-	-
424-00-534-850-12	Overtime	Labor Cost Inflation	-	-	-	-	-	-
424-00-534-860-12	Overtime	Labor Cost Inflation	-	-	-	-	-	-
424-00-534-870-12	Overtime	Labor Cost Inflation	-	-	-	-	-	-
	Personnel Benefits							
424-00-534-810-21	Personnel Benefits	Benefit Cost Inflation	\$ 333,740	343,752	\$ 354,065	364,687	375,628	386,896
424-00-534-820-21	Personnel Benefits	Benefit Cost Inflation	-	-	-	-	-	-
424-00-534-830-21	Personnel Benefits	Benefit Cost Inflation	-	-	-	-	-	-
424-00-534-850-21	Personnel Benefits	Benefit Cost Inflation	-	-	-	-	-	-
424-00-534-860-21	Personnel Benefits	Benefit Cost Inflation	-	-	-	-	-	-
424-00-534-870-21	Personnel Benefits	Benefit Cost Inflation	-	-	-	-	-	-
	Supplies							
424-00-534-810-31	Office And Operating Supplies	General Cost Inflation	\$ 51,020	51,922	\$ 52,839 \$	53,773	54,723	55,690
424-00-534-820-31	Office And Operating Supplies	General Cost Inflation	-	-	-	-	-	-
424-00-534-830-31	Office And Operating Supplies	General Cost Inflation	4,082	4,154	4,227	4,302	4,378	4,455
424-00-534-850-31	Office And Operating Supplies	General Cost Inflation	-	-	-	-	-	-
424-00-534-860-31	Office And Operating Supplies	General Cost Inflation	-	-	-	-	-	-
424-00-534-870-31	Office And Operating Supplies	General Cost Inflation	-	-	-	-	-	-
424-00-534-810-32	Fuel Consumed	General Cost Inflation	-	-	-	-	-	-
424-00-534-810-35	Small Tools And Minor Equip	General Cost Inflation	255,100	259,608	264,196	268,864	273,615	278,451
424-00-534-820-35	Small Tools And Minor Equip	General Cost Inflation	-	-	-	-	-	-
424-00-534-830-35	Small Tools And Minor Equip	General Cost Inflation	5,000	5,088	5,178	5,270	5,363	5,458
424-00-534-850-35	Small Tools And Minor Equip	General Cost Inflation	-	-	-	-	-	-
424-00-534-860-35	Small Tools and Minor Equip	General Cost Inflation	-	-	-	-	-	-
424-00-534-870-35	Small Tools And Minor Equip	General Cost Inflation	-	-	-	-	-	-
424-00-534-830-36	Supplies - Chemicals	General Cost Inflation	100,000	101,767	103,565	105,396	107,258	109,154
	Services							
424-00-534-810-41	Professional Ser	General Cost Inflation	\$ 275,000	279,860	\$ 284,805	289,838	294,960	300,172
424-00-534-820-41	Professional Ser	General Cost Inflation	-	-	-	-	-	-
424-00-534-830-41	Professional Ser	General Cost Inflation	15,000	15,265	15,535	15,809	16,089	16,373
424-00-534-850-41	Professional Ser	General Cost Inflation	-	-	-	-	-	-
424-00-534-860-41	Professional Ser	General Cost Inflation	•	-	-	-	-	-
424-00-534-870-41	Professional Services	General Cost Inflation	-	-	-	-	-	-
424-00-534-830-42	Communication	General Cost Inflation	4,158	4,232	4,306	4,382	4,460	4,539
424-00-534-820-43	Travel	General Cost Inflation	-	-	-	-	-	-
424-00-534-810-44	Advertising	General Cost Inflation	-	-	-	-	-	-
424-00-534-810-45	Intfund Oper. Rentals & Lease	General Cost Inflation	124,171	126,365	128,598	130,871	133,183	135,537
424-00-534-850-45	Intfund Oper. Rentals & Lease	General Cost Inflation	-	-	-	-	-	-
424-00-534-860-45	Intfund Oper. Rentals & Lease	General Cost Inflation	-	-	-	-	-	-
424-00-534-870-45	Intfund Oper. Rentals & Leases	General Cost Inflation	-	-	-	-	-	-
424-00-534-830-46	Insurance	General Cost Inflation	49,634	50,511	51,403	52,312	53,236	54,177
424-00-534-810-47	Public Utility	General Cost Inflation	397,956	404,988	412,145	419,428	426,840	434,383
424-00-534-820-47	Public Utility	General Cost Inflation	-	-	-	-	-	-



			Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Revenues/Expenses		FORECAST BASIS	2018	2019	2020	2021	2022	2023
424-00-534-830-47	Public Utility	General Cost Inflation	-	-	-	-	-	-
424-00-534-850-47	Public Utility	General Cost Inflation	-	-	-	-	-	-
424-00-534-860-47	Public Utility	General Cost Inflation	-	-	-	-	-	-
424-00-534-810-48	Repairs & Maintenance	General Cost Inflation	102,040	103,843	105,678	107,546	109,446	111,380
424-00-534-820-48	Repairs & Maintenance	General Cost Inflation	-	-	-	-	-	-
424-00-534-830-48	Repairs & Maintenance	General Cost Inflation	-	-	-	-	-	-
424-00-534-850-48	Intfund Repairs & Maint.	General Cost Inflation	-	-	-	-	-	-
424-00-534-860-48	Repairs & Maintenance	General Cost Inflation	-	-	-	-	-	-
424-00-534-870-48	Repairs & Maintenance	General Cost Inflation	-	-	-	-	-	-
424-00-534-810-49	Miscellaneous	General Cost Inflation	5,426	5,522	5,620	5,719	5,820	5,923
424-00-534-820-49	Miscellaneous	General Cost Inflation	-	-	-	-	-	-
424-00-534-830-49	Miscellaneous	General Cost Inflation	263	268	273	277	282	287
424-00-534-850-49	Miscellaneous	General Cost Inflation	-	-	-	-	-	-
424-00-534-860-49	Miscellaneous	General Cost Inflation	-	-	-	-	-	-
424-00-534-870-49	Miscellaneous	General Cost Inflation	-	-	-	-	-	-
	Misc.							
424-00-534-810-51	Intgovt Profess Services	General Cost Inflation	\$ 15,306	\$ 15,576	\$ 15,852	\$ 16,132	\$ 16,417	\$ 16,707
424-00-597-300-00	Transfer to GMA	General Cost Inflation	-	-	· ·	-	-	-
	W/S Administration							
	Salries							
424-00-538-100-11	ADMIN/GEN - Reg Salaries	Labor Cost Inflation	\$ 165.549	\$ 170.516	\$ 175,631	\$ 180,900	\$ 186,327	\$ 191,917
424-00-538-170-11	CUSTOMER SERVICE - Reg S	Labor Cost Inflation	-	-	-	-	-	
424-00-594-340-11	Regular Salaries	Labor Cost Inflation	_	_	-	-	_	- 1
424-00-594-350-11	Regular Salaries	Labor Cost Inflation	_	_	_	_	_	
424-00-538-100-12	Overtime	Labor Cost Inflation	100	103	106	109	113	116
121 00 000 100 12	Benefits	Eddor God milddon	100			.00		
424-00-538-100-21	Personnel Benefits	Benefit Cost Inflation	\$ 68.682	\$ 70.742	\$ 72.864	\$ 75.050	\$ 77.302	\$ 79,621
424-00-538-170-21	Personnel Benefits	Benefit Cost Inflation	ψ 00,00 <u>2</u>		.2,001		·,ooz	
424-00-594-340-21	Benefits	Benefit Cost Inflation	_					
424-00-594-350-21	Benefits	Benefit Cost Inflation	_					
424-00-538-100-28	OPEB Expense	Benefit Cost Inflation						
424 00 000 100 20	Supplies	Boriont Goot irination						
424-00-538-100-31	Office And Operating Supplies	General Cost Inflation	\$ 778	\$ 791	\$ 805	\$ 819	\$ 834	\$ 849
424-00-538-170-31	Office And Operating Supplies	General Cost Inflation	Ψ 770 -	Ψ 751 -	ψ 003	ψ 013 -	Ψ 00-	Ψ 043
424-00-538-100-35	Small Tools And Minor Equip	General Cost Inflation						1 1
424-00-330-100-33	Services	General Gost Illiadon						- 1
424-00-538-100-41	Interfund Profess, Serv.	General Cost Inflation	\$ 692.092	\$ 704.322	\$ 716.768	\$ 729.435	\$ 742,325	\$ 755,443
424-00-538-170-41	Interfund Profess, Serv.	General Cost Inflation	11,150	11,347	11,548	11,752	11,960	12,171
424-00-594-350-41	Professional Services	General Cost Inflation	14,338	14,591	14,849	15,112	15,379	15,650
	Communication	General Cost Inflation	8,989				9,641	
424-00-538-100-42				9,148	9,310	9,474		9,812
424-00-538-170-42	Communication	General Cost Inflation	224	227 185	231	236	240	244
424-00-538-100-43	Travel	General Cost Inflation	182		188	191	195	198
424-00-538-100-45	Intfund Oper. Rentals & Lease	General Cost Inflation	50,162	51,048	51,951	52,869	53,803	54,754
424-00-594-350-45	Interfund Oper Rentals	General Cost Inflation	-	-	-	-	-	-
424-00-538-100-48	Repairs & Maintenance	General Cost Inflation	-	- 40.070	-	40.500	- 40.770	-
424-00-538-100-49	Miscellaneous	General Cost Inflation	12,846	13,072	13,304	13,539	13,778	14,021
424-00-538-170-49	Miscellaneous	General Cost Inflation	16,342	16,630	16,924	17,223	17,528	17,837



			Budget	Forecast	Forecast		Forecast		Forecast		Forecast
Revenues/Expenses		FORECAST BASIS	2018	2019	2020		2021		2022		2023
	Intgov Profess Services	General Cost Inflation	\$ -	\$ - \$	-	\$	-	\$	-	\$	-
	Transfers Transfer to GMA Transfer to 6th and Norwood Transfer to WS Capital Fund Transfer to Retiree Medical	General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation	\$ - - - 10,541	\$ - \$ - - 10,727	- - - 10,917	\$	- - - 11,110	\$	- - - 11,306	\$	- - - 11,506
	FTE Additions Entry Level FTE - 2020 Entry Level FTE - 2019 (Entry L GIS (Partial) Asset Management	Labor Cost Inflation Labor Cost Inflation Labor Cost Inflation Labor Cost Inflation	\$ - - -	\$ - \$ 68,959 23,870 53,045	71,027 71,027 24,586 54,636	\$	73,158 73,158 25,324 56,275	\$	75,353 75,353 26,084 57,964	\$	77,613 77,613 26,866 59,703
Total Cash O&M Expenditures			\$ 3,679,892	\$ 3,915,583 \$	4,071,183	\$	4,157,544	\$	4,239,290	\$	4,339,371
-			12.38%	6.40%	3.97%		2.12%		1.97%		2.36%
Depreciation Expense			2018	2019	2020		2021		2022		2023
Total Depreciation Expense in 2016	Depreciation Expense	\$ 1,738,141  Last year's plus annual additions from CIP  debt principal payments  System Reinvestment Funding	\$ 1,924,851 (485,392) 1,439,459	\$ 2,107,744 \$ (728,648) 1,379,097 \$	(733,593)	_	2,418,852 (738,724) 1,680,129	_	2,474,143 (1,213,238) 1,260,905	_	2,567,880 (1,439,339) 1,128,540
TOTAL EXPENSES		,	\$ 5,604,742	 6,023,328 \$	6,422,737	\$	6,576,396		6,713,432		6,907,250



**Existing Debt Input** 

Existing Debt Service - Revenue Bonds	;	2019	2020	2021	2022	2023
2007 WS Bond						
Annual Interest Payment	\$	-	\$ -	\$ -	\$ -	\$ -
Annual Principal Payment		-	 -	-	-	 -
Total Annual Payment	\$	-	\$ -	\$ -	\$ -	\$ -
Use of Debt reserve for Debt Service		-	-	-	-	-
TOTAL REVENUE BONDS						
Annual Interest Payment	\$	-	\$ -	\$ -	\$ -	\$ -
Annual Principal Payment		-	 			 _
Total Annual Payment	\$	-	\$ -	\$ -	\$ -	\$ -
Use of Debt reserve for Debt Service		-	-	-	-	-
Annual Debt Reserve Target on Existing Revenue Bonds		-	-	-	-	-

Existing Debt Service - PWTF Loans		2019	2020	2021	2022	2023
2012 PWTF 544 Res. Loan						
Annual Interest Payment	\$	289	\$ 268	\$ 248	\$ 227	\$ 206
Annual Principal Payment	<u></u>	4,127	4,127	4,127	4,127	4,127
Total Annual Payment	\$	4,416	\$ 4,395	\$ 4,375	\$ 4,354	\$ 4,333
Remaining 544 Res Loan.						
Annual Interest Payment	\$	9,870	\$ 9,399	\$ 8,927	\$ 8,451	\$ 7,974
Annual Principal Payment	<u></u>	94,092	94,562	95,035	95,510	95,988
Total Annual Payment	\$	103,962	\$ 103,962	\$ 103,962	\$ 103,962	\$ 103,962
TOTAL PWTF LOANS						
Annual Interest Payment	\$	10,159	\$ 9,668	\$ 9,174	\$ 8,678	\$ 8,180
Annual Principal Payment	<u></u>	98,219	98,690	99,162	99,638	100,115
Total Annual Payment	\$	108,378	\$ 108,357	\$ 108,337	\$ 108,316	\$ 108,295



**Existing Debt Input** 

Existing Debt Service - Other Loans		2019	2020		2021		2022	2023
1996 EPA DOE								
Annual Interest Payment	\$	-	\$ -	\$	-	\$	-	\$ -
Annual Principal Payment		-	 	_		_		 -
Total Annual Payment	\$	-	\$ -	\$	-	\$	-	\$ -
2009 DWSRF Recovery Camas Well #14								
Annual Interest Payment	\$	4,006	\$ 3,698	\$	3,390	\$	3,082	\$ 2,774
Annual Principal Payment	_	30,817	 30,817	_	30,817	_	30,817	 30,817
Total Annual Payment	\$	34,824	\$ 34,515	\$	34,207	\$	33,899	\$ 33,591
2012 DWSRF Ft. Pres. Zone Sur. Water Supply								
Annual Interest Payment	\$	63,914	\$ 60,363	\$	56,813	\$	53,262	\$ 49,711
Annual Principal Payment	_	355,080	 355,080	_	355,080	_	355,080	 355,080
Total Annual Payment	\$	418,995	\$ 415,443	\$	411,893	\$	408,342	\$ 404,791
DWSRF Slow Sands Filtration Project								
Annual Interest Payment	\$	11,043	\$ 10,430	\$	9,816	\$	9,203	\$ 8,589
Annual Principal Payment		61,352	 61,352		61,352		61,352	 61,352
Total Annual Payment	\$	72,396	\$ 71,782	\$	71,169	\$	70,555	\$ 69,942
DWSRF Water Transmission Main								
Annual Interest Payment	\$	483	\$ 456	\$	429	\$	402	\$ 376
Annual Principal Payment		1,789	 1,789		1,789		1,789	 1,789
Total Annual Payment	\$	2,273	\$ 2,246	\$	2,219	\$	2,192	\$ 2,165
Remaining Water Transmission								
Annual Interest Payment	\$	51,000	\$ 48,794	\$	46,556	\$	44,284	\$ 41,977
Annual Principal Payment		147,036	 149,241		151,480		153,752	 156,058
Total Annual Payment	\$	198,036	\$ 198,036	\$	198,036	\$	198,036	\$ 198,036
2015 Real Estate Contract - Steigerwald Water Rights								
Annual Interest Payment	\$	18,544	\$ 16,274	\$	13,855	\$	11,276	\$ 8,527
Annual Principal Payment		34,354	 36,623		39,042		41,621	 44,371
Total Annual Payment	\$	52,898	\$ 52,898	\$	52,898	\$	52,898	\$ 52,898
TOTAL OTHER LOANS								
Annual Interest Payment	\$	148,991	\$ 140,017	\$	130,860	\$	121,509	\$ 111,954
Annual Principal Payment		630,429	 634,904		639,561		644,413	 649,468
Total Annual Payment	\$	779,420	\$ 774,920	\$	770,421	\$	765,922	\$ 761,422

Total Existing Debt Service	2019	2020	2021	2022	2023
TOTAL WATER LOANS					
Total Annual Interest Payment	\$ 159,150	\$ 149,684	\$ 140,034	\$ 130,187	\$ 120,134
Total Principal Payment	728,648	733,593	738,724	744,050	749,583
Total Annual Payment	\$ 887,798	\$ 883,277	\$ 878,758	\$ 874,237	\$ 869,718



**Project Costs and O&M Impacts in Year:** 

2017

No		Description	2019	2020	2021	2022	2023	Useful Life (Years)
1		WSP						50
2		<u>Supply</u>						50
3	S-1	Well 17	1,400,000	-	-	-		50
4	S-2	Parkers Landing Well	684,000	3,420,000	-	-		50
5	S-3	WWTP Well	-	-	365,100	547,650	2,738,250	50
6	S-4	Washougal Wellfield Improvements	-	-	-	-		50
7	S-5	Steigerwald Regional Source	75,000	75,000	75,000	75,000	75,000	50
8		Watershed Forest Management		100,000		100,000		50
9		544 Zone Watershed Source Improvements						50
10		Parallel Boulder (2k Intake)						50
11		<u>Distribution System Improvements</u>						50
12	D-1	Transmission main from NW 11 Cir to NW Brady Rd	-	-	269,000	-		50
13	D-2	343 Zone Supply Transmission Upsizing			-	-		50
14	D-3	NE Birch St upsized transmission main	-	-	65,000	-		50
15	D-4	New transmission main along NW 16th Ave	-	129,750	389,250	-		50
16	D-5	New Distribution along NW 6th Ave/ NE Adams St	-	-	-	-		50
17	D-6	Dead-end Looping Program	55,000	55,000	55,000	55,000	55,000	50
18	D-7	PRV Adjustment Study	180,000	-		-		50
19		Well 6/14 Transmission Line						50
20								50
21		Pump Station						50
22	PS-1	New Forest Home PS	-	-	-	-		50
23	PS-2	New 455 Zone PS Capacity	-	-	-	-	314,500	50
24	PS-3	Lower Prune Hill PS Expansion	925,000	463,000	-	-		50
25	PS-4	North Shore PS Capacity Phase I	296,000	888,000	-	-		50
26	PS-5	North Shore PS Capacity Phase II	-	-	-	-		50
27	PS-6	NW Couch St PS	-	-	-	-	230,000	50
28	PS-7	NW 10th Ave Study	-	-	-	-		50
29								50



**Project Costs and O&M Impacts in Year:** 

2017

No		Description	2019	2020	2021	2022	2023	Useful Life (Years)
30		<u>Storage</u>						50
31	ST-1	New 544 Zone Reservoir	2,696,660	4,289,340	-	-		50
32	ST-2	New Gregg Tank	-	-	-	-		50
33	ST-3	343 Zone Reservoir	-					50
34	ST-4	Lower Prune Hill Reservoir Rehabilitation	-	-	-	-		50
35	ST-5	Upper Prune Hill Pressure Improvements Study	-	-	139,000	-		50
36		Reservoir Condition Assessment and Upgrades	150,000			150,000		50
37		<u>General</u>						50
38	G-1	Water System Plan Update	-	-	-	-		50
39								50
40		Repair and Replacement	300,000	300,000	300,000	400,000	400,000	50
41	R-1	Supply R&R Projects						50
42	R-2	Pump R&R Projects						50
43	R-3	Pipeline R&R Projects						50
44		Meter Replacement Program	275,000	275,000	275,000			50
45		Jones/Boulder	500,000					50
46		North Shore Expansion						50
47	NS-1	Annual North Shore Distribution Program	1,000,000	1,000,000	1,000,000	1,000,000		50
48		Leadbetter Road Transmission Main	, ,	, ,	, ,	, ,		50
		Total Capital Projects Total Upgrade/Expansion Projects Total R&R Projects	<b>\$ 8,536,660</b> 8,536,660	<b>10,995,090</b> \$ 10,995,090	<b>2,932,350 \$</b> 2,932,350	<b>2,327,650</b> \$ 2,327,650	<b>3,812,750</b> 3,812,750	
		Projects by Grants / Developer Donations Projects by Enterprise Fund						



**Revenue Requirements Analysis** 

Test 1: Cash Flow Sufficiency Test	2019	2020	2021	2022	2023
EXPENSES					
Cash Operating Expenses	\$ 3,915,583	\$ 4,071,183	\$ 4,157,544	\$ 4,239,290	\$ 4,339,371
Existing Debt Service	887,798	883,277	878,758	874,237	869,718
New Debt Service	522,383	522,383	577,342	1,046,530	1,575,743
Rate Funded System Reinvestment	 -	 _		 	-
Total Expenses	\$ 5,325,763	\$ 5,476,843	\$ 5,613,644	\$ 6,160,057	\$ 6,784,831
REVENUES					
Rate Revenue	\$ 4,415,203	\$ 4,500,468	\$ 4,572,090	\$ 4,618,133	\$ 4,687,405
Other Non Rate Revenue	377,122	384,273	390,533	645,098	401,251
Connection Fee Revenue Towards Debt	-	-	-	-	-
Operating Fund & Debt Reserve Fund Interest Earnings	 84,840	 109,301	74,205	 65,187	 86,287
Total Revenue	\$ 4,877,165	\$ 4,994,042	\$ 5,036,828	\$ 5,328,419	\$ 5,174,943
NET CASH FLOW (DEFICIENCY)	\$ (448,598)	\$ (482,802)	\$ (576,816)	\$ (831,638)	\$ (1,609,888)
% of Rate Revenue	10.16%	10.73%	12.62%	18.01%	34.34%

Test 2: Coverage Sufficiency Test	2019	2020	2021	2022	2023
EXPENSES					
Cash Operating Expenses	\$ 3,915,583	\$ 4,071,183	\$ 4,157,544	\$ 4,239,290	\$ 4,339,371
Revenue Bond Debt Service	522,383	522,383	577,342	1,046,530	1,575,743
Revenue Bond Coverage Requirement at 1.25	 130,596	 130,596	 144,336	 261,632	393,936
Total Expenses	\$ 4,568,561	\$ 4,724,162	\$ 4,879,222	\$ 5,547,452	\$ 6,309,049
ALLOWABLE REVENUES					
Rate Revenue	\$ 4,415,203	\$ 4,500,468	\$ 4,572,090	\$ 4,618,133	\$ 4,687,405
Other Revenue	377,122	384,273	390,533	645,098	401,251
Connection Fee Revenue	1,692,320	1,548,980	1,357,860	781,758	1,176,159
Interest Earnings - All Funds	 157,819	293,672	103,594	133,497	 134,327
Total Revenue	\$ 6,642,464	\$ 6,727,393	\$ 6,424,077	\$ 6,178,486	\$ 6,399,142
Coverage Realized (Existing Rates)	5.22	5.08	3.93	1.85	1.31
COVERAGE SURPLUS (DEFICIENCY)	\$ 2,073,903	\$ 2,003,231	\$ 1,544,855	\$ 631,034	\$ 90,093



**Revenue Requirements Analysis** 

Maximum Revenue Deficiency	2019	2020	2021	2022	2023
Sufficiency Test Driving the Deficiency	Cash	Cash	Cash	Cash	Cash
Maximum Revenue Deficiency (Surplus)	\$ 448,598	\$ 482,802	\$ 576,816	\$ 831,638	\$ 1,609,888
plus: Additional (Reduction) Excise Tax	23,755	25,566	30,544	44,038	85,248
less: Net Revenue From Prior Rate Adjustments	 (220,760)	(492,014)	(786,408)	 (1,100,132)	 (1,444,562)
Net Revenue Deficiency (Surplus)	\$ 251,593	\$ 16,354	\$ (179,048)	\$ (224,456)	\$ 250,575
Required Adjustment (Full Year)	5.43%	0.33%	-3.34%	-3.93%	4.09%

Rate Increases	2019	2020	2021	2022	2023
Rate Revenue with no Increase	\$ 4,415,203 \$	4,500,468 \$	4,572,090 \$	4,618,133 \$	4,687,405
Revenues from Prior Rate Increases	220,760	492,014	786,408	1,100,132	1,444,562
Rate Revenue Before Rate Increase (Incl. previous increases)	4,635,963	4,992,481	5,358,498	5,718,265	6,131,967
Required Annual Rate Increase (Full Year)	5.43%	0.33%	-3.34%	-3.93%	4.09%
Number of Months New Rates Will Be In Effect	12	12	12	12	12
Info: Percentage Increase to Generate Required Revenue	5.43%	0.33%	-3.34%	-3.93%	4.09%
Policy Induced Rate Increases	5.65%	5.65%	5.65%	5.65%	5.65%
ANNUAL RATE INCREASE	5.65%	5.65%	5.65%	5.65%	5.65%
CUMULATIVE RATE INCREASE	10.93%	17.20%	23.82%	30.82%	38.21%



**Revenue Requirements Analysis** 

Impacts of Rate Increases	2019	2020			2021	2022			2023
Rate Revenues After Rate Increase	\$ 4,897,895	\$	5,274,556	\$	5,661,253	\$	6,041,347	\$	6,478,423
Full Year Rate Revenues After Rate Increase	4,897,895		5,274,556		5,661,253		6,041,347		6,478,423
Partial Year Adjustment	-		-		-		-		-
Additional (Reduction of) Taxes Due to Rate Increases	24,275		38,929		54,774		71,573		90,070
Net Cash Flow After Rate Increase	\$ 9,819	\$	252,358	\$	457,573	\$	520,002	\$	91,059
Coverage After Rate Increase	6.10		6.49		5.72		3.14		2.39
Coverage After Rate Increase (Total Debt)	2.26		2.41		2.27		1.71		1.54

New Dept Assumptions	2019	2020		2021	20	22	2023
Revenue Bond Proceeds	\$ 10,600,000	\$	-	\$ 1,000,000	\$	-	\$ 6,000,000
PWTF Loans	-		-	-		-	-
Other Loan Proceeds	-		-	-		-	-

Fund Balance Impacts	2019	2020	2021	2022	2023
Ending Fund Balance - Operating Fund	\$ 3,965,395	\$ 1,717,754	\$ 1,025,148	\$ 1,145,150	\$ 1,069,982
Minimum Target - Operating Fund	965,486	1,003,853	1,025,148	1,045,304	1,069,982
Ending Fund Balance - Capital Fund	\$ 8,194,262	\$ 1,068,699	\$ 2,101,830	\$ 1,478,144	\$ 4,181,727
Minimum Target - Capital Fund	250,000	250,000	250,000	250,000	250,000
Annual CIP (Inflated)	\$ 9,144,684	\$ 12,190,453	\$ 3,364,939	\$ 2,764,518	\$ 4,686,843



**Fund Activity** 

Funds		2019		2020		2021		2022		2023
PERATING										
Beginning Balance	\$	3,955,576	\$	3,965,395	\$	1,717,754	\$	1,025,148	\$	1,145,15
plus: Net Cash Flow after Rate Increase		9,819		252,358		457,573		520,002		91,05
less: Transfer of Surplus to Capital Fund (If No Manual Entry)		-		(2,500,000)		(1,150,179)		(400,000)		(166,22
Ending Balance	\$	3,965,395	\$	1,717,754	\$	1,025,148	\$	1,145,150	\$	1,069,98
Maximum Funds to be Kept as Operating Reserves	\$	965,486	\$	1,003,853	\$	1,025,148	\$	1,045,304	\$	1,069,9
Info: No of Days of Cash Operating Expenses		370		154		90		99		
Info: No of Days of Cash Operating Expenses Target		90		90		90		90		
Difference over or (under) target funds	\$	2,999,909	\$	713,900	\$	-	\$	99,845	\$	-
Manual Entry for Transfer to Capital Fund		-		(2,500,000)				(400,000)		
APITAL										
Beginning Balance	\$	4,170,228	\$	8,194,262	\$	1,068,699	\$	2,101,830	\$	1,478,1
plus: Rate Funded System Reinvestment		-		-		-		-		-
plus: Transfers from Operating Fund		-		2,500,000		1,150,179		400,000		166,2
plus: Grants/ Donations/ CIAC		-		-		-		-		-
plus: Additional Proceeds (Costs)		803,419		831,538		860,642		890,765		-
plus: Connection Fee Revenue		1,692,320		1,548,980		1,357,860		781,758		1,176,1
less: Connection Fees Towards Debt		-		-		-		-		-
plus: Revenue Bond Proceeds		10,600,000		-		1,000,000		-		6,000,0
plus: PWTF Loans		-		-		-		-		-
plus: Other Loan Proceeds		-		-		-		-		-
plus: Interest Earnings		72,979		184,371		29,389		68,309		48,0
Total Funding Sources	\$	17,338,946	\$	13,259,152	\$	5,466,769	\$	4,242,662	\$	8,868,5
less: Capital Expenditures		(9,144,684)		(12,190,453)		(3,364,939)		(2,764,518)		(4,686,8
Ending Capital Fund Balance	\$	8,194,262	\$	1,068,699	\$	2,101,830	\$	1,478,144	\$	4,181,7
Minimum Target Balance	\$	250,000	\$	250,000	\$	250,000	\$	250,000	\$	250,0
OMBINED BEGINNING FUND BALANCE	\$	8,125,804		12,159,658		2,786,452		3,126,978		2,623,2
OMBINED ENDING FUND BALANCE	\$	12,159,658	\$	2,786,452	\$	3,126,978	\$	<b>2,623,294</b>	\$	5,251,7
Info: No of Days of Cash Operating Expenses		1,133		251		275		220		4
EBT RESERVE										
Beginning Balance	\$	-	\$	892,417	\$	892,417	\$	980,619	\$	980,6
plus: Reserve Funding from New Debt		892,417		-		88,202		-		529,2
less: Use of Reserves for Debt Service	_		_			-	_			-
Ending Balance	\$	892,417	\$	892,417	\$	980,619	\$	980,619	\$	1,509,8
Minimum Target Balance	\$	522,383	•	522,383	•	577,342	•	1,046,530	•	1,575,7



Year of Cost												2017		
2016 Asset	Description	Date	Life	Original Cost	Make	Water Share	Donated	Net Allocable	Function		nnual eciation	Applicable Asset Age	Applicable Interest	Allocable Interest
17120000	Land/Land Rights Wtr Facilities									Берг	Colucion	ASSET AGE	Interest	interest
98218	WS-224EASEMENT AND TITLE SEARCHON HEADWORKS LINE	1/8/1981	999	\$ 200	WS-224	100.00%		\$ 200	Supply/ Treatment	\$	-	10	11.33%	\$ 200
98215	WS-249CITY OF CAMAS WATERSHEDMAP AND LANDOWNERS	3/16/1983	999		WS-249	100.00%		1	Supply/ Treatment		-	10	9.51%	1
98424	CHLORINATION PLANT .0 ACRESA#139359-000#2 SEC 17	1/1/1987	999		CHLORINATION P			1	Supply/ Treatment		-	10	7.64%	1
93024807	1637 DRAKE ST 1.33 ACRESA#085145-001#23 & 89 SEC	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	!
93024809 93025013	600 NW 18TH LOOP .09 ACRESA#085173-001#57 SEC 10 LAND PARCEL 2.43 ACRESA#089876-000#57 OF DAVID C P	1/1/1987 1/1/1987	999 999		ACRES OPEN SPACE	100.00% 100.00%		1 1	Supply/ Treatment Supply/ Treatment		-	10 10	7.64% 7.64%	
93025019	1919 SE 6TH AVE .93 ACRESA#08987-000#37 OF DAVID	1/1/1987	999		OPEN SPACE	100.00%		1	Supply/ Treatment		: 1	10	7.64%	
93025101	LAND PARCEL 1.86 ACRESA#089888-000#83 OF DAVID C P	1/1/1987	999		OPEN SPACE	100.00%		1	Supply/ Treatment			10	7.64%	il
93025107	LAND PARCEL 0.99 ACREA#089891-000#86 OF DAVID C PA	1/1/1987	999		OPEN SPACE	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025110	LAND PARCEL 2.80 ACRESA#089892-000#87 OF D. PARKER	1/1/1987	999	94,652	OPEN SPACE	100.00%		94,652	Supply/ Treatment		-	10	7.64%	72,306
93025317	25909 SE LEONARD RD-WATERA#124242-000 1.13 ACRES#	1/1/1987	999		OPEN SPACE	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025606	LAND PARCEL 0.10 ACRESA#085272-003#185 SEC 10 T1N	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025609	WATER PUMP STN 5 .02 ACRESA#087266-000ORCHRD HME	1/1/1987	999		ACRES	100.00%		1 1	Supply/ Treatment		-	10 10	7.64%	11
93025612 93025701	WATER PUMP STATION .06 ACRESA#087267-000ORCHRD HME LAND 3.30 ACRESA#089869-000#40 OF DAVID C PARKER	1/1/1987 1/1/1987	999 999		ACRES ACRES	100.00% 100.00%		1 1	Supply/ Treatment Supply/ Treatment		-	10	7.64% 7.64%	
93025704	LAND 2.69 ACRESA#089913-000#147 DAVID PARKER DLCU	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		: 1	10	7.64%	
93025707	LAND 1.0 ACREA#089866-000#37 DAVID C PARKER DLCDO	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		.	10	7.64%	il
93025710	LAND .14 ACRESA#091027-000#238 H J G MAXON DLCUNUS	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025714	135 SE CRAMER LN .12 ACRESA#091031-000 WELL HOUSE	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025716	WELL HOUSE .06 ACRESA#091034-000#245 OF HJG MAXON	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025718	Booster Stn-NW Lake Rd/Lake Heights 92232-962	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	1 1
93025801	WATER RESERVOIR 3.07 ACRESA#110186-604LACAMAS VIEW	1/1/1987	999		ACRES	100.00%		1 1	Supply/ Treatment		-	10	7.64%	1 1
93025804 93025807	2822 NW 18TH AVE 1.06 ACRESA#127411-000#72 SEC 9 JONES CREEK 640.0 ACRESA#136440-000ALL #1 SEC 3 T2	1/1/1987 1/1/1987	999 999		ACRES ACRES	100.00% 100.00%		1 1	Supply/ Treatment Supply/ Treatment		:	10 10	7.64% 7.64%	1
93025810	LAND PARCEL 208.08 ACRESA#136645-000#4 SEC 4 T2NR	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		- 1	10	7.64%	
93025814	LAND PARCEL 120.0 ACRESA#137914-000#2 SEC 10 T2NR	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025816	BOULDER CREEK 320.0 ACRESA#243582-000#1SEC 33 T3NR	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025901	BOULDER CREEK 320.0 ACRESA#243583-000#2 SEC 33 T3N	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025915	1709 SE 270TH PL .23 ACRESA#178198-000#106 SEC 35	1/1/1987	999		ACRES	100.00%		1	Supply/ Treatment		-	10	7.64%	1
93025918	26306 SE 15TH ST 2.2 ACRESBUTLER RSRVR/A#178104-0	1/1/1987	999		ACRES	100.00%		1 1	Supply/ Treatment		-	10	7.64%	1 1
93025603 2003076	1520 NW 41ST DR 2.30 ACRESRESERVOIR A#084906-005# Land - Prune Hill Fire Station	9/1/1990 8/1/2003	999 999	50.000	ACRES	100.00% 100.00%		18,366 50,000	Supply/ Treatment Supply/ Treatment		-	10 10	7.27% 4.75%	13,360 23,742
2005070	Land-Well #4 90928-000,91031-000,91034-000	6/1/2005	999	81,873		100.00%		81,873	Supply/ Treatment		:	10	4.40%	36,003
2006080	2006 Anderson Property Purchase - Wtr/Swr 3.81 acr	10/24/2006	999	500,000		100.00%		500,000	Supply/ Treatment		.	10	4.40%	220,042
2008003	Rhods Land at Goodwin Road 172547-000,17256-000	3/5/2008	999		.23 & .77 acre	100.00%		111,633	Supply/ Treatment		-	9	4.86%	48,837
20110002	Land - Wells #73134-184	10/14/2011	999	12,471	1.72 acres	100.00%		12,471	Supply/ Treatment		-	6	4.51%	3,375
2014040	Land - Timberland 32723 NE Lessard Rd	2/19/2014	999	30,849	986032-805	100.00%		30,849	Supply/ Treatment		-	3	4.23%	3,917
17150000	Water Rights										-	_		
2015002	Kunze Farms Water Rights Only #207543-000	9/14/2015	999	92,845		100.00%		92,845	Supply/ Treatment	11	-	2	3.66%	6,792
<b>17220000</b> 93004301	Struct & Improve - Source of Supply WELL HOUSE #52450 SE 8TH AVE	1/1/1968	600	e 5.060	WELL5	100.00%		\$ 5,069	Supply/ Treatment	s	101	10	4.45%	\$ 2,253
93004401	WELL HOUSE #62205 SE 6TH AVE	1/1/1969	600	5.237	WELLS WELL6	100.00%		5,237	Supply/ Treatment	"	105	10	5.72%	2,233
93004501	WELL HOUSE #71919 SE 6TH AVE	1/1/1973	600	20.100		100.00%		20.100	Supply/ Treatment		402	10	5.19%	10.430
93004601	WELL HOUSE #81919 SE 6TH AVE	1/1/1977	600	13,453		100.00%		13,453	Supply/ Treatment		269	10	5.68%	7,645
93021001	FENCE, CHAIN LINK	1/1/1981	240	6,218	FENCE	100.00%		6,218	Supply/ Treatment		311	10	11.33%	6,218
93021003	PAVING, ASPHALT	1/1/1981	240		PAVE	100.00%		7,592	Supply/ Treatment		380	10	11.33%	7,592
98245	WS-198DEEP WELL #5 BUILDING	12/5/1983	600	6,264	WS-198	100.00%		6,264	Supply/ Treatment		125	10	9.51%	5,954
93002301 93002401	BOULDER CREEK INTAKE JONES CREEK INTAKE	1/1/1984 1/1/1984	600 600	8,148 11.360	BOULDER CRK JONES CRK	100.00% 100.00%		8,148 11,360	Supply/ Treatment Supply/ Treatment		163 227	10 10	10.10% 10.10%	8,148 11,360
200049	Well Station 9 Pump House	12/31/2000	180	314.216		100.00%		314.216	Supply/ Treatment		20.948	10	5.71%	179.391
2003065	WS-565 Well Bldg (Houses Well 11 & 12)	12/31/2003	600	299.241		100.00%		299.241	Supply/ Treatment		5.985	10	4.75%	142,089
2003066	WS-565 Underground Equipment	12/31/2003	600		WS-565	100.00%		512,691	Supply/ Treatment		10,254	10	4.75%	243,443
2006070	WS565C Well No. 10 Building	5/31/2005	600	175,603		100.00%		175,603	Supply/ Treatment		3,512	10	4.40%	77,221
2008038	WS636A/B Widen Driveway at Well 13	12/31/2008	180	21,332		100.00%		21,332	Supply/ Treatment		1,422	9	4.86%	9,332
2008039	WS636A/B Well 13 Well Building	12/31/2008	600	418,951		100.00%		418,951	Supply/ Treatment		8,379	9	4.86%	183,281
2010035	WS 664A Well #14 - Well House	12/31/2010	600		WS 664A	100.00%		643,026	Supply/ Treatment		12,861	7	4.29%	193,251
2010036 <b>17230000</b>	WS 664A Well #14 - Fencing	3/3/2011	240	29,408	WS 664A	100.00%		29,408	Supply/ Treatment	11	1,470	6	4.51%	7,958
99046	Struct & Improve - Wtr Treatment WS-457 WATER FILTER PLANT	12/31/1999	600	\$ 20.406	WS-457 WATER F	100.00%		\$ 20,406	Supply/ Treatment	s	408	10	5.43%	\$ 11,075
200052	Corrosion Control	12/31/1999	600	304,024		100.00%		304,024	Supply/ Treatment	"	6,080	10	5.71%	173,572
2006069	WS565C Metal Chemical Tank Building	5/31/2005	360	234,954		100.00%		234,954	Supply/ Treatment	П	7,832	10	4.40%	103,321
2006089	WS-444/457 Wtr Filter Plant Restroom	12/31/2006	600		Concrete	100.00%		10,379	Supply/ Treatment		208	10	4.40%	4,567
2016185	544 Slow Sand Filter: Retaining Wall	9/1/2016	600		SRF Loans	100.00%		14,154	Supply/ Treatment		283	1	3.25%	460
2016195	544 Slow Sand Filter: Piping	9/1/2016	600		SRF Loans	100.00%		146,326	Supply/ Treatment		2,927	1	3.25%	4,753
2016196	544 Slow Sand Filter: Railing	9/1/2016	240	250,845	SRF Loans	100.00%		250,845	Supply/ Treatment	H	12,542	1	3.25%	8,148



Year of Cost												2017		
2016 Asset	Description	Date	Life	Original Cost	Make	Water Share	Donated	Net Allocable	Function	Ani	nual ciation	Applicable Asset Age	Applicable Interest	Allocable Interest
2016197	544 Slow Sand Filter: Slide Gates	9/1/2016	240	104,519	SRF Loans	100.00%		104,519	Supply/ Treatment	Берге	5,226	1	3.25%	3,395
2016198	544 Slow Sand Filter Structure	9/1/2016	600	4,276,517	SRF Loans	100.00%		4,276,517	Supply/ Treatment		85,530	1	3.25%	138,916
17240000	Struct & Improve - Transmission/Distribu										0			
93019701	FENCE, CHAIN LINKLOWER PRUNE HILL RESERVOIR	1/1/1981	240		FENCE	100.00%		\$ 9,862	Storage	\$	493	10	11.33%	\$ 9,862
93019101	FENCE, CHAIN LINK	1/1/1985	240		FENCE	100.00%		12,113	Storage		606	10	9.10%	11,028
93020001 2002407	FENCE, CHAIN LINK ATLACAMAS RESERVOIR WS-504 Retaining Wall	1/1/1993 12/31/2002	240 600		FENCE Upper Prune Hill	100.00% 100.00%		14,300 10,887	Storage Storage		715 218	10 10	5.60% 5.04%	8,004 5,484
2002407	WS-540 Fencing	12/31/2002	240		Upper Prune Hill	100.00%		17,692	Storage		885	10	5.04%	8,912
2008004	WS582A Steel Ped Brid-Washougal River see 2010028	12/31/2002	360	2.302.633	Opper Fruite Hill	100.00%		2,302,633	Storage		76,754	9	4.86%	1,007,344
2008007	WS582A Landscaping at pedestrian bridge	12/31/2008	120	195.361		100.00%		195.361	Storage		19,536	9	4.86%	85.465
2008026	S509 Mobility Phase 3 Hydrant Retaining Wall	12/31/2008	600	5,849		100.00%		5,849	Storage		117	9	4.86%	2,559
2008027	S509 Mobility Phase 3 Modular Block Retaining Wall	12/31/2008	600	16,405		100.00%		16,405	Storage		328	9	4.86%	7,177
2009029	Temporary Access Road Ostenson Canyon Wtr Improv	4/1/2009	240	294,785		100.00%		294,785	Storage		14,739	8	4.62%	108,972
2010028	P820 Wash Rvr Trl-Steel Bridge Connector 2008004	12/31/2010	360		Washougal River			240,022	Storage		8,001	7	4.29%	72,135
2013019	WS707 Crown Road Main Booster Station	4/1/2013	240	201,765	SDC Credit	100.00%		201,765	Storage		10,088	4	4.27%	34,468
17615000	Distribution Reservoir/Standpipes										0			
93002511	ADDITION,1923	1/1/1923	600		ADDITION LOW PHILL	100.00% 100.00%		\$ 11,000	Storage	\$	220 610	10 10	2.39%	\$ 2,626
93002701 98378	LOWER PRUNE HILL RESERVOIR#1 WS-5363,000 GALLON STEELSTANDPIPE GREGG RESERVOIR	1/1/1935 2/8/1963	600 600		WS-53	100.00%		30,517 16,575	Storage		332	10	2.39% 3.17%	7,286 5,254
93002801	LOWER PRUNE HILL RESERVOIR#2600 NW 18TH LOOP	1/1/1971	600		LOW PHILL	100.00%		461,821	Storage Storage		9.236	10	5.47%	252.808
93003101	UPPER PRUNE HILL RESERVOIR2822 NW 18TH AVE	1/1/1973	600		UPP PHILL	100.00%		184,610	Storage		3,692	10	5.19%	95,797
93002601	GREGG RESERVOIR	1/1/1978	600		GREGG	100.00%		59.581	Storage		1.192	10	6.02%	35.892
98296	WS-155RENOVATION OF .5 MGRESERVOIR	1/4/1978	600		WS-155	100.00%		36,049	Storage		721	10	6.02%	21,716
98178	WS-292UPPER PRUNE HILL RESERVOIREXTERIOR PAINTING	6/1/1986	960	21,517	WS-292	100.00%		21,517	Storage		269	10	7.32%	15,747
98176	WS-290CATHODIC PROTECTION ATUPPER PRUNE HILL RESER	11/14/1986	960		WS-290	100.00%		15,000	Storage		188	10	7.32%	10,978
93002501	BUTLER RESERVOIR	1/13/1993	600		BUTLER RES	100.00%		18,100	Storage		362	10	5.60%	10,131
98130	WS-327 1520 NW 41ST CIRCLELACAMAS RESERVOIRAND PUM	3/10/1993	600		WS-327 1520 NW			726,653	Storage		14,533	10	5.60%	406,744
98095	WS-377REFURBISH BUTTLER RESERVOIR	7/7/1993	960		WS-377	100.00%		9,054	Storage		113	10	5.60%	5,068
98123 98057	WS-350LOWER PRUNE HILL RESERVOIRREPAIR AND PAINTIN WS-431BUTTLER RESERVOIRROOF REPLACEMENT	7/15/1994 8/19/1997	600 600		WS-350 WS-431	100.00% 100.00%		11,700 18,174	Storage Storage		234 363	10 10	6.18% 5.52%	7,231 10.037
2002398	WS-504 2.4 MG Reservoir	12/31/2002	600		Upper Prune Hill	100.00%		996,848	Storage		19,937	10	5.04%	502,162
93003101A	WS-504 Standpipe Seismic Retrofit	12/31/2002	252		Upper Prune Hill	100.00%		268,938	Storage		12,807	10	5.04%	135,478
2006085	WS-637 Upper Prune Hill Landscaping	12/31/2005	120	10.133	оррог г тапо т пп	100.00%		10.133	Storage		1.013	10	4.40%	4,456
2007057	9 Ft Brick Wall at Prune Hill Water Tank	2/28/2007	240	17,500		100.00%		17,500	Storage		875	10	4.40%	7,693
17640000	Wells and Springs										0			
93022401	PUMP, WELL #9 CASING	1/1/1986	180	\$ 46,601	WELL9	100.00%		\$ 46,601	Supply/ Treatment	\$	3,107	10	7.32%	\$ 34,105
2003060	WS-565 Well Casing No. 10	12/31/2003	600		WS-565	100.00%		49,638	Supply/ Treatment		993	10	4.75%	23,570
2003061	WS-565 Well Casing No. 11	12/31/2003	600		WS-565	100.00%		44,160	Supply/ Treatment		883	10	4.75%	20,968
2003062 2006071	WS-565 Well Casing No. 12 WS565C Well No. 10	12/31/2003 5/31/2005	600 600	50,718 92,865	WS-565	100.00% 100.00%		50,718 92.865	Supply/ Treatment Supply/ Treatment		1,014 1.857	10 10	4.75% 4.40%	24,083 40.837
2006071	WS-636 Test Well at Louis Bloch Park	12/31/2006	360	32,000		100.00%		32,003	Supply/ Treatment		1,057	10	4.40%	14.097
2006097	WS-636 Well No. 13 Casing	12/31/2006	600	85.749		100.00%		85.749	Supply/ Treatment		1,715	10	4.40%	37,737
2008021	WS686 Washougal River Monitoring Well	12/31/2008	360	21,601		100.00%		21,601	Supply/ Treatment		720	9	4.86%	9,450
2009021	Ws-664 Well 14 20" Well Casing	1/1/2009	600	120,533		100.00%		120,533	Supply/ Treatment		2,411	8	4.62%	44,557
17711000	Supply Mains										0			
98396	WS-29CONNECTING TO MAIN FROMWELL #4 ON CRAMER LANE	4/25/1960	408		WS-29	100.00%		\$ 10,978	Supply/ Treatment	\$	323	10	3.52%	\$ 3,859
98362	WS-77GRAVITY WATER SUPPLY	8/18/1965	408	375,607		100.00%		375,607	Supply/ Treatment		11,047	10	3.26%	122,479
98358	WS-8210 INCH PIPELINEBUTTLER TO HEADWORKS	6/30/1966	408	119,010		100.00%		119,010	Supply/ Treatment		3,500	10	3.81%	45,323
98282 98210	WS-168BTRANSMISSION LINE FROMBOULDER CREEK 8 IN CI	8/25/1976 11/2/1982	408 408		WS-168B	100.00%		128,000	Supply/ Treatment		3,765	10	6.64%	85,013
98210 98156	WS-244ALTERATIONS AND REPAIRSTO BUTTLER RESERVOIRV WS-297CONSTRUCT 455 FEET OF 10INCH DIAMETER WATERL	5/20/1987	408 408		WS-244 WS-297	100.00% 100.00%		14,451 14,500	Supply/ Treatment		425 426	10 10	11.66% 7.64%	14,451 11,077
98117	WS-342WATERLINE REPLACEMENTFROM SR500 TO FILTER PL	3/11/1991	408		WS-342	100.00%		138,747	Supply/ Treatment Supply/ Treatment		4.081	10	6.92%	96,013
2006086	WS-640 NE lone/19th Water Pipe	12/31/2006	408	216.204	W0-042	100.00%		216.204	Supply/ Treatment		6.359	10	4.40%	95.148
2008005	WS582A 24" Water Main w/Pedestrian Bridge Wshql Ri	12/31/2008	420	589.872		100.00%		589,872	Supply/ Treatment		16,853	9	4.86%	258,054
20110013	WS675 NW 38th Ave Water Main	12/31/2011	600	461,713	WS675	100.00%		461,713	Supply/ Treatment		9,234	6	4.51%	124,939
2013039	S545 NW 38th St/20th Ave Supply Main	12/3/2013	480	5,325		100.00%		5,325	Supply/ Treatment		133	4	4.27%	910
17715000	Transmission/Distribution Mains										0			
2002253	1977 Water Pipe	12/31/1977	600		Donated	100.00%	\$ 29,195	\$ -	Transmission & Distribution	\$	584	10	5.68%	\$ -
2002254	1978 Water Pipe	12/31/1978	600		Donated	100.00%	47,831	-	Transmission & Distribution		957	10	6.02%	-
2002255	1979 Water Pipe	12/31/1979	600		Donated	100.00%	24,885	-	Transmission & Distribution		498	10	6.52%	- 1
2002256 2002257	1981 Water Pipe 1984 Water Pipe	12/31/1981 12/31/1984	600 600		Donated Donated	100.00% 100.00%	74,076 20,703	-	Transmission & Distribution Transmission & Distribution		1,482 414	10 10	11.33% 10.10%	-
2002257	1984 Water Pipe 1987 Water Pipe	12/31/1984	600		Donated	100.00%	20,703 46.634		Transmission & Distribution Transmission & Distribution		933	10	7.64%	[ ] [
2002259	1988 Water Pipe	12/31/1988	600		Donated	100.00%	122,985	_	Transmission & Distribution		2,460	10	7.68%	] [ ]
2002260	1989 Water Pipe	12/31/1989	600		Donated	100.00%	76,915	_	Transmission & Distribution		1,538	10	7.23%	
2002261	1990 Water Pipe	12/31/1990	600	182,369	Donated	100.00%	182,369	-	Transmission & Distribution		3,647	10	7.27%	-



Year of Cost 2016											2017		
Asset	Description	Date	Life	Original Cost	Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
2002262	1991 Water Pipe	12/31/1991	600	440,557	Donated	100.00%	440,557	-	Transmission & Distribution	8,811	10	6.92%	- Interest
2002263	1992 Water Pipe	12/31/1992	600	100,650		100.00%	100,650	-	Transmission & Distribution	2,013	10	6.44%	-
2002264	1993 Water Pipe	12/31/1993	600	491,209		100.00%	491,209	-	Transmission & Distribution	9,824	10	5.60%	-
2002265	1994 Water Pipe	12/31/1994	600	774,681		100.00%	774,681	-	Transmission & Distribution	15,494	10	6.18%	-
2002266 2002267	1995 Water Pipe 1996 Water Pipe	12/31/1995 12/31/1996	600 600	328,193 376,316		100.00% 100.00%	328,193 376,316	-	Transmission & Distribution Transmission & Distribution	6,564 7,526	10 10	5.95% 5.76%	-
2002267	1997 Water Pipe	12/31/1997	600	1.048.518		100.00%	1.048.518		Transmission & Distribution	20.970	10	5.52%	1 - 1
2002269	1998 Water Pipe	12/31/1998	600	736,923		100.00%	736,923	-	Transmission & Distribution	14,738	10	5.09%	-
2002270	1999 Water Pipe	12/31/1999	600	671,085		100.00%	671,085	-	Transmission & Distribution	13,422	10	5.43%	-
2002271	2000 Water Pipe	12/31/2000	600	350,009		100.00%	350,009	-	Transmission & Distribution	7,000	10	5.71%	-
2002272	2001 Water Pipe	12/31/2001	600	112,181		100.00%	112,181	-	Transmission & Distribution	2,244	10	5.15%	-
2002273 2004061	2002 Water Pipe 2004 Water Pipe	12/31/2002 12/31/2004	600 600	101,580 102,468		100.00% 100.00%	101,580 102,468	-	Transmission & Distribution Transmission & Distribution	2,032 2,049	10 10	5.04% 4.68%	-
2004001	1988 Water Pipe - Short Plats	12/31/2004	600	59.670		100.00%	59,670		Transmission & Distribution	1.193	10	4.68%	
2004112	1993 Water Pipe - Short Plats	12/31/2004	600		Donated	100.00%	7,500	_	Transmission & Distribution	150	10	4.68%	_
2004114	1995 Water Pipe - Short Plats	12/31/2004	600	90,000		100.00%	90,000	-	Transmission & Distribution	1,800	10	4.68%	-
2004115	1997 Water Pipe - Short Plats	12/31/2004	600	90,140		100.00%	90,140	-	Transmission & Distribution	1,803	10	4.68%	-
2004116	1998 Water Pipe - Short Plats	12/31/2004	600	7,500		100.00%	7,500	-	Transmission & Distribution	150	10	4.68%	-
2004117	1999 Water Pipe - Short Plats	12/31/2004	600 600	18,600	Donated Donated	100.00%	18,600 9,000	-	Transmission & Distribution	372 180	10 10	4.68% 4.68%	-
2004118 2005026	2001 Water Pipe - Short Plats 2005 Water Pipe	12/31/2004 12/31/2005	600	400.712		100.00% 100.00%	400,712	- 1	Transmission & Distribution Transmission & Distribution	8,014	10	4.40%	
2005020	2005 Water PRV Pump Stations	12/31/2005	600	64.000		100.00%	64.000		Transmission & Distribution	1.280	10	4.40%	
2006031	2006 Donated Water Lines	12/31/2006	600	1,407,939		100.00%	1,407,939	-	Transmission & Distribution	28,159	10	4.40%	-
2006034	2006 Water PRV Pump Stations	12/31/2006	600	98,592		100.00%	98,592	-	Transmission & Distribution	1,972	10	4.40%	-
2007010	2007 Donated Water Lines	12/31/2007	600	832,417		100.00%	832,417	-	Transmission & Distribution	16,648	10	4.40%	-
2007013 2010066	2007 Donated Water PRV Pump Stations 2010 Donated 8" Water Line Fisher Creek Campus	12/31/2007 12/31/2010	600 600	135,005 299,220		100.00% 100.00%	135,005 299,220	-	Transmission & Distribution Transmission & Distribution	2,700 5,984	10 7	4.40% 4.29%	
2010067	2010 Donated 8" Water Line Vista Pointe Subdiv	12/31/2010	600	48.900		100.00%	48.900		Transmission & Distribution	978	7	4.29%	
2012120	2011 Donated 10" Water Line Two Creeks Ph 1	1/1/2012	600	157.312		100.00%	157,312	_	Transmission & Distribution	3.146	5	3.73%	_
2012121	2011 Donated 8" Water Line Two Creeks Ph 1	1/1/2012	600	6,960	Donated	100.00%	6,960	-	Transmission & Distribution	139	5	3.73%	-
2012122	2011 Donated 6" Water Line Two Creeks Ph 1	1/1/2012	600	13,728		100.00%	13,728	-	Transmission & Distribution	275	5	3.73%	-
2012096	2012 Donated 8" Water Lines Village @ Logan Place	12/31/2012	600	44,414		100.00%	44,414	-	Transmission & Distribution	888	5	3.73%	-
2012097 2012098	2012 Donated 8" Water Lines Fisher Creek Campus 2012 Donated 6" Water Lines Knight's Court Subdiv	12/31/2012 12/31/2012	600 600	37,683	Donated Donated	100.00% 100.00%	37,683 5,568	-	Transmission & Distribution Transmission & Distribution	754 111	5	3.73% 3.73%	-
2012096	2013 Donated 12" Water Lines Knight's Court Subdiv	1/4/2013	600	266,940		100.00%	266,940	-	Transmission & Distribution	5,339	4	4.27%	
2013105	2013 Donated 8" Water Line HARL Sch Site Imp	1/4/2013	600		Donated	100.00%	9,116	_	Transmission & Distribution	182	4	4.27%	_
2013109	2013 Donated 8" Water Line Fisher Camp Ph III	1/4/2013	600	37,736		100.00%	37,736	-	Transmission & Distribution	755	4	4.27%	-
2013108	2013 Donated 8" Water Line Hidden Leaf Ph II	4/16/2013	600	10,971		100.00%	10,971	-	Transmission & Distribution	219	4	4.27%	-
2013102	2013 Donated 8" Water Line Summit @ Col Vista II	5/13/2013	600	78,917		100.00%	78,917	-	Transmission & Distribution	1,578	4	4.27%	-
2013103 2014071	2013 Donated 8" Water Line HARL Ph I-III 2014 Donated 8" Water Line - Breckenridge	11/22/2013 3/7/2014	600 600	288,912 61,732		100.00% 100.00%	288,912 61,732	-	Transmission & Distribution Transmission & Distribution	5,778 1,235	4 3	4.27% 4.23%	-
2014071	2014 Donated 6 Water Line - Breckenridge 2014 Donated Gate Valves - Breckenridge	3/7/2014	600		Donated	100.00%	5.560		Transmission & Distribution	1,233	3	4.23%	
2014069	2014 Donated 8" Water Line-Sum @ Col Vista 2/3	3/31/2014	600	35,236		100.00%	35,236	-	Transmission & Distribution	705	3	4.23%	
2014070	2014 Donated 6" Water Line-Sum @ Col Vista 2/3	3/31/2014	600	17,712		100.00%	17,712	-	Transmission & Distribution	354	3	4.23%	-
2014073	2014 Donated 8" Water Line - Hidden Meadows	10/22/2014	600	112,148		100.00%	112,148	-	Transmission & Distribution	2,243	3	4.23%	-
2014081 2014082	2014 Donated Gate Valves - Hidden Meadows 2014 Donated Butterfly Valves - Hidden Meadows	10/22/2014 10/22/2014	600 600	11,120 11,200		100.00% 100.00%	11,120 11,200	-	Transmission & Distribution Transmission & Distribution	222 224	3 3	4.23% 4.23%	
2014082	2014 Donated Butterny Valves - Hidden Meadows 2014 Donated 8" Water Line - Deerhaven	10/22/2014	600	102.212		100.00%	102,212		Transmission & Distribution Transmission & Distribution	2.044	3	4.23%	1 1
2014072	2014 Donated Gate Valves - Deerhaven	10/23/2014	600		Donated	100.00%	8.340		Transmission & Distribution	167	3	4.23%	
2015048	2015 Donated 6" Water Line - Lake Hills	3/3/2015	600	5,746		100.00%	5,746	-	Transmission & Distribution	115	2	3.66%	-
2015049	2015 Donated 8" Water Line - Lake Hills	3/3/2015	600	70,960		100.00%	70,960	-	Transmission & Distribution	1,419	2	3.66%	-
2015080	2105 Donated 8" Gate Valve - Lake Hills	3/3/2015	600	6,950		100.00%	6,950	-	Transmission & Distribution	139	2	3.66%	-
2015071 2015072	2015 Donated 6" Water Line - 7th Ave Townhomes 2015 Donated 4" Water Line - 7th Ave Townhomes	3/18/2015 3/18/2015	600 600	6,460 7,412		100.00% 100.00%	6,460 7,412	-	Transmission & Distribution Transmission & Distribution	129 148	2 2	3.66% 3.66%	-
2015072	2015 Donated 4 Water Line - 7th Ave Townhomes 2015 Donated 6" Water Line - Hadley's Glen	6/1/2015	600	15.505		100.00%	15.505	-	Transmission & Distribution	310	2 2	3.66%	1 1
2015067	2015 Donated 8" Water Line - Hadley's Glen	6/1/2015	600	48.240		100.00%	48.240	-	Transmission & Distribution	965	2	3.66%	1 1
2015068	2015 Donated 8" Water Line - HARL Ph 4	6/11/2015	600	29,000	donated	100.00%	29,000	-	Transmission & Distribution	580	2	3.66%	-
2015069	2015 Donated 6" Water Line - HARL Ph 4	6/11/2015	600	24,310		100.00%	24,310	-	Transmission & Distribution	486	2	3.66%	-
2015081	2015 Donated 8" Gate Valve - HARL Ph 4	6/11/2015	600	8,340		100.00%	8,340	-	Transmission & Distribution	167	2	3.66%	-
2015070	2015 Donated 8" Water Line - HARL Ph 6/7	7/17/2015	600	118,360		100.00%	118,360	-	Transmission & Distribution	2,367	2	3.66%	-
2015082 2015073	2015 Donated 8" Gate Valve - HARL Ph 6/7 2015 Donated 8" Water Line - Dwyer Crk Ph 1	7/17/2015 12/3/2015	600 600	16,680 24,234		100.00% 100.00%	16,680 24,234	-	Transmission & Distribution Transmission & Distribution	334 485	2 2	3.66% 3.66%	-
2016070	2016 Donated 8" Water Line - Dwyer Cik Pil 1 2016 Donated 8" Water Line - Marshall Short Plat	5/6/2016	600		Donated	100.00%	6,795	-	Transmission & Distribution	136	1 1	3.25%	
2016071	2016 Donated 8" Water Line - Walshall Short Flat 2016 Donated 8" Water Line - Parker Village	5/19/2016	600	67,360		100.00%	67,360	_	Transmission & Distribution	1,347	1	3.25%	
2016072	2016 Donated 6" Water Line - Parker Village	5/19/2016	600	21,622	Donated	100.00%	21,622	-	Transmission & Distribution	432	1	3.25%	- 1
2016073	2016 Donated 8" Water Line - Kate's Close	5/19/2016	600	39,591	Donated	100.00%	39,591	-	Transmission & Distribution	792	1	3.25%	-



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
2016087	2016 Donated 18" Butterfly Valves-Parker Village	5/19/2016	600	13,100 Donated	100.00%	13,100	-	Transmission & Distribution	262	1	3.25%	-
2016088	2016 Donated 8" Gate Valves-Parker Village	5/19/2016	600	16,680 Donated	100.00%	16,680	-	Transmission & Distribution	334	1	3.25%	-
2016089 2016074	2016 Donated 8" Gate Valves-Kate's Close 2016 Donated 8" Water Line - Belz Place Ph 1	5/19/2016 6/29/2016	600 600	5,560 Donated 88,440 Donated	100.00% 100.00%	5,560 88,440		Transmission & Distribution Transmission & Distribution	111 1,769	1 1	3.25% 3.25%	-
2016074	2016 Donated 8" Gate Valves-Belz Place Ph1	6/29/2016	600	24.500 Donated	100.00%	24.500		Transmission & Distribution	490		3.25%	-
2016075	2016 Donated 8" Water Line - North Hills	7/1/2016	600	55.160 Donated	100.00%	55.160		Transmission & Distribution	1.103	1 1	3.25%	
2016091	2016 Donated 8" Gate Valves-North Hills	7/1/2016	600	6,950 Donated	100.00%	6,950	-	Transmission & Distribution	139	1	3.25%	-
2016076	2016 Donated 6" Water Line - HARL Ph 5	9/22/2016	600	18,360 Donated	100.00%	18,360	-	Transmission & Distribution	367	1	3.25%	-
2016077	2016 Donated 8" Water Line - HARL Ph 5	9/22/2016	600	23,226 Donated	100.00%	23,226	-	Transmission & Distribution	465	1	3.25%	-
2016092 2016078	2016 Donated 8" Gate Valves-HARL Ph 5 2016 Donated 8" Water Line - Samson Sports Ph 2	9/22/2016 12/15/2016	600 600	5,560   Donated 15.807   Donated	100.00% 100.00%	5,560 15,807		Transmission & Distribution Transmission & Distribution	111 316	1 1	3.25% 3.25%	
2016079	2016 Donated 8" Water Line - Dwyer Crk Bus Ph 2	12/21/2016	600	8,100 Donated	100.00%	8.100		Transmission & Distribution	162	1 1	3.25%	
98397	WS-2514 INCH STEEL WATER LINE21ST AVENUE DIVISION	7/11/1958	960	16,257 WS-25	100.00%	,,,,,,	16,257	Transmission & Distribution	203	10	3.16%	5,137
98389	WS-368 INCH D&W STEEL PIPE WITH ORINGS SE UNION AN	9/28/1960	960	5,373 WS-36	100.00%		5,373	Transmission & Distribution	67	10	3.52%	1,889
98393	WS-32WATERLINECREST VIEW SUBDIVISION	1/16/1961	960	11,860 WS-32	100.00%		11,860	Transmission & Distribution	148	10	3.45%	4,096
98388 98385	WS-38WATER MAIN INSTALLATION NWBENTON, COUCH, DRAKE, WS-43WATER MAIN INSTALLATION	9/1/1961 9/29/1961	960 960	20,619 WS-38 15.380 WS-43	100.00% 100.00%		20,619 15,380	Transmission & Distribution Transmission & Distribution	258 192	10 10	3.45% 3.45%	7,120 5,311
98367	WS-66WATERLINE EXTENSIONOLD 8A HIGHWAY	4/27/1964	960	10,003 WS-66	100.00%		10,003	Transmission & Distribution	125	10	3.21%	3,208
98364	WS-726 INCH CI MAINNW 5TH AVE INY TO MITCHELL	12/11/1964	960	5,687 WS-72	100.00%		5.687	Transmission & Distribution	71	10	3.21%	1,824
98366	WS-686 INCH CAST IRON MAIN EXTENSIW 6TH PL FROM NO	3/31/1965	960	13,699 WS-68	100.00%		13,699	Transmission & Distribution	171	10	3.26%	4,467
98349	WS-93WATER FROM OAK PARKTO SUNSET TERRACE	9/29/1967	960	12,165 WS-93	100.00%		12,165	Transmission & Distribution	152	10	3.94%	4,790
98347	WS-956 INCH CAST IRON WATERLINEEXTENSION COUNTY RO	7/26/1968	960	5,970 WS-95	100.00%		5,970	Transmission & Distribution	75	10	4.45%	2,654
98333 98334	WS-115WATER MAIN ON NE IONE WS-112WATER MAIN EXTENSIONFROM NE 1ST AVE TO ECL	6/5/1969 1/14/1970	960 960	6,118 WS-115 97,824 WS-112	100.00% 100.00%		6,118 97.824	Transmission & Distribution Transmission & Distribution	76 1,223	10 10	5.72% 6.33%	3,496 61,898
98323	WS-126REPLACEMENT OF 6 INCH WATERLINE AT NE 3RD FR	5/7/1970	960	8,209 WS-126	100.00%		8.209	Transmission & Distribution	103	10	6.33%	5,194
98321	WS-1286 INCH WATER MAIN NE 12TH TONE 14TH ON DIVIS	7/30/1970	960	6,503 WS-128	100.00%		6,503	Transmission & Distribution	81	10	6.33%	4,115
98328	WS-1198 INCH WATER LINE LECHNER STFROM NE 3RD AVEN	2/10/1971	960	7,942 WS-119	100.00%		7,942	Transmission & Distribution	99	10	5.47%	4,348
98315	WS-135TRANS PIPING SE 6TH AND POLKTO NE 4TH AND GA	4/1/1972	960	86,235 WS-135	100.00%		86,235	Transmission & Distribution	1,078	10	5.26%	45,338
98308 98300	WS-1436 INCH CI MAIN FROM SR500EAST ON LEONARD ROA WS-1516 INCH CI WATERLINE REPLACEON NE HAYES BETWE	12/6/1972 7/3/1973	960 960	5,989 WS-143 5.808 WS-151	100.00% 100.00%		5,989 5.808	Transmission & Distribution Transmission & Distribution	75 73	10 10	5.26% 5.19%	3,149 3.014
98303	WS-1316 INCH CI WATERLINE REPLACEON NE HATES BETWE WS-14812 INCH CI WATERLINE FROMWELLS 1,2,3,7 TO 16	12/5/1974	960	17,220 WS-148	100.00%		17,220	Transmission & Distribution	215	10	6.17%	10,631
98301	WS-1506 INCH CI WATERLINEREPLACEMENT TIDLAND HEIGH	8/5/1975	960	11.991 WS-150	100.00%		11,991	Transmission & Distribution	150	10	7.05%	8,455
98294	WS-157REPLACE 4 INCH WOODEN MAINON WEST PRUNE HILL	12/10/1976	960	30,238 WS-157	100.00%		30,238	Transmission & Distribution	378	10	6.64%	20,083
98258	WS-1858 IONCH WATERLINE ON PRUNEHILL SE 40TH TO MC	2/1/1977	960	41,325 WS-185	100.00%		41,325	Transmission & Distribution	517	10	5.68%	23,483
98260 98268	WS-1886 INCH WATERLINE SE WEIR 150FEET FROM SE 2ND	7/1/1977	960	41,325 WS-188	100.00%		41,325 68.800	Transmission & Distribution	517 860	10 10	5.68%	23,483
98278	WS-195REPLACE 14 INCH WATER MAINCROSSING WASHOUGAL WS-174WATERLINE DIVISION FROM17TH-21ST STREET, NW	12/1/1977 1/20/1978	960 960	68,800 WS-195 80,685 WS-174	100.00% 100.00%		80.685	Transmission & Distribution Transmission & Distribution	1.009	10	5.68% 6.02%	39,096 48,606
98244	WS-1978 INCH AND 6 INCH WATERLINEAT SE MCINTOSH AN	8/1/1978	960	33.777 WS-197	100.00%		33.777	Transmission & Distribution	422	10	6.02%	20.348
98252	WS-2056 INCH WATERLINE FROMMCINTOSH RD EAST ONEGGE	8/1/1979	960	5,694 WS-205	100.00%		5,694	Transmission & Distribution	71	10	6.52%	3,711
98256	WS-256WATER MAIN EXTENSION FROMBLAKE RD WEST ON NW	1/1/1980	960	19,780 WS-256	100.00%		19,780	Transmission & Distribution	247	10	8.59%	16,999
98239	WS-2186 INCH WATER MAIN ON LECHNERSTREET FROM NE 3	1/8/1980	960	14,831 WS-218	100.00%		14,831	Transmission & Distribution	185	10	8.59%	12,746
98319 98235	WS-131WATER DISTRIBUTION MAINSNW 6TH & SIERRA,NW 5 WS-214INSTALL 6 INCH WATERLINEAT NW 6TH PLACE AND	6/23/1980 7/1/1980	960 960	43,480 WS-131 31,000 WS-214	100.00% 100.00%		43,480 31,000	Transmission & Distribution Transmission & Distribution	544 388	10 10	8.59% 8.59%	37,367 26,642
98234	WS-213INSTAL 2-12 INCH VALVES ATSE 230TH AND SE 24	9/18/1980	960	15,000 WS-214	100.00%		15,000	Transmission & Distribution	188	10	8.59%	12,891
98224	WS-230REPLACE 6 INCH STEEL MAINON NW 19TH AVENUEED	2/1/1981	960	14,575 WS-230	100.00%		14,575	Transmission & Distribution	182	10	11.33%	14,575
98232	WS-211REPLACE 1300 FEET OF WATERLINE ON PORTIONS O	2/8/1981	960	31,400 WS-211	100.00%		31,400	Transmission & Distribution	393	10	11.33%	31,400
98222	WS-229400 FEET OF 4 INCH WITH 6INCH WATERLINE REPL	2/23/1981	960	6,227 WS-229	100.00%		6,227	Transmission & Distribution	78	10	11.33%	6,227
98221 98220	WS-227415 FEET OF 6 INCHWATERLINE ON NW MAPLE LN WS-226600 FEET OF 6 INCH WATERLINEON EAST 1ST AVE	5/18/1981 11/18/1981	960 960	9,213 WS-227	100.00% 100.00%		9,213 47,716	Transmission & Distribution Transmission & Distribution	115 596	10 10	11.33% 11.33%	9,213 47,716
98219	WS-2256 INCH WATERLINE NW BLAKE RDEASTERLY APPROXI	1/29/1982	960	47,716 WS-226 45,315 WS-225	100.00%		45,315	Transmission & Distribution	566	10	11.66%	45,315
98229	WS-236IMPROVEMENT TO MUNICIPALWATER SYSTEM WATERDI	4/1/1982	960	16,854 WS-236	100.00%		16,854	Transmission & Distribution	211	10	11.66%	16,854
98231	WS-21012 INCH WATERLINE AND TEMPSANITARY SEWER PRE	4/2/1982	960	8,750 WS-210	100.00%		8,750	Transmission & Distribution	109	10	11.66%	8,750
98211	WS-245INSTALLATION OF WATERLINEON SE LAKE ROAD 500	11/1/1982	960	19,127 WS-245	100.00%		19,127	Transmission & Distribution	239	10	11.66%	19,127
98198	WS-258WATER SYSTEM IMPROVEMENTS	1/1/1984	960	157,000 WS-258	100.00% 100.00%		157,000	Transmission & Distribution	1,963	10	10.10%	157,000
98181 98166	WS-2681985 WATER SYSTEMIMPROVEMENTS WS-280INSTALLATION OF 3100 FEETOF 6 INCH WATERLINE	1/1/1985 6/18/1986	960 960	32,541 WS-268 75,266 WS-280	100.00%		32,541 75,266	Transmission & Distribution Transmission & Distribution	407 941	10 10	9.10% 7.32%	29,626 55,082
98161	WS-302WATER SYSTEM IMPROVEMENTSNE 2ND AVENUE NE JO	1/1/1987	960	31,765 WS-302	100.00%		31.765	Transmission & Distribution	397	10	7.64%	24,266
98143	WS-310WATERLINE INSTALLATION ONNE AND NW LAKE RD F	10/1/1987	960	289,983 WS-310	100.00%		289,983	Transmission & Distribution	3,625	10	7.64%	221,523
98146	WS-314REPLACE EXISTING WATERLINEON NE 3RD PLACE	4/1/1988	960	98,250 WS-314	100.00%		98,250	Transmission & Distribution	1,228	10	7.68%	75,456
98131	WS-328INSTALLATION OF TEMPORARYPVC WATERLINE ON SE	10/5/1989	960	10,900 WS-328	100.00%		10,900	Transmission & Distribution	136	10	7.23%	7,881
98115	WS-340WATERLINE ON WEIR STREET	11/1/1989	960 960	13,754 WS-340 74,389 WS-315	100.00%		13,754	Transmission & Distribution	172 930	10 10	7.23% 7.23%	9,944 53,783
98147 98473	WS-315REPLACE EXISTING WATERLINEON SW 6TH AVE FROM LID #207 OSTENSEN CANYONWATER LINES	11/21/1989 12/31/1989	960 960	74,389 WS-315   53,904 LID #207 OSTENS	100.00% E 100.00%	53,904	74,389	Transmission & Distribution Transmission & Distribution	930 674	10	7.23%	53,783
98105	WS-359CONSTRUCTION OF MCINTOSHSEWER LINE, VIEW RIDG	1/1/1991	960	84,205 WS-359	100.00%	33,304	84,205	Transmission & Distribution	1,053	10	6.92%	58,270
98121	WS-348230 FEET OF 2 INCH PVC WATERLINE ON SE 2ND A	1/31/1991	960	5,138 WS-348	100.00%		5,138	Transmission & Distribution	64	10	6.92%	3,555
98106	WS-36014 INCH WATERLINE EXTENSIONON NW LAKE ROAD	4/3/1991	960	8,831 WS-360	100.00%		8,831	Transmission & Distribution	110	10	6.92%	6,111



Year of Cost													
2016 Asset	Description	Date	Life	Original Cost Ma	ake	Water Share	Donated	Net Allocable	Function	Annual	2017 Applicable	Applicable	Allocable
98118	WS-343WATERLINE REPLACEMENTEAST 1ST AVE FROM EVERE	8/26/1991	960	71.087 WS-343		100.00%		71.087	Transmission & Distribution	Depreciation 889	Asset Age	Interest 6.92%	Interest 49,192
98104	WS-358WATERLINE REPLACEMENT	12/1/1991	960	77,935 WS-358		100.00%		77,935	Transmission & Distribution	974	10	6.92%	53,931
98111	WS-36518 INCH WATERLINE ONBRADY ROAD FROM NW 16THT	6/19/1992	960	53,212 WS-365		100.00%		53,212	Transmission & Distribution	665	10	6.44%	34,277
98089 98092	WS-369ONE STOP WATERLINEIMPROVEMENTS NE 2ND AVENUE WS-3721992 LEAK STUDY	10/7/1992 10/19/1992	960 960	158,629 WS-369 16,500 WS-372		100.00% 100.00%		158,629 16,500	Transmission & Distribution Transmission & Distribution	1,983 206	10 10	6.44% 6.44%	102,184 10,629
98081	WS-395NW 15TH AVENUE WATERMAIN INPROVEMENT	7/25/1994	960	38,353 WS-395		100.00%		38,353	Transmission & Distribution	479	10	6.18%	23,702
98075	WS-415PARKER ESTATES WATER ANDSEWER UPSIZING	9/16/1994	960	33,497 WS-415		100.00%		33,497	Transmission & Distribution	419	10	6.18%	20,701
98050 98060	WS-416FISHER BASIN WATERLINEINTERTIE	5/8/1996 6/3/1996	960 960	639,406 WS-416		100.00% 100.00%		639,406 7,973	Transmission & Distribution Transmission & Distribution	7,993 100	10 10	5.76% 5.76%	368,138
98060	WS-435ASPHALT PAVEMENT REPAIRFOR WATER DEPARTMENT WS-437MISCELLANEOUS WATER SEWERREPAIRS CITY WIDE	9/16/1996	960	7,973 WS-435 10.426 WS-437		100.00%		10.426	Transmission & Distribution Transmission & Distribution	130	10	5.76%	4,590 6,003
98464	SS-275 OAK PARK WATER LINESCOBG PROJECT	12/31/1996	960	6,264 SS-275 C	OAK PARK	100.00%		6,264	Transmission & Distribution	78	10	5.76%	3,606
98408	WATER LINES-MISC. CONST.INSTALLED IN 1998	12/31/1997	960	6,360 WATER L		100.00%		6,360	Transmission & Distribution	80	10	5.52%	3,513
98030A 98410(A)	PARKER ST. PROJ #S-340WATER LINES INSTALLED4209 LF WS-459 FOREST HOME WATERLINE INSTALLED	12/31/1998 12/31/1998	960 960	325,747 PARKER 128.193 WS-459 F		100.00% 100.00%		325,747 128,193	Transmission & Distribution Transmission & Distribution	4,072 1,602	10 10	5.09% 5.09%	165,832 65,261
99060	12' WATER MAIN UPSIZING ONNE GOODWIN RD. FROM NW C	11/8/1999	600	29.351 12' WATE		100.00%		29.351	Transmission & Distribution	587	10	5.43%	15,930
99061	DEVELOPER INSTALLED 200' OF6' WATERLINE TO REPLACE	12/27/1999	600	8,288 DEVELO		100.00%	8,288	-	Transmission & Distribution	166	10	5.43%	
99045	WS-472 WELL FIELD TRANSMISSN	12/31/1999	600	529,281 WS-472 V		100.00%		529,281	Transmission & Distribution	10,586	10	5.43%	287,267
99052 99056	WS-481 18'VALVE/NW 43RD WS-490 NW 19TH WATERLINEREPLACEMENT	12/31/1999 12/31/1999	600 600	7,241 WS-481 1 64.635 WS-490 N	18'VALVE/N	100.00% 100.00%		7,241 64.635	Transmission & Distribution Transmission & Distribution	145 1.293	10 10	5.43% 5.43%	3,930 35,081
200056	Water - Crown View Plaza Main	12/31/2000	960	52,722 WS-476	13111	100.00%		52,722	Transmission & Distribution	659	10	5.71%	30,100
200060	Water Main SE 20th & Benton	12/31/2000	960	72,286 WS-506		100.00%		72,286	Transmission & Distribution	904	10	5.71%	41,270
200065	Water Transmission Pressure Valves	12/31/2000	960	103,460 WS-472		100.00%		103,460	Transmission & Distribution	1,293	10	5.71%	59,067
200069 2001049	Water Transmission Repairs Transmission Line - Well 6	12/31/2000 12/31/2001	960 960	53,964 WS-515 55,520 WS-536		100.00% 100.00%		53,964 55,520	Transmission & Distribution Transmission & Distribution	675 694	10 10	5.71% 5.15%	30,809 28,607
2002007	18" D.I. water main - WS507	1/3/2002	600	77,356 Angelo		100.00%		77,356	Transmission & Distribution	1,547	10	5.04%	38,968
2002018	Ash Street Water Main Pipe	12/31/2002	600	82,419 WS-518		100.00%		82,419	Transmission & Distribution	1,648	10	5.04%	41,519
2002394 2002395	WS-564 NW 3rd/Ilwaco Waterline WS-575 SF Polk Circle Water Main	12/31/2002 12/31/2002	600 600	13,424 7.141 Copper		100.00% 100.00%		13,424 7,141	Transmission & Distribution Transmission & Distribution	268 143	10 10	5.04% 5.04%	6,762 3,597
2003003	WS-575 SE POIR CITCLE Water Main WS-572 NE 18 Water Main	11/24/2003	600	7,141   Copper 19,799   CDBG		100.00%		19,799	Transmission & Distribution	396	10	4.75%	9,401
2003077	Latercomers Payment for Over-sized main	12/31/2003	600	15,827   12" main		100.00%		15,827	Transmission & Distribution	317	10	4.75%	7,515
2004018	Water Pipes	12/31/2004	600	164,726 WS-602		100.00%		164,726	Transmission & Distribution	3,295	10	4.68%	77,051
2004024 2004027	Water Pipe SE 15/SR500/Gardner 12" water Main 192nd/Brady	12/31/2004 12/31/2004	600 600	21,395 WS-6100 42.052 WS-548/5		100.00% 100.00%		21,395 42.052	Transmission & Distribution Transmission & Distribution	428 841	10 10	4.68% 4.68%	10,008 19,670
2004027	Ductile Iron Water Main - SE Brady Rd	12/31/2004	600	13,320 WS-577	392	100.00%		13,320	Transmission & Distribution	266	10	4.68%	6,230
2005018	WS-593 NW Couch/NW 16 Wtr Pipe	8/30/2005	600	55,190 6" diam.		100.00%		55,190	Transmission & Distribution	1,104	10	4.40%	24,270
2005052	WS628 NW 6th 12" DIP Water Main	12/31/2005	600	102,786 WS628		100.00%		102,786	Transmission & Distribution	2,056	10	4.40%	45,200
2005055 2007068	WS-616 Pacific Rim 12" wtr main Water Pipe - SE 1st Street/Lake Road	12/31/2005 12/31/2005	600 600	152,104 WS616 157,384 S-356 Wt	tr.	100.00% 100.00%		152,104 157.384	Transmission & Distribution Transmission & Distribution	3,042 3,148	10 10	4.40% 4.40%	66,888 69,210
2006081	WS-582 24" Wtr Transmission Line	12/31/2006	600	655,395	u	100.00%		655,395	Transmission & Distribution	13,108	10	4.40%	288,428
2006091	WS-655 Lacamas Pointe Water Main	12/31/2006	600	282,745		100.00%		282,745	Transmission & Distribution	5,655	10	4.40%	124,431
2006092	S-468 NE 38th Ave Wtr Improve	12/31/2006	600	35,405		100.00%		35,405	Transmission & Distribution	708	10 10	4.40%	15,581
2007092 2007052	Water Pipe - East Hillside Park Water Pipe w/Ph 2 Street Reconstructs	8/31/2007 12/31/2007	600 600	41,921 Drews Fa 52.846 S-478A	arms	100.00% 100.00%		41,921 52,846	Transmission & Distribution Transmission & Distribution	838 1,057	10	4.40% 4.40%	18,428 23,230
2007055	2" Waterline - 3rd and Joy	12/31/2007	600	8,560 WS-666		100.00%		8,560	Transmission & Distribution	171	10	4.40%	3,763
2008009	WS665 16: water main Lwr Prune Hill to Ostenson Ca	12/31/2008	600	149,271		100.00%		149,271	Transmission & Distribution	2,985	9	4.86%	65,302
2008010 2008016	S-503 Water Pipe & Improvements Renaissance Projec WS676 Waterline	12/31/2008 12/31/2008	600 600	30,007 13.148		100.00% 100.00%		30,007 13,148	Transmission & Distribution Transmission & Distribution	600 263	9	4.86% 4.86%	13,127 5,752
2008019	WS673 NW 3rd Ave 6" water main	12/31/2008	600	37.433		100.00%		37.433	Transmission & Distribution	749	9	4.86%	16.376
2008024	S509 Mobility Phase 3 Water Pipe	12/31/2008	600	151,932		100.00%		151,932	Transmission & Distribution	3,039	9	4.86%	66,466
2009025	16" Ductile Iron Pipe w/parts Ostenson Canyon	4/1/2009	600	277,082 WS660		100.00%		277,082	Transmission & Distribution	5,542	8	4.62%	102,428
2009026 2009027	8" Ductile Iron Pipe & Parts Ostenson Canyon 6" Ductile Iron Pipe & Parts Ostenson Canyon	4/1/2009 4/1/2009	600 600	26,591 WS660 75,725 WS660		100.00% 100.00%		26,591 75.725	Transmission & Distribution Transmission & Distribution	532 1.515	8 8	4.62% 4.62%	9,830 27,993
2010034	WS 664A Well #14 - Transmission Main	12/31/2010	600	172.883 WS 664A	A	100.00%		172.883	Transmission & Distribution	3,458	7	4.29%	51.957
2010039	WS 675C - 12" Waterline Upsize	12/31/2010	600	81,462 WS 675C		100.00%		81,462	Transmission & Distribution	1,629	7	4.29%	24,482
2012064	S491 - Water Transmission Mains - SR14 (casings)	3/31/2012	600	55,343		100.00%	404 500	55,343	Transmission & Distribution	1,107	5	3.73%	10,319
2013106 2013107	2013 24" Water Line HARL Sch Site Imp 2013 24" Water Line HARL Offsite Wat Imp	1/4/2013 1/4/2013	600 600	164,562 SDC Cred		100.00% 100.00%	164,562 1.107.959	-	Transmission & Distribution Transmission & Distribution	3,291 22,159	4 4	4.27% 4.27%	-
2013107	2013 Butterfly 24" Valves HARL Offsite Imp	1/4/2013	600	16,800 SDC Cred		100.00%	16,800	-	Transmission & Distribution	336	4	4.27%	1 1
2013005	12" Water Main - Hills @ Round Lake	3/1/2013	600	102,317		100.00%	.,	102,317	Transmission & Distribution	2,046	4	4.27%	17,479
2013040	S545 NW 38th/20th St Ext-Trans/Dist Mains	12/3/2013	599.9955	85,281		100.00%		85,281	Transmission & Distribution	1,706	4	4.27%	14,569
2014036 2014037	WS709 Water Main 10" Duct Iron - SR500, Blair, 292 WS709D - Water Main 12" D. Iron. SR500, Blair, 292	5/23/2014 5/23/2014	600 600	527,823 SRF Loar 1,868,555 SRF Loar		100.00% 100.00%		527,823 1.868.555	Transmission & Distribution Transmission & Distribution	10,556 37,371	3	4.23% 4.23%	67,020 237,260
2014037	WS-709D - Water Main 12 D. Hott. SR500, Blail, 292 WS-729 Garfield Water Main	9/1/2014	600	496,170		100.00%		496,170	Transmission & Distribution	9,923	3	4.23%	63,001
2015141	NW Friberg/Strunk - Water Pipe	4/30/2015	600	52,650 DOE, CE		100.00%		52,650	Transmission & Distribution	1,053	2	3.66%	3,851
2015064	NW 38th Ave - Water Trans/Dist Mains	6/30/2015	600	60,142 TIB, DOE		100.00%		60,142	Transmission & Distribution	1,203	2	3.66%	4,399 1,814
2016182	STEP Bypass: 21" Line Stop	4/30/2016	600	55,851 PWTF Lo	oan	100.00%		55,851	Transmission & Distribution	1,117	1	3.25%	1,814



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
2016183	STEP Bypass: 6" Water Main	4/30/2016	600	76,037 PWTF Loan	100.00%		76,037	Transmission & Distribution	1,521	1	3.25%	2,470
2016161	NW 6th & Norwood: 8" Iron Pipe for Water Main	8/31/2016	600	125,863 Bond Debt	100.00%		125,863	Transmission & Distribution	2,517	1 1	3.25%	4,088
2016162 2016184	NW 6th & Norwood: 8" Gate Valve 544 Slow Sand Filter: Waterline Piping	8/31/2016 9/1/2016	600 600	9,779 Bond Debt 958,089 SRF Loans	100.00% 100.00%		9,779 958,089	Transmission & Distribution Transmission & Distribution	196 19,162	1 1	3.25% 3.25%	318 31,122
2016104	Franklin Rd South: 1" Water Service Pipe	12/31/2016	600	26,770 CDBG Grant	100.00%		26,770	Transmission & Distribution	535	1 1	3.25%	870
17736000	Hydrants								0			
2002295	1977 Hydrants	12/31/1977	480	\$ 2,955 Donated	100.00%	\$ 2,955		Hydrants	\$ 74	10	5.68%	\$ -
2002296	1978 Hydrants	12/31/1978	480	4,246 Donated	100.00%	4,246	-	Hydrants	106	10	6.02%	-
2002297 2002298	1979 Hydrants 1981 Hydrants	12/31/1979 12/31/1981	480 480	3,445 Donated 8,111 Donated	100.00% 100.00%	3,445 8,111	-	Hydrants Hydrants	86 203	10 10	6.52% 11.33%	-
2002299	1984 Hydrants	12/31/1984	480	1.585 Donated	100.00%	1.585		Hydrants	40	10	10.10%	
2002300	1987 Hydrants	12/31/1987	480	3,370 Donated	100.00%	3,370	-	Hydrants	84	10	7.64%	-
2002301	1988 Hydrants	12/31/1988	480	10,368 Donated	100.00%	10,368	-	Hydrants	259	10	7.68%	-
2002302	1989 Hydrants	12/31/1989	480	8,824 Donated	100.00%	8,824	-	Hydrants	221	10	7.23%	-
2002303 2002304	1990 Hydrants 1991 Hydrants	12/31/1990 12/31/1991	480 480	25,333 Donated 31,429 Doanted	100.00% 100.00%	25,333 31,429	-	Hydrants	633 786	10 10	7.27% 6.92%	-
2002304	1991 Hydrants 1992 Hydrants	12/31/1991	480 480	31,429 Doanted 11.438 Donated	100.00%	11,429		Hydrants Hydrants	286	10	6.44%	
2002306	1993 Hydrants	12/31/1993	480	81,682 Donated	100.00%	81,682	_	Hydrants	2,042	10	5.60%	_
2002307	1994 Hydrants	12/31/1994	480	80,652 Donated	100.00%	80,652	-	Hydrants	2,016	10	6.18%	-
2002308	1995 Hydrants	12/31/1995	480	31,380 Donated	100.00%	31,380	-	Hydrants	785	10	5.95%	-
2002309	1996 Hydrants	12/31/1996	480	34,384 Donated	100.00%	34,384	-	Hydrants	860	10	5.76%	-
2002310 2002311	1997 Hydrants 1998 Hydrants	12/31/1997 12/31/1998	480 480	91,317 Donated 76,968 Donated	100.00% 100.00%	91,317 76,968	-	Hydrants Hydrants	2,283 1,924	10 10	5.52% 5.09%	-
2002311	1999 Hydrants	12/31/1999	480	69.518 Donated	100.00%	69.518		Hydrants	1,738	10	5.43%	
2002313	2000 Hydrants	12/31/2000	480	35,681 Donated	100.00%	35,681	-	Hydrants	892	10	5.71%	-
2002314	2001 Hydrants	12/31/2001	480	16,975 Donated	100.00%	16,975	-	Hydrants	424	10	5.15%	-
2002315	2002 Hydrants	12/31/2002	480	12,500 Donated	100.00%	12,500	-	Hydrants	313	10	5.04%	-
2003027	2003 Hydrants	12/31/2003	480 480	35,945 Donated	100.00%	35,945	-	Hydrants	899 132	10 10	4.75%	-
2004063 2004129	2004 Hydrants 1988 Hydrants - Short Plats	12/31/2004 12/31/2004	480 480	5,274 Donated 2,500 Donated	100.00% 100.00%	5,274 2,500	-	Hydrants Hydrants	63	10	4.68% 4.68%	
2004130	1993 Hydrants - Short Plats	12/31/2004	480	2,500 Donated	100.00%	2,500	_	Hydrants	63	10	4.68%	_
2004131	1997 Hydrants - Short Plats	12/31/2004	480	15,000 Donated	100.00%	15,000	-	Hydrants	375	10	4.68%	-
2004132	1998 Hydrants - Short Plats	12/31/2004	480	2,500 Donated	100.00%	2,500	-	Hydrants	63	10	4.68%	-
2004133	2001 Hydrants - Short Plats	12/31/2004	480	2,500 Donated	100.00%	2,500	-	Hydrants	63	10	4.68%	-
2005028 2006033	2005 Hydrants 2006 Donated Hydrants	12/31/2005 12/31/2006	480 480	75,824 Donated 124,788 Donated	100.00% 100.00%	75,824 124,788	-	Hydrants Hydrants	1,896 3,120	10 10	4.40% 4.40%	-
2007012	2007 Donated Hydrants	12/31/2007	480	121,766 Donated	100.00%	121,294		Hydrants	3,032	10	4.40%	
2010071	2010 Donated Hydrants Fisher Creek Campus	12/31/2010	480	20,825 Donated	100.00%	20,825	-	Hydrants	521	7	4.29%	
2012124	2011 Donated Hydrants Two Creeks Ph 1	1/1/2012	480	15,000 Donated	100.00%	15,000	-	Hydrants	375	5	3.73%	-
2012101	2012 Donated Hydrants Village @ Logan Place	12/31/2012	480	9,280 Donated	100.00%	9,280	-	Hydrants	232	5	3.73%	-
2012102 2013115	2012 Donated Hydrants Fisher Creek Campus Bldg 2013 Donated Hydrants Fisher Campus III	12/31/2012 1/4/2013	480 480	9,280 Donated 13,706 Donated	100.00% 100.00%	9,280 13,706	-	Hydrants Hydrants	232 343	5 4	3.73% 4.27%	-
2013113	2013 Donated Hydrants Fisher Campus III 2013 Donated Hydrants Summit @ Col Vista II	5/13/2013	480	13,706 Donated	100.00%	13,706	-	Hydrants	343	4	4.27%	
2013114	2013 Donated Hydrants HARL Ph I-III	11/22/2013	480	18,275 Donated	100.00%	18,275	_	Hydrants	457	4	4.27%	_
2014084	2014 Donated Hydrants - Breckenridge	3/7/2014	480	8,400 Donated	100.00%	8,400	-	Hydrants	210	3	4.23%	-
2014083	2014 Donated Hydrants - Sum @ Col Vista 2/3	3/31/2014	480	16,800 Donated	100.00%	16,800	-	Hydrants	420	3	4.23%	-
2014085 2015083	2014 Donated Hydrants - Hidden Meadows 2015 Donated Hydrant - Lake Hills	10/22/2014 3/3/2015	480 480	29,400 Donated 16,000 donated	100.00%	29,400 16,000	-	Hydrants	735 400	3 2	4.23% 3.66%	-
2015083	2015 Donated Hydrant - Lake Hills 2015 Donated Hydrant - HARL Ph 6/7	7/17/2015	480 480	16,000 donated	100.00%	12,000	-	Hydrants Hydrants	300	2 2	3.66%	-
2015085	2015 Donated Hydrant - Dwyer Creek Ph 1	12/3/2015	480	8,000 donated	100.00%	8,000	-	Hydrants	200	2	3.66%	-
2016093	2016 Donate Hydrants - Parker Village	5/19/2016	480	14,452 Donated	100.00%	14,452	-	Hydrants	361	1	3.25%	-
2016094	2016 Donate Hydrants - Kate's Close	5/19/2016	480	9,635 Donated	100.00%	9,635	-	Hydrants	241	1	3.25%	-
2016095	2016 Donate Hydrants - Belz Place Ph 1	6/29/2016	480 480	14,452 Donated	100.00%	14,452	-	Hydrants	361	1 1	3.25%	-
2016096 98257	2016 Donate Hydrants - North Hills WS-184FIRE HYDRANT PURCHASEAND INSTALLATION	7/1/2016 10/3/1977	480 480	9,635 Donated 7,000 WS-184	100.00% 100.00%	9,635	7,000	Hydrants Hydrants	241 175	1 10	3.25% 5.68%	3,978
98247	WS-200FIRE HYDRANT PURCHASEAND INSTALLATION WS-200FIRE HYDRANT PURCHASEAND INSTALLATION	11/12/1979	480	6,672 WS-200	100.00%		6,672	Hydrants	167	10	6.52%	4,348
98188	WS-276INSTALL 2 FIRE HYDRANTSFOR FIRE DISTRICT #9	5/1/1985	480	5,100 WS-276	100.00%		5,100	Hydrants	128	10	9.10%	4,643
98186	WS-274PURCHASE AND REPLACEMENTOF FIRE HYDRANTS	10/22/1985	480	7,200 WS-274	100.00%		7,200	Hydrants	180	10	9.10%	6,555
98150	WS-319INSTALLATION OF 4 FIREHYDRANRS FOR FIRE DIST	12/20/1988	480	8,850 WS-319	100.00%		8,850	Hydrants	221	10	7.68%	6,797
98128	WS-325FIRE HYDRANTS STORZADAPTERS CITY WIDE	8/29/1989	480	10,000 WS-325	100.00%		10,000	Hydrants	250	10	7.23%	7,230
98119 2003005	WS-345REPLACEMENT OFFIRE HYDRANTS WS-572 NE 18 Fire Hydrant	2/6/1991 11/24/2003	480 480	5,285 WS-345 3,275 CDBG	100.00% 100.00%		5,285 3,275	Hydrants Hydrants	132 82	10 10	6.92% 4.75%	3,657 1,555
2003005	Hydrant	12/31/2004	480	2,467 WS-602	100.00%		2,467	Hydrants	62	10	4.75%	1,154
2005020	WS-593 NW Couch/NW 16 Hydrant	8/30/2005	480	4,809 1	100.00%		4,809	Hydrants	120	10	4.40%	2,115
2005054	WS-628 NW 6th Fire Hydrants (2)	12/31/2005	400	12,426 WS628	100.00%		12,426	Hydrants	373	10	4.40%	5,464
2007069	Hydrant - SE 1st Street/Lake Road	12/31/2005	480	21,834 S-356 Wtr	100.00%		21,834	Hydrants	546	10	4.40%	9,602



Year of Cost 2016	1									2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
2006088	WS-640 NE Ione/19th Water Hydrants	12/31/2006	480	18,590 3 each	100.00%		18,590	Hydrants	465	10	4.40%	8,181
2006094 2007093	S-468 NE 38th Ave Hydrants Hydrant - East Hillside Park	12/31/2006 8/31/2007	480 480	9,982   2 each 10.152   Drews Farms	100.00% 100.00%		9,982 10,152	Hydrants Hydrants	250 254	10 10	4.40% 4.40%	4,393 4,462
2007054	Hydrant - CDBG Mobility Phase 1	12/31/2007	480	5,444 S-483	100.00%		5,444	Hydrants	136	10	4.40%	2,393
2008028	S509 Mobility Phase 3 Fire Hydrant	12/31/2008	480	26,351	100.00%		26,351	Hydrants	659	9	4.86%	11,528
2015142 2016163	NW Friberg/Strunk - Hydrant NW 6th & Norwood: Hydrants	4/30/2015 8/31/2016	480 480	24,079 DOE, CERB Grant 9,818 Bond Debt	s 100.00% 100.00%		24,079 9.818	Hydrants Hydrants	602 245	2	3.66% 3.25%	1,761 319
17746000	Services - Water	0/31/2010	400	9,616 Bond Debt	100.00%		9,010	пушаніз	245	'	3.25%	319
2002274	1977 Water Services	12/31/1977	400	\$ 19,700 Donated	100.00%	\$ 19,700		Meters & Services	\$ 591	10	5.68%	\$ -
2002275	1978 Water Services	12/31/1978	400	24,202 Donated 17,453 Donated	100.00%	24,202	-	Meters & Services	726	10	6.02%	-
2002276 2002277	1979 Water Services 1981 Water Services	12/31/1979 12/31/1981	400 400	17,453   Donated 28.657   Donated	100.00% 100.00%	17,453 28,657	-	Meters & Services Meters & Services	524 860	10 10	6.52% 11.33%	
2002278	1984 Water Services	12/31/1984	400	3,805 Donated	100.00%	3,805	-	Meters & Services	114	10	10.10%	-
2002279	1987 Water Services	12/31/1987	400	10,109 Donated	100.00%	10,109	-	Meters & Services	303	10	7.64%	-
2002280 2002281	1988 Water Services	12/31/1988 12/31/1989	400 400	40,781 Donated 23,295 Donated	100.00% 100.00%	40,781 23,295	-	Meters & Services Meters & Services	1,223	10 10	7.68% 7.23%	1 1
2002281	1990 Water Services	12/31/1990	400	91.344 Donated	100.00%	91.344	-	Meters & Services	2.740	10	7.27%	-
2002283	1991 Water Services	12/31/1991	400	129,560 Donated	100.00%	129,560	-	Meters & Services	3,887	10	6.92%	-
2002284	1992 Water Services	12/31/1992	400	54,900 Donated	100.00%	54,900	-	Meters & Services	1,647	10	6.44%	-
2002285 2002286	1993 Water Services 1994 Water Services	12/31/1993 12/31/1994	400 400	276,684 Donated 415,254 Donated	100.00% 100.00%	276,684 415,254	-	Meters & Services Meters & Services	8,301 12,458	10 10	5.60% 6.18%	-
2002287A	1995 Water Services	12/31/1995	400	167,360 Donated	100.00%	167,360	_	Meters & Services	5,021	10	5.95%	1 .
2002288	1996 Water Services	12/31/1996	400	215,932 Donated	100.00%	215,932	-	Meters & Services	6,478	10	5.76%	-
2002289 2002290	1997 Water Services 1998 Water Services	12/31/1997 12/31/1998	400 400	376,316 Donated 490.057 Donated	100.00% 100.00%	376,316 490.057	-	Meters & Services Meters & Services	11,289 14,702	10 10	5.52% 5.09%	-
2002290	1999 Water Services	12/31/1999	400	510.815 Donated	100.00%	510.815	-	Meters & Services	15.324	10	5.43%	-
2002292	2000 Water Services	12/31/2000	400	298,010 Donated	100.00%	298,010	-	Meters & Services	8,940	10	5.71%	-
2002293	2001 Water Services	12/31/2001	400	97,776 Donated	100.00%	97,776	-	Meters & Services	2,933	10	5.15%	-
2002294 2003025	2002 Water Services 2003 Water Pipe	12/31/2002 12/31/2003	400 400	60,000 Donated 346.808 Donated	100.00% 100.00%	60,000 346,808	-	Meters & Services Meters & Services	1,800 10,404	10 10	5.04% 4.75%	
2003025	2003 Water Services	12/31/2003	400	213,205 Donated	100.00%	213,205	-	Meters & Services	6,396	10	4.75%	
2004062	2004 Water Services	12/31/2004	400	79,737 Donated	100.00%	79,737	-	Meters & Services	2,392	10	4.68%	-
2004119 2004120	1985 Water Services - Short Plats 1987 Water Services - Short Plat	12/31/2004 12/31/2004	400 400	4,800 Donated 2,000 Donated	100.00% 100.00%	4,800 2.000	-	Meters & Services Meters & Services	144	10 10	4.68% 4.68%	
2004121	1988 Water Services - Short Plat	12/31/2004	400	25.000 Donated	100.00%	25,000	-	Meters & Services	750	10	4.68%	
2004122	1993 Water Services - Short Plats	12/31/2004	400	10,800 Donated	100.00%	10,800	-	Meters & Services	324	10	4.68%	-
2004123	1995 Water Services - Short Plats 1997 Water Services - Short Plats	12/31/2004	400 400	4,800 Donated 30,000 Donated	100.00%	4,800 30,000	-	Meters & Services	144	10 10	4.68% 4.68%	-
2004124 2004125	1997 Water Services - Short Plats 1998 Water Services - Short Plats	12/31/2004 12/31/2004	400	8.400 Donated	100.00% 100.00%	8.400	-	Meters & Services Meters & Services	252	10	4.68%	
2004126	1999 Water Services - Short Plat	12/31/2004	400	4,800 Donated	100.00%	4,800	-	Meters & Services	144	10	4.68%	-
2004127	2000 Water Services - Short Plats	12/31/2004	400	4,800 Donated	100.00%	4,800	-	Meters & Services	144	10	4.68%	-
2004128 2005027	2001 Water Services - Short Plats 2005 Water Services	12/31/2004 12/31/2005	400 400	4,800 Donated 350.957 Donated	100.00% 100.00%	4,800 350,957	-	Meters & Services Meters & Services	144 10.529	10 10	4.68% 4.40%	-
2006032	2006 Donated Wtr Services	12/31/2006	400	672.810 Donated	100.00%	672,810	_	Meters & Services	20.184	10	4.40%	
2007011	2007 Donated Water Services	12/31/2007	400	411,179 Donated	100.00%	411,179	-	Meters & Services	12,335	10	4.40%	-
2010068 2010069	2010 Donated Water Service Fisher Creek Campus 2010 Donated 1" Water Services Ilwaco Estates Subd	12/31/2010 12/31/2010	400 400	11,112   Donated 5.545   Donated	100.00% 100.00%	11,112 5.545	-	Meters & Services Meters & Services	333 166	7 7	4.29% 4.29%	
2010069	2010 Donated 1" Water Services IIWaco Estates Subd	12/31/2010	400	9,981 Donated	100.00%	5,545 9.981	-	Meters & Services Meters & Services	299	7	4.29%	
2012123	2011 Donated 1" Water Services Two Creeks Ph 1	1/1/2012	400	25,410 Donated	100.00%	25,410	-	Meters & Services	762	5	3.73%	-
2012099	2012 Donated Water Services Village @ Logan Place	12/31/2012	400	36,080 Donated	100.00%	36,080	-	Meters & Services	1,082	5	3.73%	-
2012100 2013112	2012 Donated Water Services Knight's Court Subdiv 2013 Donated Water Services Hidden Leaf II	12/31/2012 4/16/2013	400 400	10,560 Donated 5,280 Donated	100.00% 100.00%	10,560 5,280	-	Meters & Services Meters & Services	317 158	5 4	3.73% 4.27%	
2013110	2013 Donated Water Services Summit @ Col Vista II	5/13/2013	400	29,920 Donated	100.00%	29,920	-	Meters & Services	898	4	4.27%	-
2013111	2013 Donated Water Services HARL Ph I-III	11/22/2013	400	60,720 Donated	100.00%	60,720	-	Meters & Services	1,822	4	4.27%	-
2014075	2014 Donated Water Services - Breckenridge	3/7/2014	400 400	22,400 Donated 26,600 Donated	100.00% 100.00%	22,400 26.600	-	Meters & Services	672 798	3	4.23%	-
2014074 2014077	2014 Donated Water Services-Sum @ Col Vista 2/3 2014 Donated Water Services - Coopers Glen	3/31/2014 10/22/2014	400 400	26,600   Donated 6,300   Donated	100.00%	26,600 6.300	-	Meters & Services Meters & Services	798 189	3 3	4.23% 4.23%	-
2014078	2014 Donated Water Services - Hidden Meadows	10/22/2014	400	30,500 Donated	100.00%	30,500	-	Meters & Services	915	3	4.23%	-
2014076	2014 Donated Water Services - Deerhaven	10/23/2014	400	18,900 Donated	100.00%	18,900	-	Meters & Services	567	3	4.23%	-
2015074 2015079	2015 Donated Water Services - Lake Hills 2015 Donated Water Services - 7th Ave Townhomes	3/3/2015 3/18/2015	400 400	35,775 donated 8.450 donated	100.00% 100.00%	35,775 8.450	-	Meters & Services Meters & Services	1,073 254	2 2	3.66% 3.66%	
2015079	2015 Donated Water Services - 7th Ave Townnomes 2015 Donated Water Services - Hadley's Glen	6/1/2015	400	7,425 donated	100.00%	7,425	-	Meters & Services Meters & Services	254 223	2 2	3.66%	
2015076	2015 Donated Water Services - HARL Ph 4	6/11/2015	400	20,150 donated	100.00%	20,150	-	Meters & Services	605	2	3.66%	-
2015077	2015 Donated Water Services - HARL Ph 6/7	7/17/2015	400	42,250 donated	100.00%	42,250	-	Meters & Services	1,268	2	3.66%	-
2015078 2016080	2015 Donated Water Services - HARL Ph 6/7 2016 Donated 1" Water Services - Sterling View SP	7/17/2015 5/6/2016	400 400	5,400 donated 21,210 Donated	100.00% 100.00%	5,400 21,210	-	Meters & Services Meters & Services	162 636	2	3.66% 3.25%	
2010000	20.0 Donatou i Tratoi dolThodo Otolilliy View di	0/0/2010	400	Z1,Z10 Donateu	100.0076	21,210	- 1	Wictors & Got Vices	11 000	1 1	0.2070	- 1



Year of Cost																
2016 Asset	Description	Date	Life	Original	Cost	Make	Water Share	Donated	Net Allocab	e Function		nnual reciation	Applicable Asset Age	Applicable Interest	Allo	cable
2016081	2016 Donated 1" Water Services - Parker Village	5/19/2016	400	6	7.360 Do	onated	100.00%	67.360		Meters & Services	Бер	2.021	Asset Age	3.25%	IIILE	-
2016082	2016 Donated 1" Water Services - Kate's Close	5/19/2016	400	1	7,100 Do	onated	100.00%	17,100	-	Meters & Services		513	1	3.25%		-
2016084	2016 Donated 1" Water Services - North Hills	7/1/2016	400		22,000 Do		100.00%	22,000	-	Meters & Services		660	1	3.25%		-
2016085	2016 Donated 1" Water Services - HARL Ph 5	9/22/2016	400		5,600 Do		100.00%	5,600	-	Meters & Services		168	1	3.25%		-
2016086	2016 Donated 1" Water Services - HARL Ph 5	9/22/2016	400		16,250 Do		100.00%	16,250	-	motoro a corrido		488	1	3.25%		-
2016083	2016 Donated 1" Water Services - Belz Place Ph 1	12/29/2016	400		24,500 Do		100.00%	24,500	-	motoro a corrido		735	1	3.25%		-
98237 98129	WS-216SITE PROCESS AND WATERSERVICE AT HEWLETT PAC WS-326REPLACE WATER SERVICE ANDABANDON 1 INCH WATE	5/1/1981 6/1/1989	408 408		33,000 W		100.00% 100.00%		583,0			17,147 294	10 10	11.33% 7.23%		583,000 7,230
98129 98406	WS-326REPLACE WATER SERVICE ANDABANDON TINCH WATE WATER SERVICES INSTALLEDFOR YEAR	12/31/1989	408 400			S-326 ATER SERVICES			10,0 14.0			421	10	7.23% 5.52%		7,230
98417	WATER SERVICES INSTALLEDITOR TEAR WATER SERVICES INSTALLEDIN 1998	12/31/1998	400			ATER SERVICES			11.1			334	10	5.09%		5,662
200061	Water Services	12/31/1390	400		8,950 20		100.00%		8,9			269	10	5.71%		5,110
200060A	Water Service SE 20th & Benton	12/31/2000	400		8.032 W		100.00%		8.0			241	10	5.71%		4.585
2001050	SE Brady Road Wtr Service	12/10/2001	400	1	0,819 W	S-551	100.00%		10,8	19 Meters & Services		325	10	5.15%		5,575
2001051	2001 Water Services	12/31/2001	400		9,489		100.00%		9,4	Meters & Services		285	10	5.15%		4,889
2002016	I & I Water Services - WS-510	12/31/2002	400			opper	100.00%		13,1			395	10	5.04%		6,630
2002019	Ash Street Water Services	12/31/2002	400			S-518	100.00%		38,9			1,170	10	5.04%		19,645
2002396	WS-575 SE Polk Circle Water Service	12/31/2002	400			opper	100.00%		6,8			206	10	5.04%		3,467
2003004	WS-572 NE 18 Water Service	11/24/2003	400			DBG	100.00%		7,3			222	10	4.75%		3,507
2004020 2005019	Water Services WS-593 NW Couch/NW 16 Wtr Services	12/31/2004 8/30/2005	400 400		22,214 W 33.165 27		100.00% 100.00%		22,2 33.1			666 995	10 10	4.68% 4.40%		10,391 14,584
2005019	WS-593 NW Couch/NW 16 Wtr Services WS628 NW 6th 2" Water Service	12/31/2005	400 400		3,998 W		100.00%		33,1			120	10	4.40%		1,758
2007070	Water Services - SE 1st Street/Lake Road	12/31/2005	400		25,252 S-		100.00%		25,2			758	10	4.40%		11.104
2006087	WS-640 NE lone/19th Water Services	12/31/2006	400			each	100.00%		38.6			1.159	10	4.40%		17.008
2006093	S-468 NE 38th Ave Wtr Services	12/31/2006	400			) each	100.00%		9,5			286	10	4.40%		4,199
2007094	4 Water Services - East Hillside Park	8/31/2007	400			rews Farms	100.00%		10,6			319	10	4.40%		4,680
2008017	WS676 Water Service	12/31/2008	400		5,841		100.00%		5,8	41 Meters & Services		175	9	4.86%		2,555
2008020	WS673 Wtr Service NW 3rd Ave	12/31/2008	400		4,579		100.00%		14,5			437	9	4.86%		6,378
2008025	S509 Mobility Phase 3 Water services	12/31/2008	400		25,918		100.00%		25,9			778	9	4.86%		11,339
20110007	WS718 Water Services	12/31/2011	400			S718	100.00%		34,3			1,031	6	4.51%		9,297
2013011	P874-Water Services Louis Bloch	4/30/2013	400		4,336		100.00%		4,3			130	4	4.27%		741
2013017 2013043	WS734 Water TAP NW 38th Ave S545 NW 39TH ST/20TH AVE - WATER SERVICES	7/15/2013 12/3/2013	600 400		9.090		100.00% 100.00%		13,1 9.0			262 273	4 4	4.27% 4.27%		2,239 1.553
17920000	Other Plant/Misc - Source of Supply	12/3/2013	400		9,090		100.00%		9,0	Meters & Services		2/3	4	4.2170		1,555
2004022	Jones Creek Flow Meter	12/31/2004	180	\$ 2	24.792 W	S-580.I	100.00%		\$ 24.7	92 Supply/ Treatment	s	1,653	10	4.68%	s	11,596
2004023	Boulder Creek Flow Meter	12/31/2004	180		4.792 W		100.00%		24.7			1,653	10	4.68%	,	11,596
2008077	Barn (Rhods land purchase) @ Goodwin Road	3/5/2008	120		5,000		100.00%		15,0			1,500	9	4.86%		6,562
17930000	Other Plant/Misc - Wtr Treatment											0				.
98272	WS-180WATER FILTRATION SYSTEM	10/1/1976	600		84,572 W		100.00%		\$ 34,5		\$	691	10	6.64%	\$	22,962
98269	WS-196FILTER BACKWASH WATERTREATMENT REPORT	11/1/1976	600			S-196	100.00%		109,8			2,196	10	6.64%		72,926
98172	WS-286DESIGN AND CONSTRUCTION OFRCA/SHARP INDUSTRI	7/1/1986	600			S-286	100.00%		250,0			5,000	10	7.32%		182,958
98160	WS-301AUXILIARY GENERATOR ATCHLORINATOR PLANT	1/1/1987	600		4,000 W		100.00%		14,0			280	10	7.64%		10,695
98159 98158	WS-300WATER FILTRATION PLANTAUXILIARY GENERATOR WS-299AUXILIARY GENERATOR AT STP	11/20/1988	600		26,984 W 18.500 W	S-300 S-299	100.00% 100.00%		26,9 48.5			540 970	10 10	7.68% 5.52%		20,724 26,784
2014038	WS709D:Pressure Release Valve	4/6/1997 5/23/2014	600 600			S-299 RF Loan	100.00%		103.7			2.074	3	4.23%		13.170
2016186	544 Slow Sand Filter: Fencing	9/1/2016	240		0.583 SF		100.00%		90,5			4,529	1 1	3.25%		2.942
2016187	544 Slow Sand Filter: Paved Access Road	9/1/2016	240		84.922 SF		100.00%		84,9			4,246	1 1	3.25%		2,759
2016188	544 Slow Sand Filter: Curbing	9/1/2016	240		22,646 SF		100.00%		22,6			1,132	1	3.25%		736
2016199	544 Slow Sand Filter: Septic System	9/1/2016	300	4	10,725 SF	RF Loans	100.00%		40,7	25 Supply/ Treatment		1,629	1	3.25%		1,323
1790000	Pumping											-				
2002316	PRV Wtr Pump Station	12/31/1993	240		35,473 Do		100.00%		\$ 135,4		\$	6,774	10	5.60%	\$	75,831
2003028	PRV Wtr Pump Station	12/31/2003	240		37,295 Do		100.00%		87,2			4,365	10	4.75%		41,451
98225	WS-225PRESSURE REDUCING VALVEINSTALLATION ON NW 19	11/9/1981	240		7,251 W		100.00%		7,2			363	10	11.33%		7,251
98077 98052	WS-389LANDSCAPING AT LACAMASPUMP BOOSTER STATION WS-419INSTALLATION OF PRESSUREREDUCING VALVE ONNW	6/21/1993 8/30/1995	240 240		9,155 W		100.00% 100.00%		9,1 15,0			458 750	10 10	5.60% 5.95%		5,125 8.932
98052	WS-419INSTALLATION OF PRESSUREREDUCING VALVE ONNW WS-409 I&I REHABILITATION	6/10/1997	960			S-419 S-409 I&I REHAE			15,0			142	10	5.95%		6,281
2002021	WS-550 Well 6 PRV Station	12/31/2002	240			ell 6 Upgrade	100.00%		54,0			2,702	10	5.04%		27,224
2003070	WS-587 Lacamas Shores PRV	12/31/2002	240		3.746 W		100.00%		93.7			4.687	10	4.75%		44.514
2009028	Pressure Reducing Valve Ostenson Canyon	4/1/2009	240		84,880 W		100.00%		134,8			6,744	8	4.62%		49,861
1790000	Meters							1	,-			-				.
98271	WS-182WATER METER INSTALLATION	2/25/1978	240	\$ 17	6,791 W	S-182	100.00%		\$ 176,7	91 Meters & Services	\$	8,840	10	6.02%	\$	106,502
18187000	General											-	1			
001992	Donated MRX920 Mobile Data Collector	10/8/2015	60	\$	7,949 Do	onated	100.00%		\$ 7,9	49 Meters & Services	\$	1,590	2	3.66%	\$	581
18253000	Pumping Equipment						100				11.	0	ļ ,.			
93021108	PUMP/JACUZZI #12HCZ7	1/1/1959	180		11,413 JA 8.758 PL		100.00%		\$ 11,4		\$	761	10 10	3.56%	\$	4,060
93021310 93021612	PUMP/PUMP, PIPE & POWER#848 PUMP/PUMP, PIPE & POWER8STAGE 12DC	1/1/1968 1/1/1969	180 180			STAGE 12DC	100.00% 100.00%		8,7 12,8			584 858	10	4.45% 5.72%		3,893 7.355
93021012	I OWN IT OWN FIFE & FOWEROSTAGE 1200	1/1/1909	100		2,010  00	DIAGE IZDU	100.0076	I	12,0	rumping		000	1 10	3.12/0	1	1,000



Year of Cost	1											
2016 Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual	2017 Applicable	Applicable	Allocable
93002901	LOWER PRUNE HILL PUMP HOUSE	1/1/1971	600	16.249 LOW PHILL	100.00%		16,249	Pumping	Depreciation 325	Asset Age 10	Interest 5.47%	Interest 8,895
93019409	MOTOR CONTROL PANELCUTRLER-HAMMER/CMVM	1/1/1972	180	8,924 CUTRLER-HA			8,924	Pumping	595	10	5.26%	4,692
93019411	GROUP OF PROCESS PIPING	1/1/1972	360	23,434 PIPE	100.00%		23,434	Pumping	781	10	5.26%	12,320
93019416	SURGE PROTECTION SYSTEM	1/1/1972	360	5,343 SURGE PROT			5,343	Pumping	178	10	5.26%	2,809
93019501 93019510	PUMP/WORTHINGTONLOWER PRUNE HILL RSRVR #1 PUMP/WORTHINGTON #12L54-5LOWER PRUNE HILL RESERVOI	1/1/1972 1/1/1972	180 180	6,877 WORTHINGTO			6,877 6,877	Pumping Pumping	458 458	10 10	5.26% 5.26%	3,616 3,616
93019516	PUMP/BYRON-JACKSON #11MQLLOWER PRUNE HILL RESERVOI	1/1/1972	180	8.540 BYRON-JACK			8.540	Pumping	569	10	5.26%	4.490
98316	WS-134UPPER PRUNE HILL PUMP STA	6/2/1972	240	384,378 WS-134	100.00%		384,378	Pumping	19,219	10	5.26%	202,087
93021909	PUMP/LAYNE & BOWLER #12RLXL	1/1/1973	120	15,688 LAYNE&BOW			15,688	Pumping	1,569	10	5.19%	8,141
93022108 93018901	PUMP/FAIRBANKS MORSE GREGG BOOSTER STATION	1/1/1977 1/1/1978	180 600	23,941 MORSE 7,197 GREGG BOOS	100.00% TER 100.00%		23,941 7,197	Pumping	1,596	10 10	5.68% 6.02%	13,604 4,336
93019001	PUMP,GREGG BOOSTER	1/1/1978	180	7,197   GREGG BOOS 10,298   GREGG BOOS			10,298	Pumping Pumping	687	10	6.02%	6,204
93019007	PUMP,GREGG BOOSTERPACIFIC D2CPBP23609A	1/1/1978	180	10,298 GREGG BOOK			10,298	Pumping	687	10	6.02%	6,204
93019014	GROUP OF PROCESS PIPING	1/1/1978	360	13,405 PIPE	100.00%		13,405	Pumping	447	10	6.02%	8,075
93020501	PUMP/PEERLESS #37811WELL #1	1/1/1978	180	19,253 PEERLESS	100.00%		19,253	Pumping	1,284	10	6.02%	11,598
93018801 93015801	PUMP,BUTLER RESERVOIRINGERSOLL-RAND PUMP,SPARE,PACO29-40122-1400192B03719	1/1/1983 1/1/1992	180 180	9,978 INGERSOLL-F 17,766 29-40122-140			9,978 17,766	Pumping Pumping	665 1,184	10 10	9.51% 6.44%	9,485 11,444
93020205	GROUP OF PROCESS PIPING	1/1/1993	360	63.000 PIPE	100.00%		63,000	Pumping	2,100	10	5.60%	35,264
963020113	PUMP, LACAMAS #3/WORTHINGTON#14M160-2	1/1/1993	180	38,550 #14M160-2	100.00%		38,550	Pumping	2,570	10	5.60%	21,578
98130A	WS-327 1520 NW 41ST CIRCLELACAMAS RESERVOIR ANDPUM	3/10/1993	240	726,653 WS-327 1520			726,653	Pumping	36,333	10	5.60%	406,744
98409	WS-459 FOREST HOME BOOSTERPUMP	12/31/1998	240	10,833 WS-459 FORE			10,833	Pumping	542	10	5.09%	5,515
98412 98416	WS-452 BUTLER WS-446 LACAMAS BOOSTER PUMP4542 NW RAE CT	12/31/1998 12/31/1998	240 240	9,577 WS-452 BUTL 31,173 WS-446 LACA			9,577 31,173	Pumping	479 1.559	10 10	5.09% 5.09%	4,875 15,870
99054	WS-486 GREGG/BUTLER BOOSTERSAUXILARY GENERATORS	12/31/1999	240	27,466 WS-488 GREG			27,466	Pumping Pumping	1,373	10	5.09%	14,907
200048	Well #9 Pump Sta 100 hp Line Shaft Turbine Pump	12/31/2000	600	34,913 WS-465	100.00%		34,913	Pumping	698	10	5.71%	19,932
2002005	Angelo Booster Station Bldg WS-5074	1/1/2002	600	591,245	100.00%		591,245	Pumping	11,825	10	5.04%	297,840
2002006	Pump & Motor plus connections WS-507	1/1/2002	180	66,286 Angelo	100.00%		66,286	Pumping	4,419	10	5.04%	33,392
2002399 2002400	WS-504 Booster Station Building WS-504 20 HP Pump and Motor	12/31/2002 12/31/2002	600 300	274,320 Upper Prune I 10,887 Upper Prune I			274,320 10,887	Pumping	5,486 435	10 10	5.04% 5.04%	138,189 5,484
2002400	WS-504 20 HP Pump and Motor	12/31/2002	300	10,887 Upper Prune F			10,887	Pumping Pumping	435	10	5.04%	5,484
2002402	WS-504 40 HP Pump and Motor	12/31/2002	300	13,609 Upper Prune I			13,609	Pumping	544	10	5.04%	6,855
2002403	WS-504 40 HP Pump and Motor	12/31/2002	300	13,609 Upper Prune I			13,609	Pumping	544	10	5.04%	6,855
2002404	WS-504 Electrical System - Booster Station	12/31/2002	300	129,284 Upper Prune I			129,284	Pumping	5,171	10	5.04%	65,127
2002406 2003049	WS-504 Site Piping, Valves, Appurtenances WS-505 Pump Retrofit	12/31/2002 12/31/2003	360 180	170,111 Upper Prune F 47,598 WS-505	ill 100.00% 100.00%		170,111 47,598	Pumping Pumping	5,670 3,173	10 10	5.04% 4.75%	85,693 22,601
2003049	WS505 Electrical System	12/31/2003	300	59,087 WS-505	100.00%		59,087	Pumping	2,363	10	4.75%	28,057
2003051	WS-505 HVAC System	12/31/2003	240	13,366 WS-505	100.00%		13,366	Pumping	668	10	4.75%	6,346
2003057	WS-546 WWTP Alkalinity Pump Retrofit	12/31/2003	600	172,188 WS-546	100.00%		172,188	Pumping	3,444	10	4.75%	81,761
2003058	WS-546 WWTP Alkanlinity Electrical	12/31/2003	300	213,751 WS-546	100.00%		213,751	Pumping	8,550	10 10	4.75%	101,496
2003059 2003063	WS-546 WWTP Alkanlinity HVAC WS-565 Well No. 11 Pump	12/31/2003 12/31/2003	240 180	48,351 WS-546 28,011 WS-565	100.00% 100.00%		48,351 28,011	Pumping Pumping	2,418 1,867	10	4.75% 4.75%	22,959 13,301
2003064	WS-565 Well No. 12 Pump	12/31/2003	180	64,742 WS-565	100.00%		64,742	Pumping	4,316	10	4.75%	30,742
2003071	WS-594 Gregg Booster Station	12/31/2003	600	577,877 WS-594	100.00%		577,877	Pumping	11,558	10	4.75%	274,395
2006075	WS565C Sodium Hyprochlorite Pump 1	5/31/2005	180	7,002	100.00%		7,002	Pumping	467	10	4.40%	3,079
2006076	WS565C Sodlium Hyprochlorite Pump 2	5/31/2005	180	7,002	100.00%		7,002	Pumping	467	10	4.40%	3,079
2006077 2006078	WS565C Caustic Soda System Pump 1 WS565C Caustic Soda System Pump 2	5/31/2005 5/31/2005	180 180	7,002 7,002	100.00% 100.00%		7,002 7,002	Pumping Pumping	467 467	10 10	4.40% 4.40%	3,079 3,079
2005047	WS610 Upper Prune Hill 150 HP Elect Motor	12/31/2005	180	6,462 WS610	100.00%		6,462	Pumping	431	10	4.40%	2,842
2005048	WS610A Lwr Pr Hil Booster Station Retrofit	12/31/2005	600	62,933 WS610A	100.00%		62,933	Pumping	1,259	10	4.40%	27,675
2005049	WS610A Lwr Pr Hill Stand-by Generator	12/31/2005	300	180,931 WS610A	100.00%		180,931	Pumping	7,237	10	4.40%	79,565
2005050 2008040	WS610A Lwr Pr Hill Booster Sta Control System WS636A/B Well 13 Well Assembly Pumps/Motors	12/31/2005 12/31/2008	180 300	68,608 WS610A 180,396	100.00% 100.00%		68,608 180,396	Pumping	4,574 7,216	10 9	4.40% 4.86%	30,170 78,919
2008040	WS636A/B Well 13 Well Assembly Pumps/Motors WS636A/B Well 13 Site piping, valves, appurtenance	12/31/2008	360	180,396	100.00%		66,923	Pumping Pumping	2.231	9 9	4.86%	29.277
2008046	WS636A/B Well 13 Generator	12/31/2008	300	232,003	100.00%		232,003	Pumping	9,280	9	4.86%	101,496
2009002	12" magflo meter at Lower Prune Hill Pump Statio	5/30/2009	180	6,684 Siemens	100.00%		6,684	Pumping	446	8	4.62%	2,471
2009024	Variable Frequency Drive Lacamas PS	9/30/2009	120	19,762	100.00%		19,762	Pumping	1,976	8	4.62%	7,305
2010037	WS 664A Well #14 - Electrical	12/31/2010	120	68,166 WS 664A	100.00%		68,166	Pumping	6,817	7 7	4.29%	20,486
2010038 18677000	WS 664A Well #14 - Pumping Equipment  Computer System & Equipment	12/31/2010	300	731,576 WS 664A	100.00%		731,576	Pumping	29,263	'	4.29%	219,863
2001041	Software (Springbrook)	4/23/2001	120	\$ 25,310 Springbrook	50.00%		\$ 12,655	General	\$ 2,531	10	5.15%	\$ 6,520
2002390	Software for Touch Read Adaptors	12/31/2002	120	15,000	50.00%		7,500	General	1,500	10	5.04%	3,778
1154	Vidar Select P36 Color Scanner	10/1/2005	60	9,582 VIDAR	50.00%		4,791	General	1,916	10	4.40%	2,107
1155	HP Design Jet 1055CM	10/1/2005	60 60	8,627 HP	50.00%		4,313 6,763	General	1,725 2,705	10	4.40%	1,897 2,973
2007058 1191	Springbrook Software - work order module SCADA Master Panel	5/31/2007 5/31/2012	60 60	13,525 40,845 SCADA	50.00% 50.00%		6,763 20,422	General General	2,705 8,169	10 5	4.40% 3.73%	2,973 3,808
18727000	Communication Equipment	3/3/1/2012	00	40,040 OOADA	30.00 /6		20,422	Guiciai	0,109	"	3.1370	3,000
,						1	1			1	1	1



Year of Cost 2016											2017	ı	
Asset	Description	Date	Life	Original Cost	Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
96054	CONTROL PANEL TWO WAY RADIOSC3122	10/25/1996	120	\$ 5,138	SC3122	50.00%		\$ 2,569	General	\$ 514	10	5.76%	\$ 1,479
200066	GUI Computer System - Telemetry Upgrades	8/14/2000	60	16,762		50.00%		8,381	General	3,352	10	5.71%	4,785
200068	Telemetry Upgrade Butler Pump Station and Reservoi	12/31/2000	120		WS-516	50.00%		7,602	General	1,520	10	5.71%	4,340
2002008	Telemetry WS-507	1/1/2002	120	126,601		50.00%		63,300	General	12,660	10	5.04%	31,888
2002010 2002013	Electrical and Telemetry - WS-509 Electrical and Telemetry WS-509	12/31/2002 12/31/2002	120 120		Lwr Prune Hill Lwr Prune Hill	50.00% 50.00%		75,243 70,007	General General	15,049 14,001	10 10	5.04% 5.04%	37,904 35,266
2002013	WS-550 Well 6 Telemetry	12/31/2002	120		Well 6 Upgrade	50.00%		5.766	General	1,153	10	5.04%	2,905
2002020	WS-504 Telemetry	12/31/2002	120		Upper Prune Hill	50.00%		61,240	General	12.248	10	5.04%	30.850
2003067	WS-581 Well 5 Telemetry Unit	12/31/2003	120		WS-581	50.00%		7,719	General	1,544	10	4.75%	3,665
2003068	WS581 Well 7 Telemetry Unit	12/31/2003	120	12,175	WS-581	50.00%		6,087	General	1,217	10	4.75%	2,890
2003069	WS-581 Well 8 Telemetry Unit	12/31/2003	600		WS-581	50.00%		6,087	General	243	10	4.75%	2,890
2008045	WS636A/B Well 13 Electric Telemtery	12/31/2008	120	175,149		50.00%		87,575	General	17,515	9	4.86%	38,312
18884000	Water Treatment Equipment					400.000/			0.147.4.4	110	40	0.000/	
93018204	GROUP OF UNDERGROUND PIPING	1/1/1965	360			100.00% 100.00%		\$ 7,584	Supply/ Treatment	\$ 253	10	3.26%	\$ 2,473 10,508
98177 93018201	WS-291FILTER PLANT TANK ANDPIPING REPAINTING GENERATOR,BACKUP,ONAN45EM-L/31422RE890240897	6/1/1986 1/1/1989	300 180	14,358 13,553		100.00%		14,358 13,553	Supply/ Treatment Supply/ Treatment	574 904	10 10	7.32% 7.23%	9,799
2006072	WS565C Sodium Hyprochlorite Feed System	5/31/2005	300	143,474	43EW-L/31422K	100.00%		143.474	Supply/ Treatment	5.739	10	4.40%	63.093
2006072	WS565C Caustic Soda Feed System	5/31/2005	300	27,764		100.00%		27.764	Supply/ Treatment	1,111	10	4.40%	12,209
2008076	2,500 Gallon Poly Processing Tank	5/31/2008	180	10,614		100.00%		10,614	Supply/ Treatment	708	9	4.86%	4,644
2008042	WS636A/B Well 13 Sodium Hyochlorite Feed System	12/31/2008	300	154,861		100.00%		154,861	Supply/ Treatment	6,194	9	4.86%	67,748
2008043	WS636A/B Well13 Caustic Soda Feed System	12/31/2008	180	57,180		100.00%		57,180	Supply/ Treatment	3,812	9	4.86%	25,015
2016001	Slow Sand Scraper	3/28/2016	120	8,130		100.00%		8,130	Supply/ Treatment	813	1	3.25%	264
2016190	544 Slow Sand Filter: Admin Building Generator	9/1/2016	300	64,453		100.00%		64,453	Supply/ Treatment	2,578	1	3.25%	2,094
2016191 18884100	544 Slow Sand Filter: Admin Building HVAC Wtr Treatment Equip Flouridation	9/1/2016	240	83,789		100.00%		83,789	Supply/ Treatment	4,189	1	3.25%	2,722
98355	WS-86INSTALL FLUORIDE TO ALLMUNICIPAL WATER	2/4/1966	300	e 14.633	WS-86	100.00%		\$ 14,633	Supply/ Treatment	\$ 585	10	3.81%	\$ 5,573
98227	WS-234UPGRADING FLUORIDATIONEQUIPMENT	2/1/1980	300		WS-234	100.00%		15,200	Supply/ Treatment	608	10	8.59%	13,063
98196	WS-256INSTALLATION OF FLUORIDE, CHLORINE & SURGE VA	2/1/1984	300		WS-256	100.00%		7,900	Supply/ Treatment	316	10	10.10%	7,900
2006074	WS565C Fluoride Feed System	5/31/2005	300	27,339		100.00%		27,339	Supply/ Treatment	1,094	10	4.40%	12,022
2008044	WS636A/B Well 13 Fluoride Feed System	12/31/2008	300	58,046		100.00%		58,046	Supply/ Treatment	2,322	9	4.86%	25,394
2016193	544 Slow Sand Filter: Flouride System	9/1/2016	180	218,971		100.00%		218,971	Supply/ Treatment	14,598	1	3.25%	7,113
2016194	544 Slow Sand Filter: Hypochlorite System	9/1/2016	180	383,260		100.00%		383,260	Supply/ Treatment	25,551	1	3.25%	12,450
Other	Other												
<b>417920500</b> 2014111	SS-568 Vactor Waster Facility Improv	7/17/2014	600	\$ 264.496		50.00%		\$ 132,248	General	\$ 5,290	3	4.23%	\$ 16,792
517110000	50-500 Vactor Waster Lacility Improv	111112014	000	204,430		30.0070		9 132,240	Octicial	J 3,230	"	4.2370	9 10,732
98439(A)	1606 SE 8TH AVE 1.48 ACRESA#087070-005ORCHRD HME	12/31/1993	999	S 1	1606 SE 8TH AVE	50.00%		S 1	General	s - 1	10	5.60%	s 0
98439(B)	1620 SE 8TH AVE 3.0 ACRESA#087070-000ORCHRD HME W	12/31/1993	999	104,731	1620 SE 8TH AVE			52,366	General	-	10	5.60%	29,312
517271000										0			
98423	CITY SHOP/OPERATIONS CENTER1620 SE 8TH AVE	12/31/1994	600		CITY SHOP/OPER			\$ 416,869	General	\$ 16,675	10	6.18%	\$ 257,625
2002414	2002 Re-roof Operations Center	11/25/2002	300	38,986		50.00%		19,493	General	1,559	10	5.04%	9,820
2003047	Fire Line for Shop Expansion	2/1/2003	600		2003	50.00%		1,971	General	79	10	4.75%	936 3,770
2012009 2014002	Operations Center Lighting Improvements 2005 Blazer Mobile Office Unit @ OPS Center	5/31/2012 1/29/2014	240 180	40,440 25,656	Diozos	50.00% 50.00%		20,220 12,828	General General	2,022 1,710	5	3.73% 4.23%	1,629
517274000	2003 Blazer Woolle Office Offic (b) OF3 Center	1/23/2014	100	25,050	Didzei	30.00 /6		12,020	General	1,710	,	4.23/0	1,029
98422	STORAGE BUILDING @ OP CENTERINCLUDES ARCHITECTURAL	7/13/1998	600	\$ 82.485	STORAGE BUILD	N 50.00%		\$ 41,243	General	\$ 1,650	10	5.09%	\$ 20,996
98422A	Electrical for Storage Bldg Op Ctr	12/31/2000	600	3,300		50.00%		1,650	General	66	10	5.71%	942
2002415	2002 Garage Storage Building Expansion	12/23/2002	600	118,293	P-715	50.00%		59,147	General	2,366	10	5.04%	29,795
517280000										]   0			
2004036	Wash Rack - Operations Center	12/31/2004	240	\$ 30,822		50.00%		\$ 15,411	General	\$ 1,541	10	4.68%	\$ 7,209
2004037	Paving - Operations Center	12/31/2004	180 240	67,418 10.620		50.00% 50.00%		33,709	General	4,495	10 10	4.68%	15,767 2.335
2005007 2005008	Op Center South Gate (Work Crew) Paving & Site Work (Work Crew location)	6/30/2005 6/30/2005	300	10,620		50.00%		5,310 5,452	General General	531 436	10	4.40% 4.40%	2,335
2008001	Steel Mezzanine System	3/1/2008	180	13,687		50.00%		6,843	General	912	9	4.40%	2,397
518280000	Clos mozzanio Oyalon	0/1/2000	100	10,007		00.0078		0,043	Oc. lorui	11 312		4.0070	2,034
94009	HOIST/MOHAWK #TP-15	12/20/1993	180	\$ 11,406	HOIST/MOHAWK	#1 50.00%		\$ 5,703	General	\$ 760	10	5.60%	\$ 3,192
1099	Tire Changer	7/23/2001	120	5,429	Hoffman	50.00%		2,715	General	543	10	5.15%	1,399
1149	Gas Analyzer	7/14/2003	180	7,734		50.00%		3,867	General	516	10	4.75%	1,836
2005014	2004 Epoke TKEB12 Sand Spreader	12/1/2005	144		Epoke	50.00%		9,563	General	1,594	10	4.40%	4,205
2012004	First Alert Security Monitoring System	8/8/2012	84	9,994	First Alert	50.00%		4,997	General	1,428	5	3.73%	932
518660000	INCTALL CODAL DEMOTE FIDERTO ODO CENTEDIDO AND DATA	4/40/0000	000	04.050	INCTALL CODA	E0 000/		\$ 10.826	Consessi	11, 000	40	E 740/	
99002 <b>518881000</b>	INSTALL CORAL REMOTE FIBERTO OPS CENTER/PD AND PAR	1/10/2000	300	\$ 21,652	INSTALL CORAL I	RE 50.00%		\$ 10,826	General	\$ 866	10	5.71%	\$ 6,181
E277	2000 Case Loader/Backhoe 28864D	8/23/2000	120	\$ 78,585	Case	50.00%		\$ 39,292	General	\$ 7,858	10	5.71%	\$ 22,433
E342	2006 Chevy Silverado 42840D	4/17/2006	72	27.432		50.00%		13.716	General	4.572	10	4.40%	6,036
E347	2006 John Deere Mower	10/16/2006	48		John Deere	50.00%		2,991	General	1,495	10	4.40%	1,316



Year of Cost												
2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual	Applicable	Applicable	Allocable
Asset	Description	Date	Life	Original Cost Make	Water Strate	Donateu	Net Allocable	i unction	Depreciation	Asset Age	Interest	Interest
E353	Ford F-250 45004D	3/23/2007	120.0322	19,599 Ford	50.00%		9,799	General	1,959	10	4.40%	4,308
E354	Ford F-350 45005D	3/23/2007	120.0323	20,745 Ford	50.00%		10,372	General	2,074	10	4.40%	4,560
E373	2009 Ford Escape 47012D	8/31/2008	96.0322	16,143 Ford	50.00%		8,071	General	2,017	9	4.86%	3,531
E375	2008 Ford F250 XL HD 3/4 Ton 47023D	8/31/2008	120	24,760 Ford	50.00%		12,380	General	2,476	9	4.86%	5,416
E371	2006 Chev Chassis w/15' Hydraulic Crane 47024D	10/20/2008	180	83,969 Chev	50.00%		41,984	General	5,598	9	4.86%	18,367
E393	2012 Ford F250 RC 4x2 50779D	9/3/2012	120.742	21,611 Ford	50.00%		10,805	General	2,148	5	3.73%	2,015
E436	2015 Hustler Z Diesel 60" Mower	9/30/2014	60	14,401 Shibaura	50.00%		7,201	General	2,880	3	4.23%	914
E417	2014 Ford F250 3/4T 4WD w/crane 55280D	10/23/2014	120	33,836 Ford	50.00%		16,918	General	3,384	3	4.23%	2,148
E418	2015 Ford F250 3/4T 4x4 55284D	1/7/2015	120	40,225 Ford	50.00%		20,112	General	4,022	2	3.66%	1,471
E422	2015 Ford F250 3/4 T 50751D	3/20/2015	120	32,989 Ford	50.00%		16,494	General	3,299	2	3.66%	1,207
E452	2017 Ford Fusion 62246D	6/6/2016	96	18,597 Ford	50.00%		9,298	General	2,325	1	3.25%	302
E454	2016 Ford F250 4x4 62250D	8/2/2016	120	36,858 Ford	50.00%		18,429	General	3,686	1	3.25%	599
Total				\$ 63,281,670	\$ 61,723,356	\$ 20,692,006	\$ 41,031,350		\$ 1,738,141			\$ 15,847,760

	\$	2,002.83				_	
Function	Origin	nal Cost	Allocable	CIAC	Net Allocable		Interest
Supply/ Treatment	\$ 13	,673,398 \$	13,673,398	\$ -	\$ 13,673,398	\$	3,753,844
Pumping	6	,269,530	6,269,530	-	6,269,530		2,967,039
Storage	6	,235,442	6,235,442	-	6,235,442		2,898,515
Transmission & Distribution	25	,241,221	25,241,221	13,303,196	11,938,025		4,563,325
Meters & Services	7	,276,989	7,276,989	6,119,682	1,157,307		861,961
Hydrants	1	,468,462	1,468,462	1,269,129	199,333		90,135
General	3	3,116,628	1,558,314	-	1,558,314	L	712,941
Total	\$ 63	,281,670 \$	\$ 61,723,356	\$ 20,692,006	\$ 41,031,350	\$	15,847,760
	6		e .	•	•	•	

Construction Work in Progress	Date	Life Original Cost	Make	Water Share	Donated	Net Allocable	Function
Meter Replacement Project	2016	\$ 372,311		100.00%		372,311	Meters & Services
S-607 Franklin North	2016	43,633		100.00%		43,633	Transmission & Distribution
WS-681C Nuga Sewer	2016	2,370,521		0.00%		-	General
Steigerwald Wtr Rights	2016	-		100.00%		-	Supply/ Treatment
WS-681C Nuga Water Line	2016	102,846		100.00%		102,846	Transmission & Distribution
WS-751 Well 6 Easement	2016	9,950		100.00%		9,950	Supply/ Treatment
W-1000 2017 Timber Reforest	2016	6,816		100.00%		6,816	General
WS-709 Press Zone Surf Wtr Spl	2016	4,563		100.00%		4,563	Supply/ Treatment
WS-709C Slow Sand Filter	2016	15,467		100.00%		15,467	Supply/ Treatment
WS-709F 2015 Water Transmissn	2016	1,698,446		100.00%		1,698,446	Transmission & Distribution
WS-709H 2017 Wtr Trans	2016	3,023		100.00%		3,023	Transmission & Distribution
WS-709E-2015 Jones Timber Sale	2016	111,815		100.00%		111,815	General
WS-715 2.0 MG Gregg Reservoir	2016	69,556		100.00%		69,556	Storage
Total		\$ 4,808,949		\$ 2,438,428	\$ -	\$ 2,438,428	

Function	Original Cost	Allocable	CIAC	N	et Allocable
Supply/ Treatment	\$ 29,980	\$ 29,980	\$ -	\$	29,980
Pumping	-	-	-		-
Storage	69,556	69,556	-		69,556
Transmission & Distribution	1,847,949	1,847,949	-		1,847,949
Meters & Services	372,311	372,311	-		372,311
Hydrants	-	-	-		-
General	2,489,152	118,631	-		118,631
Total	\$ 4.808.949	\$ 2,438,428	s -	S	2.438.428



#### City of Camas Water Rate Study Functional Allocation

					FUNCTIONS OF	WATER SERVICE					
Plant in Service	Total Costs	CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE	DIRECT ASSIGNMENT	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASI:
Supply/ Treatment Pumping Storage Transmission & Distribution Meters & Services Hydrants General	\$ 13,703,37 6,269,53 6,304,99 27,089,16 7,649,30 1,468,46 1,676,94	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 100.00% 0.00%	48.35% 41.85% 50.61% 44.28% 0.00% 0.00%	51.65% 44.70% 49.39% 47.30% 0.00% 0.00%	0.00% 13.45% 0.00% 8.43% 0.00% 100.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	As Peak Demand Ra As Pumping Plant As Storage Plant As T&D Incrementa As Meters & Service As Fire As All Others
Total Utility Plant % Share Allocation of "As All Others"	\$ 64,161,78	\$ - 0.00% \$ -	\$ 7,649,300 12.24% \$ 205,289	39.10%	41.30%	7.35%		\$ - \$ -	\$ 1,676,945 \$ (1,676,945)	100.00%	
TOTAL Allocation Percentages	\$ 64,161,78	\$ 0.00%	\$ 7,854,589 12,24%	\$ 25,090,330 39.10%	\$ 26,499,112 41,30%	\$ 4,717,753 7.35%	\$ -	s -	\$ -	\$ 64,161,784 100,00%	

					FUNCTIONS OF V	VATER SERVICE					
Pumps	Total Costs	CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE	DIRECT ASSIGNMENT	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASIS
Butler											
Pump 1	700	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ra
Pump 2	700	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
New Gregg											
Pump 1	1,500	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	As Fire
Pump 2	1,500	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	As Fire
Pump 3	500	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Forest Home											
Pump 1	1.000	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Lower Prune Hill	1,000	0.0070	0.0070	10.0070	01.0070	0.0070	0.0070	0.0070	0.0070	100.0070	
Pump 1	1.000	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 2	1,000	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 3	500	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Lacamas	300	0.0076	0.0076	40.3376	31.0376	0.0076	0.0076	0.0076	0.0076	100.0076	A3 I Gak Delilalia Nai
Pump 1	500	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
							0.00%				As Peak Demand Rat
Pump 2	500	0.00%	0.00%	48.35%	51.65%	0.00%		0.00%	0.00%	100.00%	
Pump 3	1,500	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Angelo											
Pump 1	1,000	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 2	1,000	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 3	1,000	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 4	1,000	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Upper Prune Hill											
Pump 1	750	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 2	750	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 3	750	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 4	750	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 5	1,400	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 6	1,400	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Crown Road	1,100										
Pump 1	800	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
Pump 2	800	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rat
[Extral	000	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Rai
TURE PLANT	22,300	0.0076	0.0076	9.332	9.968	3.000	0.00%	0.0076	0.0076	22,300	na i our Dellialiu Nai
% Share	100.00%	0.00%	0.00%	41.85%	44.70%	13.45%	-			22,300	
% Snare Allocation of "As All Others"	100.00%	0.00%	0.00%	41.00%	44.70%	13.43%					
TURE PLANT	22,300	- :		9.332	9.968	3,000			-		
% Share	100.00%	0.00%	0.00%	41.85%	44.70%	13.45%	0.00%	0.00%	0.00%		

		FUNCTIONS OF WATER SERVICE											
Plant in Service	Total Costs	CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE	DIRECT ASSIGNMENT	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASIS		
Operational Storage	1.00	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Base		
Equalizing Storage	0.71	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak		
Standby Storage [a]	5.99	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio		
Fire Suppression Storage [a]	-	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio		
Dead Storage (Deficit)	0.75	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others		
FUTURE PLANT	8.45			3.90	3.80	-			0.75	8.45			
% Share	100.00%	0.00%	0.00%	50.61%	49.39%	0.00%							
Allocation of "As All Others"		-		0.38	0.37				\$ (1)				
FUTURE PLANT	8.45		-	4.28	4.17	-	-		-				
% Share	100.00%	0.00%	0.00%	50.61%	49.39%	0.00%	0.00%	0.00%	0.00%				

Allocation of Plant in Service - Tr	ansmission & Distri	bution (Increment	al)									
			Total				FUNCTIONS OF	WATER SERVICE				
Main Size	Feet	Replacement Cost	Replacement Cost	Fire Increment	BASE	PEAK	FIRE	DIRECT ASSIGNMENT	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASIS
Unknown		\$ 91.00	\$ -		48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
2		91.00	-		48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
4	2,576	99.00	254,992		48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
6	182,842	110.00	20,112,655		48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
8	270,263	130.00	35,134,190	5,405,260	40.91%	43.70%	15.38%	0.00%	0.00%	0.00%	100.00%	As Incremental 8"
10	38,855	160.00	6,216,800	1,165,650	39.29%	41.96%	18.75%	0.00%	0.00%	0.00%	100.00%	As Incremental 10"
12	164,746	180.00	29,654,280	3,294,920	42.98%	45.91%	11.11%	0.00%	0.00%	0.00%	100.00%	As Incremental 12"
14	20,658	210.00	4,338,180		48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
16	11,105	230.00	2,554,150		48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
18	42,488	260.00	11,046,880		48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
20	1,859	300.00	557,700		48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
24	21,227	340.00	7,217,180		48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
T&D	756,619		\$ 117,087,008	\$ 9,865,830	\$ 51,843,2	7 \$ 55,377,971	\$ 9,865,830	\$ -	\$ -	\$ -	\$ 117,087,008	
% Share				100.00%	44.28%	47.30%	8.43%					
Allocation of "As All Others"				-	\$ -	\$ -	\$ -			\$ -		
T&D				\$ 9,865,830	\$ 51,843,2	7 \$ 55,377,971	\$ 9,865,830	\$ -	\$ -	\$ -		
% Share					44.28%	47.30%	8.43%	0.00%	0.00%	0.00%		



Test Year =>	2019				FUNCTIONS OF	WATER SERVICE					
Description	Total Costs	CUSTOMER	METERS &	BASE	PEAK	FIRE	DIRECT	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASIS
Excise Taxes	\$ 254,355	0.00%	SERVICES 0.00%	0.00%	0.00%	0.00%	ASSIGNMENT 0.00%	100.00%	0.00%	100.00%	As Taxes
Salaries											
WTR S.O.S Reg Salaries	\$ 648,582	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
WTR PUMPING - Reg Salaries Reg Salaries		0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
WTR TRANS/DISTR - Reg Salaries	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
WTR SERVICES - Reg Salaries WTR METERS - Regular Salaries	-	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Overtime	20,600	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Overtime	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Overtime Overtime	-	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Overtime	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Overtime Personnel Benefits	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Personnel Benefits	\$ 343,752	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Personnel Benefits	· ·	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Personnel Benefits Personnel Benefits		0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Personnel Benefits	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Personnel Benefits		0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Supplies Office And Operating Supplies	\$ 51,922	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Office And Operating Supplies		0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Office And Operating Supplies Office And Operating Supplies	4,154	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Office And Operating Supplies		0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Office And Operating Supplies	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Fuel Consumed Small Tools And Minor Equip	259,608	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Small Tools And Minor Equip	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Small Tools And Minor Equip	5,088	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Small Tools And Minor Equip Small Tools and Minor Equip		0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Small Tools And Minor Equip		0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Supplies - Chemicals Services	101,767	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Professional Ser	\$ 279,860	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Professional Ser	45.005	0.00%	12.24%	39.10% 39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Professional Ser Professional Ser	15,265	0.00% 0.00%	12.24% 12.24%	39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Professional Ser	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Professional Services Communication	4,232	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Travel	4,232	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Advertising		0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Intfund Oper. Rentals & Lease Intfund Oper. Rentals & Lease	126,365	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Intfund Oper. Rentals & Lease	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Intfund Oper. Rentals & Leases Insurance		0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service As Plant in Service
Public Utility	50,511 404,988	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00%	100.00% 100.00%	As Plant in Service
Public Utility	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Public Utility Public Utility		0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Public Utility	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Repairs & Maintenance	103,843	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Repairs & Maintenance Repairs & Maintenance		0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Intfund Repairs & Maint.	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Repairs & Maintenance Repairs & Maintenance		0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Miscellaneous	5,522	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Miscellaneous Miscellaneous	268	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Miscellaneous	- 200	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Miscellaneous		0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Miscellaneous Misc.		0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Intgovt Profess Services	\$ 15,576	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Transfer to GMA	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
W/S Administration											
Salries					l				1 1		
ADMIN/GEN - Reg Salaries CUSTOMER SERVICE - Reg Salarie	\$ 170,516	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Regular Salaries		0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Regular Salaries	:	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Overtime Benefits	103	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Personnel Benefits	\$ 70,742	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Personnel Benefits Benefits	-	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Benefits	:	0.00%	12.24%	39.10% 39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
OPEB Expense	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Supplies Office And Operating Supplies	\$ 791	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Office And Operating Supplies	i	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Small Tools And Minor Equip	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Services Interfund Profess. Serv.	\$ 704,322	32.00%	8.32%	26.59%	28.08%	5.00%	0.00%	0.00%	0.00%	100.00%	As Customer and Pla
Interfund Profess. Serv.	11,347	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Professional Services	14,591	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Communication Communication	9,148 227	0.00% 0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Travel	185	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Intfund Oper. Rentals & Lease Interfund Oper Rentals	51,048	0.00%	12.24% 12.24%	39.10% 39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service As Plant in Service
Repairs & Maintenance		0.00%	12.24% 12.24%	39.10% 39.10%	41.30% 41.30%	7.35% 7.35%	0.00%	0.00%	0.00% 0.00%	100.00% 100.00%	As Plant in Service As Plant in Service
Miscellaneous	13,072	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Miscellaneous	16,630	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Intgov Profess Services	s -	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service



#### City of Camas Water Rate Study Functional Allocation

Transfers Transfer to GMA Transfer to 6th and Nonwood Transfer to WS Capital Fund Transfer to Retiree Medical	*	0.00% 0.00% 0.00% 0.00%	100.00% 100.00% 100.00% 100.00%	100.00% 100.00% 100.00% 100.00%	As All Others As All Others As All Others As All Others						
FTE Additions Entry Level FTE - 2020 Entry Level FTE - 2019 (Entry Level W' GIS (Partial) Asset Management	*	70 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	100.00% 100.00% 100.00% 100.00%	100.00% 100.00% 100.00% 100.00%	As All Others As All Others As All Others As All Others
Total Operating Expenses % Sewer Functions Allocation of "As All Others"	\$ 3,915,	\$ 225,38 6.43% \$ 10,07	11.45%	36.59%	38.64%	6.88%	\$ -	\$ 254,355	\$ 156,601 \$ (156,601)	\$ 3,915,583 100.00% \$ -	
TOTAL Allocation Percentages	\$ 3,915,	83 \$ 235,45 6.01%	4 \$ 419,378 10.71%	\$ 1,339,642 34.21%	\$ 1,414,861 36.13%	\$ 251,894 6.43%	\$ 0.00%	\$ 254,355 6.50%	\$ - 0.00%	\$ 3,915,583 100.00%	

Design Rates For =>	2019				ELINCTIONS OF	SEWER SERVICE					
REVENUE REQUIREMENT	Total Costs	CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE	DIRECT ASSIGNMENT	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASI:
OPERATING AND CAPITAL EXPENSES											
Cash Operating Expenses	\$ 3,915,58	6.01%	10.71%	34.21%	36.13%	6.43%	0.00%	6.50%	0.00%	100.00%	As O&M Expenses
Existing Debt Service	887,79	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
New Debt Service	522,38	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Rate Funded System Reinvestment	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Total Expenses	\$ 5,325,76	3 4.42%	11.12%	35.51%	37.50%	6.68%	0.00%	4.78%	0.00%	100.00%	
OTHER REVENUES AND ADJUSTMENTS											
Less:											
Public Author/Hydrants	\$ (11.03	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	As Fire
Water Hook-up Fees	(105,97	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Meters & Service
Sewer Sales and Service	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Turn off Fees by Owner	(25.12	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Meters & Service
Penalties	(154,61	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	As Direct Assignmen
Inspection Fees-Step System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Investment Earnings	(84.84	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Space & Facilities Lease	(19.45	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Other Rent and Charges	(58,38	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Insurance Prem. & Recovery	-	0.00%	12.24%	39.10%	41.30%	7.35%	0.00%	0.00%	0.00%	100.00%	As Plant in Service
Sale of Junk or Salvage		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Cashier Overage & Shortage	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Other Misc. Revenue	(2,54	(4)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Timber Sales	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Plus:											
Additional State Taxes Due to Rate Inci	\$ 24,27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	As Taxes
Net Cash Flow After Rate Increase	9,81	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Adjustment for Partial Year Increase	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Rate Revenue Requirement	\$ 4,897,89	\$ 235,454	\$ 460,916	\$ 1,891,090	\$ 1,997,271	\$ 344,544	\$ (154,610)	\$ 278,629	\$ (155,400)	\$ 4,897,895	
Water Service Functions	,,	4.78%	9.35%	38.36%	40.52%	6.99%				100.00%	
Allocation of "As All Other" & "Taxes"		\$ 5,886	\$ 11,523	\$ 47,276	\$ 49,931	\$ 8,613		\$ (278,629)	\$ 155,400	\$ -	



### City of Camas Water Rate Study Customer Allocation

CUSTOMER					\$	241,340
Class	Allocation	% Share	\$ /	Allocation		\$/Month
Decidential	Accounts	02.560/	\$	225 040	\$	2.27
Residential	8,286	93.56%	ф	225,810	Ф	
Commercial	271	3.06%		7,375		2.27
Industrial	47	0.54%		1,292		2.27
Irrigation	209	2.36%		5,704		2.27
City	39	0.44%		1,060		2.27
Cemetery	4	0.04%		99		2.27
Private Fire	-	0.00%		-		-
Total	8,856	100.00%	\$	241,340	\$	2.27

METERS & SERVICES					\$ 472,439	ĺ
Class	Allocation MSEs	% Share	\$ <i>A</i>	Allocation	\$/Month	
Residential	8,860	87.86%	\$	415,090	\$ 3.90	١;
Commercial	518	5.14%		24,280	3.90	ĺ
Industrial	197	1.96%		9,237	3.90	ı
Irrigation	433	4.30%		20,295	3.90	ı
City	70	0.69%		3,262	3.90	ı
Cemetery	6	0.06%		276	3.90	
Private Fire	-	0.00%		-	-	
otal	10,084	100.00%	\$	472,439	\$ 3.90	\$

BASE				\$ 1,938,366
Class	Allocation ccf	% Share	\$ Allocation	\$/ccf
Residential	971,459	53.05%	\$ 1,028,289	\$ 1.06
Commercial	77,157	4.21%	81,671	1.06
Industrial	643,300	35.13%	680,932	1.06
Irrigation	124,590	6.80%	131,878	1.06
City	13,844	0.76%	14,654	1.06
Cemetery	891	0.05%	943	1.06
Private Fire	-	0.00%	-	-
Total	1,831,240	100.00%	\$ 1,938,366	\$ 1.06

PEAK					\$ 2,047,202
Class	Allocation Peak System	Peak N/A	% Share	\$ Allocation	\$/ccf
Residential	131,771	1.00	59.67%	\$ 1,221,653	\$ 1.26
Commercial	8,099	1.00	3.67%	75,083	0.97
Industrial	53,804	1.00	24.37%	498,817	0.78
Irrigation	25,163	1.00	11.40%	233,282	1.87
City	1,957	1.00	0.89%	18,140	1.31
Cemetery	24	1.00	0.01%	227	0.25
Private Fire	-	1.00	0.00%	-	-
Total	220,817	1.00	100.00%	\$ 2,047,202	\$ 1.12



### City of Camas Water Rate Study Customer Allocation

FIRE							\$ 353,158
Class	Allocation Accounts	Flow (gpm)	Duration (min)	% Share	\$ .	Allocation	\$/Month
Residential	8,286	1,000	120	73.74%	\$	260,428	\$ 2.62
Commercial	271	4,000	240	19.27%		68,043	20.95
Industrial	47	5,000	240	4.22%		14,904	26.19
Irrigation	209	0	0	0.00%		-	-
City	39	4,000	240	2.77%		9,783	20.95
Cemetery	4	0	0	0.00%		-	-
Private Fire						-	-
Total	8,856	1,102	122	100.00%	\$	353,158	\$ 39.88

DIRECT ASSIGNMENT				\$	(154,610)
Class	Allocation	% Share	\$ .	Allocation	\$/Month
Sidoo	ccf	/0 Onaro	Ψ.	moodion	ψηπιστιατί
Residential	971,459	100.00%	\$	(154,610) \$	(0.16)
Commercial	-	0.00%		-	-
Industrial	-	0.00%		-	-
Irrigation	-	0.00%		-	-
City	-	0.00%		-	-
Cemetery	-	0.00%		-	-
Private Fire	-	0.00%		-	-
Total	971,459	100.00%	\$	(154,610) \$	(0.16)

SUMMARY									
(	Class	CU	STOMER	ETERS & ERVICES	BASE	PEAK	FIRE	DIRECT SIGNMENT	% Share
Residential		\$	225,810	\$ 415,090	\$ 1,028,289	\$ 1,221,653	\$ 260,428	\$ (154,610) \$	2,996,659
Commercial			7,375	24,280	81,671	75,083	68,043	-	256,451
Industrial			1,292	9,237	680,932	498,817	14,904	-	1,205,182
Irrigation			5,704	20,295	131,878	233,282	-	-	391,160
City			1,060	3,262	14,654	18,140	9,783	-	46,898
Cemetery			99	276	943	227	-	-	1,545
Private Fire			-	-	-	-	-	-	-
Total		\$	241,340	\$ 472,439	\$ 1,938,366	\$ 2,047,202	\$ 353,158	\$ (154,610) \$	4,897,895

OST OF SERVICE					
Class	Ev	risting 2019	 OSA 2019	Differe	nce
Ciass	Glass Existing 2019 GOSA 2019		\$	%	
Residential	\$	2,826,202	\$ 2,996,659	\$ 170,457	6.03%
Commercial		230,788	256,451	25,663	11.12%
Industrial		1,229,352	1,205,182	(24,170)	-1.97%
Irrigation		309,286	391,160	81,874	26.47%
City		38,941	46,898	7,956	20.43%
Cemetery		1,392	1,545	152	10.93%
Private Fire		-	-	-	0.00%
otal	\$	4.635.963	\$ 4.897.895	\$ 261.932	5.65%

### SEWER UTILITY TECHNICAL EXHIBITS



# City of Camas Sewer Rate Study Summary

Revenue Requirement	2019	2020	2021	2022	2023
Revenues					
Rate Revenues Under Existing Rates	\$ 7,787,938	\$ 7,912,304	\$ 8,016,770	\$ 8,083,928	\$ 8,205,186
Non-Rate Revenues	 312,149	 334,861	 368,416	 467,902	 484,077
Total Revenues	\$ 8,100,088	\$ 8,247,164	\$ 8,385,187	\$ 8,551,830	\$ 8,689,264
Expenses					
Cash Operating Expenses	\$ 4,587,016	\$ 4,836,777	\$ 4,950,788	\$ 5,064,030	\$ 5,131,265
Existing Debt Service	3,537,745	3,358,786	2,701,704	2,695,128	2,695,053
New Debt Service	-	-	1,483,912	1,483,912	1,748,519
Rate Funded System Reinvestment	 43,796	 184,276	 200,915	 243,078	 247,380
Total Expenses	\$ 8,168,557	\$ 8,379,838	\$ 9,337,318	\$ 9,486,148	\$ 9,822,216
Net Surplus (Deficiency) Additions to Meet Coverage	\$ (68,469)	\$ (132,674) -	\$ (952,132) -	\$ (934,319) -	\$ (1,132,952 -
Total Surplus (Deficiency)	\$ (68,469)	\$ (132,674)	\$ (952,132)	\$ (934,319)	\$ (1,132,952
% of Rate Revenue	0.88%	1.68%	11.88%	11.56%	13.81%
Annual Rate Adjustment	3.30%	3.30%	3.30%	3.30%	3.30%
Cumulative Annual Rate Adjustment	6.40%	9.91%	13.54%	17.28%	21.15%
Rate Revenues After Rate Increase	\$ 8,286,289	\$ 8,696,426	\$ 9,102,017	\$ 9,481,148	\$ 9,940,936
Additional In-Lieu of Taxes from Rate Increase	\$ 12,047	\$ 18,954	26,233	\$ 33,775	\$ 41,958
Net Cash Flow After Rate Increase	\$ 417,834	\$ 632,494	\$ 106,881	\$ 429,127	\$ 560,839
Coverage After Rate Increases	3.62	3.66	1.80	2.03	1.90
Sample Residential Bi-Monthly Bill (13 ccf)	\$ 101.72	\$ 105.08	\$ 108.54	\$ 112.13	\$ 115.83
Monthly Average Increase (\$)	\$ 3.25	\$ 3.36	\$ 3.47	\$ 3.58	\$ 3.70



# City of Camas Sewer Rate Study Summary

Fund Balance		2019		2020		2021		2022		2023
OPERATING FUND										
Beginning Balance	\$	771,679	\$	1,189,513	\$	1,822,007	\$	1,928,889	\$	2,358,015
plus: Net Cash Flow after Rate Increase		417,834		632,494		106,881		429,127		560,839
less: Transfer of Surplus to Capital Fund	_	<u>-</u>	_	<u>-</u>	_	<u>-</u>	_	<u> </u>	_	<u>-</u>
Ending Balance	\$	1,189,513		1,822,007	\$	1,928,889	\$	2,358,015		2,918,855
O&M Target Balance	\$	754,030	\$	795,087	\$	813,828	\$	832,443	\$	843,496
Days		95		138		142		170		208
CAPITAL										
Beginning Balance	\$	8,503,826	\$	4,254,572	\$	881,863	\$	20,580,797	\$	851,932
plus: Rate Funded System Reinvestment/ Equipment Transfers		43,796		184,276		200,915		243,078		247,380
plus: Transfers from Operating Fund		-		-		-		-		-
plus: Grants/ Donations/ CIAC		-		-		-		-		-
plus: Additional Proceeds (Costs)		-		-		-		-		-
plus: Connection Charge Revenue		967,820		893,030		793,310		440,613		795,570
less: Connection Charge Revenue Towards Debt		-		-		-		-		-
plus: Net Debt Proceeds Available for Projects		-				27,000,000		-		3,000,000
plus: Interest Earnings	_	148,817		95,728	_	24,251	_	668,876		27,688
Total Funding Sources	\$	9,664,259	\$	5,427,606	\$	28,900,339	\$	21,933,364	\$	4,922,570
less: Capital Expenditures		(5,409,686)		(4,545,743)		(8,319,542)		(21,081,432)		(2,151,197)
Ending Working Capital Balance	\$	4,254,572	\$	881,863	\$	20,580,797	\$	851,932	\$	2,771,374
Minimum Target Balance	\$	750,000	\$	750,000	\$	750,000	\$	750,000	\$	750,000
COMBINED BEGINNING FUND BALANCE	\$	9,275,505	\$	5,444,086	\$	2,703,870	\$	22,509,686	\$	3,209,947
COMBINED ENDING FUND BALANCE	\$	5,444,086	\$	2,703,870	\$	22,509,686	\$	3,209,947	\$	5,690,228
Combined Days		433		205		1,660		231		405
Total Combined Ending Fund Balance Target	\$	1,504,030	\$	1,545,087	\$	1,563,828	\$	1,582,443	\$	1,593,496



## City of Camas Sewer Rate Study

Economic & Financial Factors	2019	2020	2021	2022	2023
General Cost Inflation	1.77%	1.77%	1.77%	1.77%	1.77%
Construction Cost Inflation	3.50%	3.50%	3.50%	3.50%	3.50%
Labor Cost Inflation	3.00%	3.00%	3.00%	3.00%	3.00%
Benefit Cost Inflation	3.00%	3.00%	3.00%	3.00%	3.00%
General Inflation plus Composite Growth	3.62%	3.39%	3.11%	2.62%	3.29%
Customer Growth	1.82%	1.60%	1.32%	0.84%	1.50%
Demand Growth	1.82%	1.60%	1.32%	0.84%	1.50%
No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%
[Extra]	0.00%	0.00%	0.00%	0.00%	0.00%
[Extra]	0.00%	0.00%	0.00%	0.00%	0.00%
Investment Interest	1.75%	2.25%	2.75%	3.25%	3.25%
Excise Taxes	3.85%	3.85%	3.85%	3.85%	3.85%
B&O Taxes	1.50%	1.50%	1.50%	1.50%	1.50%
Treatment Share	61.00%	61.00%	61.00%	61.00%	61.00%
Effective Tax Rate	2.42%	2.42%	2.42%	2.42%	2.42%
City Tax (General Fund) - Rate Revenue Only	0.00%	0.00%	0.00%	0.00%	0.00%

Accounting Assumptions				2019	2020	2021	2022	2023
FISCAL POLICY RESTRICTIONS								
Min. Op. Fund Balance Target (days of O&M expense)				60	60	60	60	60
Max. Op. Fund Balance (days of O&M expense)				60	60	60	60	60
Minimum Capital Fund Balance Target								
Select Minimum Capital Fund Balance Target		2						
1 - Defined as % of Plant	Estimated	d Net Assets	3					
Plant-in-Service in 2016	\$ 7	6,531,892	\$	1,539,271	\$ 1,541,090	\$ 1,544,418	\$ 1,552,850	\$ 1,553,711
Minimum Capital Fund Balance - % of plant assets				2.00%	2.00%	2.00%	2.00%	2.00%
2 - Amount at Right ==>			\$	750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
RATE FUNDED SYSTEM REINVESTMENT								
Select Reinvestment Funding Strategy		3						
Amount of Annual Cash Funding from Rates			\$	417,834	\$ 632,494	\$ 106,881	\$ 429,127	\$ 560,839
1 - Equal to Annual Depreciation Expense			\$	1,751,844	\$ 1,842,759	\$ 2,009,149	\$ 2,430,778	\$ 2,473,802
2 - Equal to Annual Depreciation Expense less Annual Debt Princip	pal Payme	nts		(794,728)	(576,890)	194,072	588,456	489,303
3 - Equal to Amount at Right ==>			\$	43,796	\$ 184,276	\$ 200,915	\$ 243,078	\$ 247,380
4 - Do Not Fund System Reinvestment				2.50%	10.00%	10.00%	10.00%	10.00%



## City of Camas Sewer Rate Study

pital Financing Assumptions			2019	2020	2021	2022	2023
ection Fees							
South Area SDC	\$	<b>2,493</b> \$	2,493	\$ 2,493	\$ 2,493	\$ 2,493	\$ 2,4
Total Meter Customer Accounts			15,447	15,557	15,627	15,708	15,8
Additional Accounts Per Year			140	110	70	81	
Subtotal South Area SDCs		\$	349,020	\$ 274,230	\$ 174,510	\$ 201,933	\$ 364,6
North Shore Area SDC	\$	4,420 \$	4,420	\$ 4,420	\$ 4,420	\$ 4,420	\$ 4,4
Total Meter Customer Accounts			208	348	488	542	(
Additional Accounts Per Year			140	140	140	54	
Subtotal North Shore Area SDCs		\$	618,800	\$ 618,800	\$ 618,800	\$ 238,680	\$ 430,
Connection Fee Revenues		\$	967,820	\$ 893,030	\$ 793,310	\$ 440,613	\$ 795,
			280	250	210	135	
ING SOURCES			1.82%	1.60%	1.32%	0.84%	1.
Grants		\$	-	\$ -	\$ -	\$ -	\$
Additional Proceeds (Costs)							
North Shore (North Shore) Sanitary - CIAC Share (75%)	75.00	<b>)</b> % \$	-	\$ -	\$ -	\$ -	\$
North Shore (North Shore) Sewer Trans System - CIAC Share (0%	)						
Lacamas Creek Pump Station - CIAC Share (0%)	0.00	%	-	-	-	-	
WWTP Upgrade - CIAC Share (0%)	0.00	%	-	-	-	-	
North Shore Sewer Trans System Phase 2 - CIAC Share (75%)	75.00	0%	-	-	-	-	
North Shore Sewer Trans System Phase 3 - CIAC Share (75%)	75.00	0%	-	-	-	-	
Goodwin Road Pump Station							
[Extra]							
[Extra]							
[Extra]							
[Extra]							
[Extra]							
[Extra]							
Total Additional Proceeds		\$		\$	\$	\$	\$



## City of Camas Sewer Rate Study

REVENUE BONDS						
Term (years)		20	20	20	20	20
Interest Only Payments		3	0	3	0	0
Interest Rate		5.00%	5.00%	5.00%	5.00%	5.00%
Issuance Cost		1.00%	1.00%	1.00%	1.00%	1.00%
Revenue Bond Coverage Requirement	1.25					
Use Reserves to Pay for Last Payment	No					
PWTF LOANS						
Term		20	20	20	20	20
Interest Rate		2.55%	2.55%	2.55%	2.55%	2.55%
OTHER LOANS						
Term (years)		20	20	20	20	20
Interest Rate		1.50%	1.50%	1.50%	1.50%	1.50%
Issuance Cost		1.00%	1.00%	1.00%	1.00%	1.00%



#### **Operating Revenue and Expenditure Forecast**

			Forecast	Fore	ast	Forecast		Forecast	Fo	recast	Fo	orecast
venues/Expenses		FORECAST BASIS	2018	201	9	2020		2021	:	2022		2023
Acct.#	Rate Revenue											
424.00.343.520.10	Flat Sewer - Residential	Customer Growth	\$ 4,435,411	\$ 4,5	16,184	\$ 4,588,303	3 \$	4,648,883	\$	4,687,827	\$	4,758,14
424.00.343.520.20	Measured Sewer Comm/Industrial	Customer Growth	1,529,636	1,5	57,492	1,582,364	4	1,603,256		1,616,686		1,640,9
424.00.343.520.20	Measurered Sewer Ind/Wafertech	Customer Growth	1,683,602	1,7	14,262	1,741,637	7	1,764,632		1,779,414		1,806,1
	Total Actual	Customer Growth	_		-	-		-		-		
	[Extra]	Customer Growth					_	-		-		-
	Total Rate Revenue		\$ 7,648,650	\$ 7,7	87,938	\$ 7,912,304	4 \$	8,016,770	\$	8,083,928	\$	8,205,1
	Non Rate Revenue											
424.00.343.440.90	Public Author/Hydrants	Customer Growth	\$ -	\$	-	\$ -	\$	-	\$	-	\$	
424.00.343.450.00	Water Hook-up Fees	Customer Growth	-		-	-		-		-		
424.00.343.560.00	Sewer Sales and Service	Customer Growth	4,162		4,238	4,305	5	4,362		4,399		4,4
424.00.343.810.00	Turn off Fees by Owner	Customer Growth	-		· _	-		· -		-		
424.00.343.818.00	Penalties	Customer Growth			_					-		
424.00.346.200.00	Inspection Fees-Step System	Customer Growth	18.743		19.084	19.389	9	19.645		19.810		20,1
424.00.361.110.00	Investment Earnings	Calculated	11,676		42,094	63,523	3	95,032		193,182		207,1
424.00.362.500.00	Space & Facilities Lease	General Cost Inflation	19,112		19,450	19,793		20,143		20,499		20,8
424.00.362.900.00	Other Rent and Charges	General Cost Inflation	57,372		58,386	59,418		60,468		61,536		62,6
424.00.363.000.00	Insurance Prem. & Recovery	General Cost Inflation	-		-	-		-		-		,-
424.00.369.100.00	Sale of Junk or Salvage	General Cost Inflation	_		_	_		_		_		
424.00.369.810.00	Cashier Overage & Shortage	General Cost Inflation	_		_	_		_		_		
424.00.369.900.00	Other Misc. Revenue	General Cost Inflation	2,500		2,544	2.589	9	2,635		2,681		2,7
12 1100.000.000	Developer Share of 2015 Revenue Bonds	General Cost Inflation	166,288	1	66,353	165,843		166,131		165,795		166,1
	[Extra]	General Cost Inflation	-		-	-	,	-		-		100,1
	Total Non Rate Revenue	33.15.4. 3334	\$ 279,852	\$ 3	12,149	\$ 334,86	1 \$	368,416	\$	467,902	\$	484,0
REVENUES			\$ 7,928,502	\$ 8,1	00,088	\$ 8,247,164	1 \$	8,385,187	\$	8,551,830	\$	8,689,2
venues/Expenses		FORECAST BASIS	2018	201	9	2020		2021	:	2022		2023
S. Taxes	State Taxes	Calculated	\$ 189,608	\$ 2	07,456	\$ 209,68	1 \$	211,214	\$	209,039	\$	217,5
SEWER	Sewer Collection Supplies											
424-00-535-810-31	Office And Operating Supplies	General Cost Inflation	\$ 3,541	\$	3,604	\$ 3,667	7 \$	3,732	\$	3,798	\$	3,
424-00-535-860-31	Operating Supplies	General Cost Inflation	-		-	-		-		-		
424-00-535-810-35	Small Tools And Minor Equip	General Cost Inflation	17,325		17,631	17,943	3	18,260		18,582		18,9
101.00.505.010.77	Sewer Collection Services		05.510	•	00.075			07.0	•	00.745	•	00
424-00-535-810-41 424-00-535-810-42	Professional Ser Communication	Labor Cost Inflation General Cost Inflation	\$ 25,510	\$	26,275	\$ 27,064	1 \$	27,875	\$	28,712	\$	29,
424-00-535-810-42	Communication Travel	General Cost Inflation General Cost Inflation				-		-		-		
424-00-535-810-45	Intfund Oper. Rentals & Lease	General Cost Inflation			-	-		-		-		
101 00 505 010 10							_					

424-00-535-810-51 PREPARED BY FCS GROUP 425-867-1802

424-00-535-810-48 424-00-535-860-48

424-00-535-810-49

424-00-535-860-49

Repairs & Maintenance

Repairs & Maintenance

Intgovt Profess Services

Miscellaneous

Miscellaneous

Sewer Collection Misc.

Camas Sewer 2017 FINAL 3/22/2019

208,470

756

175,526

693

181,669

705

\$

188,028

718

- \$

194,609

730

\$

201,420

743

Construction Cost Inflation

General Cost Inflation

General Cost Inflation

General Cost Inflation

Labor Cost Inflation



#### **Operating Revenue and Expenditure Forecast**

			F	orecast	Forecas	t	Forecast	F	orecast	Forecast		orecast
Revenues/Expenses		FORECAST BASIS		2018	2019		2020		2021	2022		2023
	Sewer Pressure Collection Salaries											
424-00-535-811-11	SWR PRESSURE COLL - Reg Salar	Labor Cost Inflation	\$	157,050	\$ 161,	762	166,614	\$	171,613	\$ 176,761	\$	182,064
424-00-535-811-12	Overtime	Labor Cost Inflation		8,000	8,	240	8,487		8,742	9,004		9,274
424-00-535-811-21	Personnel Benefits	Benefit Cost Inflation		88,096	90,	739	93,461		96,265	99,153		102,127
	Sewer Pressure Collection Supplies											
424-00-535-811-31	Office And Operating Supplies	Labor Cost Inflation	\$	39,786	\$ 40.5	980 9	42,209	\$	43,475	\$ 44,779	\$	46,123
424-00-535-811-35	Small Tools And Minor Equip	General Cost Inflation		5,102	5,	192	5,284		5,377	5,472		5,569
424-00-535-811-36	Chemicals	General Cost Inflation		53,819	54,	770	55,738		56,723	57,725		58,745
	Sewer Pressure Collection Services			,	,		,		•	ŕ		,
424-00-535-811-41	Professional Ser	Labor Cost Inflation	\$	75.369	\$ 77.0	30 9	79.959	\$	82.358	\$ 84.828	\$	87.373
424-00-535-811-42	Communication	General Cost Inflation		2,639	2.0	686	2,733	·	2,781	2,831	·	2,88
424-00-535-811-45	Intfund Oper. Rentals & Lease	General Cost Inflation		4,836		922	5,009		5,097	5,188		5,279
424-00-535-811.46	Insurance	General Cost Inflation		4,521		501	4,682		4,765	4,849		4,935
424-00-535-811-48	Intfund Repairs & Maint.	General Cost Inflation		86,734	88.		89,826		91,414	93,029		94,67
424-00-535-811-49	Miscellaneous	General Cost Inflation		1.063		082	1,101		1,120	1.140		1,16
.2. 00 000 011 10		301.01 a. 3301		1,000	.,		.,		.,.20	.,		.,.0
	Sewer Pumping Salaries											
424-00-535-830-11	SWR PUMPING - Reg Salaries	Labor Cost Inflation	\$	150,512	\$ 155,	)27	159,678	\$	164,469	\$ 169,403	\$	174,48
424-00-535-830-12	Overtime	Labor Cost Inflation		5,000	5,	150	5,305		5,464	5,628		5,79
424-00-535-830-21	Personnel Benefits	Benefit Cost Inflation		61,951	63,	310	65,724		67,696	69,727		71,81
	Sewer Pumping Supplies											
424-00-535-830-31	Office And Operating Supplies	General Cost Inflation	\$	1,179	\$ 1,3	200 \$	1,221	\$	1,243	\$ 1,265	\$	1,28
424-00-535-830-32	Fuel Consumed	General Cost Inflation		3,767	3,	334	3,901		3,970	4,040		4,11
424-00-535-830-35	Small Tools And Minor Equip	General Cost Inflation				-	-		-	-		-
	Sewer Pumping Services											
424-00-535-830-41	Professional Ser	Labor Cost Inflation	\$	40,816	\$ 42.	040 \$	43,302	\$	44,601	\$ 45,939	\$	47,31
Step Pumping	Step Pumping	General Cost Inflation		127,500	129,	753	132,046		134,379	136,754		139,17
424-00-535-830-42	Communication	General Cost Inflation		2,567	2,	613	2,659		2,706	2,754		2,80
424-00-535-830-45	Intfund Oper. Rentals & Lease	General Cost Inflation		· <u>-</u>		-	· -		· -	· -		-
424-00-535-830-47	Public Utility	General Cost Inflation		61,224	62,	306	63,407		64,527	65,668		66,82
424-00-535-830-48	Repairs & Maintenance	General Cost Inflation		166,783	169,		172,730		175,782	178,889		182,05
424-00-535-830-49	Miscellaneous	General Cost Inflation		-	,	-	-		-	-		-
	Sewer Treatment Salaries											
424-00-535-850-11	SWR TREATMENT - Reg Salaries	Labor Cost Inflation	\$	307,165		380		\$	335,647		\$	356,08
424-00-535-850-12	Overtime	Labor Cost Inflation		31,000	31,		32,888		33,875	34,891		35,93
424-00-535-850-21	Personnel Benefits	Benefit Cost Inflation		142,995	147,	285	151,704		156,255	160,943		165,77
	Sewer Treatment Supplies											
424-00-535-850-31	Office And Operating Supplies	General Cost Inflation	\$	51,020	\$ 51,	922	52,839	\$	53,773	\$ 54,723	\$	55,69
424-00-535-850-32	Fuel Consumed	General Cost Inflation		-		-	-		-	-		-
424-00-535-850-35	Small Tools And Minor Equip	General Cost Inflation		4,727	4,	311	4,896		4,982	5,070		5,16
424-00-535-850-36	Supplies - Chemicals	General Cost Inflation		357,140	363,	151	369,874		376,410	383,062		389,83
	Sewer Treatment Services											
424-00-535-850-41	Professional Ser	Labor Cost Inflation	\$	102,040	\$ 105,	101	108,254	\$	111,502	\$ 114,847	\$	118,29
424-00-535-850-42	Communication	General Cost Inflation		4,458	4,	537	4,617		4,699	4,782		4,86
424-00-535-850-43	Travel	General Cost Inflation		-		-	· -		-	-		-
424-00-535-850-45	Intfund Oper. Rentals & Lease	General Cost Inflation		52,786	53,	719	54,669		55,635	56,618		57,61
424-00-535-850-46	Insurance	General Cost Inflation		105,110	106,		108,858		110,781	112,739		114,73
424-00-535-850-47	Public Utility	General Cost Inflation		224,488	228.		232,492		236,601	240,782		245,03
424-00-535-850-48	Repairs & Maintenance	Construction Cost Inflation		153,060	158.		163,962		169,700	175,640		181,78
424-00-535-850-49	Miscellaneous	General Cost Inflation		39,681	40,		41,096		41,822	42,561		43,31

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#### **Operating Revenue and Expenditure Forecast**

			F	orecast	Forecast	Foi	recast	Forecast		Forecast	Forec
/enues/Expenses		FORECAST BASIS		2018	2019	2	020	2021		2022	202
	Sewer Misc										
Intergovt. Prof. Services	Intergovt. Prof. Services	Labor Cost Inflation	\$	18,114	\$ 18,657	\$	19,217	\$ 19,79	4 \$	20,387	\$ 2
Intgovt Profess Services	Intgovt Profess Services	General Cost Inflation		-	-		-	-		-	
	W/S Administration										
	Salries										
424-00-538-100-11	ADMIN/GEN - Reg Salaries	Labor Cost Inflation	\$	165,549	\$ 170,516	\$	175,631	\$ 180,90	) \$	186,327	\$ 19
424-00-538-170-11	CUSTOMER SERVICE - Reg Salarie	Labor Cost Inflation		-	-		-	-		-	
424-00-594-340-11	Regular Salaries	Labor Cost Inflation		-	-		-	-		-	
424-00-594-350-11	Regular Salaries	Labor Cost Inflation		-	-		-	-		-	
424-00-538-100-12	Overtime	Labor Cost Inflation		100	103		106	10	9	113	
	Benefits										
424-00-538-100-21	Personnel Benefits	Benefit Cost Inflation	\$	68,682	\$ 70,742	\$	72,864	\$ 75,05	) \$	77,302	\$ 7
424-00-538-170-21	Personnel Benefits	Benefit Cost Inflation		-	-		-	-		-	
424-00-594-340-21	Benefits	Benefit Cost Inflation		-	-		-	-		-	
424-00-594-350-21	Benefits	Benefit Cost Inflation		-	-		-	-		-	
424-00-538-100-28	OPEB Expense	Benefit Cost Inflation		-	-		-	-		-	
	Supplies										
424-00-538-100-31	Office And Operating Supplies	General Cost Inflation	\$	778	\$ 791	\$	805	\$ 81	9 \$	834	\$
424-00-538-170-31	Office And Operating Supplies	General Cost Inflation		-	-		-	-		-	
424-00-538-100-35	Small Tools And Minor Equip	General Cost Inflation		-	-		-	-		-	
	Services										
424-00-538-100-41	Interfund Profess. Serv.	General Cost Inflation	\$	692,092	\$ 704,322	\$	716,768	\$ 729,43	5 \$	742,325	\$ 75
424-00-538-170-41	Interfund Profess. Serv.	General Cost Inflation		11,150	11,347		11,548	11,75	2	11,960	1
424-00-594-350-41	Professional Services	General Cost Inflation		14,338	14,591		14,849	15,11	2	15,379	1
424-00-538-100-42	Communication	General Cost Inflation		8,989	9,148		9,310	9,47	4	9,641	
424-00-538-170-42	Communication	General Cost Inflation		224	227		231	23	6	240	
424-00-538-100-43	Travel	General Cost Inflation		182	185		188	19	1	195	
424-00-538-100-45	Intfund Oper. Rentals & Lease	General Cost Inflation		50,162	51,048		51,951	52,86	9	53,803	5
424-00-594-350-45	Interfund Oper Rentals	General Cost Inflation		-	-		-	-		-	
424-00-538-100-48	Repairs & Maintenance	General Cost Inflation		-	-		-	-		-	
424-00-538-100-49	Miscellaneous	General Cost Inflation		12.846	13.072		13.304	13.53	9	13.778	1
424-00-538-170-49	Miscellaneous	General Cost Inflation		16,342	16,630		16,924	17,22	3	17,528	1
Intgov Profess Services	Intgov Profess Services	General Cost Inflation	\$	-	-	\$	-	\$ -	\$	-	\$
	Transfers										
Transfer to GMA	Transfer to GMA	General Cost Inflation	\$	-	\$ -	\$	-	\$ -	\$	-	\$
ransfer to 6th and Norwood	Transfer to 6th and Norwood	General Cost Inflation		-	-		-	-		-	
ransfer to WS Capital Fund	Transfer to WS Capital Fund	General Cost Inflation		-	-		-	-		-	
Transfer to Retiree Medical	Transfer to Retiree Medical	General Cost Inflation		10.541	10.727		10.917	11.11	1	11.306	1



**Operating Revenue and Expenditure Forecast** 

			Foreca	ast	Forecast	Forecast	Foreca	st	Forecast	F	orecast
Revenues/Expenses		FORECAST BASIS	2018	8	2019	2020	2021		2022		2023
	FTE Additions										
FTE1	Entry Level Operator at WWTP - 2019	Labor Cost Inflation	\$	- \$	68,959	71,027	\$ 73	158 \$	75,353	\$	77,613
FTE2	Entry Level Maint. Worker Collection - 2019	Labor Cost Inflation		-	68,959	71,027	73	158	75,353		77,613
FTE3	GIP (Partial)	Labor Cost Inflation		-	23,870	24,586	25	,324	26,084		26,866
FTE4	Asset Management	Labor Cost Inflation		-	53,045	54,636	56	,275	57,964		59,703
Extra	Pump Station Telemetry/SCADA Upgrades	Labor Cost Inflation		-	53,045	54,636	56	,275	57,964		-
FTE5	Entry Level Operator at WWTP - 2020	Labor Cost Inflation		-	-	71,027	73	158	75,353		77,613
FTE6	Entry Level Maint. Worker Collection - 2020	Labor Cost Inflation		-	-	71,027	73	158	75,353		77,613
Total Cash O&M Expenditures			\$ 4,20	6,276 \$	4,587,016	4,836,777	\$ 4,950	,788 \$	5,064,030	\$	5,131,265
Depreciation Expense			2018	8	2019	2020	2021		2022		2023
Depreciation		\$ 1,320,16	2								
2 oprodiction	Depreciation Expense	Last year's plus annual additions from CII		3.650 \$	1,751,844	1,842,759	\$ 2,009	149 \$	2,430,778	¢	2,473,802
	Depreciation Expense	, ,		.,							
		debt principal payment	·	0,597)	(2,546,571)	(2,419,648)			(1,842,322)		(1,984,499)
		System Reinvestment Fundin	g \$	- \$	- (	-	\$ 194	,072 \$	588,456	\$	489,303
TOTAL EXPENSES			\$ 5,84	9,926 \$	6,338,860	6,679,535	\$ 6,959	937 \$	7,494,809	\$	7,605,067



Existing Debt Service - Revenue Bonds	2019	2020	2021	2022	2023
2015 W/S Revenue Bond (Refunding) North Shore Sewer					
Annual Interest Payment	\$ 799,775	\$ 785,075	\$ 762,725	\$ 739,625	\$ 708,025
Annual Principal Payment	 735,000	 745,000	 770,000	 790,000	 825,000
Total Annual Payment	\$ 1,534,775	\$ 1,530,075	\$ 1,532,725	\$ 1,529,625	\$ 1,533,025
Use of Debt reserve for Debt Service	-	-	-	-	-
TOTAL REVENUE BONDS					
Annual Interest Payment	\$ 799,775	\$ 785,075	\$ 762,725	\$ 739,625	\$ 708,025
Annual Principal Payment	 735,000	 745,000	 770,000	 790,000	 825,000
Total Annual Payment	\$ 1,534,775	\$ 1,530,075	\$ 1,532,725	\$ 1,529,625	\$ 1,533,025
Use of Debt reserve for Debt Service	-	-	-	-	-
Annual Debt Reserve Target on Existing Revenue Bonds	1,534,775	1,534,000	1,534,000	1,534,000	1,534,000

Existing Debt Service - PWTF Loans	2019	2020	2021	2022	2023
WWTP Improvements II					
Annual Interest Payment	\$ 2,031	\$ 1,806	\$ 1,580	\$ 1,354	\$ 1,128
Annual Principal Payment	 45,139	45,139	 45,139	 45,139	 45,139
Total Annual Payment	\$ 47,170	\$ 46,945	\$ 46,719	\$ 46,493	\$ 46,267
WWTP Phase II					
Annual Interest Payment	\$ 27,763	\$ 24,987	\$ 22,211	\$ 19,434	\$ 16,658
Annual Principal Payment	 555,263	 555,263	 555,263	 555,263	 555,263
Total Annual Payment	\$ 583,026	\$ 580,250	\$ 577,474	\$ 574,697	\$ 571,921
2012 PWTL Sanitary Sewer Main					
Annual Interest Payment	\$ 6,624	\$ 6,151	\$ 5,678	\$ 5,205	\$ 4,732
Annual Principal Payment	 189,261	 189,261	 189,261	 189,261	 189,261
Total Annual Payment	\$ 195,885	\$ 195,412	\$ 194,939	\$ 194,466	\$ 193,993
1999 PWTL Wastewater TP Upgrade					
Annual Interest Payment	\$ 1,691	\$ -	\$ -	\$ -	\$ -
Annual Principal Payment	 169,092	 -	-	 -	-
Total Annual Payment	\$ 170,783	\$ -	\$ -	\$ -	\$ -
TOTAL PWTF LOANS					
Annual Interest Payment	\$ 38,109	\$ 32,944	\$ 29,468	\$ 25,993	\$ 22,517
Annual Principal Payment	 958,755	 789,663	 789,663	 789,663	 789,663
Total Annual Payment	\$ 996,865	\$ 822,607	\$ 819,132	\$ 815,656	\$ 812,181



Existing Debt Service - Other Loans	2019	2020	2021	2022	2023
2001 DOE Loan (1998)					
Annual Interest Payment	\$ 44,962	\$ 19,642	\$ -	\$ -	\$ -
Annual Principal Payment	 611,296	636,615	 -	 -	 -
Total Annual Payment	\$ 656,258	\$ 656,257	\$ -	\$ -	\$ -
2011 DOE Loan WWTP Improvements					
Annual Interest Payment	\$ 108,327	\$ 101,477	\$ 94,433	\$ 87,189	\$ 79,739
Annual Principal Payment	 241,520	 248,370	 255,414	 262,658	 270,108
Total Annual Payment	\$ 349,847	\$ 349,847	\$ 349,847	\$ 349,847	\$ 349,847
TOTAL OTHER LOANS					
Annual Interest Payment	\$ 153,289	\$ 121,119	\$ 94,433	\$ 87,189	\$ 79,739
Annual Principal Payment	 852,816	 884,985	 255,414	 262,658	 270,108
Total Annual Payment	\$ 1,006,105	\$ 1,006,104	\$ 349,847	\$ 349,847	\$ 349,847

Total Existing Debt Service	2019	2020	2021	2022	2023
TOTAL SEWER LOANS					
Total Annual Interest Payment	\$ 991,173	\$ 939,138	\$ 886,626	\$ 852,806	\$ 810,281
Total Principal Payment	 2,546,571	2,419,648	 1,815,078	 1,842,322	1,884,771
Total Annual Payment	\$ 3,537,745	\$ 3,358,786	\$ 2,701,704	\$ 2,695,128	\$ 2,695,053



## **Capital Improvement Program**

**Project Costs and O&M Impacts in Year:** 

2017

No	Description	2019	2020	2021	2022	2023	Useful Life (Years)
1	Draft CIP To FCS 8/21/17						
2	Basin 6 Step Bypass Line to Plant						50
3	Sewer Pump Station Rehab	1,250,000	550,000	550,000	550,000	550,000	50
4	In-City Sewer Main Rehab	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	50
5	North Shore (NUGA) Sanitary						50
6	North Shore (NUGA) Sewer Trans System						50
7	Lacamas Creek Pump Station	1,350,000	1,350,000				50
8							50
9	STEP Tank Pump Truck	150,000					50
10							50
11	Bioxide Station Installation						50
12	Local Limits Development	50,000					50
13	Mill Ditch Replacement Project						50
14	Gravity Thickener						50
15	I/I Elimination Projects	150,000					50
16	WWTF Plan Update	400,000					50
17	WWTP Upgrade (Phase 3)		-	5,000,000	16,000,000		50
18	West Camas Forcemain/South Prune Hill			500,000			50
19	WWTP R&R	500,000	1,000,000				50
20	North Shore Sewer Trans System Phase 2						50
21	North Shore Sewer Trans System Phase 3						50
22	Goodwin Road Pump Station						25
-	Total Capital Projects	\$ 5,050,000	\$ 4,100,000	\$ 7,250,000	\$ 17,750,000	\$ 1,750,000	
	Total Upgrade/Expansion Projects	4,565,000	3,600,000	1,750,000	1,750,000 3	1,750,000	
	Total R&R Projects	485,000	500,000	5,500,000	16,000,000	1,730,000	
	,	+00,000	300,000	3,300,000	10,000,000	_	
	Projects by Grants / Developer Donations						
	Projects by Enterprise Fund						



Test 1: Cash Flow Sufficiency Test	2019	2020	2021	2022	2023
EXPENSES					
Cash Operating Expenses	\$ 4,587,016	\$ 4,836,777	\$ 4,950,788	\$ 5,064,030	\$ 5,131,265
Existing Debt Service	3,537,745	3,358,786	2,701,704	2,695,128	2,695,053
New Debt Service	-	-	1,483,912	1,483,912	1,748,519
Rate Funded System Reinvestment	 43,796	 184,276	 200,915	 243,078	 247,380
Total Expenses	\$ 8,168,557	\$ 8,379,838	\$ 9,337,318	\$ 9,486,148	\$ 9,822,216
REVENUES					
Rate Revenue	\$ 7,787,938	\$ 7,912,304	\$ 8,016,770	\$ 8,083,928	\$ 8,205,186
Other Non Rate Revenue	270,055	271,338	273,384	274,720	276,949
Connection Fee Revenue Towards Debt	-	-	-	-	-
Operating Fund & Debt Reserve Fund Interest Earnings	 42,094	63,523	 95,032	 193,182	207,129
Total Revenue	\$ 8,100,088	\$ 8,247,164	\$ 8,385,187	\$ 8,551,830	\$ 8,689,264
NET CASH FLOW (DEFICIENCY)	\$ (68,469)	\$ (132,674)	\$ (952,132)	\$ (934,319)	\$ (1,132,952)
% of Rate Revenue	0.88%	1.68%	11.88%	11.56%	13.81%

Test 2: Coverage Sufficiency Test	2019	2020	2021	2022	2023
EXPENSES					
Cash Operating Expenses	\$ 4,587,016	\$ 4,836,777	\$ 4,950,788	\$ 5,064,030	\$ 5,131,265
Revenue Bond Debt Service (less: dev Share of NSA 2015)	1,368,422	1,364,232	2,850,506	2,847,742	3,115,380
Revenue Bond Coverage Requirement at 1.25	 342,106	 341,058	 712,627	 711,936	 778,845
Total Expenses	\$ 6,297,544	\$ 6,542,066	\$ 8,513,921	\$ 8,623,709	\$ 9,025,490
ALLOWABLE REVENUES					
Rate Revenue	\$ 7,787,938	\$ 7,912,304	\$ 8,016,770	\$ 8,083,928	\$ 8,205,186
Other Revenue (less: dev share of NSA 2015)	103,702	105,495	107,253	108,925	110,785
Connection Fee Revenue	967,820	893,030	793,310	440,613	795,570
Interest Earnings	 190,911	159,251	119,284	 862,058	 234,817
Total Revenue	\$ 9,050,372	\$ 9,070,079	\$ 9,036,617	\$ 9,495,524	\$ 9,346,359
Coverage Realized (Existing Rates)	3.26	3.10	1.43	1.56	1.35
COVERAGE SURPLUS (DEFICIENCY)	\$ 2,752,828	\$ 2,528,013	\$ 522,697	\$ 871,815	\$ 320,868



Maximum Revenue Deficiency	2019	2020	2021	2022	2023
Sufficiency Test Driving the Deficiency	Cash	Cash	Cash	Cash	Cash
Maximum Revenue Deficiency (Surplus)	\$ 68,469 \$	132,674 \$	952,132 \$	934,319 \$	1,132,952
plus: Additional (Reduction) Excise Tax	1,696	3,287	23,586	23,145	28,065
less: Net Revenue From Prior Rate Adjustments	 (233,638)	(506,308)	(794,475)	(1,094,338)	(1,418,179)
Net Revenue Deficiency (Surplus)	\$ (163,473) \$	(370,348) \$	181,242 \$	(136,874) \$	(257,161)
Required Adjustment (Full Year)	-2.04%	-4.40%	2.06%	-1.49%	-2.67%

2019	2020		2021	2022	2023
\$ 7,787,938	\$ 7,912,304	4 \$	8,016,770	\$ 8,083,928	\$ 8,205,186
233,638	506,30	3	794,475	1,094,338	1,418,179
8,021,577	8,418,61	2	8,811,246	9,178,265	9,623,365
-2.04%	-4.40	%	2.06%	-1.49%	-2.67%
12	1:	2	12	12	12
-2.04%	-4.409	6	2.06%	-1.49%	-2.67%
3.30%	3.30	%	3.30%	3.30%	3.30%
3.30%	3.30	%	3.30%	3.30%	3.30%
6.40%	9.91	%	13.54%	17.28%	21.15%
\$	\$ 7,787,938 233,638 8,021,577 -2.04% 12 -2.04% 3.30%	\$ 7,787,938 \$ 7,912,304 233,638 506,308 8,021,577 8,418,612 -2.04% -4.409 3.30% 3.309 3.30% 3.309	\$ 7,787,938 \$ 7,912,304 \$ 233,638 506,308 8,021,577 8,418,612 -2.04% -4.40%  12 12 -2.04% -4.40% 3.30% 3.30%  3.30% 3.30%	\$ 7,787,938 \$ 7,912,304 \$ 8,016,770 233,638 506,308 794,475 8,021,577 8,418,612 8,811,246 -2.04% -4.40% 2.06% 2.06% 3.30% 3.30% 3.30% 3.30% 3.30% 3.30%	\$ 7,787,938 \$ 7,912,304 \$ 8,016,770 \$ 8,083,928 233,638 506,308 794,475 1,094,338 8,021,577 8,418,612 8,811,246 9,178,265 -2.04% -4.40% 2.06% -1.49% 12 12 12 -2.04% -4.40% 2.06% -1.49% 3.30% 3.30% 3.30% 3.30% 3.30% 3.30% 3.30% 3.30% 3.30% 3.30% 3.30% 3.30%



**Revenue Requirements Analysis** 

Impacts of Rate Increases	2019	2020	2021	2022	2023
Rate Revenues After Rate Increase	\$ 8,286,289	\$ 8,696,426	\$ 9,102,017	\$ 9,481,148	\$ 9,940,936
Full Year Rate Revenues After Rate Increase	8,286,289	8,696,426	9,102,017	9,481,148	9,940,936
Partial Year Adjustment	-	-	-	-	-
Additional (Reduction of) Taxes Due to Rate Increases	12,047	18,954	26,233	33,775	41,958
Net Cash Flow After Rate Increase	\$ 417,834	\$ 632,494	\$ 106,881	\$ 429,127	\$ 560,839
Coverage After Rate Increase	3.62	3.66	1.80	2.03	1.90
Coverage After Rate Increase (Total Debt)	1.40	1.49	1.23	1.39	1.33

New Dept. Assumptions	2019	2020	2021	2022	2023
Revenue Bond Proceeds	\$ -	\$ -	\$ 27,000,000	) \$ -	\$ 3,000,000
PWTF Loans	-	-	-	-	-
Other Loan Proceeds	-	-	-	-	-

Fund Balance Impacts	2019	2020	2021	2022	2023
Ending Fund Balance - Operating Fund	\$ 1,189,513	\$ 1,822,007	\$ 1,928,889	\$ 2,358,015	\$ 2,918,855
Minimum Target - Operating Fund	754,030	795,087	813,828	832,443	843,496
Ending Fund Balance - Capital Fund	\$ 4,254,572	\$ 881,863	\$ 20,580,797	\$ 851,932	\$ 2,771,374
Minimum Target - Capital Fund	750,000	750,000	750,000	750,000	750,000
Annual CIP (Inflated)	\$ 5,409,686	\$ 4,545,743	\$ 8,319,542	\$ 21,081,432	\$ 2,151,197



**Fund Activity** 

Funds	2019	2020		2021		2022		2023
PERATING								
Beginning Balance	\$ 771,679	\$ 1,189,513	\$	1,822,007	\$	1,928,889	\$	2,358,0
plus: Net Cash Flow after Rate Increase	417,834	632,494		106,881		429,127		560,8
less: Transfer of Surplus to Capital Fund (If No Manual Entry)	 -	-		-		-		-
Ending Balance	\$ 1,189,513	\$ 1,822,007	\$	1,928,889	\$	2,358,015	\$	2,918,8
Maximum Funds to be Kept as Operating Reserves	\$ 754,030	\$ 795,087	\$	813,828	\$	832,443	\$	843,4
Info: No of Days of Cash Operating Expenses	95	138		142		170		2
Info: No of Days of Cash Operating Expenses Target	60	60		60		60		
Difference over or (under) target funds	\$ 435,483	\$ 1,026,921	\$	1,115,060	\$	1,525,572	\$	2,075,3
Manual Entry for Transfer to Capital Fund	-			-		-		
APITAL								
Beginning Balance	\$ 8,503,826	\$ 4,254,572	\$	881,863	\$	20,580,797	\$	851,9
plus: Rate Funded System Reinvestment	43,796	184,276		200,915		243,078		247,3
plus: Transfers from Operating Fund	-	-		-		-		
plus: Grants/ Donations/ CIAC	-	-		-		-		
plus: Additional Proceeds (Costs)	-	-		-		-		
plus: Connection Fee Revenue	967,820	893,030		793,310		440,613		795,5
less: Connection Fees Towards Debt	-	-		-		-		
plus: Revenue Bond Proceeds	-	-		27,000,000		-		3,000,0
plus: PWTF Loans	-	-		-		-		
plus: Other Loan Proceeds	-	-		-		-		
plus: Interest Earnings	 148,817	 95,728	_	24,251	_	668,876		27,6
Total Funding Sources	\$ 9,664,259	\$ 5,427,606	\$	28,900,339	\$	21,933,364	\$	4,922,
less: Capital Expenditures	 (5,409,686)	 (4,545,743)		(8,319,542)	_	(21,081,432)		(2,151,
Ending Capital Fund Balance	\$ 4,254,572	\$ 881,863	\$	20,580,797	\$	851,932	\$	2,771,3
Minimum Target Balance	\$ 750,000	\$ 750,000	\$	750,000	\$	750,000	\$	750,0
OMBINED BEGINNING FUND BALANCE	\$ 9,275,505	\$ 5,444,086		2,703,870		, ,	\$	3,209,9
OMBINED ENDING FUND BALANCE	\$ 5,444,086	\$ , ,	\$	22,509,686	\$	3,209,947	\$	5,690,2
Info: No of Days of Cash Operating Expenses	433	205		1,660		231		4
EBT RESERVE								
Beginning Balance	\$ 1,633,720	\$ 1,633,720	\$	1,633,720	\$	4,015,179	\$	4,015,1
plus: Reserve Funding from New Debt	-	-		2,381,459		-		264,6
less: Use of Reserves for Debt Service	 	 	_		_			
Ending Balance	\$ 1,633,720	\$ 1,633,720	\$	4,015,179	\$	4,015,179	\$	4,279,7
Minimum Target Balance	\$ 1,534,775	1,534,000	_	3,017,912		3,017,912	_	3,282,5



Year of Cost 2016												2017	1	
Asset	Description	Date	Life	Original Cost	Make	Sewer Share	Donated	Net Allocable	Function	Annual Depreciation	Interest 2017	Applicable Asset Age	Applicable Interest	Allocable Interest
17130000	Land - Sewer Pump Stations									Depreciation	2017	Asstrage	interest	interest
98425	LACAMAS SHORES PUMP STATIONA#085350-000/.02 ACRES#	1/1/1987	999	\$ 1	LACAMAS SHORES			\$ 1	Pumping	\$ -	\$ 0	10	7.64%	\$ 1
93025712	SEWER PUMP STATION .07 ACRESA#091029-000#240 OF HJ	1/1/1987	999	1	ACRES	100.00%		1 1	Pumping	-	0	10	7.64%	1
93025812 93025601	SEWER PUMP STATIONA#125662-130GRAND RIDGE PH 1, SU SEWER PUMP STATIONA#126042-364WINCHESTER HILLS PHA	1/1/1987 5/1/1990	999 999	1	ACRES SEWER PUMP ST	100.00%		1 1	Pumping	:	0	10 10	7.64%	1
2010020	Land - 22,961 sq ft w 71-94 of tax lot #177489-000	9/29/2010	999	80.063	future sew pump stn			80,063	Pumping Pumping	:	2,601	7	4.29%	24,062
17140000	Land - Sewer Treatment Plant	3/23/2010	333	00,000	luture sew pump sur	100.0076		00,003	rumping	11 1	2,001	'	4.2370	24,002
93024917	STP 1.0 ACRESA#089924-000#183A DAVID C PARKER DLC	1/1/1987	999	S 1	A#089924-000	100.00%		\$ 1	Treatment	s -	ls ol	10	7.64%	\$ 1
93025615	1129 SE POLK ST. 3.02 ACRESA#087360-000/STPORCHAR	1/1/1987	999	1	ACRES	100.00%		1	Treatment	' -	0	10	7.64%	1
93025618	STP 2.48 ACRESA#087365-000ORCHARD HME WSHGL #2 LO	1/1/1987	999	1	ACRES	100.00%		1	Treatment	- 1	0	10	7.64%	1
93025903	STP/A#500908-000TIDELAND TAX LOT #500908UNUSED	1/1/1987	999	1	TIDELAND TAX LO			1	Treatment	-	0	10	7.64%	1
93025906 93025909	STP/A#500906-000TIDELAND TAX LOT #500906UNUSED	1/1/1987 1/1/1987	999 999	1	TIDELAND TAX LO			1 1	Treatment	-	0	10	7.64% 7.64%	1
93025909	STP/A#500907-000TIDELAND TAX LOT #500907UNUSED STP/A#500905TIDELAND TAX LOT #500905UNUSED	1/1/1987	999		TIDELAND TAX LO			1	Treatment Treatment	:	0	10 10	7.64%	1
17381100	Struct & Improve - Sys Pump Plant	1/1/190/	333	'	TIDELAND TAX LO	100.00%		'	Healment		"	10	7.0476	'
93005401	MAIN SEWAGE LIFT STATION	1/1/1972	600	\$ 32,707	MAIN SEWAGE LIF	T : 100.00%		\$ 32.707	Pumping	\$ 654	\$ 1,062	10	5.26%	\$ 17.196
93005601	ONE STOP SEWAGE LIFT STATIONCHEMITHON WPS-72 GC66B	1/1/1972	600	14,000	CHEMITHON	100.00%		14,000	Pumping	280	455	10	5.26%	7,360
98213	WS-247MAIN SEWAGE PUMPSTATION REDESIGN	1/1/1983	600		WS-247	100.00%		8,503	Pumping	170	276	10	9.51%	8,083
200047	Lacamas Creek Lift Station Improvements	12/31/2000	600	180,968		100.00%		180,968	Pumping	3,619	5,878	10	5.71%	103,318
2002391	WS-553 Winchester Hills Odor Control Bed	12/31/2002	240	45,580		100.00%		45,580	Pumping	2,279	1,481	10	5.04%	22,961
2002392	WS-553 Grand Ridge Odor Control Bed	12/31/2002	240	50,202		100.00%		50,202	Pumping	2,510	1,631	10	5.04%	25,289
17383100 2002388	Struct & Improve - Treatment/Disposal 1994 Sewer Pump Station	12/31/1994	600	s 70.312	Donated	100.00%	\$ 70,312	s -	Treatment	\$ 1,406	s -	10	6.18%	s -
2002389	1997 Sewer Pump Station	12/31/1997	600		Donated	100.00%	151,453	-	Treatment	3,029		10	5.52%	• -
2005034	2005 Sewer Pump Station	12/31/2005	600		Donated	100.00%	204,000		Treatment	4,080		10	4.40%	-
2006039	2006 Swr Pump Stations	12/31/2006	600		Donated	100.00%	1.398.456	_	Treatment	27,969		10	4.40%	_
2007018	2007 Donated Sewer Pump Station	12/31/2007	600		Donated	100.00%	331,047	-	Treatment	6,621		10	4.40%	-
20110022	2011 Two Crks Ph I Pump Stn 10 hp Romtech Duplex	12/31/2011	600		donated	100.00%	131,986	-	Treatment	2,640	- 1	6	4.51%	-
20110023	2011 Two Crks Ph I Pump Stn 35 hp Romtech Duplex	12/31/2011	600		donated	100.00%	461,950	-	Treatment	9,239	-	6	4.51%	-
93004701	WWTP CONTROL BUILDING	1/1/1971	600		WWTP	100.00%		49,355	Treatment	987	1,603	10	5.47%	27,018
93004801	WWTP GARAGE	1/1/1971	600	16,297		100.00%		16,297	Treatment	326	529	10	5.47%	8,921
93024001 93024003	FENCE, CHAIN LINK PAVING, ASPHALT	1/1/1971 1/1/1971	240 240	14,927 8,158		100.00% 100.00%		14,927 8,158	Treatment Treatment	746 408	485 265	10 10	5.47% 5.47%	8,171 4,466
2012024	WS656: A8 - UV Bldg Weir Gate	1/1/1980	240	54.967		100.00%		54,967	Treatment	2,748	1,786	10	8.59%	47,239
98086	WS-417SEWAGE TREATMENT PLANTUPGRADE	11/22/1996	600		WS-417	100.00%		63,780	Treatment	1,276	2,072	10	5.76%	36,722
98402	WS-390 NE JOY SEWER ANALYSIS	12/31/1997	600		WS-390 NE JOY SE			30,258	Treatment	605	983	10	5.52%	16,710
98413	WS-426 STP CLARIFIER PROJECTFUNDING FROM PWTFALSO	12/31/1998	600	596,512	WS-426 STP CLAR	FI 100.00%		596,512	Treatment	11,930	19,377	10	5.09%	303,674
98414	WS-427 1996 INFLOW &INFILTRATION PROJECT	12/31/1998	600		WS-427 1996 INFLO			52,913	Treatment	1,058	1,719	10	5.09%	26,937
98415	WS-436 WASTEWATER TREATMENTPLANT IMPROVEMENTS	12/31/1998	600		WS-436 WASTEWA			92,815	Treatment	1,856	3,015	10	5.09%	47,250
99047	WS-463 STORM LATERAL REPLMNT	12/31/1999	600	28,564				28,564	Treatment	571	928	10	5.43%	15,503
99048 200028	WS-466 I&I MANHOLE SEALING WWTP U.V. Building	12/31/1999 6/30/2000	600 600	27,201 2,992,859	WS-466 I&I MANHO	LE 100.00% 1 100.00%		27,201 2,992,859	Treatment Treatment	544 59,857	97.218	10 10	5.43% 5.71%	14,764 1,708,673
200028	WWTP New Control Building	6/30/2000	600		WS-453	100.00%		806,586	Treatment	16,132	26,201	10	5.71%	460,493
200031	WWTP Existing Control Building Improvements	6/30/2000	600		WS-453	100.00%		45,746	Treatment	915	1,486	10	5.71%	26,117
200037	WWTP Headworks	6/30/2000	600		WS-453	100.00%		910,520	Treatment	18,210	29,577	10	5.71%	519,831
200038	WWTP Septage Receiving/Vactor Truck Dock	6/30/2000	600		WS-453	100.00%		195,425	Treatment	3,909	6,348	10	5.71%	111,572
200040	WWTP Equipment Building	6/30/2000	600	3,317,835		100.00%		3,317,835	Treatment	66,357	107,774	10	5.71%	1,894,207
200041	WWTP Sludge Storage Building	6/30/2000	600		WS-453	100.00%		195,425	Treatment	3,909	6,348	10	5.71%	111,572
200042 200043	WWTP Biofilter	6/30/2000	600 600		WS-453 WS-453	100.00%		195,425	Treatment	3,909 7,414	6,348 12.042	10 10	5.71% 5.71%	111,572
200043	WWTP Oak Park Pump Station WWTP Main Station	6/30/2000 6/30/2000	600		WS-453 WS-453	100.00% 100.00%		370,722 585,543	Treatment Treatment	11,711	12,042	10	5.71%	211,651 334,296
200044	WWTP Yard Piping	6/30/2000	600	1.171.087		100.00%		1,171,087	Treatment	23,422	38.041	10	5.71%	668.593
200046	WWTP Landscaping/Roads/Facilities	6/30/2000	600		WS-453	100.00%		585.543	Treatment	11,711	19,020	10	5.71%	334.296
2001014	WWTP CMU Screening Walls	12/31/2001	600		WS-453	100.00%		22,986	Treatment	460	747	10	5.15%	11,843
2001015	WWTP Landscaping	12/31/2001	120	6,326		100.00%		6,326	Treatment	633	205	10	5.15%	3,260
2007085	Oxidizer w/reaction chamber- Grand Ridge Swr P.S.	12/31/2006	120		WS-646	100.00%		24,765	Treatment	2,476	804	10	4.40%	10,899
2007086	Oxidizer w/reaction chamber - Prune Hill Swr P.S.	12/31/2006	120		WS-646	100.00%		24,765	Treatment	2,476	804	10	4.40%	10,899
2007065	Pump Station - Brady Road Sewer Pump Station	12/31/2007	600		WS-643	100.00%		527,963	Treatment	10,559	17,150	10	4.40%	232,084
2007066	Modular Retaining Wall - Brady Rd Swr P.S.	12/31/2007	240		WS-643	100.00%		29,209	Treatment	1,460	949	10	4.40%	12,840
2007067 2008008	Roof for Electrical Panel - Brady Rd Swr P.Station WS663 WWTP Influent Bar Screen	12/31/2007 12/31/2008	300 240	13,810 258.592	WS-643	100.00% 100.00%		13,810 258,592	Treatment Treatment	552 12.930	449 8.400	10 9	4.40% 4.86%	6,071 113,128
2012055A	WS656: A18 - Digester Building Improvements - add	5/31/2012	240	42.157		100.00%		42,157	Treatment	2,108	1,369	5	3.73%	7,861
2012033A	WS656: A1 - Main Pump Station Structure	8/31/2012	240	597.513		100.00%		597,513	Treatment	29,876	19,409	5	3.73%	111,411
2012016	WS656: A3- Primary Clarifier Sump Pump St Electri	8/31/2012	240	16,906		100.00%		16,906	Treatment	845	549	5	3.73%	3,152
2012023	WS656: A5 - Aeration Basin Structure	8/31/2012	240	309,839		100.00%		309,839	Treatment	15,492	10,065	5	3.73%	57,772
2012027	WS656: A8 UV Bldg Serpentine Wier Improvements	8/31/2012	240	73,683		100.00%		73,683	Treatment	3,684	2,393	5	3.73%	13,739
2012028	WS656: A9 - Gravity Thickner Struct Imprv	8/31/2012	240	8,623		100.00%		8,623	Treatment	431	280	5	3.73%	1,608
2012030	WS656: A10 - Modified Aerobic Digester St Imprv	8/31/2012	240	596,980		100.00%		596,980	Treatment	29,849	19,392	5	3.73%	111,312
2012036	WS656: A11 - Equipment Building Improvements	8/31/2012	240	234,113		100.00%		234,113	Treatment	11,706	7,605	5	3.73%	43,652
2012038	WS656: A16 - Biofilter Bldg Impr	8/31/2012	240 240	295,739		100.00%		295,739	Treatment	14,787	9,607	5	3.73%	55,143
2012039	WS656: A16 - WWTP Fiber Reinforced Pipe Odor Cont	8/31/2012	240	245,628		100.00%		245,628	Treatment	12,281	7,979	1 5	3.73%	45,799



Year of Cost 2016													2017		
Asset	Description	Date	Life	Original Cost	Make	Sewer Share	Donated	Net Allocable	Function		nnual eciation	Interest 2017	Applicable Asset Age	Applicable Interest	Allocable Interest
2012055	WS656: A18 - Digester Building Improvements	8/31/2012	240	2,536,022		100.00%		2,536,022	Treatment	Бери	126,801	82,378	5	3.73%	472,862
2012060	WS656: WWTP PH2 Fencing	8/31/2012	240	24,717		100.00%		24,717	Treatment	Ш	1,236	803	5	3.73%	4,609
2012061	WS656: WWTP Ph2 Landscaping	8/31/2012	240	40,166		100.00%		40,166	Treatment	Ш	2,008	1,305	5	3.73%	7,489
2012062	WS656: WWTP Ph II Site Piping	8/31/2012	240	644,208		100.00%		644,208	Treatment	Ш	32,210	20,926	5	3.73%	120,118
2012067	WS656: A15 Sludge Storage Building Impr	8/31/2012	240	1,683,828		100.00%		1,683,828	Treatment	H	84,191	54,696	5	3.73%	313,964
2013075	2013 Pump Stn HARL Sch Site Imp	1/4/2013	600		SDC Credit	100.00%		260,067	Treatment	Ш	5,201	8,448	4	4.27%	44,428
2014105 2016189	WS-713 Piping 544 Slow Sand Filter: Admin Building	3/3/2014 9/1/2016	360 600		PWTF Loan SRF Loans	100.00% 100.00%		1,204,198 1.075.555	Treatment Treatment	H	40,140 21.511	39,116 34,938	3	4.23% 3.25%	152,903 34.938
2016192	544 Slow Sand Filter: Admin Building 544 Slow Sand Filter: Admin Building Metal Roof	9/1/2016	420		SRF Loans	100.00%		65,269	Treatment	Ш	1,865	2,120		3.25%	2,120
2016167	WWTP Septage Receiving Station	12/31/2016	240	178.218	OIXI EUGIIS	100.00%		178,218	Treatment	Ш	8,911	5.789	1 1	3.25%	5.789
17384100	Struct & Improve - Pump Station?	12/01/2010	240	170,210		100.0070		170,210	Hodulion	11	0,311	0,703	l '	0.2070	0,103
20110011	WS675A&B NW 38th Ave Sewage Pump Stn Retaining Wal	12/31/2011	600	\$ 75,686	WS675A&B	100.00%		\$ 75,686	Pumping	\$	1,514	\$ 2,459	6	4.51%	\$ 20,481
17715200	Collection Sewer - Force									11	.				
2002337	1990 Sewer Force Pipe	12/31/1990	600		Donated	100.00%	\$ 9,576		Collection	\$	192	\$ -	10	7.27%	\$ -
2002338	1991 Sewer Force Pipe	12/31/1991	600		Donated	100.00%	53,022	-	Collection	H	1,060	- 1	10	6.92%	-
2002339	1992 Sewer Force Pipe	12/31/1992	600		Donated	100.00%	61,499	-	Collection	H	1,230	-	10	6.44%	-
2002340	1993 Sewer Force Pipe	12/31/1993	600		Donated	100.00%	233,065	-	Collection	H	4,661	-	10	5.60%	-
2002341 2002342	1994 Sewer Force Pipe 1995 Sewer Force Pipe	12/31/1994 12/31/1995	600 600		Donated Donated	100.00% 100.00%	123,058 222,694		Collection Collection	H	2,461 4,454	-	10 10	6.18% 5.95%	-
2002342	1995 Sewer Force Pipe	12/31/1995	600		Donated	100.00%	389,383		Collection	H	7,788		10	5.76%	-
2002343	1997 Sewer Force Pipe	12/31/1997	600		Donated	100.00%	200.290		Collection	Ш	4,006	] ]	10	5.52%	
2002345	1998 Sewer Force Pipe	12/31/1998	600		Donated	100.00%	86,770	-	Collection	H	1,735		10	5.09%	
2002346	1999 Sewer Force Pipe	12/31/1999	600		Donated	100.00%	88.901	_	Collection	Ш	1,778	_	10	5.43%	_
2002347	2000 Sewer Force Pipe	12/31/2000	600		Donated	100.00%	84,592	-	Collection	Ш	1,692	- 1	10	5.71%	-
2002348	2001 Sewer Force Pipe	12/31/2001	600		Donated	100.00%	7,585	-	Collection	H	152	- 1	10	5.15%	-
2002349	2002 Sewer Force Pipe	12/31/2002	600		Donated	100.00%	38,048	-	Collection	Ш	761	-	10	5.04%	-
2003022	2003 Sewer Force Pipe	12/31/2003	600		Donated	100.00%	143,894	-	Collection	H	2,878	- 1	10	4.75%	-
2004055	2004 Sewer Force Pipe	12/31/2004	600		Donated	100.00%	41,151	-	Collection	Ш	823	-	10	4.68%	-
2004093	1988 Sewer Force Pipe - Short Plats	12/31/2004	600		Donated	100.00%	17,208	-	Collection	H	344	-	10	4.68%	-
2004094 2004096	1993 Sewer Force Pipe - Short Plats 1997 Sewer Force Pipe - Short Plats	12/31/2004 12/31/2004	600 600		Donated Donated	100.00% 100.00%	4,560 11.904	-	Collection Collection	H	91 238	-	10 10	4.68% 4.68%	-
2004097	1997 Sewer Force Pipe - Short Plats  1998 Sewer Force Pipe - Short Plats	12/31/2004	600		Donated	100.00%	6,600	-	Collection	Ш	132		10	4.68%	
2004098	1999 Sewer Force Pipe - Short Plats	12/31/2004	600		Donated	100.00%	6,000		Collection	Ш	120	] [	10	4.68%	
2004099	2000 Sewer Force Pipe - Short Plats	12/31/2004	600		Donated	100.00%	2,020	.	Collection	H	40	_	10	4.68%	-
2004100	2001 Sewer Force Pipe - Short Plats	12/31/2004	600	7,260	Donated	100.00%	7,260	-	Collection	Ш	145	- 1	10	4.68%	-
2005031	2005 Sewer Force Pipe	12/31/2005	600		Donated	100.00%	169,877	-	Collection	Ш	3,398	-	10	4.40%	-
2006036	2006 STEP Sewer lines	12/31/2006	600		Donated	100.00%	378,959	-	Collection	Ш	7,579	-	10	4.40%	-
2007015	2007 Donated Step Sewer Lines	12/31/2007	600		Donated	100.00%	424,405	-	Collection	H	8,488	- 1	10	4.40%	-
2010053	2010 Donated Sewer Lines Ilwaco Estates Subdiv	12/31/2010	600		Donated	100.00%	11,581	-	Collection	Ш	232	-	7	4.29%	-
20100018	2011 Donated 4" Step Sewer Line Camas Ridge Apts	12/31/2011	600		donated	100.00%	9,240	-	Collection	H	185	-	6	4.51%	-
20110016 20110017	2011 Donated 8" Stef Sewer Line Camas Ridge Apts	12/31/2011 12/31/2011	600 600		donated donated	100.00% 100.00%	71,973 11.437	-	Collection Collection	Ш	1,439 229	-	6	4.51% 4.51%	
20110017	2011 Donated 6" Step Sewer Line Camas Ridge Apts 2011 Donated 4" Step Sewer Line Camas Ridge Apts	12/31/2011	600		donated	100.00%	1,971	-	Collection	Ш	39		6	4.51%	
2013065	2013 Donated 8" STEF Swr Line Hidden Leaf Ph II	4/16/2013	600		Donated	100.00%	10,200		Collection	Ш	204	] [ ]	4	4.27%	
2013060	2013 Donated 8" STEF LinesSummit @ Col Vista Ph II	5/13/2013	600		Donated	100.00%	20,610	_	Collection	Ш	412	_	4	4.27%	_
2014062	2014 Donated STEF Sewer Lines - Breckenridge	3/7/2014	600		Donated	100.00%	67,236	-	Collection	Ш	1,345	- 1	3	4.23%	-
2014061	2014 Donated STEF Sewer Line-Summit @ Col Vista2/3	3/31/2014	600		Donated	100.00%	49,140	-	Collection	H	983	- 1	3	4.23%	-
2014063	2014 Donated STEP Sewer Line Deerhaven	10/23/2014	600		Donated	100.00%	38,395	-	Collection	H	768	-	3	4.23%	-
2014064	2014 Donated STEF Sewer Line - Hidden Meadows	12/22/2014	600		Donated	100.00%	133,731	-	Collection	H	2,675	-	3	4.23%	-
2015105	2015 Donated 8" STEF Sewer Line - Lake Hills	3/3/2015	600		donated	100.00%	57,602	-	Collection	H	1,152	-	2	3.66%	-
2015106	2015 Donated 2" STEP Sewer Line - Lake Hills	3/3/2015	600 600		donated donated	100.00%	27,025 10.150	-	Collection Collection	Ш	541 203	-	2 2	3.66% 3.66%	-
2015119 2015107	2015 Donated STEF/STEP Air Release - Lake Hills 2015 Donated 3" STEP Sewer Line - Hadley's Glen	3/3/2015 6/1/2015	600		donated	100.00% 100.00%	10,150		Collection	H	203	-	2	3.66%	-
2016044	2016 Donated 8" STEF Sewer Line - Hadley's Gleff 2016 Donated 8" STEF Sewer Line - Sterling View SP	5/6/2016	600		Donated	100.00%	19,311		Collection	Ш	386	] [	1 1	3.25%	
2016046	2016 Donated 8" STEF Sewer Line-Parker Vill Ph1	5/19/2016	600		Donated	100.00%	15,162	-	Collection	H	303		1 1	3.25%	_
2016047	2016 Donated 8" STEF Sewer Line - Kate's Close	5/19/2016	600	59.277	Donated	100.00%	59,277		Collection	H	1,186		I i	3.25%	_
2016068	2016 Donated Sewer Air Release - Kate's Close	5/19/2016	600		Donated	100.00%	5,800	-	Collection	Ш	116	- 1	1	3.25%	-
2016048	2016 Donated 8" Gravity Sewer Line -Belz Place Ph1	6/29/2016	600	263,659	Donated	100.00%	263,659	-	Collection	H	5,273	- 1	1	3.25%	-
2016049	2016 Donated 8" Gravity Sewer Line -Belz Place Ph1	6/29/2016	600		Donated	100.00%	26,396	-	Collection	Ш	528	-	1	3.25%	-
2016050	2016 Donated 8" Gravity Sewer Line - North Hills	7/1/2016	600		Donated	100.00%	116,800	-	Collection	П	2,336	-	1	3.25%	-
2016051	2016 Donated 8" Gravity Sewer Line - HARL Ph 5	9/22/2016	600		Donated	100.00%	46,035	-	Collection	H	921	-	1	3.25%	-
2016052	2016 Donated 4" STEP Sewer Line -Samson Sports Ph2	12/15/2016	600		Donated	100.00%	8,636	-	Collection	П	173	-	1 1	3.25%	-
2016053	2016 Donated 6" STEP Sewer Line -Dwyer Crk Bus Ph2	12/21/2016	600		Donated WC 127	100.00%	11,856	29,720	Collection	П	237	- 005	1 10	3.25%	15 605
98314 2005031A	WS-137ONE STOP RAW SEWAGE PUMPSTATION AND PRESSURE WS-622A Astor Street Sewer Line Upsize	2/1/1972 12/31/2005	960 600		WS-137 Upsized Pymt	100.00% 100.00%		29,720 54,646	Collection Collection	П	372 1,093	965 1,775	10 10	5.26% 4.40%	15,625 24,031
2006090	STEF Improve Sunningdale Garden/Lacamas PRD	12/31/2006	600	105.300	opsizeu Fyllit	100.00%		105,300	Collection	П	2.106	3,420	10	4.40%	46,341
2008018	WS658 Sewer Vaults - 2 each	12/31/2008	480	104,354		100.00%		104,354	Collection	П	2,609	3,390	9	4.40%	45,652
2008006	WS582A 24" sewer force main w/pedestrian bridge	12/31/2009	600	212,312		100.00%		212,312	Collection	П	4,246	6,897	8	4.62%	78,485
2010027	P820 Washougal River Trail - Sewer Pipe Force Mai	12/31/2010	600		Washougal River To			162,043	Collection	П	3,241	5,264	7	4.29%	48,699
20110014	WS675 NW 38th Ave Sewer Force Main	12/31/2011	600	342,237	WS675	100.00%		342,237	Collection	П	6,845	11,117	6	4.51%	92,609
2012065	S491 - SR 14 Sewer Transmission Mains	3/31/2012	600	71,748		100.00%		71,748	Collection	П	1,435	2,331	5	3.73%	13,378



Year of Cost											2047		
2016 Asset	Description	Date	Life	Original Cost Make	Sewer Share	Donated	Net Allocable	Function	Annual Depreciation	Interest 2017	Applicable Asset Age	Applicable Interest	Allocable Interest
2012068	WS710: WS 6th Sewer Extension	5/31/2012	600	45,819	100.00%		45,819	Collection	916	1,488	5	3.73%	8,543
2013062	2013 8" Force Main Swr Lines HARL Off San	1/4/2013	600	444,268 SDC Credit	100.00%		444,268	Collection	8,885	14,431	4	4.27%	75,896
2013010	P874 Louis Block - Sewer Collection	4/30/2013	360	8,061	100.00%		8,061	Collection	269	262	4	4.27%	1,377
2013041	S545 NW 38TH/20TH EXT-Col Swr Force	12/3/2013	600	28,457	100.00%		28,457	Collection	569	924	4	4.27%	4,861
2015143 2015144	NW Friberg/Strunk - Sewer Coll Force-Swr Pipe NW Friberg/Strunk - Sewer Coll Force-Swr Sys Impro	4/30/2015 4/30/2015	600 600	212,521 DOE, CERB Grants 36,426 DOE, CERB Grants	100.00% 100.00%		212,521 36,426	Collection Collection	4,250 729	6,903 1,183	2 2	3.66% 3.66%	15,546 2,665
2015144	NW 38th Ave - Collection Swr Force	6/30/2015	600	24,777 TIB, DOE, STP Gran			24,777	Collection	496	805	2	3.66%	1,812
2016168	STEP Bypass: Paved Access Road	4/30/2016	240	451,567 PWTF Loan	100.00%		451,567	Collection	22,578	14,668	1 1	3.25%	14,668
2016169	STEP Bypass: 18" Plug Valve	4/30/2016	600	11,803 PWTF Loan	100.00%		11,803	Collection	236	383	1 1	3.25%	383
2016170	STEP Bypass: 24" Plug Valves	4/30/2016	600	42,078 PWTF Loan	100.00%		42,078	Collection	842	1,367	1	3.25%	1,367
2016171	STEP Bypass: Vault 1 Wellfield Air/Vacuum Unit	4/30/2016	240	45,971 PWTF Loan	100.00%		45,971	Collection	2,299	1,493	1	3.25%	1,493
2016172	STEP Bypass: Vault 2 Bridge Air/Vacuum & Odor Ctrl	4/30/2016	240	56,118 PWTF Loan	100.00%		56,118	Collection	2,806	1,823	1 1	3.25%	1,823
2016173	STEP Bypass: Vault 3 Wetland Air Release & Odor Ct	4/30/2016	240	54,254 PWTF Loan	100.00%		54,254	Collection	2,713	1,762	1 1	3.25%	1,762 2.870
2016174 2016175	STEP Bypass: Vault 4 3rd Ave Air/Vacuum & Odor Ct STEP Bypass: Vault 5 3rd Ave Odor Injection Ctrl	4/30/2016 4/30/2016	240 240	88,350 PWTF Loan 39,552 PWTF Loan	100.00% 100.00%		88,350 39,552	Collection Collection	4,417 1,978	2,870 1,285	1 1	3.25% 3.25%	1,285
2016176	STEP Bypass: 24" Sewer Pipe	4/30/2016	600	2,584,882 PWTF Loan	100.00%		2,584,882	Collection	51,698	83,966		3.25%	83,966
2016177	STEP Bypass: 8" Sewer Ductile Iron Pipe	4/30/2016	600	44,781 PWTF Loan	100.00%		44,781	Collection	896	1,455	1 1	3.25%	1,455
2016178	STEP Bypass: 18" Sewer Ductile Iron Pipe	4/30/2016	600	83,929 PWTF Loan	100.00%		83,929	Collection	1,679	2,726	1 1	3.25%	2,726
2016179	STEP Bypass: Landscaping	4/30/2016	120	28,057 PWTF Loan	100.00%		28,057	Collection	2,806	911	1	3.25%	911
2016180	STEP Bypass: 4" Conduit Pipe	4/30/2016	300	19,672 PWTF Loan	100.00%		19,672	Collection	787	639	1	3.25%	639
2016181	STEP Bypass: Traffic Signal System, Signs, Stripes	4/30/2016	120	20,761 PWTF Loan	100.00%		20,761	Collection	2,076	674	1	3.25%	674
17715300	Collection Sewer - Gravity												i. I
2002317	1977 Sewer Gravity Pipe	12/31/1977	600 600	\$ 36,406 Donated	100.00%	\$ 36,406 27,398	\$ -	Collection	\$ 728 548	\$ -	10 10	5.68%	\$ -
2002318 2002319	1978 Sewer Gravity Pipe 1979 Sewer Gravity Pipe	12/31/1978 12/31/1979	600	27,398   Donated 20,684   Donated	100.00% 100.00%	27,396		Collection Collection	414		10	6.02% 6.52%	
2002319	1999 Sewer Gravity Pipe	1/1/1980	600	73.367 Donated	100.00%	73,367		Collection	1,467		10	8.59%	
2002320	1981 Sewer Gravity Pipe	12/31/1981	600	49.378 Donated	100.00%	49,378	_	Collection	988	1 . 1	10	11.33%	
2002321	1984 Sewer Gravity Pipe	12/31/1984	600	6.222 Donated	100.00%	6.222	_	Collection	124		10	10.10%	_
2002322	1987 Sewer Gravity Pipe	12/31/1987	600	33,225 Donated	100.00%	33,225	-	Collection	664		10	7.64%	-
2002323	1988 Sewer Gravity Pipe	12/31/1988	600	58,597 Donated	100.00%	58,597	-	Collection	1,172	-	10	7.68%	-
2002324	1989 Sewer Gravity Pipe	12/31/1989	600	29,854 Donated	100.00%	29,854	-	Collection	597	-	10	7.23%	-
2002325	1990 Sewer Gravity Pipe	12/31/1990	600	70,429 Donated	100.00%	70,429	-	Collection	1,409	-	10	7.27%	-
2002326	1991 Sewer Gravity Pipe	12/31/1991	600	25,664 Donated	100.00%	25,664	-	Collection	513	-	10	6.92%	-
2002327 2002328	1993 Sewer Gravity Pipe 1994 Sewer Gravity Pipe	12/31/1993 12/31/1994	600 600	210,171 Donated 71,422 Donated	100.00% 100.00%	210,171 71,422	-	Collection Collection	4,203 1,428	- 1	10 10	5.60% 6.18%	-
2002328	1995 Sewer Gravity Pipe	12/31/1994	600	4.894 Donated	100.00%	4.894		Collection	1,420	-	10	5.95%	-
2002323	1996 Sewer Gravity Pipe	12/31/1996	600	18.464 Donated	100.00%	18.464	_	Collection	369		10	5.76%	
2002331	1997 Sewer Gravity Pipe	12/31/1997	600	216.177 Donated	100.00%	216.177	_	Collection	4.324		10	5.52%	_
2002332	1998 Sewer Gravity Pipe	12/31/1998	600	101,180 Donated	100.00%	101,180		Collection	2,024		10	5.09%	-
2002334	2000 Sewer Gravity Pipe	12/31/2000	600	211,148 Donated	100.00%	211,148	-	Collection	4,223	-	10	5.71%	-
2002335	2001 Sewer Gravity Pipe	12/31/2001	600	81,945 Donated	100.00%	81,945	-	Collection	1,639	-	10	5.15%	-
2002336	2002 Sewer Gravity Pipe	12/31/2002	600	32,318 Donated	100.00%	32,318	-	Collection	646	-	10	5.04%	-
2003021	2003 Sewer Gravity Pipe	12/31/2003	600	47,868 Donated	100.00%	47,868	-	Collection	957	-	10	4.75% 4.68%	-
2004054 2004095	2004 Sewer Gravity 1997 Sewer Gravity Pipe - Short Plats	12/31/2004 12/31/2004	600 600	4,155 Donated	100.00% 100.00%	4,155 7,136	-	Collection Collection	83	:	10 10	4.68%	
2004093	2005 Sewer Gravity Pipe	12/31/2004	600	120.737 Donated	100.00%	120.737		Collection	2.415		10	4.40%	
2006035	2006 Gravity Sewer Lines	12/31/2006	600	233.584 Donated	100.00%	233.584		Collection	4.672	1 : 1	10	4.40%	
2007014	2007 Donated Gravity Sewer Lines	12/31/2007	600	56,350 Donated	100.00%	56,350	_	Collection	1,127		10	4.40%	_
2010054	2010 Donated Gravity Sewer Lines Visa Pointe Sub	12/31/2010	600	81,868 Donated	100.00%	81,868	-	Collection	1,637	- 1	7	4.29%	-
2012089	2012 Donated Sewer Lines Village @ Logan Place	12/31/2012	600	22,980 Donated	100.00%	22,980	-	Collection	460	-	5	3.73%	-
2013063	2013 Donated 8" Gravity Sewer HARL School Site Imp	1/4/2013	600	74,100 Donated	100.00%	74,100	-	Collection	1,482	- 1	4	4.27%	-
2013064	2013 Don 8" Gravity Sewer Line Wittler Short Plat	4/1/2013	600	10,320 Donated	100.00%	10,320	-	Collection	206	-	4	4.27%	-
2013061 2015110	2013 Donated 8" Gravity Sewer Lines HARL Ph I-III 2015 Donated 8" Gravity Sewer Line - 7th Ave Townh	11/22/2013 3/17/2015	600 600	104,340 Donated 9,955 donated	100.00% 100.00%	104,340 9.955		Collection	2,087	- 1	4 2	4.27% 3.66%	-
2015110	2015 Donated 8" Gravity Sewer Line - 7th Ave Townn 2015 Donated 8" Gravity Sewer Line - HARL Ph 4	6/11/2015	600	9,955 donated 31.163 donated	100.00%	9,955	-	Collection	623	-	2 2	3.66%	-
2015108	2015 Donated 8" Gravity Sewer Line - HARL Pri 4 2015 Donated 8" Gravity Sewer Line - HARL Pri 6/7	7/17/2015	600	155.511 donated	100.00%	155.511		Collection	3,110	1 : 1	2	3.66%	
2015111	2015 Donated 6 Gravity Sewer Line - HARCETT 67  2015 Donated 6" STEP Sewer Line - Dwyer Creek Ph 1	12/3/2015	600	18.496 donated	100.00%	18,496		Collection	370	] []	2	3.66%	
2016045	2016 Donated 8" Gravity Sewer Line-Parker Vill Ph1	5/19/2016	600	52,873 Donated	100.00%	52,873	-	Collection	1,057		1	3.25%	
98467	LID #151 EAST AREA SEWERLINE INSTALLATION	12/31/1957	960	50,356 LID #151 EAST ARE		50,356	-	Collection	629	1 - 1	10	3.28%	- 1
98390	WS-35SANITARY SEWER CONSTRUCTIONRELOCATION OF OUTF	9/19/1960	960	12,600 WS-35	100.00%		12,600	Collection	158	409	10	3.52%	4,429
98384	WS-47RECONSTRUCTION OF SANITARYSEWER NE 3RD AVE GA	11/8/1961	960	8,729 WS-47	100.00%		8,729	Collection	109	284	10	3.45%	3,014
98368	WS-67SEWER LINE TO PRUNE HILLFROM 18TH AND COUCH -	1/17/1964	960	8,134 WS-67	100.00%		8,134	Collection	102	264	10	3.21%	2,608
98468	LID #184 NW 18TH TO NW FARGOSANITARY SEWER LINES	12/31/1969	960	16,014 LID #184 NW 18TH		16,014	-	Collection	200	-	10	5.72%	-
98469 98470	LID #188 PRUNE HILL SANITARYSEWER LINES NW18TH & N	12/31/1969	960 960	10,404 LID #188 PRUNE H 6.238 LID #189 NW 19TH		10,404 6,238	-	Collection	130	- 1	10 10	5.72%	-
98470 98337	LID #189 NW 19TH SEWER LINES WS-108 WEST CAMAS SEWER	12/31/1970 12/19/1973	960 960	6,238 LID#189 NW 191H 371,850 WS-108 WEST CAN		6,238	371,850	Collection Collection	4,648	12,079	10	6.33% 5.19%	192,959
98471	LID #190 ONE STOP SANITARYSEWER LINES	12/19/1973	960	278.585 LID #190 ONE STO		278.585	3/1,000	Collection	3,482	12,079	10	5.19%	192,959
98472	LID #207 OAK PARK SANITARYSEWER LINES	12/31/1973	960	217,246 LID#190 ONE STO		217,246		Collection	2,716	] []	10	5.19%	
98287	WS-164WASTEWATER FACILITIES 1975	2/1/1975	960	124,200 WS-164	100.00%	217,240	124,200	Collection	1,553	4,034	10	7.05%	87,571
98255	WS-208CROWN ZELLERBACH WATERLINEFRANCHISE SEWER NE	11/1/1979	960	120,000 WS-208	100.00%		120,000	Collection	1,500	3,898	10	6.52%	78,200
98231A	WS-21012 INCH WATERLINE AND TEMPSANITARY SEWER PRE	4/2/1982	960	8,750 WS-210	100.00%		8,750	Collection	109	284	10	11.66%	8,750



Year of Cost 2016												2017		
Asset	Description	Date	Life	Original Cost	Make	Sewer Share	Donated	Net Allocable	Function	Annual Depreciation	Interest 2017	Applicable Asset Age	Applicable Interest	Allocable Interest
98116	WS-341TIDLAND HEIGHTS PRESSURESEWER PHASE II	11/16/1982	960		WS-341	100.00%		162,790	Collection	2,035	5,288	10	11.66%	162,790
98233 98189	WS-212SANITARY SEWER REHABILITATIO	12/8/1982	960 960		WS-212	100.00%		538,423 377,000	Collection	6,730 4,713	17,490	10 10	11.66% 10.10%	538,423 377,000
98204	WS-277PRESSURE SEWER SYSTEM FROMNE 6TH AVE NORTH A WS-264CITY WIDE SEWER SYSTEMREHABILITATION	6/1/1984 10/10/1984	960		WS-277 WS-264	100.00% 100.00%		16,500	Collection Collection	4,713	12,246 536	10	10.10%	16,500
98203	WS-263PRESSURE SEWER LINE N OF NW6TH AVENUE BETWEE	10/11/1984	960		WS-263	100.00%		12,300	Collection	154	400	10	10.10%	12,300
98187	WS-275SEWER SYSTEM REHABILITATION	1/1/1985	960	30,600		100.00%		30,600	Collection	383	994	10	9.10%	27,859
98191	WS-279FISHER BASIN PRESSURESEWER SYSTEM	6/1/1985	960	562,190		100.00%		562,190	Collection	7,027	18,262	10	9.10%	511,828
98164 98140	WS-305INSTALLATION OF PRESSURESEWER LINE ON SW 6TH WS-307RECONSTRUCT SANITARY SEWERON SE 2ND AVE FROM	6/1/1987 8/1/1987	960 960	102,207	WS-305 WS-307	100.00% 100.00%		102,207 6,982	Collection Collection	1,278	3,320 227	10 10	7.64% 7.64%	78,078 5,334
98139	WS-338INSTALLATION OF PRESSURESEWER AT FISHER BASI	9/1/1989	960	515.680		100.00%		515.680	Collection	6.446	16,751	10	7.23%	372.837
98144	WS-311INSTALLATION OF PRESSURESEWER LINE ON SW 6TH	10/18/1989	960		WS-311	100.00%		81,828	Collection	1,023	2,658	10	7.23%	59,162
98168	WS-282/LID-208LACAMAS HEIGHTS STEPCOLLECTION SYSTE	11/13/1989	960		WS-282/LID-208	100.00%		1,551,625	Collection	19,395	50,402	10	7.23%	1,121,825
98135 98127	WS-333SHARP PRESSURE SEWER PHASE 1NE 3RD TO SE 240	5/31/1990	960 960		WS-333	100.00%		228,503	Collection	2,856	7,423	10	7.27%	166,217
98127 98112	WS-322INSTALLATION OF TIDLANDHEIGHTS PRESSURE SYST WS-366RECONSTRUCTION OF 12 INCHSEWER ON NE JOY BET	10/2/1990 7/29/1991	960		WS-322 WS-366	100.00% 100.00%		172,301 49,238	Collection Collection	2,154 615	5,597 1,599	10 10	7.27% 6.92%	125,335 34,073
98091	WS-371EMERGENCY SEWER REPAIRON NE GARFIELD BETWEEN	1/7/1992	960		WS-371	100.00%		6,262	Collection	78	203	10	6.44%	4.034
98466	WS-381 SEWER REHAB-NE ADAMSSE 3RD AVE TO NE 11TH A	12/31/1992	960	133,362	WS-381 SEWER REI	100.00%		133,362	Collection	1,667	4,332	10	6.44%	85,907
98076	WS-387INSTALLATION OF MANHOLESCITY WIDE	4/12/1993	960		WS-387	100.00%		11,743	Collection	147	381	10	5.60%	6,573
98462	WS-390 NE JOY ST SEWER I&I	12/31/1993	960		WS-390 NE JOY ST			14,846	Collection	186	482	10	5.60%	8,310
98075A 98065	WS-415PARKER ESTATES WATER ANDSEWER UPSIZING WS-402NW ASH STREET SANITARYSEWER REPLACEMENT	9/16/1994 12/1/1994	960 960		WS-415 WS-402	100.00% 100.00%		33,497 11,520	Collection Collection	419 144	1,088 374	10 10	6.18% 6.18%	20,701 7,119
98474	LID #213 VICTORIA HILLSSANITARY SEWER LINES	12/31/1994	960		LID #213 VICTORIA	H 100.00%	196,821	11,520	Collection	2,460		10	6.18%	7,113
98064	WS-399 MITCHELL STREETSEWER PROJECT	8/4/1995	960		WS-399 MITCHELL S	100.00%	,.	186,813	Collection	2,335	6,068	10	5.95%	111,216
98053	WS-420EMERGENCY SEWER REPAIRON NW 6TH AVE ATPRO TR	8/25/1995	960		WS-420	100.00%		7,652	Collection	96	249	10	5.95%	4,555
98061A	WS-437MISCELLANEOUS WATER SEWERREPAIRS CITY WIDE	9/16/1996	960		WS-437	100.00%		10,426	Collection	130	339	10 10	5.76%	6,003
98465 98030B	WS-427 1996-1997 I&I REHAB PARKER ST. PROJ #S-340SANITARY SEWER LINESINSTALLE	12/31/1996	960 960		WS-427 1996-1997 I	3 100.00% 100.00%		14,085 22,346	Collection Collection	176 279	458 726	10	5.76% 5.09%	8,109 11,376
98410(B)	WS-459 FOREST HOME SEWERLINES INSTALLED	12/31/1998	960		WS-459 FOREST HO	100.00%		89.460	Collection	1.118	2.906	10	5.09%	45.542
99062	2120 LF OF 10' SEWER LINEUPSIZED FROM 8' BY DEVELO	9/13/1999	600	7,192	SEWER LINE	100.00%		7,192	Collection	144	234	10	5.43%	3,904
99049	WS-467 SANITARY TRUNK REPAIR	12/31/1999	600		WS-467 SANITARY 1	100.00%		15,334	Collection	307	498	10	5.43%	8,322
99050	WS-483 INSITUFORM - SEWERLINE RECONSTRUCTION	12/31/1999	600		WS-483 INSITUFORI	V 100.00%		46,779	Collection	936	1,520	10	5.43%	25,389
99051 99055	WS-484 FLUSH TANK REMOVAL WS-489 EMERGENCY SEWER REPRS	12/31/1999 12/31/1999	60 600	9,142 41,091		100.00% 100.00%		9,142 41,091	Collection Collection	1,828 822	297 1,335	10 10	5.43% 5.43%	4,962 22,302
200057	STEP Tank Install - Sharon Rosburg	12/31/2000	960		WA-521	100.00%		7,075	Collection	88	230	10	5.71%	4,039
200058A	I & I Sewer Main	12/31/2000	960	48,085		100.00%		48,085	Collection	601	1,562	10	5.71%	27,453
200059A	I & I Sewer Main	12/31/2000	960	115,686		100.00%		115,686	Collection	1,446	3,758	10	5.71%	66,047
2001048 2002015	I & I Forest Home Sewer Main I & I Sewer Main Pipes - WS-510	9/24/2001 12/31/2002	960 600	261,484 86.238	WS-510-3	100.00% 100.00%		261,484 86,238	Collection Collection	3,269 1,725	8,494 2.801	10 10	5.15% 5.04%	134,729 43,443
2002015	Ash Street Sewer Main Pipes	12/31/2002	600	212.017	WS-518	100.00%		212.017	Collection	4,240	6.887	10	5.04%	106.804
2003002	NE 3rd Avenue Sewer Replacement	7/23/2003	600	301,051		100.00%		301,051	Collection	6,021	9,779	10	4.75%	142,949
2003006	WS-572 NE 18 Sewer Main	11/24/2003	600	24,281		100.00%		24,281	Collection	486	789	10	4.75%	11,530
2003072	WS-600 SE 20th St Swr Realignment	12/31/2003	600	77,241		100.00%		77,241	Collection	1,545	2,509	10	4.75%	36,677
2004015 2004017	Sewer Pipes Sewer Laterals	12/31/2004 12/31/2004	600 600	465,223	WS-602 WS-602	100.00% 100.00%		465,223 48,621	Collection Collection	9,304 972	15,112 1,579	10 10	4.68% 4.68%	217,608 22,742
2004017	Sewer Pipe - NW 3rd & Illwaco	12/31/2004	600		WS-618	100.00%		100,910	Collection	2,018	3,278	10	4.68%	47,200
2004025	PVC Swr Pipes - 38th Avenue	12/31/2004	600		WS-596	100.00%		112,341	Collection	2,247	3,649	10	4.68%	52,547
2004030	Pipe & fittings - One Stop Swr Pump Station	12/31/2004	600		WS-562	100.00%		13,248	Collection	265	430	10	4.68%	6,197
2005015	WS-593 NW Couch/NW 16 Swr Mains	8/30/2005	600		8" diam.	100.00%		95,498	Collection	1,910	3,102	10	4.40%	41,995
2005068 2007071	WS-627A Nw 23rd to Julia Sewer Improvements Sewer Pipe - SE 1st Street/Lake Road	12/31/2005 12/31/2005	600 600		WS-527A S-356 Swr	100.00% 100.00%		88,748 239,065	Collection Collection	1,775 4,781	2,883 7,766	10 10	4.40% 4.40%	39,027 105,129
2006082	WS-627B NW Astor/NW 2nd Sewer Pipe	12/31/2006	600	203,483	0-030 GWI	100.00%		203,483	Collection	4,070	6,610	10	4.40%	89,549
2007091	Sewer Pipe - East Hillside Park	8/31/2007	600	26,192	Drews Farms	100.00%		26,192	Collection	524	851	10	4.40%	11,514
2007048	Sewer pipe - NW 6th AVE Rehab	12/31/2007	600	125,868		100.00%		125,868	Collection	2,517	4,089	10	4.40%	55,329
2007053	Sewer Pipe w/Ph 2 Street Reconstructs	12/31/2007	600 600		S-478A	100.00%		57,166 371,111	Collection	1,143 7,422	1,857	10	4.40% 4.86%	25,129
2008012 2008015	WS631A Sewer mains NW 6th Ave - Drake/Logan WS676 Sewer Lines	12/31/2008 12/31/2008	600	371,111 46,673		100.00% 100.00%		3/1,111 46,673	Collection Collection	933	12,055 1,516	9 9	4.86%	162,352 20,418
20110008	WS675D NW Parker & 38th Ave Gravity Sewer Tie In	12/31/2011	600	214.304	WS675D	100.00%		214,304	Collection	4,286	6,961	6	4.51%	57,991
20110009	WS675A&B NW 38th Ave Sewage Pump Stn Pipe	12/31/2011	600	159,784	WS675A&B	100.00%		159,784	Collection	3,196	5,190	6	4.51%	43,238
20110012	WS675A&B NW 38th Ave Sewer Gravity Main	12/31/2011	600		WS675A&B	100.00%		118,593	Collection	2,372	3,852	6	4.51%	32,091
2013120	2013 HARL 6" Line Crown Road Pump Station	1/4/2013	600		SDC Credit	100.00%	142,485	- 47.000	Collection	2,850	-	4	4.27%	-
2013042 17746100	S545 NW 38TH/20TH EXT-Col Swr Gravity Services - Sewer	12/3/2013	600	17,808		100.00%		17,808	Collection	356	578	4	4.27%	3,042
2002350	1977 Sewer Services	12/31/1977	600	\$ 5.910	Donated	100.00%	\$ 5.910	s -	Services	\$ 118	s -	10	5.68%	s -
2002351	1978 Sewer Services	12/31/1978	600	6,369	Donated	100.00%	6,369	-	Services	127	-	10	6.02%	-
2002352	1979 Sewer Services	12/31/1979	600		Donated	100.00%	5,236		Services	105	-	10	6.52%	-
2002353	1981 Sewer Services	12/31/1981	600		Donated	100.00%	9,084	-	Services	182	-	10	11.33%	-
2002354 2002355	1984 Sewer Services 1987 Sewer Services	12/31/1984 12/31/1987	600 600		Donated Donated	100.00% 100.00%	1,141 2.628	-	Services Services	23 53	:	10 10	10.10% 7.64%	-
2002356	1988 Sewer Services	12/31/1988	600		Donated	100.00%	8.156		Services	163		10	7.68%	
2002357	1989 Sewer Services	12/31/1989	600	4,659	Donated	100.00%	4,659	-	Services	93	-	10	7.23%	-
2002358	1990 Sewer Services	12/31/1990	600	18,602	Donated	100.00%	18,602	-	Services	372	-	10	7.27%	-



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Sewer Share	Donated Net Allocable	Function	Annual Depreciation	Interest 2017	Applicable Asset Age	Applicable Interest	Allocable Interest
2002359	1991 Sewer Services	12/31/1991	600	26,511 Donated	100.00%	26,511 -	Services	530	-	10	6.92%	-
2002360	1992 Sewer Services	12/31/1992	600	5,185 Donated	100.00%	5,185 -	Services	104		10	6.44%	-
2002361	1993 Sewer Services	12/31/1993	600	53,950 Donated	100.00%	53,950 -	Services	1,079	-	10	5.60%	-
2002362	1994 Sewer Services	12/31/1994	600	37,059 Donated	100.00%	37,059 -	Services	741	-	10	6.18%	-
2002363	1995 Sewer Services	12/31/1995	600	35,146 Donated	100.00%	35,146 -	Services	703	-	10	5.95%	-
2002364 2002365	1996 Sewer Services 1997 Sewer Services	12/31/1996	600 600	46,762 Donated 94,168 Donated	100.00%	46,762 - 94.168 -	Services	935	-	10 10	5.76% 5.52%	-
2002366	1997 Sewer Services 1998 Sewer Services	12/31/1997 12/31/1998	600	128.943 Donated	100.00% 100.00%	128.943	Services Services	2,579		10	5.09%	-
2002367	1999 Sewer Services	12/31/1999	600	113,267 Donated	100.00%	113,267	Services	2,379		10	5.43%	
2002368	2000 Sewer Services	12/31/2000	600	59.849 Donated	100.00%	59.849 -	Services	1,197		10	5.71%	
2002369	2001 Sewer Services	12/31/2001	600	31,317 Donated	100.00%	31,317	Services	626	_	10	5.15%	_
2002370	2002 Sewer Services	12/31/2002	600	15,800 Donated	100.00%	15,800 -	Services	316	-	10	5.04%	-
2003023	2003 Sewer Services	12/31/2003	600	59,669 Donated	100.00%	59,669 -	Services	1,193	-	10	4.75%	-
2004056	2004 Sewer Services	12/31/2004	600	15,716 Donated	100.00%	15,716 -	Services	314	-	10	4.68%	-
2004101	1985 Sewer Services - Short Plats	12/31/2004	600	800 Donated	100.00%	800 -	Services	16	-	10	4.68%	-
2004102	1987 Sewer Services - Short Plats	12/31/2004	600	800 Donated	100.00%	800 -	Services	16	-	10	4.68%	-
2004103 2004104	1988 Sewer Services - Short Plat 1993 Sewer Services - Short Plat	12/31/2004 12/31/2004	600 600	4,400 Donated 1,800 Donated	100.00% 100.00%	4,400 - 1.800 -	Services Services	88 36	-	10 10	4.68% 4.68%	-
2004104	1993 Sewer Services - Short Plat 1997 Sewer Services - Short Plat	12/31/2004	600	5,600 Donated	100.00%	5,600 -	Services	112	-	10	4.68%	
2004105	1998 Sewer Services - Short Plats	12/31/2004	600	1.900 Donated	100.00%	1.900	Services	38		10	4.68%	
2004100	1999 Sewer Services - Short Plats	12/31/2004	600	800 Donated	100.00%	800 -	Services	16		10	4.68%	
2004108	2000 Sewer Services - Short Plats	12/31/2004	600	1,600 Donated	100.00%	1,600 -	Services	32	_	10	4.68%	
2004109	2001 Sewer Services - Short Plats	12/31/2004	600	1,600 Donated	100.00%	1,600 -	Services	32		10	4.68%	-
2005032	2005 Sewer Services	12/31/2005	600	80,483 Donated	100.00%	80,483	Services	1,610	-	10	4.40%	-
2006037	2006 Donated Swr Services	12/31/2006	600	168,116 Donated	100.00%	168,116 -	Services	3,362	-	10	4.40%	-
2007016	2007 Donated Sewer Services	12/31/2007	600	114,026 Donated	100.00%	114,026 -	Services	2,281	-	10	4.40%	-
2010055	2010 Donated Step Sewer Systems Ilwaco Estates Sub	12/31/2010	600	5,050 Donated	100.00%	5,050 -	Services	101	-	7	4.29%	-
2010056 2012090	2010 Donated Gravity Sewer Systems Vista Pointe Su 2012 Donated Gravity Sewer Sery Village @ Logan Pl	12/31/2010 12/31/2012	600 600	19,832 Donated 33,320 Donated	100.00% 100.00%	19,832 - 33,320 -	Services	397 666		7 5	4.29% 3.73%	-
2012090	2012 Donated Gravity Sewer Serv Village @ Logan PI 2013 Donated 6" Gravity Swr Serv HARL Ph I-III	1/4/2013	600	33,320 Donated 41,160 Donated	100.00%	41,160	Services Services	823		5 4	3.73% 4.27%	
2013067	2013 Donated 6" Gravity Swr Serv HARL Fri 1-III 2013 Donated 6" Gravity Swr Serv HARL Sch site	1/4/2013	600	30.380 Donated	100.00%	30.380	Services	608		4	4.27%	
2013069	2013 Donated 6" Grivity Swr Serv Wittler Short Plat	4/1/2013	600	3,920 Donated	100.00%	3,920 -	Services	78		4	4.27%	
2013070	2013 Donated 4" STEF Swr Serv Hidden Leaf Ph II	4/16/2013	600	8,985 Donated	100.00%	8,985 -	Services	180	_	4	4.27%	_
2013066	2013 Donated 4" STEF Swr Serv Summit @ Col Vista	5/13/2013	600	6,860 Donated	100.00%	6,860 -	Services	137	-	4	4.27%	-
2014066	2014 Donated STEF Sewer Serv-Breckenridge	3/7/2014	600	29,056 Donated	100.00%	29,056 -	Services	581	-	3	4.23%	-
2014065	2014 Donated STEF Sewer Serv-Sum @ Col Vista 2/3	3/31/2014	600	34,504 Donated	100.00%	34,504 -	Services	690	-	3	4.23%	-
2014067	2014 Donated STEP Sewer Serv-Deerhaven	10/23/2014	600	10,800 Donated	100.00%	10,800 -	Services	216	-	3	4.23%	-
2014068	2014 Donated STEF Sewer Serv-Hidden Meadows	12/22/2014	600	54,480 Donated	100.00%	54,480 -	Services	1,090	-	3	4.23%	-
2015112 2015113	2015 Donated STEF SewerServices - Lake Hills 2015 Donated Gravity Sewer Services - HARL Ph 4	3/3/2015 6/11/2015	600 600	44,100 donated 31,395 donated	100.00%	44,100 - 31,395 -	Services	882 628	-	2 2	3.66% 3.66%	-
2015113	2015 Donated Gravity Sewer Services - HARL Pri 4 2015 Donated Gravity Sewer Services - HARL Pri 4	7/17/2015	600	68.023 donated	100.00% 100.00%	68.023	Services Services	1,360		2 2	3.66%	-
2016054	2015 Donated Gravity Sewer Services - HARL FIT 077 2016 Donated 4" STEF Sewer Services-Sterling View	5/6/2016	600	9.246 Donated	100.00%	9.246	Services	185		1 1	3.25%	
2016055	2016 Donated 6" Gravity Sewer Serv-Parker Vill Ph1	5/19/2016	600	34,160 Donated	100.00%	34,160	Services	683	_	1 1	3.25%	_
2016056	2016 Donated 4" STEF Sewer Services-Kate's Close	5/19/2016	600	44.689 Donated	100.00%	44.689	Services	894	_	l i	3.25%	_
2016057	2016 Donated 6" Gravity Sewer Serv-Belz Place Ph1	6/29/2016	600	56,379 Donated	100.00%	56,379 -	Services	1,128	-	1	3.25%	-
2016058	2016 Donated 6" Gravity Sewer Services-North Hills	7/1/2016	600	36,180 Donated	100.00%	36,180 -	Services	724	-	1	3.25%	-
2016059	2016 Donated 6" Gravity Sewer Services-HARL Ph 5	9/22/2016	600	58,250 Donated	100.00%	58,250 -	Services	1,165	-	1	3.25%	-
2016060	2016 Donated 6" Gravity Sewer Services-Valencia SP	9/30/2016	600	8,000 Donated	100.00%	8,000 -	Services	160	-	1	3.25%	-
2016061 2016062	2016 Donated 1" STEP Sewer Serv-Samson Sport Ph2 2016 Donated 1" STEP Sewer Serv-Dwyer Crk Bus Ph2	12/15/2016 12/21/2016	600 600	6,713 Donated 6,713 Donated	100.00% 100.00%	6,713 - 6,713 -	Services	134	-	1 1	3.25% 3.25%	
2016062	1&I Sewer Service	12/21/2016	600	55,102 WS-510-1	100.00%	55,102	Services Services	1,102	1,790	10	5.25% 5.71%	31,459
200059	1 & I Sewer Service	12/31/2000	960	126.335 WS-510-2	100.00%	126.335	Services	1,579	4,104	10	5.71%	72,127
200063	I & I Manhole Sealing	12/31/2000	960	5.500 WS-466	100.00%	5.500	Services	1,575	179	10	5.71%	3.140
2001047	1103 Division Street Swr Service Replace	2/12/2001	960	9,000	100.00%	9,000	Services	112	292	10	5.15%	4,637
2001048A	1 & I Forest Home Sewer Service	9/24/2001	960	154,651 WS-510-3	100.00%	154,651	Services	1,933	5,024	10	5.15%	79,684
2001052	2001 Sewer Services	12/31/2001	960	5,563	100.00%	5,563	Services	70	181	10	5.15%	2,867
2002022	I & I Sewer Services - WS-510	12/31/2002	960	69,801	100.00%	69,801	Services	873	2,267	10	5.04%	35,162
2003007	WS-572 NE 18 Sewer Service	11/24/2003	600	18,054 WS-572	100.00%	18,054	Services	361	586	10	4.75%	8,573
2005016	WS-593 NW Couch/NW 16 Swr Services	8/30/2005	600	55,215 6" diam.	100.00%	55,215	Services	1,104	1,794	10	4.40%	24,281
2007072	STEP Sewer Service - SE 1st Street/Lake Road	12/31/2005	600	13,884 S-356 Swr	100.00%	13,884	Services	278	451	10	4.40% 4.40%	6,105
2007050 2008013	Sewer services - NW 6th Ave Rehab WS631A Swr Services NW 6th Ave - Drake/Logan	12/31/2007 12/31/2008	600 600	46,680 WS-631 62,717	100.00% 100.00%	46,680 62.717	Services	934 1,254	1,516 2,037	10 9	4.40% 4.86%	20,520 27,437
2008013	WS734 Sewer TAPS NW 38th Ave	7/15/2013	600	13.212	100.00%	13.212	Services Services	1,254	2,037 429	9 4	4.86%	27,437
2013044	S545 NW 38TH ST/20TH EXT- SEWER SERVICES	12/3/2013	600	6,818	100.00%	6,818	Services	136	221	4	4.27%	1,165
2016205	Franklin Rd South: 8" PVC Sewer Pipe	12/31/2016	360	7,526 CDBG Grant	100.00%	7.526	Services	251		I 1	3.25%	- 1,100
2016206	Franklin Rd South: 18" PVC Sewer Pipe	12/31/2016	360	69,039 CDBG Grant	100.00%	69,039 -	Services	2,301		1 1	3.25%	-
2016207	Franklin Rd South: 21" PVC Sewer Pipe	12/31/2016	360	72,843 CDBG Grant	100.00%	72,843 -	Services	2,428	-	1	3.25%	-
2016208	Franklin Rd South: Side Sewer Line Pipe	12/31/2016	360	93,616 CDBG Grant	100.00%	93,616 -	Services	3,121	-	1	3.25%	-
17756000	Sewer Manholes							П	1.	1		i. L
2002371	1977 Sewer Manholes	12/31/1977	600	\$ 11,820 Donated	100.00%	\$ 11,820 \$ -	Collection	\$ 236	\$ -	10	5.68%	\$ -
2002372	1978 Sewer Manholes	12/31/1978	600	14,861   Donated	100.00%	14,861	Collection	297	- 1	10	6.02%	- 1



Year of Cost 2016	1									2017		
Asset	Description	Date	Life	Original Cost Make	Sewer Share	Donated Net All	llocable Function	Annual Depreciation	Interest 2017	Applicable Asset Age	Applicable Interest	Allocable Interest
2002373	1979 Sewer Manholes	12/31/1979	600	8,038 Donated	100.00%	8,038	- Collection	161	- 2017	10	6.52%	-
2002374	1981 Sewer Manholes	12/31/1981	600	36,497 Donated	100.00%	36,497	- Collection	730	-	10	11.33%	-
2002375	1984 Sewer Manholes	12/31/1984	600	4,756 Donated	100.00%	4,756	- Collection	95	-	10	10.10%	-
2002376	1987 Sewer Manholes	12/31/1987	600 600	21,902 Donated	100.00%	21,902	- Collection	438	-	10	7.64%	-
2002377 2002378	1990 Sewer Manholes 1991 Sewer Manholes	12/31/1990 12/31/1991	600	28,952 Donated 11.093 Donated	100.00% 100.00%	28,952 11.093	- Collection - Collection	579 222	-	10 10	7.27% 6.92%	-
2002376	1991 Sewer Manholes	12/31/1991	600	85.667 Donated	100.00%	85.667	- Collection	1.713		10	5.60%	
2002373	1994 Sewer Manholes	12/31/1994	600	8.272 Donated	100.00%	8.272	- Collection	165	1 1	10	6.18%	
2002381	1995 Sewer Manholes	12/31/1995	600	29,288 Donated	100.00%	29,288	- Collection	586	- 1	10	5.95%	-
2002382	1997 Sewer Manholes	12/31/1997	600	22,273 Donated	100.00%	22,273	- Collection	445	-	10	5.52%	-
2002383	1998 Sewer Manholes	12/31/1998	600	20,374 Donated	100.00%	20,374	- Collection	407	-	10	5.09%	-
2002384	1999 Sewer Manholes	12/31/1999	600	25,490 Donated	100.00%	25,490	- Collection	510	-	10	5.43%	-
2002385 2002386	2000 Sewer Manholes 2001 Sewer Manholes	12/31/2000 12/31/2001	600 600	7,136 Donated 12,125 Donated	100.00% 100.00%	7,136	- Collection - Collection	143 243	-	10 10	5.71% 5.15%	-
2002387	2001 Sewer Manholes 2002 Sewer Manholes	12/31/2001	600	27.500 Donated	100.00%	12,125 27.500	- Collection	550	-	10	5.15%	-
2002367	2002 Sewer Manholes	12/31/2002	600	56.485 Donated	100.00%	56.485	- Collection	1,130	] [	10	4.75%	
2004057	2004 Sewer Manholes	12/31/2004	600	2.637 Donated	100.00%	2,637	- Collection	53		10	4.68%	
2004110	1997 Sewer Manholes - Short Plats	12/31/2004	600	10,000 Donated	100.00%	10,000	- Collection	200	-	10	4.68%	-
2004111	2000 Sewer Manholes - Short Plats	12/31/2004	600	2,500 Donated	100.00%	2,500	- Collection	50	-	10	4.68%	-
2005033	2005 Sewer Manholes	12/31/2005	600	81,741 Donated	100.00%	81,741	- Collection	1,635	-	10	4.40%	-
2006038	2006 Donated Manholes	12/31/2006	600	176,667 Donated	100.00%	176,667	- Collection	3,533	-	10	4.40%	-
2007017	2007 Donated Sewer Manholes	12/31/2007	600 600	43,328 Donated 23,500 Donated	100.00%	43,328 23.500	- Collection	867 470	-	10 7	4.40% 4.29%	-
2010057 2012091	2010 Donated Manholes Vista Pointe Subdivision 2012 Donated Manholes - Village @ Logan Place	12/31/2010 12/31/2012	600	23,500 Donated 19,464 Donated	100.00% 100.00%	23,500 19,464	- Collection - Collection	389		5	4.29% 3.73%	
2012031	2013 Donated Manholes HARL Offsite Sanitary	1/4/2013	600	5.361 Donated	100.00%	5,361	- Collection	107	1 [ ]	1 4	4.27%	
2013072	2013 Donated Manholes HARL School Site Imp	1/4/2013	600	48.247 Donated	100.00%	48.247	- Collection	965		4	4.27%	_
2013074	2013 Donated Manholes Wittler Short Plan	4/1/2013	600	5,361 Donated	100.00%	5,361	- Collection	107	-	4	4.27%	-
2013071	2013 Donated Manholes HARL Ph I-III	11/22/2013	600	34,845 Donated	100.00%	34,845	- Collection	697	-	4	4.27%	-
2015118	2015 Donated Cleanouts - Lake Hills	3/3/2015	600	6,050 donated	100.00%	6,050	- Collection	121	-	2	3.66%	-
2015115	2015 Donated Sewer Manholes - HARL Ph 4	6/11/2015	600	17,760 donated	100.00%	17,760	- Collection	355	-	2	3.66%	-
2015116	2015 Donated Sewer Manholes - HARL Ph 6/7	7/17/2015	600 600	8,400 donated 77,438 donated	100.00%	8,400	- Collection	168	-	2 2	3.66% 3.66%	-
2015117 2016063	2015 Donated Sewer Manholes - HARL Ph 6/7 2016 Donated 48"Sewer Manholes-Parker Village Ph 1	7/17/2015 5/19/2016	600	17,436 donated 17,055 Donated	100.00% 100.00%	77,438 17,055	- Collection - Collection	1,549 341	-	1 1	3.25%	-
2016064	2016 Donated 48" Sewer Manholes - Belz Place Ph 1	6/29/2016	600	131,260 Donated	100.00%	131,260	- Collection	2,625	] [ ]	1 1	3.25%	
2016065	2016 Donated 48" Sewer Manholes - North Hills	7/1/2016	600	49,500 Donated	100.00%	49,500	- Collection	990		l i	3.25%	_
2016066	2016 Donated 60" Sewer Manholes - North Hills	7/1/2016	600	15,000 Donated	100.00%	15,000	- Collection	300	-	1	3.25%	-
2016067	2016 Donated 48" Sewer Manholes-HARL Ph 5	9/22/2016	600	22,500 Donated	100.00%	22,500	- Collection	450	-	1	3.25%	-
2003008	WS-572 NE 18 Manholes	11/24/2003	600	13,091 WS-572	100.00%		13,091 Collection	262	425	10	4.75%	6,216
2004016	18 Sewer Manholes	12/31/2004	600	72,636 WS-602	100.00%		72,636 Collection	1,453	2,359	10	4.68%	33,976
2004029	Manhole - One Stop Swr Pump Station	12/31/2004	600	14,499 WS-562 19.861 8 each	100.00% 100.00%		14,499 Collection 19.861 Collection	290 397	471 645	10 10	4.68% 4.40%	6,782 8,734
2005017 2005051	WS-593 NW Couch/NW 16 Swr Manholes WS612 NE 2/Joy Sewer Manhole	8/30/2005 12/31/2005	600 600	43.354 WS612	100.00%		19,861 Collection 43,354 Collection	867	1.408	10	4.40%	19.065
2006083	WS-627B NW Astor/NW 2nd Sewer Manhole	12/31/2006	600	199,964	100.00%		199,964 Collection	3,999	6,496	10	4.40%	88,001
2007049	Sewer Manholes - NW 6th Ave Rehab	12/31/2007	600	52,237 WS-631	100.00%		52,237 Collection	1,045	1,697	10	4.40%	22.962
2008011	WS631A Manholes NW 6th Ave- Drake/Logan	12/31/2008	600	139,143	100.00%		139,143 Collection	2,783	4,520	9	4.86%	60,871
2008014	WS676 Sewer manholes	12/31/2008	600	11,849	100.00%		11,849 Collection	237	385	9	4.86%	5,184
2010026	P820 Washougal River Trail - Sewer Manhole	12/31/2010	600	7,862   Washougal River Tr			7,862 Collection	157	255	7	4.29%	2,363
2016203	Franklin Rd South: Manholes	12/31/2016	480	51,457 CDBG Grant	100.00%	51,457	- Collection	1,286	-	1	3.25%	-
18253100 93005501	Pumping Equipment - Sewer  LACAMAS CREEK SEWAGELIFT STATION	1/1/1957	600	\$ 12.756 LACAMAS CREEKS	E 100.00%		12.756 Pumping	\$ 255	\$ 414	10	3.28%	\$ 4.185
98400	WS-378 CROWN VIEW PLAZAPUMP STATION PROJECT	12/31/1997	240	12,756 LACAMAS CREEK S			12,756 Pumping 147,963 Pumping	7,398	4,806	10	5.52%	81,712
2002009	Back-up Generator WS-509	12/31/1997	300	35.950 Lwr Prune Hill	100.00%		35,950 Pumping	1,438	1,168	10	5.04%	18.110
2002011	West Campus Submersible Pump Station	12/31/2002	300	205.419 Lwr Prune Hill	100.00%		205,419 Pumping	8.217	6.673	10	5.04%	103,480
2002012	Back-up Generator - WS509	12/31/2002	300	30,398 Lwr Prune Hill	100.00%		30,398 Pumping	1,216	987	10	5.04%	15,313
2002014	South Prune Hill Submersible Pump Station	12/31/2002	300	163,561 Lwr Prune Hill	100.00%		163,561 Pumping	6,542	5,313	10	5.04%	82,394
2004031	One Stop Sewer Pump Station	12/31/2004	300	161,293 WS-562	100.00%		161,293 Pumping	6,452	5,239	10	4.68%	75,445
2004032	Generator - One Stop Swr Pump Station	12/31/2004	300	30,092 WS-562	100.00%		30,092 Pumping	1,204	977	10	4.68%	14,076
98400A 2007059	2 submersible pumps - Crown View Plaza Swr Pump St Vertical Turbine Pump at WWTP	12/31/2006 5/31/2007	240 180	26,621 WS-651 8.202	100.00% 100.00%		26,621 Pumping 8,202 Pumping	1,331 547	865 266	10 10	4.40% 4.40%	11,715 3.605
2007059	Vertical Turbine Pump at WWTP  Vertical Turbine Pump at WWTP	5/31/2007	180	8,202	100.00%		8,202 Pumping 8,202 Pumping	547	266	10	4.40%	3,605
2007061	Submersible pump with motor	9/30/2007	180	6.697	100.00%		6,697 Pumping	446	218	10	4.40%	2,944
2007062	Submersible pump with motor	9/30/2007	180	6,697	100.00%		6,697 Pumping	446	218	10	4.40%	2,944
2007056	Sewer pumping unit at Harvest Church	12/31/2007	300	15,057 WS-661	100.00%		15,057 Pumping	602	489	10	4.40%	6,619
2009030	Flygt 3153 w/462 Impeller Pump WWTP	9/30/2009	180	13,687 WS696	100.00%		13,687 Pumping	912	445	8	4.62%	5,060
2009031	Flygt 3127 w/488 Impeller Pump WWTP	9/30/2009	180	7,471 WS696	100.00%		7,471 Pumping	498	243	8	4.62%	2,762
2010029	WS 702 Lacamas Shores Sewer Pumping Equipment	12/31/2010	300	54,460 WS 702	100.00%		54,460 Pumping	2,178	1,769	7	4.29%	16,367
20110010	WS675A&B NW 38th Ave Sewage Pumping Equip	12/31/2011	300	437,110 WS675A&B	100.00%		437,110 Pumping	17,484	14,199	6	4.51%	118,282
2012012 2012015	WS656 A1: Pump Station Grinder	8/31/2012 8/31/2012	240 240	159,118 15.448	100.00%		159,118 Pumping 15,448 Pumping	7,956 772	5,169 502	5 5	3.73% 3.73%	29,669
2012015	WS656: A3 - Primary Clarifler Pump Station WS656: A8 - Vertical Turbine Pump	8/31/2012 8/31/2012	240 240	27.115	100.00%		15,448 Pumping 27,115 Pumping	1.356	881	5	3.73%	2,880 5.056
2012029	WS656: A10 - Submersible pumps	8/31/2012	240	30.897	100.00%		30,897 Pumping	1,545	1.004	5	3.73%	5,761
20.2020		0,0.,20.E		00,001	.00.00,0	l l	,,	1,540	1 .,504	1 "	0.1070	0,. 0 .



Year of Cost 2016												2017		
Asset	Description	Date	Life	Original Cost	Make	Sewer Share	Donated	Net Allocable	Function	Annual Depreciation	Interest 2017	Applicable Asset Age	Applicable Interest	Allocable Interest
2012031	WS656: A11 - Rotary Lobe Pump	8/31/2012	240	42,483		100.00%		42,483	Pumping	2,124	1,380	5	3.73%	7,921
2012032	WS656: A11 - Rotary Lobe Pump	8/31/2012	240	42,483		100.00%		42,483	Pumping	2,124	1,380	5	3.73%	7,921
2012033 2012040	WS656: A11 Rotary Pump Lobe WS656: A18 - Rotary Lobe Pump	8/31/2012 8/31/2012	240 240	42,483 127,449		100.00% 100.00%		42,483 127,449	Pumping Pumping	2,124 6,372	1,380 4,140	5 5	3.73% 3.73%	7,921 23,764
2012040	WS656: A18-Progressive cavity pump	8/31/2012	240	15.448		100.00%		15.448	Pumping	772	502	5	3.73%	23,764
2012045	WS656: A18-Progressive Cavity pump	8/31/2012	240	15,448		100.00%		15,448	Pumping	772	502	5	3.73%	2,880
2012046	WS656: A18 - Progressive Cavity Pump	8/31/2012	240	30,897		100.00%		30,897	Pumping	1,545	1,004	5	3.73%	5,761
2012048	WS656: A18 - Boiler Water Circulating pump	8/31/2012	240	502,070		100.00%		502,070	Pumping	25,104	16,309	5	3.73%	93,615
2012052	WS656: A18 - Submersible Pump	8/31/2012	240	30,897		100.00%		30,897	Pumping	1,545	1,004	5	3.73%	5,761
2013014 2014106	WS731 Sewer Step System WS-713 UV Disinfection/Effluent Pumping Station	6/30/2013 3/3/2014	240 360	14,271 889,568		100.00% 100.00%		14,271 889,568	Pumping Pumping	714 29,652	464 28,896	4 3	4.27% 4.23%	2,438 112,953
2014100	WS743 - Grand Ridge Sewage pump station	5/31/2014	600		Breckenridge Subdiv			68,468	Pumping	1,369	2,224	3	4.23%	8,694
18677000	Computer System & Equipment	0,01,2011	555	00,100	Diodiomiago coban	100.0070		00,100	, unping	1,000	2,22	"	1.2070	
2001041	Software (Springbrook)	4/23/2001	120		Springbrook	50.00%		12,655	General	\$ 2,531	\$ 411	10	5.15%	\$ 6,520
2002390	Software for Touch Read Adaptors	12/31/2002	120	15,000		50.00%		7,500	General	1,500	244	10	5.04%	3,778
1154	Vidar Select P36 Color Scanner	10/1/2005	60	9,582		50.00%		4,791	General	1,916	156	10	4.40%	2,107
1155 2007058	HP Design Jet 1055CM Springbrook Software - work order module	10/1/2005 5/31/2007	60 60	8,627 13,525	HP	50.00% 50.00%		4,313 6,763	General General	1,725 2,705	140 220	10 10	4.40% 4.40%	1,897 2,973
1191	SCADA Master Panel	5/31/2012	60	40,845	SCADA	50.00%		20,422	General	8,169	663	5	3.73%	3,808
18727000	Communication Equipment	3/31/2012	00	40,040	CONDIT	00.0070		20,422	Octional	0,103	"	"	0.7070	0,000
96054	CONTROL PANEL TWO WAY RADIOSC3122	10/25/1996	120	5,138	SC3122	50.00%		2,569	General	\$ 514	\$ 83	10	5.76%	\$ 1,479
200066	GUI Computer System - Telemetry Upgrades	8/14/2000	60	16,762		50.00%		8,381	General	3,352	272	10	5.71%	4,785
200068	Telemetry Upgrade Butler Pump Station and Reservoi	12/31/2000	120		WS-516	50.00%		7,602	General	1,520	247	10	5.71%	4,340
2002008 2002010	Telemetry WS-507	1/1/2002 12/31/2002	120 120	126,601	Angelo Lwr Prune Hill	50.00% 50.00%		63,300 75,243	General General	12,660 15,049	2,056 2,444	10 10	5.04% 5.04%	31,888 37.904
2002010	Electrical and Telemetry - WS-509 Electrical and Telemetry WS-509	12/31/2002	120		Lwr Prune Hill	50.00%		70,007	General	14,001	2,444	10	5.04%	35,266
2002010	WS-550 Well 6 Telemetry	12/31/2002	120		Well 6 Upgrade	50.00%		5.766	General	1,153	187	10	5.04%	2.905
2002405	WS-504 Telemetry	12/31/2002	120		Upper Prune Hill	50.00%		61,240	General	12,248	1,989	10	5.04%	30,850
2003067	WS-581 Well 5 Telemetry Unit	12/31/2003	120		WS-581	50.00%		7,719	General	1,544	251	10	4.75%	3,665
2003068	WS-581 Well 7 Telemetry Unit	12/31/2003	120	12,175		50.00%		6,087	General	1,217	198	10	4.75%	2,890
2003069 2008045	WS-581 Well 8 Telemetry Unit WS636A/B Well 13 Electric Telemtery	12/31/2003 12/31/2008	600 120	12,175 175,149	WS-581	50.00% 50.00%		6,087 87,575	General General	243	198 2,845	10 9	4.75% 4.86%	2,890 38,312
18883100	Treatment/Disposal Equipment	12/31/2000	120	175,149		50.00%		01,515	General	17,515	2,040	9	4.00%	30,312
93024007	GROUP OF UNDERGROUND PIPING	1/1/1970	360	\$ 61.078	PIPE	100.00%		61,078	Treatment	\$ 2,036	\$ 1,984	10	6.33%	\$ 38,647
93004901	WWTP CLARIFIER	1/1/1971	600	144,131	WWTP CLARIFIER	100.00%		144,131	Treatment	2,883	4,682	10	5.47%	78,899
93005001	AERATION BASIN AT WWTP	1/1/1971	600		AERATION BASIN A	T 100.00%		118,776	Treatment	2,376	3,858	10	5.47%	65,020
93005201	HEADWORKS AT WWTP	1/1/1971	600		HEADWORKS AT W	W 100.00%		5,547	Treatment	111	180	10	5.47%	3,036
93023418 93023007	CLARIFIER MECHANISM CONTROL PANEL	1/1/1971 1/1/1986	180 180	36,118	CONTROL PANEL	100.00% 100.00%		36,118 13.315	Treatment Treatment	2,408 888	1,173 433	10 10	5.47% 7.32%	19,772 9,744
93022816	CONTROL PANEL CONTROL PANEL	1/1/1987	180		CONTROL PANEL	100.00%		39,960	Treatment	2,664	1,298	10	7.64%	30,526
98145	WS-312INSTALLATION OF PRESSURESEWER TANKS ON SW 6T	11/22/1988	300	270,827		100.00%		270,827	Treatment	10,833	8,797	10	7.68%	207,995
98136	WS-335STP CLARIFIER SANDBLASTINGAND PAINTING	8/18/1989	300	19,400	WS-335	100.00%		19,400	Treatment	776	630	10	7.23%	14,026
94014	FLOW LOGGER/FLOWLINK #4150	12/28/1993	180		FLOW LOGGER/FL			5,195	Treatment	346	169	10	5.60%	2,908
98087	WS-412SEWAGE TREATMENT PLANTINFLUENT SCREENING SYS	4/7/1995	300		WS-412	100.00%		47,800	Treatment	1,912	1,553	10	5.95%	28,457
98086A 97062	WS-417SEWAGE TREATMENTPLANT UPGRADE DECHLORINATION SYSTEM	11/22/1996 4/7/1997	300 360		WS-417 DECLORINATION	100.00% 100.00%		63,780 18,065	Treatment Treatment	2,551 602	2,072 587	10 10	5.76% 5.52%	36,722 9.976
98413A	WS-426 STP CLARIFIER PROJECTEQUIPMENT PORTION1129	12/31/1998	600		WS-426 STP CLARI			596,512	Treatment	11.930	19,377	10	5.09%	303.674
200029	WWTP Secondary Clarifier #2	6/30/2000	600	260,567		100.00%		260,567	Treatment	5,211	8,464	10	5.71%	148,762
200032	WWTP Secondary Clarifier #1	6/30/2000	600	520,402		100.00%		520,402	Treatment	10,408	16,904	10	5.71%	297,106
200033	WWTP Aeration Basins	6/30/2000	600	2,667,882		100.00%		2,667,882	Treatment	53,358	86,662	10	5.71%	1,523,138
200035 200039	WWTP Primary Clarifier No. 1 and No. 2 WWTP Gravity Thickener	6/30/2000 6/30/2000	600 600	1,236,228 520,402		100.00% 100.00%		1,236,228 520,402	Treatment Treatment	24,725 10,408	40,157 16,904	10 10	5.71% 5.71%	705,783 297,106
200039	Aeration Pump	3/26/2001	180	8,473		100.00%		8.473	Treatment	10,406	275	10	5.15%	4.365
2002412	Submersible Mixer	10/28/2002	120		ITT Flygt	100.00%		24,922	Treatment	2,492	810	10	5.04%	12,555
2002413	Portable remote sewer line camera w/skid	11/25/2002	180	8,659	75	100.00%		8,659	Treatment	577	281	10	5.04%	4,362
2002393	WS-553 Bioxide Feed System	12/31/2002	240		tank & pump	100.00%		14,216	Treatment	711	462	10	5.04%	7,162
2007064	Flodar sensor (measures velocity in sewer mains)	3/31/2007	120	6,119		100.00%		6,119	Treatment	612	199	10	4.40%	2,690
2008073 2008074	Submersible Pump Submersible Pump	12/31/2008 12/31/2008	180 180	10,970	Flygt	100.00% 100.00%		10,970 10,970	Treatment Treatment	731 731	356 356	9	4.86% 4.86%	4,799 4,799
2009074	Drum Scrubber 100	8/31/2009	120	10,970	WS696	100.00%		5.410	Treatment	541	176	8	4.62%	2.000
2010018	Drum Scrubber 100	7/6/2010	120	6.177	5050	100.00%		6,177	Treatment	618	201	7	4.29%	1.856
1187	Digital Video Camera	12/16/2010	120	7,899	MetroTech Vivax Vo			7,899	Treatment	790	257	7	4.29%	2,374
2012014	WS656: A2 - Headworks	8/31/2012	240	566,573		100.00%		566,573	Treatment	28,329	18,404	5	3.73%	105,642
2012017	WS656: A5 Pressure Transmitter	8/31/2012	240	61,793		100.00%		61,793	Treatment	3,090	2,007	5	3.73%	11,522
2012018	WS656: A5 - Multi Stage Blower	8/31/2012	240	467,968		100.00%		467,968	Treatment	23,398	15,201	5	3.73%	87,256
2012019 2012020	WS656: A5 - Tempature Transmitter WS656: A5 Dissoved Oxygen Analyzer	8/31/2012 8/31/2012	240 240	61,793 10,814		100.00% 100.00%		61,793 10,814	Treatment Treatment	3,090 541	2,007 351	5 5	3.73% 3.73%	11,522 2,016
2012020	WS656: A5 - Master Control Panel	8/31/2012	240	77,242		100.00%		77.242	Treatment	3,862	2.509	5	3.73%	14.402
2012021	WS656: A5-Blower Control Panel	8/31/2012	240	77,242		100.00%		77,242	Treatment	3,862	2,509	5	3.73%	14,402
2012026	WS 656: A8 - UV light bank	8/31/2012	240	196,194		100.00%		196,194	Treatment	9,810	6,373	5	3.73%	36,582
2012034	WS656: A11 - Motor Control Center	8/31/2012	240	149,333		100.00%		149,333	Treatment	7,467	4,851	5	3.73%	27,844



Year of Cost 2016													2017		
Asset	Description	Date	Life	Original Cost	Make	Sewer Share	Donated	Net Allocable	Function		nnual reciation	Interest 2017	Applicable Asset Age	Applicable Interest	Allocable Interest
2012035	WS656: A11 - Motor Control Center	8/31/2012	240	149,333		100.00%		149,333	Treatment	Бор.	7,467	4,851	5	3.73%	27,844
2012037	WS656: A15 -Bio Solids Drying System	8/31/2012	240	2,697,916		100.00%		2,697,916	Treatment	Ш	134,896	87,637	5	3.73%	503,049
2012042	WS656: A18- Spiral Heat Exchangers	8/31/2012	240	108,138		100.00%		108,138	Treatment	Ш	5,407	3,513	5	3.73%	20,163
2012043	WS656: A18 - Polymer Mixing System	8/31/2012	240	98,869		100.00%		98,869	Treatment	Ш	4,943	3,212	5	3.73%	18,435
2012044	WS656: A10 Aerobic Digester #2 Positive Disp Blowe	8/31/2012	240	100,414		100.00%		100,414	Treatment	Ш	5,021	3,262	5	3.73%	18,723
2012047	WS656: A18 - Rotary Screen Thickener	8/31/2012	240	253,352		100.00%		253,352	Treatment	Ш	12,668	8,230	5	3.73%	47,240
2012049 2012050	WS656: A18- Boiler	8/31/2012 8/31/2012	240 240	10,158 347,587		100.00% 100.00%		10,158 347,587	Treatment Treatment	Ш	508 17.379	330 11,291	5	3.73% 3.73%	1,894 64.811
2012050	WS656: A18 - Centrifugal Digester Gas Booster WS656: A18 - Air Compressor	8/31/2012	240	29,352		100.00%		29,352	Treatment	Ш	1,468	953	5	3.73%	5,473
2012051	WS656: A18 Mixers	8/31/2012	240	29,352		100.00%		29,352	Treatment	Ш	1,468	953	5	3.73%	5,473
2012054	WS656: A18 - Emergency Pressure and Vacuum Relief	8/31/2012	240	319,780		100.00%		319,780	Treatment	Ш	15,989	10,388	5	3.73%	59,626
2012056	WS656: A18 - HVAC Digester Building	8/31/2012	240	307,421		100.00%		307,421	Treatment	Ш	15,371	9,986	5	3.73%	57,321
2012057	WS656: Sensors	8/31/2012	240	174,566		100.00%		174,566	Treatment	Ш	8,728	5,670	5	3.73%	32,549
2012058	WS656: Pressure Transmittor	8/31/2012	240	5,103		100.00%		5,103	Treatment	Ш	255	166	5	3.73%	951
2012059	WS656: Controller Supply	8/31/2012	240	180,745		100.00%		180,745	Treatment	Ш	9,037	5,871	5	3.73%	33,701
2013001	Submersible Pump	2/1/2013	180	8,760	Flgyt	100.00%		8,760	Treatment	Ш	584	285	4	4.27%	1,496
2013037	DS-403 Centrifuge Control Panel	12/12/2013	240	49,187	Alfa Laval	100.00%		49,187	Treatment	Ш	2,459	1,598	4	4.27%	8,403
2014107	WS-713 Launder Covers	3/3/2014	360	81,290		100.00%		81,290	Treatment	Ш	2,710	2,641	3	4.23%	10,322
2014108	WS-713 Dryer Building	3/3/2014	360	41,979		100.00%		41,979	Treatment	Ш	1,399	1,364	3	4.23%	5,330
2014109	WS-713 Hydrogen Sulfide Scrubber System	3/3/2014	360	405,150		100.00%		405,150	Treatment	Ш	13,505	13,161	3	4.23%	51,444
2014110	WS-713 Clarifier #3	3/3/2014	600	1,248,705		100.00%		1,248,705	Treatment	Ш	24,974	40,562	3	4.23%	158,554
2016164	WWTP UV & Blower: UV Controls	7/1/2016	180 180	144,667 136,656		100.00%		144,667	Treatment	Ш	9,644	4,699	1 1	3.25% 3.25%	4,699
2016165 2016166	WWTP UV & Blower: Blower Controls	7/1/2016	180	136,656		100.00% 100.00%		136,656 136,858	Treatment Treatment	Ш	9,110 9,124	4,439 4.446	1 1	3.25%	4,439 4,446
20160002	WWTP UV & Blower: Variable Frequency Drives (VFR) Toyota Forklift	7/1/2016 7/25/2016	120		Toyota	100.00%		24,248	Treatment	Ш	2,425	788		3.25%	788
18883200	Treat/Disposal Community Swr Tanks	1123/2010	120	24,240	Toyota	100.0076		24,240	Heatment	11	2,420	100	'	3.2376	700
2006040	2006 Donated Community Tanks	12/31/2006	360	2,153,760	Donated	100.00%	2.153.760	_	Treatment	s	71,792	s - 1	10	4.40%	s -
2016069	2016 Donated Sewer Community Tanks-Kate's Close	5/19/2016	360		Donated	100.00%	147.253	_	Treatment	Ιľ	4,908		1	3.25%	
19170000	Intangibles	5		1,===			,			11	,,,,,,,		1		
2012005	SCADA Software	5/31/2012	60	14,062	SCADA	100.00%		14,062	General	\$	2,812	\$ 457	5	3.73%	\$ 2,622
2015157	Steigerwald Water Rights	12/31/2015	999	384,549		100.00%		384,549	General	11	- 1	12,491	2	3.66%	28,130
Other	Other														
417920500															
2014111	SS-568 Vactor Waster Facility Improv	7/17/2014	600	264,496		50.00%		132,248	General	\$	5,290	\$ 4,296	3	4.23%	\$ 16,792
517110000										П.		l			
98439(A) 98439(B)	1606 SE 8TH AVE 1.48 ACRESA#087070-005ORCHRD HME 1620 SE 8TH AVE 3.0 ACRESA#087070-000ORCHRD HMF W	12/31/1993 12/31/1993	999 999		1606 SE 8TH AVE 1	1.4 50.00%		1 50,000	General	\$	-	\$ 0	10 10	5.60% 5.60%	\$ 0 29.312
98439(B) 517271000	1620 SE 81H AVE 3.0 ACRESA#08/0/0-000URCHRD HME W	12/31/1993	999	104,731	1620 SE 81H AVE 3	3.0 50.00%		52,366	General	11	-	1,701	10	5.60%	29,312
98423	CITY SHOP/OPERATIONS CENTER1620 SE 8TH AVE	12/31/1994	600	022 720	CITY SHOP/OPERA	TI 50.00%		416.869	General	l s	16.675	\$ 13.541	10	6.18%	\$ 257.625
2002414	2002 Re-roof Operations Center	11/25/2002	300	38.986		50.00%		19,493	General	"	1,559	633	10	5.04%	9,820
2003047	Fire Line for Shop Expansion	2/1/2003	600	3.942		50.00%		1,971	General	Ш	79	64	10	4.75%	936
2012009	Operations Center Lighting Improvements	5/31/2012	240	40.440	2000	50.00%		20,220	General	Ш	2,022	657	5	3.73%	3.770
2014002	2005 Blazer Mobile Office Unit @ OPS Center	1/29/2014	180	25,656	Blazer	50.00%		12,828	General	Ш	1,710	417	3	4.23%	1,629
517274000								,			′ '				, ,
98422	STORAGE BUILDING @ OP CENTERINCLUDES ARCHITECTURAL	7/13/1998	600	82,485	STORAGE BUILDIN	G 50.00%		41,243	General	\$	1,650	\$ 1,340	10	5.09%	\$ 20,996
98422A	Electrical for Storage Bldg Op Ctr	12/31/2000	600	3,300		50.00%		1,650	General	Ш	66	54	10	5.71%	942
2002415	2002 Garage Storage Building Expansion	12/23/2002	600	118,293	P-715	50.00%		59,147	General	Ш	2,366	1,921	10	5.04%	29,795
517280000										П.	-				
2004036	Wash Rack - Operations Center	12/31/2004	240	30,822		50.00%		15,411	General	\$	1,541	\$ 501	10	4.68%	\$ 7,209
2004037	Paving - Operations Center	12/31/2004	180	67,418		50.00%		33,709	General	Ш	4,495	1,095	10	4.68%	15,767
2005007	Op Center South Gate (Work Crew)	6/30/2005	240 300	10,620 10,903		50.00%		5,310	General	Ш	531	172 177	10 10	4.40% 4.40%	2,335 2.397
2005008 2008001	Paving & Site Work (Work Crew location) Steel Mezzanine System	6/30/2005 3/1/2008	180	13,687		50.00% 50.00%		5,452 6.843	General General	Ш	436 912	222	9	4.40%	2,397
518280000	Steel Wezzahille System	3/1/2000	100	13,007		30.00%		0,043	General	11	912	222	, ,	4.00%	2,994
94009	HOIST/MOHAWK#TP-15	12/20/1993	180	11.406	HOIST/MOHAWK #7	TP 50.00%		5,703	General	6	760	\$ 185	10	5.60%	\$ 3,192
1099	Tire Changer	7/23/2001	120	5.429		50.00%		2,715	General	°	543	88	10	5.15%	1,399
1149	Gas Analyzer	7/14/2003	180	7.734	T IO III IO II	50.00%		3,867	General	Ш	516	126	10	4.75%	1,836
2005014	2004 Epoke TKEB12 Sand Spreader	12/1/2005	144		Epoke	50.00%		9,563	General	Ш	1,594	311	10	4.40%	4,205
2012004	First Alert Security Monitoring System	8/8/2012	84	9,994	First Alert	50.00%		4,997	General	Ш	1,428	162	5	3.73%	932
518660000										11	.				
99002	INSTALL CORAL REMOTE FIBERTO OPS CENTER/PD AND PAR	1/10/2000	300	21,652	INSTALL CORAL RE	EN 50.00%		10,826	General	\$	866	\$ 352	10	5.71%	\$ 6,181
518881000										Ш					
E277	2000 Case Loader/Backhoe 28864D	8/23/2000	120	78,585		50.00%		39,292	General	\$	7,858	\$ 1,276	10	5.71%	\$ 22,433
E342	2006 Chevy Silverado 42840D	4/17/2006	72	27,432		50.00%		13,716	General	П	4,572	446	10	4.40%	6,036
E347	2006 John Deere Mower	10/16/2006	48	5,981	John Deere	50.00%		2,991	General	П	1,495	97	10	4.40%	1,316
E353	Ford F-250 45004D	3/23/2007	120.0322	19,599		50.00%		9,799	General	П	1,959	318	10	4.40%	4,308
E354	Ford F-350 45005D	3/23/2007	120.0323	20,745		50.00%		10,372	General	П	2,074	337	10	4.40%	4,560
E373 E375	2009 Ford Escape 47012D 2008 Ford F250 XL HD 3/4 Ton 47023D	8/31/2008 8/31/2008	96.0322 120	16,143 24,760		50.00% 50.00%		8,071 12,380	General General	П	2,017	262 402	9	4.86% 4.86%	3,531 5,416
E3/5 E371	2008 Ford F250 XL HD 3/4 Ton 4/023D 2006 Chev Chassis w/15' Hydraulic Crane 47024D	8/31/2008 10/20/2008	120 180	24,760 83.969		50.00% 50.00%		12,380 41,984	General General	П	2,476 5.598	1.364	9 9	4.86%	5,416 18.367
E3/1 E393	2006 Chev Chassis W/15' Hydraulic Crane 47024D 2012 Ford F250 RC 4x2 50779D	9/3/2012	120.742	21.611		50.00%		10.805	General	П	2,148	1,364	5	3.73%	2.015
E393	2012 1 010 1 200 110 482 301130	3/3/2012	120.142	21,011	i diu	30.0076		10,005	General	I I	۷, ۱40	1 331	1 9	0.7370	2,010



## **City of Camas** Sewer Rate Study Sewer Assets

Year of Cost														
2016												2017		
Asset	Description	Date	Life	Original Cost	Make	Sewer Share	Donated	Net Allocable	Function	Annual	Interest	Applicable	Applicable	Allocable
Asset	Description	Date	LIIC	Original Cost	make	Sewer Share	Donateu	Net Allocable	Tunction	Depreciation	2017	Asset Age	Interest	Interest
E436	2015 Hustler Z Diesel 60" Mower	9/30/2014	60	14,401	Shibaura	50.00%		7,201	General	2,880	234	3	4.23%	914
E417	2014 Ford F250 3/4T 4WD w/crane 55280D	10/23/2014	120	33,836	Ford	50.00%		16,918	General	3,384	550	3	4.23%	2,148
E418	2015 Ford F250 3/4T 4x4 55284D	1/7/2015	120	40,225	Ford	50.00%		20,112	General	4,022	653	2	3.66%	1,471
E422	2015 Ford F250 3/4 T 50751D	3/20/2015	120	32,989	Ford	50.00%		16,494	General	3,299	536	2	3.66%	1,207
E452	2017 Ford Fusion 62246D	6/6/2016	96	18,597	Ford	50.00%		9,298	General	2,325	302	1	3.25%	302
E454	2016 Ford F250 4x4 62250D	8/2/2016	120	36,858	Ford	50.00%		18,429	General	3,686	599	1	3.25%	599
Total				\$ 78,090,206		\$ 76,531,892 \$	15,669,155	\$ 60,862,737		\$ 2,276,546	\$ 1,977,025			\$ 23,398,807

	\$ 2,004.48							_	
Function	Original Cost	ļ	Allocable		CIAC		Net Interest		Net Allocable
Treatment	\$ 44,008,869	\$	44,008,869	\$	5,050,216	\$	14,388,571	9	38,958,653
Collection	23,917,408		23,917,408		8,526,670		6,823,884		15,390,737
Pumping	3,913,890		3,913,890		-		1,123,246		3,913,890
Services	2,734,800		2,734,800		2,092,269		319,413		642,531
General	3,515,239		1,956,925		-		743,693		1,956,925
Total	\$ 78,090,206	\$	76,531,892	\$	15,669,155	\$	23,398,807	5	60,862,737
	s -	S	-	S	-	ŝ		- 5	- 3

Construction Work in Progress	Date	Life	Original Cost	Make	Sewer	Donated	Net Allocable	Function
Meter Replacement Project	2016	\$	372,311		0.00%		-	General
S-607 Franklin North	2016		43,633		0.00%		-	General
WS-681C North Shore Sewer	2016		2,370,521		100.00%		2,370,521	Collection
Steigerwald Wtr Rights	2016		-		0.00%		-	General
WS-681C North Shore Water Line	2016		102,846		0.00%		-	General
WS-751 Well 6 Easement	2016		9,950		0.00%		-	General
W-1000 2017 Timber Reforest	2016		6,816		0.00%		-	General
WS-709 Press Zone Surf Wtr Spl	2016		4,563		0.00%		-	General
WS-709C Slow Sand Filter	2016		15,467		0.00%		-	General
WS-709F 2015 Water Transmissn	2016		1,698,446		0.00%		-	General
WS-709H 2017 Wtr Trans	2016		3,023		0.00%		-	General
WS-709E-2015 Jones Timber Sale	2016		111,815		0.00%		-	General
WS-715 2.0 MG Gregg Reservoir	2016		69,556		0.00%		-	General
tal		\$	4,808,949		\$ 2,370,521	\$ -	\$ 2,370,521	

Function	Ori	ginal Cost	Allocabl	le	CIAC		Net	Allocable
Treatment	\$	-	\$	-	\$	-	\$	-
Collection		2,370,521	2,37	0,521		-		2,370,521
Pumping		-		-		-		-
Services		-		-		-		-
General		2,438,428		-		-		-
Total	\$	4,808,949	\$ 2,37	0,521	\$		\$	2,370,521



Illocation of Plant in Service									
				FUNCTIONS OF	SEWER SERVICE				
Plant in Service	Total Costs	CUSTOMER	FLOW	BOD	TSS	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASIS
Treatment Collection Pumping Services General Plant	\$ 44,008,869 26,287,928 3,913,890 2,734,800 4,395,353	0.00% 0.00% 0.00% 100.00% 0.00%	41.12% 100.00% 100.00% 0.00% 0.00%	27.70% 0.00% 0.00% 0.00% 0.00%	31.18% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 100.00%	100.00% 100.00% 100.00% 100.00% 100.00%	As Treatment As Flow As Flow As Customer As All Others
Total Utility Plant % Share Allocation of "As All Others"	\$ 81,340,840	\$ 2,734,800 3.55% \$ 156,220	62.77%	15.84%	\$ 13,722,804 17.83% \$ 783,887		\$ 4,395,353 \$ (4,395,353)	100.00%	
TOTAL Allocation Percentages	\$ 81,340,840	\$ 2,891,020 3.55%	\$ 51,058,603 62.77%	\$ 12,884,526 15.84%	\$ 14,506,691 17.83%	\$ -	\$ - 0.00%	\$ 81,340,840 100.00%	

	Test Year =>	2019			FUNCTIONS OF	SEWER SERVICE				
OPERATING EXPENSE	To	otal Costs	CUSTOMER	FLOW	BOD	TSS	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASIS
State Taxes	\$	207,456	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	As Taxes
ewer Collection Supplies										
Office And Operating Supplies	\$	3,604	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Operating Supplies		-	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Small Tools And Minor Equip		17,631	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
ewer Collection Services										
Professional Ser	\$	26,275	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Communication	Ι'		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Travel		-	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Intfund Oper. Rentals & Lease			0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Repairs & Maintenance		181,669	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Repairs & Maintenance		-	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Miscellaneous		705	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Miscellaneous		•	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
ewer Collection Misc.										
Intgovt Profess Services	\$		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
ewer Pressure Collection Salaries										
SWR PRESSURE COLL - Reg Salar	s	161,762	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Overtime	*	8.240	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Personnel Benefits		90,739	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
		,. 30								
ewer Pressure Collection Supplies										
Office And Operating Supplies	s	40,980	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Small Tools And Minor Equip	*	5,192	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection
Chemicals		54,770	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection



Sewer Pressure Collection Services											
Professional Ser	\$	77,630	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection	
Communication	Ι'	2,686	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection	
Intfund Oper. Rentals & Lease		4,922	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection	
Insurance		4,601	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection	
Intfund Repairs & Maint.		88,267	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection	
Miscellaneous			0.00%	100.00%	0.00%		0.00%	0.00%		As Collection	
Miscellaneous		1,082	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Collection	
Sewer Pumping Salaries											
SWR PUMPING - Reg Salaries	s	155.027	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	A. Direccion	
1	Þ	, .								As Pumping	
Overtime		5,150	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Personnel Benefits		63,810	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
C Bi CIi											
Sewer Pumping Supplies	١.	4 000	0.000/	400.000/	0.000/	0.000/	0.000/	0.000/	400.000/	4.5	
Office And Operating Supplies	\$	1,200	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Fuel Consumed		3,834	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Small Tools And Minor Equip		-	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Sewer Pumping Services	1.										
Professional Ser	\$	42,040	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Step Pumping		129,753	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Communication		2,613	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Intfund Oper. Rentals & Lease		-	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Public Utility		62,306	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Repairs & Maintenance		169,731	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Miscellaneous			0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Pumping	
Sewer Treatment Salaries											
SWR TREATMENT - Reg Salaries	\$	316,380	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Overtime	'	31,930	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Personnel Benefits		147,285	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
		,		,							
Sewer Treatment Supplies											
Office And Operating Supplies	\$	51,922	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Fuel Consumed	Ι'	- 1	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Small Tools And Minor Equip		4.811	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Supplies - Chemicals		363,451	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Supplies - Orienticals		303,431	0.0070	71.12/0	21.1070	01.1070	0.0070	0.0070	100.0070	AS Treatment	
Sewer Treatment Services											
Professional Ser	s	105,101	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Communication	1	4,537	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Travel		-,,001	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Intfund Oper. Rentals & Lease		53,719	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
		106,967	0.00%	41.12%	27.70%	31.16%	0.00%	0.00%	100.00%	As Treatment	
Insurance											
Public Utility		228,455	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Repairs & Maintenance		158,417	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Miscellaneous		40,382	0.00%	41.12%	27.70%	31.18%	0.00%	0.00%	100.00%	As Treatment	
Sewer Misc											
Intergovt. Prof. Services	s	18,657	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others	
	þ	10,007									
Intgovt Profess Services		-	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others	
W/S Administration											
W/S Administration Salries											
ADMIN/GEN - Reg Salaries	•	170,516	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service	
CUSTOMER SERVICE - Reg Salarie	١,٠	170,510	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service	
Regular Salaries		: 1	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service	
negular Salaries	ı	-	ა.ⴢ5%	02.11%	10.64%	17.05%	0.00%	0.00%	100.00%	AS PIGITE IN SERVICE	



TAL ocation Percentages	\$ 4,587,016	5 \$ 266,180 \$ 5.80%	2,782,022 \$ 60.65%	626,256 13.65%	\$ 705,102 15.37%	\$ 207,456 4.52%	\$ -	\$ 4,587,016 100.00%	
% Sewer Functions cation of "As All Others"		6.08% \$ 1,134 \$	63.52% 11,852 \$	14.30% 2,668	16.10% \$ 3,004		\$ (18,657)	100.00% \$ -	
al Operating Expenses	\$ 4,587,016			,	. ,	\$ 207,456	\$ 18,657	, , , , , ,	
Entry Level Maint. Worker Collection - 2020	-	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Entry Level Operator at WWTP - 2020	-	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Pump Station Telemetry/SCADA Upgrades	53,045		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Asset Management	53,045		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
GIP (Partial)	23,870		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Entry Level Maint. Worker Collection - 2019	68,959		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Entry Level Operator at WWTP - 2019	\$ 68,959		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
FTE Additions			00 ==0/	45.040/	4= 000/	0.000/		,,,, ,,,,	
Transfer to Retiree Medical	10,727		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Transfer to WS Capital Fund		3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Transfer to 6th and Norwood	.	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Transfer to GMA	s -	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Transfers									
Intgov Profess Services	-	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Miscellaneous	16,630		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Miscellaneous	13,072		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Repairs & Maintenance	1	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Interfund Oper Rentals	-	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Intfund Oper. Rentals & Lease	51,048		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Travel	185		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Communication	227		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Communication	9,148		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Professional Services	14,591		62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
								100.00%	
Interfund Profess. Serv. Interfund Profess. Serv.	\$ 704,322 11.347		42.68% 62.77%	10.77% 15.84%	12.13% 17.83%	0.00%	0.00%	100.00%	As 32% Cust./ 68% Plant As Plant in Service
Services	\$ 704.322	24 420/	40 600/	10 770/	10 100/	0.000/	0.000/	100 000/	A = 229/ Cust / 699/ Dit
Small Tools And Minor Equip	-	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Office And Operating Supplies	-	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Office And Operating Supplies	1								
Supplies	\$ 79	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Pro est	1 -	3.33%	02.77%	13.04%	17.03%	0.00%	0.00%	100.00%	As Plant III Service
OPEB Expense	1 :	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00% 100.00%	As Plant in Service
Benefits		3.55%	62.77%	15.84%	17.83%	0.00%	0.00%		As Plant in Service
Benefits		3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Personnel Benefits	70,742	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Personnel Benefits	\$ 70,742	3.55%	62.77%	15.84%	17.83%	0.00%	0.00%	100.00%	As Plant in Service
Benefits	""	3.3376	02.11 /0	13.04 /6	17.0370	0.0076	0.0076	100.0076	As I lant in Service
Regular Salaries Overtime	103	3.55% 3.55%	62.77% 62.77%	15.84% 15.84%	17.83% 17.83%	0.00%	0.00%	100.00% 100.00%	As Plant in Service As Plant in Service



Design Rates For =>		2019												
REVENUE REQUIREMENT	То	tal Costs	C	USTOMER	FI	LOW	FUN	NCTIONS OF S	SEW	ER SERVICE TSS	TAXES	AS ALL	TOTAL	ALLOCATION BASIS
												OTHERS		
PERATING AND CAPITAL EXPENSES														
Cash Operating Expenses	\$	4,587,016		5.80%		0.65%		13.65%		15.37%	4.52%	0.00%	100.00%	As O&M Expenses
Existing Debt Service		3,537,745		3.55%		2.77%		15.84%		17.83%	0.00%	0.00%	100.00%	As Plant in Service
New Debt Service		-		3.55%		2.77%		15.84%		17.83%	0.00%	0.00%	100.00%	As Plant in Service
Rate Funded System Reinvestment		43,796		3.55%	62	2.77%		15.84%		17.83%	0.00%	0.00%	100.00%	As Plant in Service
Total Expenses	\$	8,168,557		4.82%	61	1.58%		14.61%		16.45%	2.54%	0.00%	100.00%	
THER REVENUES AND ADJUSTMENTS														
Less:	1.													
Public Author/Hydrants	\$	-		0.00%		.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Water Hook-up Fees	1	-		0.00%		.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Sewer Sales and Service		(4,238)		3.55%		2.77%		15.84%		17.83%	0.00%	0.00%	100.00%	As Plant in Service
Turn off Fees by Owner		-		0.00%		.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Penalties		-		0.00%		.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Inspection Fees-Step System		(19,084)		3.55%	62	2.77%		15.84%		17.83%	0.00%	0.00%	100.00%	As Plant in Service
Investment Earnings		(42,094)		0.00%	0.	.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Space & Facilities Lease		(19,450)		0.00%	0.	.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Other Rent and Charges		(58,386)		0.00%	0.	.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Insurance Prem. & Recovery		-		3.55%	62	2.77%		15.84%		17.83%	0.00%	0.00%	100.00%	As Plant in Service
Sale of Junk or Salvage		_		0.00%		.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Cashier Overage & Shortage		_		0.00%		.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Other Misc. Revenue		(2,544)		0.00%		.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Developer Share of 2015 Revenue Bonds		(166,353)		3.55%		2.77%		15.84%		17.83%	0.00%	0.00%	100.00%	As Plant in Service
[Extra]		(100,333)		100.00%		.00%		0.00%		0.00%	0.00%	0.00%	100.00%	As Customer
Plus:		-		100.00 /6	0.	.00 /0		0.00 /6		0.00 /6	0.00 /6	0.00 /6	100.00 /6	As Customer
	s	10.047		0.00%	^	.00%		0.00%		0.00%	100.00%	0.00%	100.00%	As Taxes
Additional State Taxes Due to Rate Increases	1 2	12,047												
Net Cash Flow After Rate Increase	1	417,834		0.00%		.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Adjustment for Partial Year Increase		-		0.00%	0.	.00%		0.00%		0.00%	0.00%	100.00%	100.00%	As All Others
Rate Revenue Requirement	\$	8,286,289	\$	386,734	\$ 4	4,911,136	\$	1,163,533	\$	1,310,023	\$ 219,502	\$ 295,360	\$ 8,286,289	
Sewer Service Functions	1		l .	4.98%		3.19%		14.97%		16.86%			100.00%	
Allocation of "As All Other" & "Taxes"			\$	25,621	\$	325,366	\$	77,085	\$	86,790	\$ (219,502)	\$ (295,360)	\$ -	
Rate Revenue Requirement	\$	8,286,289	\$	412,355	\$ 5	5,236,502	\$	1,240,618	\$	1,396,813	\$ -	\$ -	\$ 8,286,289	

 PREPARED BY FCS GROUP
 Camas Sewer 2017 FINAL

 425-867-1802
 F.Alloc - 4

 5-Alloc - 4
 1/31/2019



**Customer Allocation** 

CUSTOMER							\$
Class	Allocation Accounts	%	\$ /	Allocation	Mo.	Unit Cost	
Residential	8,006	96.29%	\$	397,039	\$	4.13	i
Commercial/Industrial	308	3.70%		15,264		4.13	
Wafertech	1	0.01%		52		4.13	
Total	8,315	100.00%	\$	412,355	\$	4.13	

FLOW				
Class	Allocation ccf	%	\$ Allocation	Unit Cost / ccf
Residential	587,369	47.02%	\$ 2,462,441	\$ 4.19
Commercial/Industrial	310,447	24.85%	1,301,494	4.19
Wafertech	351,253	28.12%	1,472,567	4.19
otal	1,249,069	100.00%	\$ 5,236,502	\$ 4.19

BOD						\$	1,240,61
Class	Allocation	Strength	%	\$ Allocation	Unit Cost / ccf	1	
Class	ccf	BOD (Max)	/0	5 Allocation	Ullit Cost / CCI		
Residential	587,369	300	47.02%	\$ 583,395	\$ 0.99		
Commercial/Industrial	310,447	300	24.85%	308,347	0.99		
Wafertech	351,253	300	28.12%	348,877	0.99		
Total	1,249,069	300	100.00%	\$ 1,240,618	\$ 0.99		

TSS								\$	1,396,
Class	Allocation	Strength	%	ė	Allocation	Hn	nit Cost / ccf	1	
Cidos	ccf	TSS (Max)	/0	4	Allocation	UII	iii Cosi / CCi		
Residential	587,369	300	47.02%	\$	656,845	\$	1.12	1	
Commercial/Industrial	310,447	300	24.85%		347,168		1.12		
Wafertech	351,253	300	28.12%		392,800		1.12		
Total	1,249,069	300	100.00%	\$	1,396,813	\$	1.12	1	

Allocation Summary						
Class	(	CUSTOMER	FLOW	BOD	TSS	Total
Residential	\$	397,039	\$ 2,462,441	\$ 583,395	\$ 656,845	\$ 4,099,719
Commercial/Industrial		15,264	1,301,494	308,347	347,168	1,972,272
Wafertech		52	1,472,567	348,877	392,800	2,214,297
Total	\$	412,355	\$ 5,236,502	\$ 1,240,618	\$ 1,396,813	\$ 8,286,289

Class	cisting 2019 Revenue	(	COSA 2019 Revenue	\$1	Difference	% Difference
Residential	\$ 4,651,670	\$	4,099,719	\$	(551,950)	-11.87%
Commercial/Industrial	1,604,217		1,972,272		368,055	22.94%
Wafertech	1,765,690		2,214,297		448,607	25.41%
Total	\$ 8,021,577	\$	8,286,289	\$	264,712	3.30%

Unit Costs							
Class	cus.	TOMER	FLOW	BOD	TSS	FIXED	VOLUME
Residential	\$	4.13	\$ 4.19	\$ 0.99	\$ 1.12	\$ 4.13	\$ 6.30
Commercial/Industrial		4.13	4.19	0.99	1.12	4.13	6.30
Wafertech		4.13	4.19	0.99	1.12	4.13	6.30
Total	\$	4.13	\$ 4.19	\$ 0.99	\$ 1.12	\$ 4.13	\$ 6.30

## STORM UTILITY TECHNICAL EXHIBITS



## City of Camas Storm Rate Study Summary

Revenue Requirement		2019		2020		2021		2022		2023
Revenues										
Rate Revenues Under Existing Rates Non-Rate Revenues	\$	1,533,578 33,772	\$	1,567,058 32,232	\$	1,595,181 24,254	\$	1,613,260 23,355	\$	1,637,459 14,327
Total Revenues	\$	1,567,350	\$	1,599,290	\$	1,619,435	\$	1,636,616	\$	1,651,786
Expenses Cash Operating Expenses Existing Debt Service New Debt Service Rate Funded System Reinvestment	\$	1,476,200 63,739 - 143,945	\$	1,511,440 63,919 - 146,282	\$	1,547,390 63,776 - 148,862	\$	1,584,207 63,592 - 151,009	\$	1,621,929 63,887 176,404 155,370
Total Expenses	\$	1,683,884	\$	1,721,641	\$	1,760,028	\$	1,798,808	\$	2,017,591
Net Surplus (Deficiency) Additions to Meet Coverage	\$	(116,533) -	\$	(122,351) -	\$	(140,593) -	\$	(162,192) -	\$	(365,805
Total Surplus (Deficiency)	\$	(116,533)	\$	(122,351)	\$	(140,593)	\$	(162,192)	\$	(365,805
% of Rate Revenue		7.60%		7.81%		8.81%		10.05%		22.34%
Annual Rate Adjustment Cumulative Annual Rate Adjustment		3.00% 7.89%		3.00% 11.13%		3.00% 14.46%		3.00% 17.90%		3.00% 21.43%
Rate Revenues After Rate Increase Additional In-Lieu of Taxes from Rate Increase	\$ \$	1,654,616 1,816	\$ \$	., ,	\$ \$	1,825,895 3,461	\$ \$	1,901,986 4,331		1,988,432 5,265
Net Cash Flow After Rate Increase	\$	2,689	\$	49,435	\$	86,660	\$	122,203	\$	(20,097
Coverage After Rate Increases	<del></del>	n/a		n/a		n/a		n/a		2.18
Sample Residential Bi-Monthly Bill Bi-Monthly Average Increase (\$)	<b>\$</b> \$	<b>24.08</b> 0.70	<b>\$</b> \$	<b>24.80</b> 0.72	т.	<b>25.55</b> 0.74	•	<b>26.31</b> 0.77	<b>\$</b> \$	<b>27.10</b> 0.79



**Summary** 

Fund Balance	2019	2020		2021		2022		2023
OPERATING FUND								
Beginning Balance	\$ 1,929,843	\$ 1,432,532	\$	881,967	\$	718,627	\$	440,830
plus: Net Cash Flow after Rate Increase	2,689	49,435		86,660		122,203		(20,097)
less: Transfer of Surplus to Capital Fund	 (500,000)	 (600,000)		(250,000)		(400,000)		-
Ending Balance	\$ 1,432,532	\$ 881,967	\$	718,627	\$	440,830	\$	420,733
O&M Target Balance	\$ 242,663	\$ ,	\$	254,366	\$	260,418	\$	266,618
Days	354	214		170		102		95
CAPITAL								
Beginning Balance	\$ 765,688	\$ 419,295	\$	479,845	\$	246,995	\$	269,197
plus: Rate Funded System Reinvestment/ Equipment Transfers	143,945	146,282		148,862		151,009		155,370
plus: Transfers from Operating Fund	500,000	600,000		250,000		400,000		-
plus: Grants/ Donations/ CIAC	-	-		-		-		-
plus: Additional Proceeds (Costs)	-	-		-		-		-
plus: Connection Charge Revenue	-	-		-		-		-
plus: Net Debt Proceeds Available for Projects	-			-		-		2,000,000
plus: Interest Earnings	 13,400	 9,434	_	13,196	_	8,027	_	8,749
Total Funding Sources	\$ 1,423,033	\$ 1,175,011	\$	891,902	\$	806,031	\$	2,433,316
less: Capital Expenditures	 (1,003,738)	(695,166)		(644,908)		(536,834)		(1,090,349
Ending Working Capital Balance	\$ 419,295	\$ 479,845	\$	246,995	\$	269,197	\$	1,342,966
Minimum Target Balance	\$ 220,721	\$ 227,673	\$	234,122	\$	239,490	\$	250,394
COMBINED BEGINNING FUND BALANCE	\$ 2,695,532	\$ 1,851,827	\$	1,361,812	\$	965,622	\$	710,027
COMBINED ENDING FUND BALANCE	\$ 1,851,827	\$ 1,361,812	\$	965,622	\$	710,027	\$	1,763,700
Combined Days	458	330		228		164		397
Total Combined Ending Fund Balance Target	\$ 463,384	\$ 476,129	\$	488,487	\$	499,908	\$	517,012



Assumptions

onomic & Financial Factors	2019	2020	2021	2022	2023
General Cost Inflation	1.77%	1.77%	1.77%	1.77%	1.779
Construction Cost Inflation	3.50%	3.50%	3.50%	3.50%	3.50%
Labor Cost Inflation	3.00%	3.00%	3.00%	3.00%	3.009
Benefit Cost Inflation	3.00%	3.00%	3.00%	3.00%	3.009
General Inflation plus Composite Growth	4.32%	3.99%	3.59%	2.92%	3.29
Customer Growth	2.51%	2.18%	1.79%	1.13%	1.50
[Extra]	0.00%	0.00%	0.00%	0.00%	0.00
No Escalation	0.00%	0.00%	0.00%	0.00%	0.00
[Extra]	0.00%	0.00%	0.00%	0.00%	0.00
[Extra]	0.00%	0.00%	0.00%	0.00%	0.00
Investment Interest	1.75%	2.25%	2.75%	3.25%	3.25
Excise Taxes	1.500%	1.500%	1.500%	1.500%	1.500
B&O Taxes	1.50%	1.50%	1.50%	1.50%	1.50
City Tax (General Fund) - Rate Revenue Only	0.00%	0.00%	0.00%	0.00%	0.00

Accounting Assumptions			2019	2020	2021	2022	2023
FISCAL POLICY RESTRICTIONS							
Min. Op. Fund Balance Target (days of O&M expense)			60	60	60	60	60
Max. Op. Fund Balance (days of O&M expense)			60	60	60	60	60
Minimum Capital Fund Balance Target							
Select Minimum Capital Fund Balance Target	1						
1 - Defined as % of Plant	Estimated Net Asse	ets					
Plant-in-Service in 2016	\$ 19,117,693	\$	191,746	\$ 191,863	\$ 191,992	\$ 192,100	\$ 192,318
Minimum Capital Fund Balance - % of plant assets			1.00%	1.00%	1.00%	1.00%	1.00%
2 - Amount at Right ==>		\$	100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
RATE FUNDED SYSTEM REINVESTMENT							
Select Reinvestment Funding Strategy	3						
Amount of Annual Cash Funding from Rates		\$	2,689	\$ 49,435	\$ 86,660	\$ 122,203	\$ (20,097)
1 - Equal to Annual Depreciation Expense		\$	719,724	\$ 731,410	\$ 744,308	\$ 755,045	\$ 776,852
2 - Equal to Annual Depreciation Expense less Annual Debt Pri	ncipal Payments		688,073	698,718	710,575	720,271	674,032
3 - Equal to Amount at Right ==>		\$	143,945	\$ 146,282	\$ 148,862	\$ 151,009	\$ 155,370
4 - Do Not Fund System Reinvestment			20.00%	20.00%	20.00%	20.00%	20.00%



#### Assumptions

Capital Financing Assumptions			2019	2020	2021	2022	2023
Connection Fees							
South Area SDC	\$	- \$	-	\$ -	\$ -	\$ -	\$ -
Total Equivalent Service Units			11,236	11,346	11,416	11,497	11,606
Additional ESUs Per Year			140	110	70	81	108
Subtotal: South Area SDCs		\$	-	\$ -	\$ -	\$ -	\$ -
North Shore Area SDC	\$	- \$	-	\$ -	\$ -	\$ -	\$ -
Total Equivalent Service Units			215	355	495	549	621
Additional ESUs Per Year			140	140	140	54	72
Subtotal: North Shore Area SDCs		\$	-	\$ -	\$ -	\$ -	\$ -
Connection Fee Revenues		\$	2.51%	\$ 2.18%	\$ 1.79%	\$ 1.13%	\$ 1.50%
FUNDING SOURCES			2.0170	2.1070	1.1070	1.1070	1.0070
Grants		\$	-	\$ -	\$ -	\$ -	\$ -
Additional Proceeds (Costs)							
Fed Grant - Homeland Security							
State - Dept of Military FEMA							
[Extra]							
[Extra]							
[Extra]							
[Extra]							
Total Additional Proceeds		\$	-	\$ -	\$ -	\$ -	\$ -
REVENUE BONDS							
Term (years)			20	20	20	20	20
Interest Only Payments			3	0	3	0	0
Interest Rate			5.00%	5.00%	5.00%	5.00%	5.00%
Issuance Cost			1.00%	1.00%	1.00%	1.00%	1.00%
Revenue Bond Coverage Requirement	1.29	5					
Use Reserves to Pay for Last Payment	No	)					
PWTF LOANS							
Term			20	20	20	20	20
Interest Rate			2.55%	2.55%	2.55%	2.55%	2.55%
OTHER LOANS							
Term (years)			20	20	20	20	20
			1.50%	1.50%	1.50%	1.50%	1.50%
Interest Rate			1.50%	1.50 /0	1.00 /0	1.50 /0	



#### **Operating Revenue and Expenditure Forecast**

			Budget	F	orecast	F	Forecast	Forecast	Forecast	F	orecast
Revenues/Expenses		FORECAST BASIS	2018		2019		2020	2021	2022		2023
Acct.#	Rate Revenue										
419.00.343.100.00	Residential	Customer Growth	\$ 1,079,402	\$	1,106,456	\$	1,130,612	\$ 1,150,902	\$ 1,163,946	\$	1,181,405
419.00.343.100.00	Commercial/Industrial	Customer Growth	201,348		206,395		210,901	214,686	217,119		220,375
419.00.343.100.00	Irrigation	Customer Growth	106,034		108,692		111,065	113,058	114,339		116,054
419.00.343.100.00	City	Customer Growth	28,630		29,347		29,988	30,526	30,872		31,335
419.00.343.100.00	Cemetery	Customer Growth	1,678		1,720		1,758	1,790	1,810		1,837
419.00.343.100.00	Fire	Customer Growth	705		723		738	752	760		772
419.00.343.100.00	Unmatched	Customer Growth	78,283		80,245		81,996	83,468	84,414		85,680
419.00.343.100.00	Total Actual	Customer Growth	-		-		-	-	-		-
	[Extra]	Customer Growth	-				-	-			-
	Tota Rate Revenue		\$ 1,496,080	\$	1,533,578	\$	1,567,058	\$ 1,595,181	\$ 1,613,260	\$	1,637,459
	Non Rate Revenue										
419.00.361.110.00	Investment Earnings	Calculated	\$ 21,763	\$	33,772	\$	32,232	\$ 24,254	\$ 23,355	\$	14,327
419.00.369.900.00	Misc. Revenue	General Cost Inflation	-		-		-	-	-		-
	[Extra]	General Cost Inflation	 -				-	-	 -		-
	Total Non Rate Revenue		\$ 21,763	\$	33,772	\$	32,232	\$ 24,254	\$ 23,355	\$	14,327
TOTAL REVENUES			\$ 1,517,843	\$	1,567,350	\$	1,599,290	\$ 1,619,435	\$ 1,636,616	\$	1,651,786
Revenues/Expenses		FORECAST BASIS	2018		2019		2020	2021	2022		2023
Tx	State Taxes	Calculated	\$ 25,510	\$	23,510	\$	23,989	\$ 24,292	\$ 24,549	\$	24,777
STORMWATER	O&M Salaries										
419-00-553-500-11					447.000	•	404 500			\$	132,769
	O & M - Regular Salaries	Labor Cost Inflation	\$ 114,527	\$	117,963	\$	121,502	\$ 125,147	\$ 128,902	Ψ.	
419-00-553-500-12	Overtime	Labor Cost Inflation	\$ 3,682	\$	3,792	\$	3,906	\$ 4,023	\$ 4,144	•	4,268
	5		\$	\$	,	\$	,	\$ ,	\$ ,	•	4,268 48,200
419-00-553-500-12	Overtime Personnel Benefits	Labor Cost Inflation	\$ 3,682	\$	3,792	\$	3,906	\$ 4,023	\$ 4,144	•	
419-00-553-500-12	Overtime	Labor Cost Inflation	\$ 3,682		3,792		3,906	4,023	4,144		
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed	Labor Cost Inflation Benefit Cost Inflation  General Cost Inflation General Cost Inflation	3,682 41,578 11,265		3,792 42,825 11,464		3,906 44,110 11,667	4,023 45,433 11,873	4,144 46,796 12,083		48,200 12,296
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies	Labor Cost Inflation Benefit Cost Inflation General Cost Inflation	3,682 41,578		3,792 42,825		3,906 44,110	4,023 45,433	4,144 46,796		48,200
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed	Labor Cost Inflation Benefit Cost Inflation  General Cost Inflation General Cost Inflation	3,682 41,578 11,265		3,792 42,825 11,464		3,906 44,110 11,667	4,023 45,433 11,873	4,144 46,796 12,083		48,200 12,296
419-00-553-500-21 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv	Labor Cost Inflation Benefit Cost Inflation  General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation	3,682 41,578 11,265 - 6,154 272,114	\$	3,792 42,825 11,464 - 6,263 276,923	\$	3,906 44,110 11,667 - 6,373 281,816	\$ 4,023 45,433 11,873 - 6,486 286,796	\$ 4,144 46,796 12,083 - 6,601 291,864	\$	48,200 12,296 - 6,717 297,022
419-00-553-500-21 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35 419-00-553-500-41 419-00-553-500-42	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv Communications	Labor Cost Inflation Benefit Cost Inflation  General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation	\$ 3,682 41,578 11,265 - 6,154	\$	3,792 42,825 11,464 - 6,263	\$	3,906 44,110 11,667 - 6,373	\$ 4,023 45,433 11,873 - 6,486	\$ 4,144 46,796 12,083 - 6,601	\$	48,200 12,296 - 6,717
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35 419-00-553-500-41 419-00-553-500-42 Tr	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv Communications Travel	Labor Cost Inflation Benefit Cost Inflation  General Cost Inflation General Cost Inflation General Cost Inflation  General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation	\$ 3,682 41,578 11,265 - 6,154 272,114 3,175	\$	3,792 42,825 11,464 - 6,263 276,923 3,231	\$	3,906 44,110 11,667 - 6,373 281,816 3,288	\$ 4,023 45,433 11,873 - 6,486 286,796 3,346 -	\$ 4,144 46,796 12,083 - 6,601 291,864 3,405	\$	48,200 12,296 - 6,717 297,022 3,466 -
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35 419-00-553-500-41 419-00-553-500-42 Tr 419-00-553-500-45	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv Communications Travel Intfund Oper Rentals & Leases	Labor Cost Inflation Benefit Cost Inflation  General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation	\$ 3,682 41,578 11,265 - 6,154 272,114 3,175 - 174,357	\$	3,792 42,825 11,464 - 6,263 276,923 3,231 - 177,438	\$	3,906 44,110 11,667 - 6,373 281,816 3,288 - 180,573	\$ 4,023 45,433 11,873 - 6,486 286,796 3,346 - 183,764	\$ 4,144 46,796 12,083 - 6,601 291,864 3,405 - 187,012	\$	48,200 12,296 - 6,717 297,022 3,466 - 190,316
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35 419-00-553-500-41 419-00-553-500-42 Tr 419-00-553-500-45 419-00-553-500-46	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv Communications Travel	Labor Cost Inflation Benefit Cost Inflation  General Cost Inflation General Cost Inflation General Cost Inflation  General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation	\$ 3,682 41,578 11,265 - 6,154 272,114 3,175 - 174,357 8,093	\$	3,792 42,825 11,464 - 6,263 276,923 3,231	\$	3,906 44,110 11,667 - 6,373 281,816 3,288 - 180,573 8,382	\$ 4,023 45,433 11,873 - 6,486 286,796 3,346 - 183,764 8,530	\$ 4,144 46,796 12,083 - 6,601 291,864 3,405 - 187,012 8,680	\$	48,200 12,296 - 6,717 297,022 3,466 - 190,316 8,834
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35 419-00-553-500-41 419-00-553-500-42 Tr 419-00-553-500-45	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv Communications Travel Intfund Oper Rentals & Leases Insurance	Labor Cost Inflation Benefit Cost Inflation General Cost Inflation	\$ 3,682 41,578 11,265 - 6,154 272,114 3,175 - 174,357	\$	3,792 42,825 11,464 - 6,263 276,923 3,231 - 177,438 8,236	\$	3,906 44,110 11,667 - 6,373 281,816 3,288 - 180,573	\$ 4,023 45,433 11,873 - 6,486 286,796 3,346 - 183,764	\$ 4,144 46,796 12,083 - 6,601 291,864 3,405 - 187,012	\$	48,200 12,296 - 6,717 297,022 3,466 - 190,316
419-00-553-500-21 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35 419-00-553-500-41 419-00-553-500-42 Tr 419-00-553-500-45 419-00-553-500-46 419-00-553-500-47	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv Communications Travel Intfund Oper Rentals & Leases Insurance Utilities	Labor Cost Inflation Benefit Cost Inflation  General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation	\$ 3,682 41,578 11,265 - 6,154 272,114 3,175 - 174,357 8,093 510	\$	3,792 42,825 11,464 - 6,263 276,923 3,231 - 177,438 8,236 519	\$	3,906 44,110 11,667 - 6,373 281,816 3,288 - 180,573 8,382 528	\$ 4,023 45,433 11,873 - 6,486 286,796 3,346 - 183,764 8,530 538	\$ 4,144 46,796 12,083 - 6,601 291,864 3,405 - 187,012 8,680 547	\$	48,200 12,296 - 6,717 297,022 3,466 - 190,316 8,834 557
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35 419-00-553-500-42 Tr 419-00-553-500-45 419-00-553-500-45 419-00-553-500-47 419-00-553-500-47	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv Communications Travel Intfund Oper Rentals & Leases Insurance Utilities Repairs and Maintenance	Labor Cost Inflation Benefit Cost Inflation General Cost Inflation	\$ 3,682 41,578 11,265 - 6,154 272,114 3,175 - 174,357 8,093 510 104,880	\$	3,792 42,825 11,464 - 6,263 276,923 3,231 - 177,438 8,236 519 106,733	\$	3,906 44,110 11,667 - 6,373 281,816 3,288 - 180,573 8,382 528 108,619	\$ 4,023 45,433 11,873 - 6,486 286,796 3,346 - 183,764 8,530 538 110,539	\$ 4,144 46,796 12,083 - 6,601 291,864 3,405 - 187,012 8,680 547 112,492	\$	48,200 12,296 - 6,717 297,022 3,466 - 190,316 8,834 557 114,480
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35 419-00-553-500-41 419-00-553-500-42 Tr 419-00-553-500-45	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv Communications Travel Intfund Oper Rentals & Leases	Labor Cost Inflation Benefit Cost Inflation  General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation General Cost Inflation	\$ 3,682 41,578 11,265 - 6,154 272,114 3,175 - 174,357	\$	3,792 42,825 11,464 - 6,263 276,923 3,231 - 177,438	\$	3,906 44,110 11,667 - 6,373 281,816 3,288 - 180,573	\$ 4,023 45,433 11,873 - 6,486 286,796 3,346 - 183,764	\$ 4,144 46,796 12,083 - 6,601 291,864 3,405 - 187,012	\$	48,200 12,296 - 6,717 297,022 3,466 - 190,316
419-00-553-500-12 419-00-553-500-21 419-00-553-500-31 419-00-553-500-32 419-00-553-500-35 419-00-553-500-42 Tr 419-00-553-500-45 419-00-553-500-45 419-00-553-500-47 419-00-553-500-47	Overtime Personnel Benefits  O&M Supplies Office and Operating Supplies Fuel consumed Small Tools and Minor Equipmen  O&M Services Interfund Profess Serv Communications Travel Intfund Oper Rentals & Leases Insurance Utilities Repairs and Maintenance Miscellaneous	Labor Cost Inflation Benefit Cost Inflation General Cost Inflation	\$ 3,682 41,578 11,265 - 6,154 272,114 3,175 - 174,357 8,093 510 104,880	\$	3,792 42,825 11,464 - 6,263 276,923 3,231 - 177,438 8,236 519 106,733	\$	3,906 44,110 11,667 - 6,373 281,816 3,288 - 180,573 8,382 528 108,619	\$ 4,023 45,433 11,873 - 6,486 286,796 3,346 - 183,764 8,530 538 110,539	\$ 4,144 46,796 12,083 - 6,601 291,864 3,405 - 187,012 8,680 547 112,492	\$	48,200 12,296 - 6,717 297,022 3,466 - 190,316 8,834 557 114,480



#### **Operating Revenue and Expenditure Forecast**

Revenues/Expenses		FORECAST BASIS		Budget 2018		Forecast 2019		Forecast 2020	Forecast 2021		Forecast 2022		Forecast 2023
Nevellues/Expellses		TONECAST BASIS		2010		2013		2020	2021		ZUZZ		2025
	Street Cleaning Salaries												
419-00-553-515-11	Str Cleaning - Regular Salarie	Labor Cost Inflation	\$	111,440	\$	114,783	\$	118,227	\$ 121,773	\$	125,427	\$	129,190
419-00-553-515-12	Overtime	Labor Cost Inflation		2,558		2,635		2,714	2,795		2,879		2,965
419-00-553-515-21	Personnel Benefits	Benefit Cost Inflation		77,831		80,166		82,571	85,048		87,600		90,228
	Street Cleaning Misc.												
419-00-553-515-31	Office & Operating Supplies	General Cost Inflation	\$	6,459	\$	6,573	\$	6,689	\$ 6,808	\$	6,928	\$	7,050
419-00-553-515-48	Repairs & Maintenance	General Cost Inflation		1,292	ľ	1,315		1,338	1,362		1,386		1,410
	Admin Salaries												
419-00-553-516-11	Admin - Regular Salaries/Wages	Labor Cost Inflation	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
419-00-553-516-12	Overtime	Labor Cost Inflation	•		ľ	-	•	-	-	•	-	•	-
419-00-553-516-21	Personnnel Benefits	Benefit Cost Inflation		-		-		-	-		-		-
	Admin Misc.												
419-00-553-516-41	Interfund Profess. Services	General Cost Inflation	\$	50,000	\$	50,884	\$	51,783	\$ 52,698	\$	53,629	\$	54,577
419-00-553-516-45	Intfund Oper Rentals & Leases	General Cost Inflation		· -		· -		· -	· -		· -		· -
419-00-553-516-49	Miscellaneous	General Cost Inflation		-		-		-	-		-		-
419-00-553-516-51	Intgovt Profess Services	General Cost Inflation		-		-		-	-		-		-
	FTE Additions												
FTE-LW	Lead Worker Operations FTE - 2019	Labor Cost Inflation	\$	-	\$	89,646	\$	92,335	\$ 95,105	\$	97,959	\$	100,897
FTE-Eng	Engineer FTE	Labor Cost Inflation		-		89,646		92,335	95,105		97,959		100,897
FTE-M	Maintenance Worker I	Labor Cost Inflation				68,959		71.027	73,158		75,353		77,613
FTE-GIS	GIP (Partial)	Labor Cost Inflation		-		23,870		24,586	25,324		26,084		26,866
FTE-A	Asset Management	Labor Cost Inflation		-		53,045		54,636	56,275		57,964		59,703
O&M-Dams	Lacamas Lake Dam Operation	Labor Cost Inflation		-		50,000		51,500	53,045		54,636		56,275
Total Cash O&M Expenditures			\$	1,080,063	\$	1,476,200	\$	1,511,440	\$ 1,547,390	\$	1,584,207	<u> </u>	1,621,929

Depreciation Expense			2018	2019	2020	2021	2022	2023
Depreciation	Depreciation Expense	\$ 662,779  Last year's plus annual additions from CIP \$	701,792	\$ 719,724 \$	731,410 \$	744,308 \$	755,045 \$	776,852
		debt principal payments		 (31,651)	(32,692)	(33,733)	(34,774)	(102,820)
		System Reinvestment Funding \$	648,327	\$ 688,073 \$	698,718 \$	710,575 \$	720,271 \$	674,032
TOTAL EXPENSES		\$	1,781,855	\$ 2,195,924 \$	2,242,850 \$	2,291,699 \$	2,339,252 \$	2,398,781



**Existing Debt Input** 

Existing Debt Service - Revenue Bonds	2019	2020	2021	2022	2023
REVENUE BOND 1					
Annual Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Principal Payment	 -	-	-	 -	 -
Total Annual Payment	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Debt reserve for Debt Service	-	-	-	-	-
TOTAL REVENUE BONDS					
Annual Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Principal Payment	 	 	 	 	 
Total Annual Payment	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Debt reserve for Debt Service	-	-	-	-	-
Annual Debt Reserve Target on Existing Revenue Bonds	-	-	-	-	-

Existing Debt Service - PWTF Loans	2019	2020	2021	2022	2023
2012 PWTL Transp - Wetlands					
Annual Interest Payment	\$ 231	\$ 213	\$ 195	\$ 177	\$ 160
Annual Principal Payment	 3,544	 3,544	3,544	3,544	3,544
Total Annual Payment	\$ 3,775	\$ 3,757	\$ 3,739	\$ 3,721	\$ 3,704
2013 PWTL Transp - Wetlands					
Annual Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Principal Payment	 -	 -	-	-	-
Total Annual Payment	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PWTF LOANS					
Annual Interest Payment	\$ 231	\$ 213	\$ 195	\$ 177	\$ 160
Annual Principal Payment	 3,544	 3,544	3,544	 3,544	3,544
Total Annual Payment	\$ 3,775	\$ 3,757	\$ 3,739	\$ 3,721	\$ 3,704

Existing Debt Service - Other Loans	2019	2020	2021	2022	2023
2015 LTGO Bonds Transp - Wetlands					
Annual Interest Payment	\$ 31,857	\$ 31,014	\$ 29,848	\$ 28,641	\$ 27,391
Annual Principal Payment	 28,107	29,148	30,189	 31,230	32,792
Total Annual Payment	\$ 59,964	\$ 60,162	\$ 60,037	\$ 59,871	\$ 60,183
TOTAL OTHER LOANS					
Annual Interest Payment	\$ 31,857	\$ 31,014	\$ 29,848	\$ 28,641	\$ 27,391
Annual Principal Payment	28,107	29,148	30,189	31,230	32,792
Total Annual Payment	\$ 59,964	\$ 60,162	\$ 60,037	\$ 59,871	\$ 60,183

Total Existing Debt Service	2019		2020		2021		2022		2023
TOTAL STORMWATER LOANS									
Total Annual Interest Payment	\$ 32,088	\$	31,227	\$	30,043	\$	28,818	\$	27,551
Total Principal Payment	 31,651		32,692		33,733		34,774		36,336
Total Annual Payment	\$ 63,739	\$	63,919	\$	63,776	\$	63,592	\$	63,887



**Project Costs and O&M Impacts in Year:** 

No	Description	2019	2020	2021	2022	2023	Useful Life (Years)
1	2017 Budget - Capital						50
2	Professional Services						50
3	Machinery and Equipment						50
4	Construction Projects						50
5	Lacamas Lane Landslide						50
6	Forest Home Landslide						50
7	NW 38th Wetland	20,000	20,000	20,000	20,000	20,000	50
8	NW Friberg Wetland	25,000	25,000	25,000	25,000	25,000	50
9	NW Friberg Wetland SS566D	15,000	15,000	15,000	15,000	15,000	50
10	Grass Valley Wetland						50
11	NW 38th Ave. Wetland Ph 2	27,000	27,000	27,000	27,000	27,000	50
12	NW Leadbetter Drive Wetland	20,000	20,000				50
13	Other Improv Fisher Basin						50
14							50
15	Annual CIP	250,000	250,000	250,000	250,000	250,000	50
16							50
17	Columbia Summit 2A Cascade Detention	480,000	4=0.000				50
18	Columbia Summit 2A - 25th Detention		170,000	007.000			50
19	Columbia Summit 2A - 24th Detention			225,000	445.000		50
20	Julia Street Pond Retrofit				115,000	FF0 000	50
21	Columbia Summit 2B Detention					550,000	50
22	Columbia Summit 3 Detention						50
23	Lacons I de Bondon con to	400.000	400.000				
24	Lacamas Lake Dam Improvements	100,000	100,000				
	<b>Total Capital Projects</b> Total Upgrade/Expansion Projects Total R&R Projects	\$ <b>937,000</b> \$ 937,000	<b>627,000</b> \$ 627,000	<b>562,000</b> \$ 562,000	<b>452,000</b> \$ 452,000	<b>887,000</b> 887,000	
	Projects by Grants / Developer Donations Projects by Enterprise Fund						

2017



Test 1: Cash Flow Sufficiency Test	2019	2020	2021	2022	2023
EXPENSES					
Cash Operating Expenses	\$ 1,476,200	\$ 1,511,440	\$ 1,547,390	\$ 1,584,207	\$ 1,621,929
Existing Debt Service	63,739	63,919	63,776	63,592	63,887
New Debt Service	-	-	-	-	176,404
Rate Funded System Reinvestment	 143,945	 146,282	 148,862	151,009	 155,370
Total Expenses	\$ 1,683,884	\$ 1,721,641	\$ 1,760,028	\$ 1,798,808	\$ 2,017,591
REVENUES					
Rate Revenue	\$ 1,533,578	\$ 1,567,058	\$ 1,595,181	\$ 1,613,260	\$ 1,637,459
Other Non Rate Revenue	-	-	-	-	-
Connection Fee Revenue Towards Debt	-	-	-	-	-
Operating Fund & Debt Reserve Fund Interest Earnings	 33,772	 32,232	 24,254	23,355	 14,327
Total Revenue	\$ 1,567,350	\$ 1,599,290	\$ 1,619,435	\$ 1,636,616	\$ 1,651,786
NET CASH FLOW (DEFICIENCY)	\$ (116,533)	\$ (122,351)	\$ (140,593)	\$ (162,192)	\$ (365,805)
% of Rate Revenue	7.60%	7.81%	8.81%	10.05%	22.34%

Test 2: Coverage Sufficiency Test	2019	2020	2021	2022	2023
EXPENSES					
Cash Operating Expenses (Less Capital Outlays)	\$ 1,476,200	\$ 1,511,440	\$ 1,547,390	\$ 1,584,207	\$ 1,621,929
Revenue Bond Debt Service	-	-	-	-	176,404
Revenue Bond Coverage Requirement at 1.25	 	<u>-</u>		<u>-</u>	44,101
Total Expenses	\$ 1,476,200	\$ 1,511,440	\$ 1,547,390	\$ 1,584,207	\$ 1,842,435
ALLOWABLE REVENUES					
Rate Revenue	\$ 1,533,578	\$ 1,567,058	\$ 1,595,181	\$ 1,613,260	\$ 1,637,459
Other Revenue	-	-	-	-	-
Connection Fee Revenue	-	-	-	-	-
Interest Earnings - All Funds	 47,172	41,666	37,450	31,383	23,076
Total Revenue	\$ 1,580,750	\$ 1,608,724	\$ 1,632,631	\$ 1,644,643	\$ 1,660,535
Coverage Realized (Existing Rates)	n/a	n/a	n/a	n/a	0.22
COVERAGE SURPLUS (DEFICIENCY)	\$ 104,550	\$ 97,284	\$ 85,241	\$ 60,436	\$ (181,899)



Maximum Revenue Deficiency	2019	2020	2021	2022		2023
Sufficiency Test Driving the Deficiency	Cash	Cash	Cash	Cash		Cash
Maximum Revenue Deficiency (Surplus)	\$ 116,533	\$ 122,351	\$ 140,593	\$ 162,192	6	365,805
plus: Additional (Reduction) Excise Tax & City Tax	1,775	1,863	2,141	2,470		5,571
less: Net Revenue From Prior Rate Adjustments	 (72,845)	(123,680)	 (177,532)	 (233,328)		(293,057)
Net Revenue Deficiency (Surplus)	\$ 45,463	\$ 534	\$ (34,798)	\$ (68,666)	3	78,318
Required Adjustment (Full Year)	2.83%	0.03%	-1.96%	-3.72%	4	4.06%

Rate Increases	2019	2020	2021	2022	2023
Rate Revenue with no Increase	\$ 1,533,578 \$	1,567,058 \$	1,595,181 \$	1,613,260 \$	1,637,459
Revenues from Prior Rate Increases	72,845	123,680	177,532	233,328	293,057
Rate Revenue Before Rate Increase (Incl. previous increases)	1,606,423	1,690,738	1,772,713	1,846,589	1,930,516
Required Annual Rate Increase (Full Year)	2.83%	0.03%	-1.96%	-3.72%	4.06%
Number of Months New Rates Will Be In Effect	12	12	12	12	12
Info: Percentage Increase to Generate Required Revenue	2.83%	0.03%	-1.96%	-3.72%	4.06%
Policy Induced Rate Increases	3.00%	3.00%	3.00%	3.00%	3.00%
ANNUAL RATE INCREASE	3.00%	3.00%	3.00%	3.00%	3.00%
CUMULATIVE RATE INCREASE	7.89%	11.13%	14.46%	17.90%	21.43%

Impacts of Rate Increases		2019	2020	2021		2022		2023
Rate Revenues After Rate Increase	\$	1,654,616 \$	1,741,460	\$ 1,825,895	\$	1,901,986	\$	1,988,432
Full Year Rate Revenues After Rate Increase		1,654,616	1,741,460	1,825,895		1,901,986		1,988,432
Partial Year Adjustment		-	-	-		-		-
Additional (Reduction of) Taxes Due to Rate Increases		1,816	2,616	3,461		4,331		5,265
Net Cash Flow After Rate Increase	\$	2,689 \$	49,435	\$ 86,660	\$	122,203	\$	(20,097)
Coverage After Rate Increase		n/a	n/a	n/a		n/a		2.18
Coverage After Rate Increase (Total Debt)		3.51	4.21	4.90		5.42		1.60



New Dept Assumptions	2019	2020	2021	2022	2023
Revenue Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
PWTF Loans	-	-	-	-	-
Other Loan Proceeds	-	-	-	-	-
Fund Balance Impacts	2019	2020	2021	2022	2023
Ending Fund Balance - Operating Fund	\$ 1,432,532	\$ 881,967	\$ 718,627	\$ 440,830	\$ 420,733
Minimum Target - Operating Fund	242,663	248,456	254,366	260,418	266,618
Ending Fund Balance - Capital Fund	\$ 419,295	\$ 479,845	\$ 246,995	\$ 269,197	\$ 1,342,966
Minimum Target - Capital Fund	220,721	227,673	234,122	239,490	250,394
Annual CIP (Inflated)	\$ 1,003,738	\$ 695,166	\$ 644,908	\$ 536,834	\$ 1,090,349



**Fund Activity** 

Funds		2019		2020		2021		2022		2023
PERATING										
Beginning Balance	\$	1,929,843	\$	1,432,532	\$	881,967	\$	718,627	\$	440,8
plus: Net Cash Flow after Rate Increase		2,689		49,435		86,660		122,203		(20,0
less: Transfer of Surplus to Capital Fund (If No Manual Entry)		(500,000)		(600,000)		(250,000)		(400,000)		
Ending Balance	\$	1,432,532	\$	881,967	\$	718,627	\$	440,830	\$	420,7
Maximum Funds to be Kept as Operating Reserves	\$	242,663	\$	248,456	\$	254,366	\$	260,418	\$	266,6
Info: No of Days of Cash Operating Expenses		354		214		170		102		
Info: No of Days of Cash Operating Expenses Target		60		60		60		60		
Difference over or (under) target funds	\$	1,189,869	\$	633,511	\$	464,262	\$	180,413	\$	154,1
Manual Entry for Transfer to Capital Fund		(500,000)		(600,000)		(250,000)		(400,000)		
APITAL										
Beginning Balance	\$	765,688	\$	419,295	\$	479,845	\$	246,995	\$	269,1
plus: Rate Funded System Reinvestment		143,945		146,282		148,862		151,009		155,3
plus: Transfers from Operating Fund		500,000		600,000		250,000		400,000		
plus: Grants/ Donations/ CIAC		-		-		-		-		
plus: Additional Proceeds (Costs)		-		-		-		-		
plus: Connection Fee Revenue		-		-		-		-		
less: Connection Fees Towards Debt		-		-		_		-		
plus: Revenue Bond Proceeds		-		-		-		-		2,000,0
plus: PWTF Loans		-		-		-		-		
plus: Other Loan Proceeds		-		-		-		-		
plus: Interest Earnings		13,400		9,434		13,196		8,027		8,7
Total Funding Sources	\$	1,423,033	\$	1,175,011	\$	891,902	\$	806,031	\$	2,433,3
less: Capital Expenditures		(1,003,738)		(695,166)		(644,908)		(536,834)		(1,090,3
Ending Capital Fund Balance	\$	419,295	\$	479,845	\$	246,995	\$	269,197	\$	1,342,9
Minimum Target Balance	\$	220,721	\$	227,673	\$	234,122	\$	239,490	\$	250,3
OMBINED BEGINNING FUND BALANCE	\$	2,695,532		1,851,827		1,361,812		965,622		710,0
OMBINED ENDING FUND BALANCE	\$	1,851,827	\$	1,361,812	\$	965,622	\$	710,027	\$	1,763,7
Info: No of Days of Cash Operating Expenses		458		330		228		164		3
EBT RESERVE	•								_	
Beginning Balance	\$	-	\$	-	\$	-	\$	-	\$	4-0
plus: Reserve Funding from New Debt		-		-		-		-		176,4
less: Use of Reserves for Debt Service	_		_		_	<u> </u>	_	<u> </u>	_	
Ending Balance	\$	-	\$	-	\$	•	\$	-	\$	176,4
Minimum Target Balance	\$	-	\$	-	\$	-	\$	-	\$	176,4



Asset  41905 2002 Minor Culverts - 8 41907 1998 Major Culverts - 8 41908 1994 Major Culverts - 8 41909 1997 Major Culverts - 8 41910 1998 Major Culverts - 8 41911 1993 Minor Culverts - 4 41911 1995 Minor Culverts - 4 41912 1995 Minor Culverts - 4 41913 1997 Minor Culverts - 3 41914 1998 Minor Culverts - 8	Storm Drainage Storm Drainage Storm Drainage	1/1/2005 1/1/2005 1/1/2005	Life 456	Original Cost 511	Make	Model / Funding Source	Donated	Net Allocable	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
41907 1998 Major Culverts - \$ 41908 1994 Major Culverts - \$ 41909 1997 Major Culverts - \$ 41910 1998 Major Culverts - \$ 41911 1993 Minor Culverts - \$ 41912 1995 Minor Culverts - \$ 41913 1997 Minor Culverts - \$ 41914 1998 Minor Culverts - \$	Storm Drainage Storm Drainage Storm Drainage	1/1/2005		\$ 511		Course						
41908 1994 Major Culverts - \$ 41909 1997 Major Culverts - \$ 41910 1998 Major Culverts - \$ 41911 1993 Minor Culverts - \$ 41912 1995 Minor Culverts - \$ 41913 1997 Minor Culverts - \$ 41914 1998 Minor Culverts - \$	Storm Drainage Storm Drainage		000		Donated		\$ 511	\$ -	\$ 13	10	4.40%	\$ -
41909 1997 Major Culverts - \$ 41910 1998 Major Culverts - \$ 41911 1993 Minor Culverts - \$ 41912 1995 Minor Culverts - \$ 41913 1997 Minor Culverts - \$ 41914 1998 Minor Culverts - \$	Storm Drainage		288	150	Donated		150	-	6	10	4.40%	-
41910 1998 Major Culverts - \$ 41911 1993 Minor Culverts - \$ 41912 1995 Minor Culverts - \$ 41913 1997 Minor Culverts - \$ 41914 1998 Minor Culverts - \$			360	7,445	Donated		7,445	-	248	10	4.40%	-
41911     1993 Minor Culverts - \$       41912     1995 Minor Culverts - \$       41913     1997 Minor Culverts - \$       41914     1998 Minor Culverts - \$		1/1/2005 1/1/2005	396 408	8,934 1,293	Donated Donated		8,934 1,293	-	271	10 10	4.40% 4.40%	-
41912 1995 Minor Culverts - \$ 41913 1997 Minor Culverts - \$ 41914 1998 Minor Culverts - \$		1/1/2005	348	2.490	Donated		2.490	-	86	10	4.40%	
41913 1997 Minor Culverts - 9 41914 1998 Minor Culverts - 9		1/1/2005	372	156	Donated		156	_	5	10	4.40%	_
		1/1/2005	396	3,087	Donated		3,087	-	94	10	4.40%	-
		1/1/2005	408	6,704	Donated		6,704	-	197	10	4.40%	-
41915 1997 Catch Basins & Ir		1/1/2005	156	845	Donated		845	-	65	10	4.40%	-
41916 1978 Catch Basins & Ir 41917 1979 Catch Basins & Ir		1/1/2005 1/1/2005	168 180	1,204 1,395	Donated Donated		1,204 1,395	-	86 93	10 10	4.40% 4.40%	-
41917 1979 Catch Basins & II		1/1/2005	204	2,068	Donated		2.068	-	122	10	4.40%	
41919 1988 Catch Basins & Ir		1/1/2005	288	8.585	Donated		8.585	_	358	10	4.40%	_
41920 1989 Catch Basins & Ir		1/1/2005	300	2,382	Donated		2,382	-	95	10	4.40%	-
41921 1990 Catch Basins & Ir		1/1/2005	312	12,985	Donated		12,985	-	499	10	4.40%	-
41922 1991 Catch Basins & Ir		1/1/2005	324	20,665	Donated		20,665	-	765	10	4.40%	-
41923 1992 Catch Basins & Ir		1/1/2005	336	4,003	Donated		4,003	-	143	10	4.40%	-
41924 1993 Catch Basins & Ir 41925 1994 Catch Basins & Ir		1/1/2005 1/1/2005	348 360	64,419 90,206	Donated Donated		64,419 90,206	-	2,221 3,007	10 10	4.40% 4.40%	
41926 1994 Catch Basins & II		1/1/2005	372	23,347	Donated		23,347		753	10	4.40%	
41927 1996 Catch Basins & Ir		1/1/2005	384	48,138	Donated		48,138	-	1,504	10	4.40%	-
41928 1997 Catch Basins & Ir	nlets	1/1/2005	396	124,581	Donated		124,581	-	3,775	10	4.40%	-
41929 1998 Catch Basins & Ir		1/1/2005	408	128,074	Donated		128,074	-	3,767	10	4.40%	-
41930 1999 Catch Basin & Inl		1/1/2005	420	126,927	Donated		126,927	-	3,626	10	4.40% 4.40%	-
41931 2000 Catch Basins & Ir 41932 2001 Catch Basins & Ir		1/1/2005 1/1/2005	432 444	43,503 29,430	Donated Donated		43,503 29,430	-	1,208 795	10 10	4.40%	-
41932 2001 Catch Basins & II		1/1/2005	456	12,635	Donated		12,635	-	332	10	4.40%	
41934 1997 Storm Drainage F		1/1/2005	1	0	Donated		12,033	-	0	10	4.40%	
41935 1978 Storm Drainage F		1/1/2005	1	0	Donated		0	-	0	10	4.40%	
41936 1979 Storm Drainage F		1/1/2005	1	0	Donated		0	-	0	10	4.40%	-
41937 1981 Storm Drainage F		1/1/2005	24	2,200	Donated		2,200	-	1,100	10	4.40%	-
41938 1988 Storm Drainage F 41939 1989 Storm Drainage F		1/1/2005	108 120	18,820	Donated		18,820	-	2,091 702	10 10	4.40% 4.40%	-
41939 1989 Storm Drainage F 41940 1990 Storm Drainage F		1/1/2005 1/1/2005	132	7,019 14.017	Donated Donated		7,019 14.017		1,274	10	4.40%	
41941 1991 Storm Drainage F		1/1/2005	144	97,777	Donated		97,777		8,148	10	4.40%	
41942 1992 Storm Drainage F		1/1/2005	156	5,400	Donated		5,400	-	415	10	4.40%	-
41943 1993 Storm Drainage F		1/1/2005	168	87,871	Donated		87,871	-	6,276	10	4.40%	-
41944 1994 Storm Drainage F		1/1/2005	180	106,417	Donated		106,417	-	7,094	10	4.40%	-
41945 1995 Storm Drainage F 41946 1996 Storm Drainage F		1/1/2005 1/1/2005	192 204	16,556 88.751	Donated Donated		16,556 88,751	-	1,035 5,221	10 10	4.40% 4.40%	-
41947 2002 Drainage Manhol		1/1/2005	456	15.010	Donated		15.010	-	395	10	4.40%	
41948 1997 Storm Drainage F		1/1/2005	216	178,956	Donated		178,956	_	9,942	10	4.40%	_
41949 1998 Storm Drainage F		1/1/2005	228	245,000	Donated		245,000	-	12,895	10	4.40%	-
41950 1999 Storm Drainage F		1/1/2005	240	181,022	Donated		181,022	-	9,051	10	4.40%	-
41951 2000 Storm Drainage F		1/1/2005	252	452,062	Donated		452,062	-	21,527	10	4.40%	-
41952 2001 Storm Drainage F 41953 2002 Storm Drainage F		1/1/2005 1/1/2005	264 276	44,469 34.885	Donated Donated		44,469 34,885	-	2,021 1,517	10 10	4.40% 4.40%	-
41953 2002 Storm Drainage R 41954 1997 Drainage Manhol		1/1/2005	156	1,537	Donated		1,537		1,517	10	4.40%	-
41955 1978 Drainage Manhol		1/1/2005	168	1.783	Donated		1.783	_	127	10	4.40%	_
41956 1981 Drainage Manhol		1/1/2005	204	5,975	Donated		5,975	-	351	10	4.40%	-
41957 1988 Drainage Manhol		1/1/2005	288	18,248	Donated		18,248	-	760	10	4.40%	-
41958 1989 Drainage Manhol		1/1/2005	300	12,353	Donated		12,353	-	494	10	4.40%	-
41959 1990 Drainage Manhol		1/1/2005	312	24,464	Donated		24,464	-	941	10	4.40% 4.40%	-
41960 1991 Drainage Manhol 41961 1992 Drainage Manhol		1/1/2005 1/1/2005	324 336	33,943 3,203	Donated Donated		33,943 3,203	-	1,257 114	10 10	4.40% 4.40%	-
41961 1992 Drainage Manhol		1/1/2005	348	74,241	Donated		74,241	-	2,560	10	4.40%	
41963 1994 Drainage Manhol		1/1/2005	360	87,973	Donated		87,973	-	2,932	10	4.40%	-
41964 1995 Drainage Manhol		1/1/2005	372	27,238	Donated		27,238	-	879	10	4.40%	-
41965 1996 Drainage Manhol		1/1/2005	384	75,989	Donated		75,989	-	2,375	10	4.40%	-
41966 1997 Drainage Manhol		1/1/2005	396	184,851	Donated		184,851	-	5,602	10	4.40%	-
41967 1998 Drainage Manhol 41968 1999 Drainage Manhol		1/1/2005 1/1/2005	408 420	220,897 187,025	Donated Donated		220,897 187,025	-	6,497 5,344	10 10	4.40% 4.40%	-
41969 1999 Drainage Manhol		1/1/2005	420	91.715	Donated		91.715		2,548	10	4.40%	
41970 2001 Drainage Manhol		1/1/2005	444	37,505	Donated		37,505	-	1,014	10	4.40%	_



Align   2003 Major Culverts   1/1/2005   468   5,343   Donated   41972   2003 Minor Culverts   1/1/2005   468   361   Donated   41973   2003 Catch Basins & Inlets   1/1/2005   468   80,607   Donated   41974   2003 Storm Sewer Pipe   1/1/2005   288   126,363   Donated   41975   2003 Drainage Manholes   1/1/2005   468   115,753   Donated   41975   2003 Drainage Manholes   1/1/2005   468   115,753   Donated	5,343 361 80,607 126,363 115,753 18,669	Depreciation - 137 - 9 - 2,067 - 5,265	10 10	Applicable Interest	Allocable Interest
41972     2003 Minor Culverts     1/1/2005     468     361     Donated       41973     2003 Catch Basins & Inlets     1/1/2005     468     80,607     Donated       41974     2003 Storm Sewer Pipe     1/1/2005     288     126,363     Donated       41975     2003 Drainage Manholes     1/1/2005     468     115,753     Donated	361 80,607 126,363 115,753	- 9 - 2,067	10		-
41973     2003 Catch Basins & Inlets     1/1/2005     468     80,607     Donated       41974     2003 Storm Sewer Pipe     1/1/2005     288     126,363     Donated       41975     2003 Drainage Manholes     1/1/2005     468     115,753     Donated	80,607 126,363 115,753	- 2,067		4.40%	_
41974         2003 Storm Sewer Pipe         1/1/2005         288         126,363         Donated           41975         2003 Drainage Manholes         1/1/2005         468         115,753         Donated	126,363 115,753		10	4.40%	
			10	4.40%	-
		- 2,968	10	4.40%	-
41978         2004 Catch Basins & Inlets         1/1/2005         480         18,669         Donated           41979         2004 Storm Sewer Pipe         1/1/2005         300         21,457         Donated	21,457	- 467 - 858	10 10	4.40% 4.40%	-
41979         2004 Storm Sewer Pipe         1/1/2005         300         21,457         Donated           41980         2004 Drainage Manholes         1/1/2005         480         39,869         Donated	39,869	-   858 - 997	10	4.40%	
41982 1993 Catch Basins & Iniets - Short Plats 1/1/2005 348 653 Donated	653	-   23	10	4.40%	-
41983         1997 Catch Basins & Inlets - Short Plats         1/1/2005         396         9,900         Donated	9,900	- 300	10	4.40%	-
41984 1997 Drainage Pipe - Short Plats 1/1/2005 216 6,451 Donated	6,451	- 358	10	4.40%	-
41985         1997 Drainage Manholes - Short Plats         1/1/2005         396         4,950         Donated           2005041         2005 Catch Basins & Inlets         12/31/2005         480         89,551         Donated	4,950 89,551	- 150 - 2,239	10 10	4.40% 4.40%	-
20050412 2005 Storm Drainage Pipe 12/31/2005 300 176,789 Donated	176.789	- 7,072	10	4.40%	
2005043 2005 Drainage Manholes 12/31/2005 480 147,305 Donated	147,305	- 3,683	10	4.40%	-
2007113         Drainage Pipe - SE 1st/Lake Road         12/31/2005         300         816,205         Donated         Grants	816,205	- 32,648	10	4.40%	-
2007114         Drainage Manholes - SE 1st/Lake Road         12/31/2005         480         183,850         Donated         Grants           2007115         Catch Basins - SE 1st/Lake Road         12/31/2005         480         115,930         Donated         Grants	183,850	- 4,596 - 2,898	10 10	4.40% 4.40%	
2007115         Catch Basins - SE 1st/Lake Road         12/31/2005         480         115,930         Donated         Grants           2007116         SE 1st/Lake Road Facility No. 1         12/31/2005         999         22,765         Donated         Grants	115,930 22,765	- 2,898	10	4.40%	
2007117 SE 1st/Lake Road Facility No. 2 12/31/2005 999 18,100 Donated Grants	18,100		10	4.40%	
2007118 SE 1st/Lake Road Facility No. 3 12/31/2005 999 482,389 Donated Grants	482,389	-     -	10	4.40%	-
2007119         SE 1st/Lake Road Facility No. 4         12/31/2005         999         48,800         Donated         Grants	48,800	-    -	10	4.40%	-
2007120         SE 1st/Lake Road Wetlands         12/31/2005         999         192,935         Donated         Grants           2006048         2006 Minor Culverts         12/31/2006         408         140,079         Donated         186 each	192,935 140,079	- 4,120	10 10	4.40% 4.40%	-
2000049 2006 Catch Basins & Inlets - Storm Drainage 12/31/2006 480 129.992 Donated 91 each	129,992	- 3,250	10	4.40%	
2006050 2006 Storm Drainage Pipe 12/31/2006 300 286,321 Donated 17,423 L.F.	286,321	- 11,453	10	4.40%	-
2006051         2006 Storm Drainage Manholes         12/31/2006         480         264,763         Donated         119 each	264,763	- 6,619	10	4.40%	-
2006052 2006 Wr Quality Manholes - Storm Drainage 12/21/2006 456 22,172 Donated 2	22,172	-   583	10	4.40%	-
2006053         2006 Storm Drainage Pond         12/31/2006         999         147,563         Donated         1           2007026         2007 Donated Catch Basins & Inlets         12/31/2007         480         174,210         Donated         103 Eacg	147,563 174,210	- 4,355	10 10	4.40% 4.40%	
2007027 2007 Donated Storm Pipe 12/31/2007 300 340,447 Donated 19201.04 L.F.	340.447	- 13,618	10	4.40%	
2007028 2007 Donated Storm Drainage Manholes 12/31/2007 480 278,805 Donated 124 each	278,805	- 6,970	10	4.40%	-
2010058         2010 Donated Major Culverts Fisher Creek Campus         12/31/2010         408         8,025         Donated         107 L.F.	8,025	- 236	7	4.29%	-
2010D59 2010 Donated 18" Storm Pipe Ilwaco Estates Subdiv 12/231/2010 300 9,118 Donated 97 L.F.	9,118	- 365	7 7	4.29%	-
2010060         2010 Donated 12" Storm Pipe Ilwaco Estates Subdiv         12/31/2010         300         18,130         Donated         259 LF.           2010061         2010 Donated 12" Storm Pipe Ilwaco Estates Subdiv         12/31/2010         300         21,472         Donated         671 LF.	18,130 21,472	- 725 - 859	7	4.29% 4.29%	-
2010062 2010 Donated 12° Storm Pipe Vista Pointe Subdiv 12/31/2010 300 26,369 Donated 761 L.F.	26,369	- 1,055	7	4.29%	-
2010063         2010 Storm Drainage Manholes Ilwaco Estates Sub         12/31/2010         480         12,166         Donated         7 Each	12,166	- 304	7	4.29%	-
2010064   2010 Donated Storm Drainage Manholes Vista Pointe   12/31/2010   480   8,690   Donated   5 Each	8,690	- 217	7	4.29%	-
2010065         2010 Donated Water Quality Manholes Vista Pointe         12/31/2010         456         12,160         Donated         1 Each           2012118         2011 Donated 12" Storm Sewer Pipe Camas Ridge Apts         1/1/2012         300         13,006         Donated         409 L.F.	12,160 13,006	- 320 - 520	7 5	4.29% 3.73%	
2012/116 2011 Donated 2 Storm Manholes Camas Ridge Apts 1/1/2012 480 8,400 Donated 4 each	8,400	- 210	5	3.73%	
2012 Donated Catch Basins Village @ Logan Place 12/31/2012 480 11,200 Donated 7 each	11,200	- 280	5	3.73%	-
2012094 2012 Donated 12" Storm Pipe Village @ Logan Place 12/31/2012 288 16,649 Donated 518 L.F.	16,649	- 694	5	3.73%	-
2012 Donated Manholes Village @ Logan Place 12/31/2012 480 17,578 Donated 7 each	17,578	- 439	5	3.73%	-
2013117         2013 Donated Culverts HARL Sch Site Imp         1/4/2013         480         260,000         Donated         65.8 LF           2013092         2013 Donated Catch Basin Summit @ Col Vista II         5/13/2013         480         10,500         Donated         5 each	260,000 10,500	- 6,500 - 263	4	4.27% 4.27%	
2013094 2013 Donated 10" Storm Pice Summit @ Col Vista II 5/13/2013 301 5,250 Donated 210 LF	5.250	-   209	4	4.27%	-
2013095 2013 Donated 12" Storm Pipe Summit @ Col Vista II 5/13/2013 301 61,880 Donated 1768 LF	61,880	- 2,466	4	4.27%	-
2013096 2013 Donated 15" storm Pipe Summit @ Col Vista II 5/13/2013 301 8,892 Donated 228 LF	8,892	- 354	4	4.27%	-
2013100   2013 Donated Storm Manholes Summit @ Col Vista II   5/13/2013   480   39,496   Donated   16 each   2013093   2013 Donated Catch Basin HARL Ph I-III   11/22/2013   480   32,633   Donated   27 each   27 each   27 each   27 each   28 each   28 each   28 each   29 eac	39,496	- 987	4	4.27% 4.27%	-
2013093   2013 Donated Catch Basin HARL Ph I-III   11/22/2013   480   32,633   Donated   27 each   2013097   2013 Donated 12" Storm Pipe HARL Ph I-III   11/22/2013   300   5,250   Donated   2484 LF	32,633 5,250	- 816 - 210	4	4.27%	
2013098 2013 Donated 15 Storm Pice HARL Ph I-III 11/22/2013 300 86,940 Donated 131 LF	86.940	- 3.477	4	4.27%	-
2013099 2013 Donated 24" Storm Pipe HARL Ph I-III 11/22/2013 300 8,892 Donated 635 LF	8,892	- 356	4	4.27%	-
2013   2013 Donated Storm Manholes HARL Ph I-III   11/22/2013   480   44,425   Donated   18 each	44,425	- 1,111	4	4.27%	-
2014 Donated Catch Basins - Breckenridge         37/2014         480         12,468         Donated         11 each           2014 Donated 6" Storm Pipe - Breckenridge         37/2014         300         15,040         Donated         752 LF	12,468 15,040	- 312 - 601	3 3	4.23% 4.23%	
2014-091 2014-00nated o Storm Pipe - Deckeninge 37/2014 300 45,150 Donated 1075 LF 2014/092 2014-00nated 1075 LF 37/2014 300 45,150 Donated 1075 LF 37/2014	45.150	- 1,806	3	4.23%	[ ]
2014 Donated 18" Storm Pipe - Breckenridge 377/2014 300 21,900 Donated 438 LF	21,900	- 876	3	4.23%	-
2014101   2014 Donated Manholes - Breckenridge   37//2014   480   44,167   Donated   20 each	44,167	- 1,104	3	4.23%	-
2014 Donated Catch Basins - Sum @ Col Vista 2/3 3/31/2014 480 6.215 Donated 5 each	6,215	- 155	3	4.23%	-
2014090   2014 Donated 12" Storm Pipe - Sum @ Col Vista 2/3   3/31/2014   300   9,534   Donated   227 LF   2014100   2014 Donated Manholes - Sum @ Col Vista 2/3   3/31/2014   480   17,667   Donated   8 each	9,534 17,667	- 381 - 442	3 3	4.23% 4.23%	-
2014-1002 2014-0Drated warmines - Junii @ Col 1786 2/3 3/31/2014 460 17,007 Dorated 2/3 5/31/2014 460 3,0745 Donated 2/3 5/59 LF 10/15/2014 300 3,0745 Donated 2/3 5/59 LF	30,745	- 1,230	3	4.23%	[ ]



Asset	Description	Date	Life	Original Cost	Make	Model / Funding	Donated	Net Allocable	Annual	2017 Applicable Asset	Applicable Interest	Allocable Interest
2014089	2014 Donated Catch Basins - Hidden Meadows	10/22/2014	480	24.935	Donated	Source 22 each	24,935	-	Depreciation 623	Age 3	4.23%	-
2014095	2014 Donated 12" Storm Pipe - Coopers Glen	10/22/2014	300	18,522	Donated	441 LF	18,522	-	741	3	4.23%	-
2014096	2014 Donated 10" Storm Pipe - Hidden Meadows	10/22/2014	300	28,320	Donated	708 LF	28,320	-	1,133	3	4.23%	-
2014097	2014 Donated 12" Storm Pipe - Hidden Meadows	10/22/2014	300	140,280	Donated	3340 LF	140,280	-	5,610	3	4.23%	-
2014098 2014103	2014 Donated 18" Storm Pipe - Hidden Meadows 2014 Donated Manholes - Coopers Glen	10/22/2014 10/22/2014	300 480	53,900 6.625	Donated Donated	1078 LF 3 each	53,900 6,625	-	2,155 166	3	4.23% 4.23%	-
2014103	2014 Donated Manholes - Coopers Glen 2014 Donated Manholes - Hidden Meadows	10/22/2014	480	48,584	Donated	3 each	48,584		1,215	3	4.23%	-
2014088	2014 Donated Catch Basins - Deerhaven	10/23/2014	480	6,801	Donated	6 each	6,801	-	170	3	4.23%	-
2014094	2014 Donated 12" Storm Pipe - Deerhaven	10/23/2014	300	17,346	Donated	413 LF	17,346	-	694	3	4.23%	-
2014102	2014 Donated Manholes - Deerhaven	10/23/2014	480	8,833	Donated	4 each	8,833	-	221	3	4.23%	-
2015029	2015 Donated Catch Basin - Lake Hills	3/3/2015	480	36,750	Donated	15 each	36,750	-	919	2	3.66%	-
2015033 2015034	2015 Donated 12" Storm Pipe - Lake Hills 2015 Donated 18" Storm Pipe - Lake Hills	3/3/2015 3/3/2015	300 300	17,612 54,495	Donated Donated	518 L.F. 1211 L.F.	17,612 54,495	-	704 2,180	2 2	3.66% 3.66%	-
2015042	2015 Donated 48" Concrete Storm Manholes-LakeHills	3/3/2015	480	55.000	Donated	22 each	55,000		1.375	2	3.66%	-
2015041	2015 Donated 12" Storm Pipe - 7th Ave Townhomes	3/18/2015	300	14,000	Donated	400 L.F.	14,000	-	560	2	3.66%	-
2015045	2015 Donated 48" Concrete Storm Manholes-7th Ave T	3/18/2015	480	7,500	Donated	3 each	7,500	-	188	2	3.66%	-
2015030	2015 Donated Catch Basin - HARL Ph 4	6/11/2015	480	7,861	Donated	6 each	7,861	-	197	2	3.66%	-
2015035	2015 Donated 12" Storm Pipe - HARL Ph 4	6/11/2015	300	48,864	Donated	1018 L.F.	48,864	-	1,955	2	3.66%	-
2015036 2015037	2015 Donated 16" Storm Pipe - HARL Ph 4 2015 Donated 18" Storm Pipe - HARL Ph 4	6/11/2015 6/11/2015	300 300	12,300 9.636	Donated Donated	123 L.F. 146 L.F.	12,300 9.636	-	492 385	2 2	3.66% 3.66%	-
2015043	2015 Donated 48" Concrete Storm Manholes-HARL Ph 4	6/11/2015	480	35.700	Donated	17 each	35,700		893	2	3.66%	-
2015046	2015 Donated 24" Storm Pipe - HARL Ph 4	6/11/2015	300	27,342	Donated	434 L.F.	27,342	-	1,094	2	3.66%	-
2015038	2015 Donated 6" Storm Pipe - HARL Ph 6/7	7/7/2015	300	55,407	Donated	2378 L.F.	55,407	-	2,216	2	3.66%	-
2015031	2105 Donated Catch Basin - HARL Ph 6/7	7/17/2015	480	18,400	Donated	16 each	18,400	-	460	2	3.66%	-
2015032 2015039	2015 Donated Catch Basin - HARL Ph 6/7 2015 Donated 12" Storm Pipe - HARL Ph 6/7	7/17/2015 7/17/2015	480 300	6,000 120,528	Donated Donated	4 each 2511 L.F.	6,000 120,528	-	150 4.821	2 2	3.66% 3.66%	-
2015039	2015 Donated 12 Storm Pipe - HARL Pil 6/7 2015 Donated 48" Concrete Storm Manholes HARL 6/7	7/17/2015	480	56,700	Donated	2511 L.F. 27 each	56,700	-	1,418	2	3.66%	-
2015040	2015 Donated 12" Storm Pipe - Sirrah Short Plat	12/4/2015	300	7.175	Donated	205 L.F.	7.175		287	2	3.66%	-
2009016	Prune Hill Sports Park drainage pipe	8/1/1990	300	36,323	Donatos	200 2	1,	36,323	1,453	10	7.27%	26,422
E289	2001 Dodge Ram Pickup 31322D	6/22/2001	72	28,812	Dodge	Ram		28,812	4,802	10	5.15%	14,846
E313	2003 Chevy Silverado 34051D	5/19/2003	72	24,465	Chevy	Silverado		24,465	4,078	10	4.75%	11,617
41902 41903	2000 Storm Sewers 2001 Master Plan - Fisher Basin	1/1/2005 1/1/2005	312 80	20,914 48.017				20,914 48,017	804 7,203	10 10	4.40% 4.40%	9,197 21,115
41904	2001 Storm Sewers	1/1/2005	324	46,017				46,017 581	7,203	10	4.40%	21,115
41906	2002 Drainage Improvements	1/1/2005	336	56,228				56,228	2,008	10	4.40%	24,726
41976	2004 Storm Sewer SE15/SR500/Gardner	1/1/2005	360	53,796				53,796	1,793	10	4.40%	23,657
41977	2004 Storm Sewers	1/1/2005	360	4,620				4,620	154	10	4.40%	2,032
41981	2004 38th Ave Storm Culvert	1/1/2005	480	33,677				33,677	842	10 10	4.40%	14,810
41986 41988	Recorded thru 1997 Storm Drainage Improvements 1988 Improvements	1/1/2005 1/1/2005	276 288	905,493 21,192				905,493 21,192	39,369 883	10	4.40% 4.40%	398,191 9.319
41989	1988 S340 Parker Street Project	1/1/2005	288	497.384				497,384	20,724	10	4.40%	218,724
41990	2002 Drainage Swales Grass Valley Park	1/1/2005	216	8,115	G. Valley Park			8,115	451	10	4.40%	3,569
41901	2000 Box Culverts at Station 42	1/1/2005	428	60,703	Station 42			60,703	1,702	10	4.40%	26,694
41987	1998 WS434/CDBG Forest Home Project	1/1/2005	288	110,280		CDBG - part		110,280	4,595	10	4.40%	48,496
2005021	WS-593 NW Couch/NW 16 Drainage Pipe	8/30/2005	300 480	29,745 13,338		539 l.f.		29,745	1,190	10 10	4.40% 4.40%	13,080
2005023 2005022	WS-593 NW Couch/NW 16 Catch Basin & Inlet WS-593 NW Couch/NW 16 Drainage Manhole	8/30/2005 8/30/2005	480 480		2 each			13,338 3,674	333 92	10	4.40%	5,866 1,616
2005045	2006 McIntosh Rd Storm Drain Improvements	12/31/2005	300	88,945	2 each			88,945	3,558	10	4.40%	39,114
2005046	2005 Lake Rd Storm Drain Improvements	12/31/2005	480	163,585	Precast	3 sided		163,585	4,090	10	4.40%	71,936
2006027	Klickitat Park Catch Basins	7/11/2006	480	23,923				23,923	598	10	4.40%	10,528
2006028	Klickitat Park Storm Drain Pipe/connection	7/11/2006	360	50,102	Klickitat Park			50,102	1,670	10	4.40%	22,049
2006056 2006057	SS356D/SS487 Leadbetter/Lake Rd Pond Outfall Modif	12/31/2006 12/31/2006	480 300	96,420 32,259				96,420 32,259	2,411 1,290	10 10	4.40% 4.40%	42,433 14,197
2006057	SS476 NW 21st Couch/Benton Drainage Pipe SS476 NW 21st Couch/Benton Drainage Manhole	12/31/2006	480	32,259 7.137				7,137	1,290	10	4.40%	3,141
2006059	S468 NE 38th Ave Drainage Pipe	12/31/2006	300	36.640				36.640	1.466	10	4.40%	16,125
2006060	S468 NE 38th Ave Drainage Manhole	12/31/2006	480	57,442				57,442	1,436	10	4.40%	25,279
2006061	S468 NE 38th Ave Drainage Catch Basin	12/31/2006	480	4,700				4,700	117	10	4.40%	2,068
2006062	SS476 NW 21st Couch/Benton Drainage Catch Basin	12/31/2006	480	2,793		D.D.H.	20.00	2,793	70	10	4.40%	1,229
2007087 2007088	Drainage Facilty # 4 - East Hill Side Park Drainage Pipe - East Hillside Park	8/31/2007 8/31/2007	240 300	62,224 31,459		D.R. Horton D.R. Horton	62,224 31,459	-	3,111 1,258	10 10	4.40% 4.40%	-
2007088	3 Drainage manholes - East Hillside Park	8/31/2007 8/31/2007	300 480	31,459 21.351		D.R. Horton D.R. Horton	21,351		1,258	10	4.40%	-
2007090	Catch Basin/Curb Inlet - East Hillside Park	8/31/2007	480		Drews Farms	D.R.Horton	4,745	-	119	10	4.40%	_
2006055	SS356D/SS487 Lacamas Meadows PRD Conveyance	12/31/2007	480	135,927			.,. 10	135,927	3,398	10	4.40%	59,751
2008022	S509 Mobility Phase 3 Drainage Pipe	12/31/2008	300	11,218				11,218	449	9	4.86%	4,908
2008023	S509 Mobility Phase 3 Catch Basins	12/31/2008	480	10,392				10,392	260	9	4.86%	4,546



										2017		
Asset	Description	Date	Life	Original Cost	Make	Model / Funding Source	Donated	Net Allocable	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
2008029	S511 Gravity Block Wall - Lake Heights Detention P	12/31/2008	240	17,709				17,709	885	9	4.86%	7,747
2008030	S511 Access Road - Lake Heights Detention Pond	12/31/2008	240	10,430				10,430	522	9	4.86%	4,563
2008031	S5811 Fence - Lake Heights Detention Pond	12/31/2008	240	11,456				11,456	573	9	4.86%	5,012
2008032	SS517 Manhole - SE Zenith Street	12/31/2008	480	6,576				6,576	164	9	4.86%	2,877
2008033	SS517 Catchbasin - SE Zenith Street	12/31/2008	480	6,115				6,115	153	9	4.86%	2,675
2008034	SS517 Drainage Pipe - SE Zenith Street	12/31/2008	312	24,146				24,146	929	9	4.86%	10,563
2008035	S503 Drainage Pipe - Renaissance Project	12/31/2008	300	11,386				11,386	455	9	4.86%	4,981
2008037	S503 Catchbasins - Renaissance Project	12/31/2008	480	2,458				2,458	61	9	4.86%	1,075
2008036	S503 Detention - Renaissance Project	12/31/2008	999	5,043				5,043	-	9	4.86%	2,206
2009006	Benton Park drainage pipe	8/1/2009	300	5,341				5,341	214	8	4.62%	1,974
2010012	Goot Park Catch Basin Bioretention 4X4 P836	9/30/2010	480	11,321				11,321	283	7	4.29%	3,402
2010017	S512 Lake Rd Bike Lane Storm Sewers	12/31/2010	999	137,023				137,023	-	7	4.29%	41,180
2010031	S536 Evergreen ADA Ramp Catch Basins	12/31/2010	480	10,595	S536			10,595	265	7	4.29%	3,184
E386	2011 Ford F350 RC 4x2	7/8/2011	120	24,004	Ford	F350		24,004	2,393	6	4.51%	6,495
E390	2011 Caterpillar Backhoe 48699D	8/4/2011	240	90,809	Caterpillar	420E Backhoe		90,809	4,540	6	4.51%	24,573
2011016	S-454 NW Leadbetter Ext Storm Pipe	12/31/2011	300	214,801				214,801	8,592	6	4.51%	58,125
2011017	S-454 NW Leadbetter Ext. Pond	12/31/2011	999	184,592				184,592	-	6	4.51%	49,951
2011018	S-454 NW Leadbetter Ext. Wetland	12/31/2011	999	81,678				81,678	-	6	4.51%	22,102
2013016	SS571 Cedar Street Storm Sewer	3/31/2013	240	59,782				59,782	2,989	4	4.27%	10,213
2013012	P874 Louis Bloch Park Storm improvements	4/30/2013	240	1,613				1,613	81	4	4.27%	276
2013056	S545-NW38TH/20TH SEWER CATH/CURB INLETS	12/3/2013	480	84,699				84,699	2,117	4	4.27%	14,469
2013053	S545 - STORM FACILITY	12/3/2013	999	123,123		STP, TIB Grants	123,123	- 1	-	4	4.27%	-
2013054	S545 - NW 38TH ST STORM SEWER PIPE	12/3/2013	300	237,127		STP, TIB Grants	237,127	-	9,487	4	4.27%	-
2013055	S545-NW 38TH ST - MANHOLES	12/3/2013	480	139,686		STP, TIB Grants	139,686	-	3,492	4	4.27%	-
2013052	S545-NW38TH ST WETLAND	12/3/2013	9,999	66,224		STP, TIB Grants	66,224	-	79	4	4.27%	-
2015122	NW 18th Bike/Ped Trail - Storm Sewer Pipe	1/31/2015	300	36,581		WSDOT Grant	36,581	-	1,463	2	3.66%	-
2015123	NW 18th Bike/Ped Trail-Stm Catch Basin/Curb Inlet	1/31/2015	480	16,219		WSDOT Grant	16,219	-	405	2	3.66%	-
2015003	Chain Root Cutter	2/1/2015	180	14,596	Super Cutter Plus	150		14,596	973	2	3.66%	1,068
E431	2015 Ford F250 4x4 w/winch 57285D	4/13/2015	84	28,614	Ford	F250		28,614	4,088	2	3.66%	2,093
E437	2015 Elgin Sweeper 57286D	4/16/2015	84	242,348	Elgin	Crosswind		242,348	34,621	2	3.66%	17,728
E433	2015 Vactor 57290D	4/23/2015	84	474,806		Vactor PD		474,806	67,829	2	3.66%	34,732
2015135	NW Friberg/Strunk - Storm Sewer Pipe	4/30/2015	300	473,748		DOE, CERB Grants	473,748	-	18,950	2	3.66%	-
2015136	NW Friberg/Strunk - Storm Sewer Manholes	4/30/2015	480	103,717		DOE, CERB Grants	103,717	-	2,593	2	3.66%	-
2015137	NW Friberg/Strunk - Storm Catch Basin/Curb Inlet	4/30/2015	480	249,938		DOE, CERB Grants	249,938	-	6,248	2	3.66%	-
2015133	NW Friberg/Strunk - Storm Vault 10 cartridge	4/30/2015	999	54,679		DOE, CERB Grants	54,679	-	-	2	3.66%	-
2015134	NW Friberg/Strunk - Storm Vault 23 cartridge	4/30/2015	999	78,865		DOE, CERB Grants	78,865	-	-	2	3.66%	-
2015131	NW Friberg/Strunk - Wetland	4/30/2015	999	119,112		DOE, CERB Grants	119,112	-	-	2	3.66%	-
2015060	NW 38th Ave - Storm Pipe	6/30/2015	300	411,014		TIB, DOE, STP Grants		-	16,441	2	3.66%	-
2015061	NW 38th Ave - Storm Manholes	6/30/2015	480	179,220		TIB, DOE, STP Grants		-	4,480	2	3.66%	-
2015062	NW 38th Ave - Storm Catch Basin/Curb Inlets	6/30/2015	480	111,712		TIB, DOE, STP Grants		-	2,793	2	3.66%	-
2015058	NW 38th Ave - Wetland	6/30/2015	999	977,525		TIB, DOE, STP Grants		-	-	2	3.66%	-
2015063	NW 38th Ave - Storm Drainage Swale	6/30/2015	480	20,410		TIB, DOE, STP Grants		-	510	2	3.66%	-
2015140	NW Friberg/Strunk - Intangible Easement	4/30/2016	999	22,186		DOE, CERB Grants	22,186	-	-	1	3.25%	-
2015059	NW 38th Ave - Storm Facility	6/30/2016	999	129,746		TIB, DOE, STP Grants	s 129,746	-	-	1	3.25%	-
2015132A	NW Friberg/Strunk - Stm Dentention System Pipe	12/31/2016	900	1,140,198		DOE, CERB Grants	1,140,198	-	15,203	1	3.25%	-
Total			!	19,117,693			\$ 14,676,911	\$ 4,440,782	\$ 662,779			\$ 1,524,800

Construction Work in Progress	Date	Life	Original Cost	Make
SS-621C1 Landslide Forest Home	2016		\$ 119,613	
SS-593 Julia St Pond Retrofit	2016		37,614	
SS-444 NPDES Ph II	2016		269	
WS-756 NW 6th Ave-Storm	2016		-	
SS-545E NW 38th Ph1 Wetland Pe	2016		16,925	
SS-565C NW 38th Ph2 Wetland Mi	2016		15,626	
SS-566C Friberg Wetland Mitig	2016		20,558	
SS-566D Friberg Wetland Maint	2016		6,705	
S-454C Leadbetter Wetland Perm	2016		21,064	
SS-612C2Lacamas Lane Landslide	2016		114,364	
SS-473 G Valley NW 38th Av Wet	2016		2,645	
Total			\$ 355,383	

### WATER UTILITY SYSTEM DEVELOPMENT CHARGE EXHIBITS



#### City of Camas Water System Development Charge Update Capital Improvement Program

Project Name	Project Number	SDC Area	Developer Share	Total	Growth	Type Upgrade	R&R	check	Function	Common	Area South	North	check	Non Allocab
Supply											Journ	North		
Well 17	S-1	Common	0.00%	\$ 1,815,000		0.00%	0.00%	100.00%	Supply/ Treatment	100.00%			100.00%	
Parkers Landing Well	S-2	Common	0.00%	4,560,000		0.00%	0.00%	100.00%	Supply/ Treatment	100.00%			100.00%	
WWTP Well	S-3	Common	0.00%	3,651,000	100.00%	0.00%	0.00%	100.00%	Supply/ Treatment	100.00%			100.00%	
Washougal Wellfield Improvements	S-4	Common	0.00%	4,446,000	100.00%	0.00%	0.00%	100.00%	Supply/ Treatment	100.00%			100.00%	
Steigerwald Regional Source	S-5	Common	0.00%	10,823,000	100.00%	0.00%	0.00%	100.00%	Supply/ Treatment	100.00%			100.00%	
Watershed Forest Management	S-6	Common	0.00%	1,070,000	0.00%	0.00%	100.00%	100.00%	Supply/ Treatment	100.00%			100.00%	
544 Zone Watershed Source Improvements	S-7	Common	0.00%	2,572,083	0.00%	0.00%	100.00%	100.00%	Supply/ Treatment	100.00%			100.00%	
istribution System Improvements														
Transmission main from NW 11 Cir to NW Brady Rd	D-1	South	0.00%	\$ 269,000	0.00%	0.00%	100.00%	100.00%	Transmission & Distribution		100.00%		100.00%	
343 Zone Supply Transmission Upsizing	D-2	Common	0.00%	2,505,000	50.00%	50.00%	0.00%	100.00%	Transmission & Distribution	100.00%			100.00%	
NE Birch St upsized transmission main	D-3	South	0.00%	65,000	0.00%	0.00%	100.00%	100.00%	Transmission & Distribution		100.00%		100.00%	
New transmission main along NW 16th Ave	D-4	South	0.00%	519.000	0.00%	0.00%	100.00%	100.00%	Transmission & Distribution		100.00%		100.00%	
New Distribution along NW 6th Ave/ NE Adams St	D-5	South	0.00%	926,000	100.00%	0.00%	0.00%	100.00%	Transmission & Distribution		100.00%		100.00%	
Dead-end Looping Program	D-6	South	0.00%	1.045.000	0.00%	0.00%	100.00%	100.00%	Transmission & Distribution		100.00%		100.00%	
PRV Adjustment Study	D-7	Common	0.00%	180.000		0.00%	100.00%	100.00%	Transmission & Distribution	100.00%			100.00%	
Well 6/14 Transmission Line	D-8	Common	0.00%	515.050		0.00%	100.00%	100.00%	Transmission & Distribution	100.00%			100.00%	
Parallel Boulder Creek Intake	D-9	Common	0.00%	1,850,000		0.00%	0.00%	100.00%	Transmission & Distribution	100.00%			100.00%	
ump Station														
New Forest Home PS	PS-1	South	0.00%	\$ 3,117,000	0.00%	50.00%	50.00%	100.00%	Pumping		100.00%		100.00%	
New 455 Zone PS Capacity	PS-2	Common	0.00%	1,258,000		50.00%	50.00%	100.00%	Pumping	100.00%			100.00%	
Lower Prune Hill PS Expansion	PS-3	Common	0.00%	1,388,000		50.00%	50.00%	100.00%	Pumping	100.00%			100.00%	
North Shore PS Capacity Phase I	PS-4	South / 75% North		1,184,000		0.00%	0.00%	100.00%	Pumping	100.0070	25.00%	75.00%	100.00%	
North Shore PS Capacity Phase II	PS-5	South / 75% North		3,631,000		0.00%	0.00%	100.00%	Pumping		25.00%	75.00%	100.00%	
NW Couch St PS	PS-6	South	0.00%	920,000		0.00%	100.00%	100.00%	Pumping		100.00%	10.0070	100.00%	
NW 10th Ave Study	PS-7	South	0.00%	28,000		0.00%	100.00%	100.00%	Pumping		100.00%		100.00%	
torage														
New 544 Zone Reservoir	ST-1	Common	0.00%	\$ 7,236,000	100.00%	0.00%	0.00%	100.00%	Storage	100.00%			100.00%	
New Gregg Tank	ST-2	Common	75.00%	3,984,000		0.00%	0.00%	100.00%	Storage	100.00%			100.00%	
343 Zone Reservoir	ST-3	South	0.00%	7,108,000		0.00%	75.00%	100.00%	Storage	100.0070	100.00%		100.00%	
Lower Prune Hill Reservoir Rehabilitation	ST-4	Common	0.00%	2,620,000		25.00%	75.00%	100.00%	Storage	100.00%	100.0070		100.00%	
Upper Prune Hill Pressure Improvements Study	ST-5	Common	0.00%	139,000		50.00%	50.00%	100.00%	Storage	100.00%			100.00%	
eneral														
Water System Plan Update	G-1	Common	0.00%	\$ 550,000	0.00%	0.00%	100.00%	100.00%	General	100.00%			100.00%	100.00%
Repair and Replacement														
Supply R&R Projects	R-1	South	0.00%	\$ 1,256,000	0.00%	0.00%	100.00%	100.00%	Supply/ Treatment		100.00%		100.00%	
Pump R&R Projects	R-2	South	0.00%	1,505,000	0.00%	0.00%	100.00%	100.00%	Pumping		100.00%		100.00%	
Pipeline R&R Projects	R-3	South	0.00%	40,266,000		0.00%	100.00%	100.00%	Transmission & Distribution		100.00%		100.00%	
Meter Replacement Program	R-4	South	0.00%	1,300,000			100.00%	100.00%	Meters & Services		100.00%		100.00%	100.009
lorth Shore Expansion														
Annual North Shore Distribution Program	NS-1	North Shore	75.00%	\$ 22,253,000	100.00%	0.00%	0.00%	100.00%	Transmission & Distribution			100.00%	100.00%	
Leadbetter Road Transmission Main	NS-2	North Shore	75.00%	3,100,000	100.00%			100.00%	Transmission & Distribution			100.00%	100.00%	
			\$ 25.614.000			\$ 4,858,500	\$ 62,307,133			\$ 51,162,133	\$ 59,527,750	\$ 28,964,25		S 1.8

 PREPARED BY FCS GROUP
 Camas Water SDC FINAL

 425-867-1802
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 3/22/2019
 3/22/2019



## City of Camas Water System Development Charge Update Reserve Balances

#### Reserve Balances

	Fund	C	Operating	Ca	apital	Ca	pital Reserve	North Shore	Bond Reserve	Total
Water		\$	3,039,025	\$	-	\$	3,681,023	\$ -	\$ -	\$ 6,720,048
Sewer			3,867,851		-		2,454,015	7,963,638	1,633,720	15,919,224
Total		\$	6,906,876	\$		\$	6,135,038	\$ 7,963,638	\$ 1,633,720	\$ 22,639,272

Water	-Sev	wer Fund	Bal	ance /	Allo	cation				
As of 12/3	31/20	017								
	-									
	W-S	S Operating	W-S	Capital	W-S	Capital Reserve	W-	S North Shore Proj	W-S	Bond Reserve
Water	\$	3,039,025	\$	-	\$	3,681,023	\$	-	\$	-
Sewer	\$	3,867,851	\$	-	\$	2,454,015	\$	7,963,638	\$	1,633,720
Total	\$	6,906,876	\$	-	\$	6,135,039	\$	7,963,638	\$	1,633,720



## City of Camas Water System Development Charge Update Existing Debt Service

Debt Summary

			-		
Year		Water's	s Sha		
	ev. Bonds	PWTF		Other	Total
2017	\$ 223,440	\$ 4,344	\$	741,802	\$ 969,585
2018	-	4,437		585,884	590,320
2019	-	108,378		779,420	887,798
2020	-	108,357		774,920	883,277
2021	-	108,337		770,421	878,758
2022	-	108,316		765,922	874,237
2023	-	108,295		761,422	869,718
2024	-	108,275		756,923	865,198
2025	-	108,254		752,424	860,678
2026	-	108,233		695,027	803,260
2027	-	108,213		690,527	798,740
2028	-	108,192		686,028	794,220
2029	-	108,171		681,529	789,700
2030	-	108,151		677,029	785,180
2031	-	108,130		672,530	780,660
2032	-	108,110		637,213	745,323
2033	-	103,962		633,022	736,984
2034	-	103,962		628,831	732,793
2035	-	103,962		624,640	728,602
2036	-	103,962		620,449	724,410
2037	-	103,962		255,978	359,940
2038	-	103,445		252,495	355,939
2039	-	-		56,829	56,829
2040	-	-		56,271	56,271
Total	\$ 223,440	\$ 2,147,445	\$	14,557,535	\$ 16,928,420

	Water's Sha	are (	Interest)	
Rev. Bonds	PWTF		Other	Total
\$ 10,640	\$ 217	\$	220,900	\$ 231,757
-	310		104,619	104,929
-	10,159		148,991	159,150
-	9,668		140,017	149,684
-	9,174		130,860	140,034
-	8,678		121,509	130,187
-	8,180		111,954	120,134
-	7,680		102,183	109,863
-	7,177		92,183	99,360
-	6,671		82,801	89,472
-	6,163		75,854	82,017
-	5,653		68,870	74,523
-	5,141		61,849	66,989
-	4,625		54,790	59,415
-	4,108		47,692	51,800
-	3,588		40,556	44,144
-	3,065		33,688	36,753
-	2,561		26,781	29,341
-	2,054		19,832	21,885
-	1,544		12,842	14,386
-	1,032		8,039	9,070
-	517		4,598	5,115
-	-		1,114	1,114
-	-		557	557
\$ 10,640	\$ 107,963	\$	1,713,078	\$ 1,831,680

	Water's Sha	<b>νο</b> /Γ	lvinoinal)		1
D l.		re (r		T-1-1	
 v. Bonds	 PWTF		Other	 Total	١.
\$ 212,800	\$ 4,127	\$	520,901	\$ 737,828	\$
-	4,127		481,265	485,392	
-	98,219		630,429	728,648	
-	98,690		634,904	733,593	
-	99,162		639,561	738,724	
-	99,638		644,413	744,050	
-	100,115		649,468	749,583	
-	100,595		654,740	755,335	
-	101,077		660,241	761,318	
-	101,562		612,226	713,788	
-	102,049		614,674	716,723	
-	102,539		617,158	719,697	
-	103,031		619,680	722,711	
-	103,525		622,240	725,765	
-	104,022		624,838	728,860	
-	104,522		596,657	701,179	
-	100,897		599,334	700,231	
-	101,401		602,050	703,452	
-	101,908		604,808	706,716	
-	102,418		607,607	710,025	
-	102,930		247,940	350,870	
-	102,927		247,897	350,824	
-	-		55,714	55,714	
-	-		55,714	55,714	
\$ 212,800	\$ 2,039,483	\$	12,844,457	\$ 15,096,740	\$



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annu Deprecia	al Applicable Asset	Applicable Interest	Allocable Interest
17120000	Land/Land Rights Wtr Facilities	4/0/4004	000	000 1410 004	400.000/			O and different contract				
98218 98215	WS-224EASEMENT AND TITLE SEARCHON HEADWORKS LINE WS-249CITY OF CAMAS WATERSHEDMAP AND LANDOWNERS	1/8/1981 3/16/1983	999 999	\$ 200 WS-224 1 WS-249	100.00% 100.00%		\$ 200 1	Supply/ Treatment Supply/ Treatment	`	-   10 - 10	11.33% 9.51%	\$ 200
98424	CHLORINATION PLANT .0 ACRESA#139359-000#2 SEC 17	1/1/1987	999	1 CHLORINATIO	N PL/ 100.00%		1	Supply/ Treatment		- 10	7.64%	i
93024807	1637 DRAKE ST 1.33 ACRESA#085145-001#23 & 89 SEC	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment		- 10	7.64%	1
93024809 93025013	600 NW 18TH LOOP .09 ACRESA#085173-001#57 SEC 10 LAND PARCEL 2.43 ACRESA#089876-000#57 OF DAVID C P	1/1/1987 1/1/1987	999 999	1 ACRES 1 OPEN SPACE	100.00% 100.00%		1	Supply/ Treatment Supply/ Treatment		-   10 - 10	7.64% 7.64%	1 1
93025019	1919 SE 6TH AVE .93 ACRESA#089887-000#82 OF DAVID	1/1/1987	999	1 OPEN SPACE	100.00%		1	Supply/ Treatment		- 10	7.64%	i
93025101	LAND PARCEL 1.86 ACRESA#089888-000#83 OF DAVID C P	1/1/1987	999	1 OPEN SPACE	100.00%		1	Supply/ Treatment		- 10	7.64%	1
93025107 93025110	LAND PARCEL 0.99 ACREA#089891-000#86 OF DAVID C PA LAND PARCEL 2.80 ACRESA#089892-000#87 OF D. PARKER	1/1/1987 1/1/1987	999 999	1 OPEN SPACE 94.652 OPEN SPACE	100.00% 100.00%		94.652	Supply/ Treatment Supply/ Treatment		-   10 - 10	7.64% 7.64%	72,306
93025317	25909 SE LEONARD RD-WATERA#124242-000 1.13 ACRES#	1/1/1987	999	1 OPEN SPACE	100.00%		1	Supply/ Treatment		- 10	7.64%	1
93025606	LAND PARCEL 0.10 ACRESA#085272-003#185 SEC 10 T1N	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment		- 10	7.64%	1
93025609 93025612	WATER PUMP STN 5 .02 ACRESA#087266-000ORCHRD HME WATER PUMP STATION .06 ACRESA#087267-000ORCHRD HME	1/1/1987 1/1/1987	999 999	1 ACRES 1 ACRES	100.00% 100.00%		1	Supply/ Treatment		- 10 - 10	7.64% 7.64%	1
93025612	LAND 3.30 ACRESA#089869-000#40 OF DAVID C PARKER	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment Supply/ Treatment		-   10	7.64%	1
93025704	LAND 2.69 ACRESA#089913-000#147 DAVID PARKER DLCU	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment		- 10	7.64%	1
93025707	LAND 1.0 ACREA#089866-000#37 DAVID C PARKER DLCDO	1/1/1987	999 999	1 ACRES	100.00%		1	Supply/ Treatment		- 10 - 10	7.64% 7.64%	1
93025710 93025714	LAND .14 ACRESA#091027-000#238 H J G MAXON DLCUNUS 135 SE CRAMER LN .12 ACRESA#091031-000 WELL HOUSE	1/1/1987 1/1/1987	999	1 ACRES 1 ACRES	100.00% 100.00%		1	Supply/ Treatment Supply/ Treatment		-   10 -   10	7.64%	1
93025716	WELL HOUSE .06 ACRESA#091034-000#245 OF HJG MAXON	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment		- 10	7.64%	i
93025718	Booster Stn-NW Lake Rd/Lake Heights 92232-962	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment		- 10	7.64%	1
93025801 93025804	WATER RESERVOIR 3.07 ACRESA#110186-604LACAMAS VIEW 2822 NW 18TH AVE 1.06 ACRESA#127411-000#72 SEC 9	1/1/1987 1/1/1987	999 999	1 ACRES 1 ACRES	100.00% 100.00%		1	Supply/ Treatment Supply/ Treatment		- 10 - 10	7.64% 7.64%	1
93025807	JONES CREEK 640.0 ACRESA#136440-000ALL #1 SEC 3 T2	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment		- 10	7.64%	i
93025810	LAND PARCEL 208.08 ACRESA#136645-000#4 SEC 4 T2NR	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment		- 10	7.64%	1
93025814	LAND PARCEL 120.0 ACRESA#137914-000#2 SEC 10 T2NR	1/1/1987	999 999	1 ACRES	100.00%		1	Supply/ Treatment		- 10 - 10	7.64%	1
93025816 93025901	BOULDER CREEK 320.0 ACRESA#243582-000#1SEC 33 T3NR BOULDER CREEK 320.0 ACRESA#243583-000#2 SEC 33 T3N	1/1/1987 1/1/1987	999	1 ACRES 1 ACRES	100.00% 100.00%		1	Supply/ Treatment Supply/ Treatment		-   10	7.64% 7.64%	1
93025915	1709 SE 270TH PL .23 ACRESA#178198-000#106 SEC 35	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment		- 10	7.64%	i
93025918	26306 SE 15TH ST 2.2 ACRESBUTLER RSRVR/A#178104-0	1/1/1987	999	1 ACRES	100.00%		1	Supply/ Treatment		- 10	7.64%	1
93025603 2003076	1520 NW 41ST DR 2.30 ACRESRESERVOIR A#084906-005# Land - Prune Hill Fire Station	9/1/1990 8/1/2003	999 999	18,366 ACRES 50,000	100.00% 100.00%		18,366 50,000	Supply/ Treatment Supply/ Treatment		- 10 - 10	7.27% 4.75%	13,360 23,742
2005011	Land-Well #4 90928-000,91031-000,91034-000	6/1/2005	999	81,873	100.00%		81,873	Supply/ Treatment		- 10	4.40%	36,003
2006080	2006 Anderson Property Purchase - Wtr/Swr 3.81 acr	10/24/2006	999	500,000	100.00%		500,000	Supply/ Treatment		- 10	4.40%	220,042
2008003 20110002	Rhods Land at Goodwin Road 172547-000,17256-000 Land - Wells #73134-184	3/5/2008 10/14/2011	999 999	111,633 .23 & .77 acre 12.471 1.72 acres	100.00% 100.00%		111,633 12,471	Supply/ Treatment Supply/ Treatment		-   9	4.86% 4.51%	48,837 3,375
2014040	Land - Timberland 32723 NE Lessard Rd	2/19/2014	999	30,849 986032-805	100.00%		30,849	Supply/ Treatment		-	4.23%	3,375
17150000	Water Rights								]	-		
2015002 17220000	Kunze Farms Water Rights Only #207543-000 Struct & Improve - Source of Supply	9/14/2015	999	92,845	100.00%		92,845	Supply/ Treatment		- 2	3.66%	6,792
93004301	WELL HOUSE #52450 SE 8TH AVE	1/1/1968	600	\$ 5,069 WELL5	100.00%		\$ 5,069	Supply/ Treatment	s	101 10	4.45%	\$ 2,253
93004401	WELL HOUSE #62205 SE 6TH AVE	1/1/1969	600	5,237 WELL6	100.00%		5,237	Supply/ Treatment	'	105 10	5.72%	2,993
93004501	WELL HOUSE #71919 SE 6TH AVE	1/1/1973	600	20,100 WELL7	100.00%		20,100	Supply/ Treatment		402 10	5.19%	10,430
93004601 93021001	WELL HOUSE #81919 SE 6TH AVE FENCE, CHAIN LINK	1/1/1977 1/1/1981	600 240	13,453 WELL8 6.218 FENCE	100.00% 100.00%		13,453 6,218	Supply/ Treatment Supply/ Treatment		269 10 311 10	5.68% 11.33%	7,645 6,218
93021003	PAVING, ASPHALT	1/1/1981	240	7,592 PAVE	100.00%		7,592	Supply/ Treatment		380 10	11.33%	7,592
98245	WS-198DEEP WELL #5 BUILDING	12/5/1983	600	6,264 WS-198	100.00%		6,264	Supply/ Treatment		125 10	9.51%	5,954
93002301 93002401	BOULDER CREEK INTAKE JONES CREEK INTAKE	1/1/1984 1/1/1984	600 600	8,148 BOULDER CRI 11.360 JONES CRK	100.00%		8,148 11,360	Supply/ Treatment Supply/ Treatment		163 10 227 10	10.10% 10.10%	8,148 11,360
200049	Well Station 9 Pump House	12/31/2000	180	314.216 WS-465	100.00%		314.216	Supply/ Treatment		20.948 10	5.71%	179.391
2003065	WS-565 Well Bldg (Houses Well 11 & 12)	12/31/2003	600	299,241 WS-565	100.00%		299,241	Supply/ Treatment		5,985 10	4.75%	142,089
2003066	WS-565 Underground Equipment	12/31/2003	600	512,691 WS-565	100.00%		512,691	Supply/ Treatment		10,254 10	4.75%	243,443
2006070 2008038	WS565C Well No. 10 Building WS636A/B Widen Driveway at Well 13	5/31/2005 12/31/2008	600 180	175,603 21.332	100.00%		175,603 21,332	Supply/ Treatment Supply/ Treatment		3,512 10 1,422 9	4.40% 4.86%	77,221 9.332
2008039	WS636A/B Well 13 Well Building	12/31/2008	600	418,951	100.00%		418,951	Supply/ Treatment		8,379 9	4.86%	183,281
2010035	WS 664A Well #14 - Well House	12/31/2010	600	643,026 WS 664A	100.00%		643,026	Supply/ Treatment		12,861 7	4.29%	193,251
2010036	WS 664A Well #14 - Fencing	3/3/2011	240	29,408 WS 664A	100.00%		29,408	Supply/ Treatment		1,470 6	4.51%	7,958
<b>17230000</b> 99046	Struct & Improve - Wtr Treatment WS-457 WATER FILTER PLANT	12/31/1999	600	\$ 20,406 WS-457 WATE	R FIL 100.00%		\$ 20,406	Supply/ Treatment	s	408 10	5.43%	\$ 11,075
200052	Corrosion Control	12/31/2000	600	304,024 WS-479	100.00%		304,024	Supply/ Treatment		6,080 10	5.71%	173,572
2006069	WS565C Metal Chemical Tank Building	5/31/2005	360	234,954	100.00%		234,954	Supply/ Treatment		7,832 10	4.40%	103,321
2006089 2016185	WS-444/457 Wtr Filter Plant Restroom 544 Slow Sand Filter: Retaining Wall	12/31/2006 9/1/2016	600 600	10,379 Concrete 14,154 SRF Loans	100.00% 100.00%		10,379 14,154	Supply/ Treatment Supply/ Treatment		208 10 283 1	4.40% 3.25%	4,567 460
2016195	544 Slow Sand Filter: Piping	9/1/2016	600	146,326 SRF Loans	100.00%		146,326	Supply/ Treatment		2,927	3.25%	4,753
2016196	544 Slow Sand Filter: Railing	9/1/2016	240	250,845 SRF Loans	100.00%		250,845	Supply/ Treatment	1	12,542	3.25%	8,148
2016197 2016198	544 Slow Sand Filter: Slide Gates 544 Slow Sand Filter Structure	9/1/2016 9/1/2016	240 600	104,519 SRF Loans 4,276,517 SRF Loans	100.00% 100.00%		104,519 4,276,517	Supply/ Treatment Supply/ Treatment		5,226 1 35,530 1	3.25% 3.25%	3,395 138,916
17240000	Struct & Improve - Transmission/Distribu	3/1/2010	000	4,210,017 ONF LUAIS	100.00 /6		4,210,011	оарруу ттеаштеш	11 '	0 1	J.ZJ /0	130,910
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Year of Cost 2016													2017			
Asset	Description	Date	Life	Original Co	st Make		Water Share	Donated	Net Allocable	Function		nnual eciation	Applicable Asset Age	Applicable Interest	Allocal Intere	
93019701	FENCE, CHAIN LINKLOWER PRUNE HILL RESERVOIR	1/1/1981	240		862 FENCE		100.00%		\$ 9,862	Storage	\$	493	10	11.33%	\$	9,862
93019101 93020001	FENCE, CHAIN LINK FENCE. CHAIN LINK ATLACAMAS RESERVOIR	1/1/1985 1/1/1993	240 240		113 FENCE 300 FENCE		100.00% 100.00%		12,113 14.300		Ш	606 715	10 10	9.10% 5.60%		11,028 8.004
2002407	WS-504 Retaining Wall	12/31/2002	600		887 Upper Prune	Hill	100.00%		10.887	Storage	Ш	218	10	5.04%		5.484
2002408	WS-540 Fencing	12/31/2002	240		692 Upper Prune	Hill	100.00%		17,692		Ш	885	10	5.04%		8,912
2008004	WS582A Steel Ped Brid-Washougal River see 2010028	12/31/2008	360	2,302,			100.00%		2,302,633		H	76,754	9	4.86%		07,344
2008007 2008026	WS582A Landscaping at pedestrian bridge S509 Mobility Phase 3 Hydrant Retaining Wall	12/31/2008 12/31/2008	120 600	195,	361 849		100.00% 100.00%		195,361 5.849	Storage Storage	Ш	19,536 117	9	4.86% 4.86%		85,465 2.559
2008027	S509 Mobility Phase 3 Hydrant Retaining Wall	12/31/2008	600		405		100.00%		16.405		H	328	9	4.86%		7.177
2009029	Temporary Access Road Ostenson Canyon Wtr Improv	4/1/2009	240	294,	785 WS660		100.00%		294,785		H	14,739	8	4.62%	10	08,972
2010028	P820 Wash Rvr Trl-Steel Bridge Connector 2008004	12/31/2010	360		022 Washougal	River Trl			240,022		Ш	8,001	7	4.29%		72,135
2013019 <b>17615000</b>	WS707 Crown Road Main Booster Station  Distribution Reservoir/Standpipes	4/1/2013	240	201,	765 SDC Credit		100.00%		201,765	Storage	11	10,088	4	4.27%	;	34,468
93002511	ADDITION.1923	1/1/1923	600	S 11.	000 ADDITION		100.00%		\$ 11,000	Storage	l s	220	10	2.39%	\$	2,626
93002701	LOWER PRUNE HILL RESERVOIR#1	1/1/1935	600		517 LOW PHILL		100.00%		30,517	Storage	П.	610	10	2.39%		7,286
98378	WS-5363,000 GALLON STEELSTANDPIPE GREGG RESERVOIR	2/8/1963	600		575 WS-53		100.00%		16,575	Storage	H	332	10	3.17%		5,254
93002801 93003101	LOWER PRUNE HILL RESERVOIR#2600 NW 18TH LOOP UPPER PRUNE HILL RESERVOIR2822 NW 18TH AVE	1/1/1971 1/1/1973	600 600		821 LOW PHILL 610 UPP PHILL		100.00% 100.00%		461,821 184.610		H	9,236 3.692	10 10	5.47% 5.19%		52,808 95.797
93002601	GREGG RESERVOIR	1/1/1978	600		581 GREGG		100.00%		59,581	Storage	H	1,192	10	6.02%		35,892
98296	WS-155RENOVATION OF .5 MGRESERVOIR	1/4/1978	600		049 WS-155		100.00%		36,049		H	721	10	6.02%		21,716
98178	WS-292UPPER PRUNE HILL RESERVOIREXTERIOR PAINTING	6/1/1986	960		517 WS-292		100.00%		21,517	Storage	H	269	10	7.32%		15,747
98176 93002501	WS-290CATHODIC PROTECTION ATUPPER PRUNE HILL RESER BUTLER RESERVOIR	11/14/1986 1/13/1993	960 600		000 WS-290		100.00% 100.00%		15,000 18,100		Ш	188 362	10 10	7.32% 5.60%		10,978 10.131
98130	WS-327 1520 NW 41ST CIRCLELACAMAS RESERVOIRAND PUM	3/10/1993	600		100 BUTLER RE 653 WS-327 152				726,653		H	14,533	10	5.60%		06,744
98095	WS-377REFURBISH BUTTLER RESERVOIR	7/7/1993	960		054 WS-377	· · ·	100.00%		9,054		H	113	10	5.60%		5,068
98123	WS-350LOWER PRUNE HILL RESERVOIRREPAIR AND PAINTIN	7/15/1994	600		700 WS-350		100.00%		11,700		H	234	10	6.18%		7,231
98057	WS-431BUTTLER RESERVOIRROOF REPLACEMENT	8/19/1997	600		174 WS-431		100.00%		18,174		H	363	10	5.52%		10,037
2002398 93003101A	WS-504 2.4 MG Reservoir WS-504 Standpipe Seismic Retrofit	12/31/2002 12/31/2002	600 252		848 Upper Prune 938 Upper Prune		100.00% 100.00%		996,848 268,938		H	19,937 12,807	10 10	5.04% 5.04%		02,162 35,478
2006085	WS-637 Upper Prune Hill Landscaping	12/31/2005	120		133 Opper Fruit	: MIII	100.00%		10,133		H	1,013	10	4.40%		4,456
2007057	9 Ft Brick Wall at Prune Hill Water Tank	2/28/2007	240		500		100.00%		17,500		H	875	10	4.40%		7,693
17640000	Wells and Springs										11.	0				
93022401 2003060	PUMP, WELL #9 CASING	1/1/1986	180 600		601 WELL9 638 WS-565		100.00% 100.00%		\$ 46,601 49,638	Supply/ Treatment	\$	3,107 993	10 10	7.32% 4.75%		34,105
2003060	WS-565 Well Casing No. 10 WS-565 Well Casing No. 11	12/31/2003 12/31/2003	600		160 WS-565		100.00%		49,030		H	883	10	4.75%		23,570 20,968
2003062	WS-565 Well Casing No. 12	12/31/2003	600		718 WS-565		100.00%		50,718		H	1,014	10	4.75%		24,083
2006071	WS565C Well No. 10	5/31/2005	600		865		100.00%		92,865	Supply/ Treatment	H	1,857	10	4.40%		40,837
2006096 2006097	WS-636 Test Well at Louis Bloch Park	12/31/2006 12/31/2006	360 600	32, 85.	033		100.00% 100.00%		32,033 85,749	Supply/ Treatment	H	1,068 1,715	10 10	4.40% 4.40%		14,097 37.737
2008021	WS-636 Well No. 13 Casing WS686 Washougal River Monitoring Well	12/31/2008	360	oo, 21.			100.00%		21.601	Supply/ Treatment Supply/ Treatment	Ш	720	9	4.40%		9.450
2009021	Ws-664 Well 14 20" Well Casing	1/1/2009	600	120,			100.00%		120,533		H	2,411	8	4.62%		44,557
17711000	Supply Mains										11.	. 0				
98396 98362	WS-29CONNECTING TO MAIN FROMWELL #4 ON CRAMER LANE WS-77GRAVITY WATER SUPPLY	4/25/1960 8/18/1965	408 408		978 WS-29 607 WS-77		100.00% 100.00%		\$ 10,978 375,607	Supply/ Treatment Supply/ Treatment	\$	323 11.047	10 10	3.52% 3.26%		3,859 22,479
98358	WS-8210 INCH PIPELINEBUTTLER TO HEADWORKS	6/30/1966	408		010 WS-77		100.00%		119.010		H	3.500	10	3.20%		45.323
98282	WS-168BTRANSMISSION LINE FROMBOULDER CREEK 8 IN CI	8/25/1976	408		000 WS-168B		100.00%		128,000		H	3,765	10	6.64%		85,013
98210	WS-244ALTERATIONS AND REPAIRSTO BUTTLER RESERVOIRV	11/2/1982	408		451 WS-244		100.00%		14,451	Supply/ Treatment	H	425	10	11.66%		14,451
98156 98117	WS-297CONSTRUCT 455 FEET OF 10INCH DIAMETER WATERL WS-342WATERLINE REPLACEMENTFROM SR500 TO FILTER PL	5/20/1987 3/11/1991	408 408		500 WS-297 747 WS-342		100.00% 100.00%		14,500 138,747	Supply/ Treatment	H	426 4.081	10 10	7.64% 6.92%		11,077 96.013
2006086	WS-542WATERLINE REPLACEMENTEROW SR500 TO FILTER PL WS-640 NE Ione/19th Water Pipe	12/31/2006	408	216.			100.00%		216,204	Supply/ Treatment Supply/ Treatment	H	6,359	10	4.40%		95,148
2008005	WS582A 24" Water Main w/Pedestrian Bridge Wshql Ri	12/31/2008	420	589,			100.00%		589,872		H	16,853	9	4.86%		58,054
20110013	WS675 NW 38th Ave Water Main	12/31/2011	600		713 WS675		100.00%		461,713		H	9,234	6	4.51%	12	24,939
2013039	S545 NW 38th St/20th Ave Supply Main Transmission/Distribution Mains	12/3/2013	480	5,	325		100.00%		5,325	Supply/ Treatment	11	133	4	4.27%		910
17715000 2002253	1977 Water Pipe	12/31/1977	600	\$ 29	195 Donated		100.00%	\$ 29.19	95 \$ -	Transmission & Distribution	l s	584	10	5.68%	\$	_
2002254	1978 Water Pipe	12/31/1978	600		831 Donated		100.00%	47.83		Transmission & Distribution	ΙΪ́	957	10	6.02%	Ψ	.
2002255	1979 Water Pipe	12/31/1979	600		885 Donated		100.00%	24,88		Transmission & Distribution	H	498	10	6.52%		-
2002256	1981 Water Pipe	12/31/1981	600		076 Donated		100.00%	74,07		Transmission & Distribution	H	1,482	10	11.33%		-
2002257 2002258	1984 Water Pipe 1987 Water Pipe	12/31/1984 12/31/1987	600 600		703 Donated 634 Donated		100.00% 100.00%	20,70 46,63		Transmission & Distribution Transmission & Distribution	Ш	414 933	10 10	10.10% 7.64%		-
2002259	1987 Water Pipe 1988 Water Pipe	12/31/1988	600		985 Donated		100.00%	122,98		Transmission & Distribution	П	2,460	10	7.68%		-
2002260	1989 Water Pipe	12/31/1989	600	76,	915 Donated		100.00%	76,91	15 -	Transmission & Distribution	П	1,538	10	7.23%		-
2002261	1990 Water Pipe	12/31/1990	600		369 Donated		100.00%	182,36		Transmission & Distribution	Ш	3,647	10	7.27%		-
2002262	1991 Water Pipe	12/31/1991	600		557 Donated 650 Donated		100.00%	440,55 100,65		Transmission & Distribution Transmission & Distribution	Ш	8,811 2,013	10 10	6.92% 6.44%		-
2002263 2002264	1992 Water Pipe 1993 Water Pipe	12/31/1992 12/31/1993	600 600		209 Donated		100.00% 100.00%	491,20		Transmission & Distribution Transmission & Distribution	Ш	9,824	10	5.60%		-
2002265	1994 Water Pipe	12/31/1994	600		681 Donated		100.00%	774,68	81 -	Transmission & Distribution	П	15,494	10	6.18%		.
2002266	1995 Water Pipe	12/31/1995	600		193 Donated		100.00%	328,19		Transmission & Distribution	П	6,564	10	5.95%		-
2002267	1996 Water Pipe	12/31/1996	600	376,	316 Donated		100.00%	376,31	16 -	Transmission & Distribution	Ш	7,526	10	5.76%		-



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
2002268	1997 Water Pipe	12/31/1997	600	1,048,518 Donated	100.00%	1,048,518	-	Transmission & Distribution	20,970	10	5.52%	-
2002269	1998 Water Pipe 1999 Water Pipe	12/31/1998 12/31/1999	600 600	736,923 Donated 671,085 Donated	100.00% 100.00%	736,923 671.085	-	Transmission & Distribution Transmission & Distribution	14,738 13,422	10 10	5.09% 5.43%	-
2002270 2002271	2000 Water Pipe	12/31/1999	600	350.009 Donated	100.00%	350.009	-	Transmission & Distribution Transmission & Distribution	7.000	10	5.43%	-
2002272	2001 Water Pipe	12/31/2001	600	112,181 Donated	100.00%	112,181	-	Transmission & Distribution	2,244	10	5.15%	-
2002273	2002 Water Pipe	12/31/2002	600	101,580 Donated	100.00%	101,580	-	Transmission & Distribution	2,032	10	5.04%	-
2004061 2004112	2004 Water Pipe 1988 Water Pipe - Short Plats	12/31/2004 12/31/2004	600 600	102,468 Donated 59.670 Donated	100.00% 100.00%	102,468 59.670	-	Transmission & Distribution Transmission & Distribution	2,049 1,193	10 10	4.68% 4.68%	-
2004113	1993 Water Pipe - Short Plats	12/31/2004	600	7,500 Donated	100.00%	7,500	-	Transmission & Distribution	150	10	4.68%	=
2004114	1995 Water Pipe - Short Plats	12/31/2004	600	90,000 Donated	100.00%	90,000	-	Transmission & Distribution	1,800	10	4.68%	-
2004115 2004116	1997 Water Pipe - Short Plats 1998 Water Pipe - Short Plats	12/31/2004 12/31/2004	600 600	90,140 Donated 7.500 Donated	100.00% 100.00%	90,140 7.500	-	Transmission & Distribution Transmission & Distribution	1,803 150	10 10	4.68% 4.68%	
2004117	1999 Water Pipe - Short Plats	12/31/2004	600	18,600 Donated	100.00%	18,600	-	Transmission & Distribution	372	10	4.68%	-
2004118	2001 Water Pipe - Short Plats	12/31/2004	600	9,000 Donated	100.00%	9,000	-	Transmission & Distribution	180	10	4.68%	-
2005026 2005029	2005 Water Pipe 2005 Water PRV Pump Stations	12/31/2005 12/31/2005	600 600	400,712 Donated 64,000 Donated	100.00% 100.00%	400,712 64,000	-	Transmission & Distribution Transmission & Distribution	8,014 1,280	10 10	4.40% 4.40%	
2006031	2006 Donated Water Lines	12/31/2006	600	1,407,939 Donated	100.00%	1,407,939	-	Transmission & Distribution	28,159	10	4.40%	
2006034	2006 Water PRV Pump Stations	12/31/2006	600	98,592 Donated	100.00%	98,592	-	Transmission & Distribution	1,972	10	4.40%	-
2007010 2007013	2007 Donated Water Lines 2007 Donated Water PRV Pump Stations	12/31/2007 12/31/2007	600 600	832,417 Donated 135,005 Donated	100.00% 100.00%	832,417 135.005	-	Transmission & Distribution Transmission & Distribution	16,648 2,700	10 10	4.40% 4.40%	-
2010066	2010 Donated 8" Water Line Fisher Creek Campus	12/31/2010	600	299,220 Donated	100.00%	299,220	-	Transmission & Distribution	5,984	7	4.29%	
2010067	2010 Donated 8" Water Line Vista Pointe Subdiv	12/31/2010	600	48,900 Donated	100.00%	48,900	-	Transmission & Distribution	978	7	4.29%	-
2012120 2012121	2011 Donated 10" Water Line Two Creeks Ph 1 2011 Donated 8" Water Line Two Creeks Ph 1	1/1/2012 1/1/2012	600 600	157,312 Donated 6,960 Donated	100.00% 100.00%	157,312 6,960	-	Transmission & Distribution Transmission & Distribution	3,146 139	5 5	3.73% 3.73%	
2012121	2011 Donated 6" Water Line Two Creeks Ph 1	1/1/2012	600	13,728 Donated	100.00%	13,728		Transmission & Distribution	275	5	3.73%	[ ]
2012096	2012 Donated 8" Water Lines Village @ Logan Place	12/31/2012	600	44,414 Donated	100.00%	44,414	-	Transmission & Distribution	888	5	3.73%	-
2012097	2012 Donated 8" Water Lines Fisher Creek Campus	12/31/2012	600 600	37,683 Donated 5,568 Donated	100.00%	37,683 5,568	-	Transmission & Distribution	754 111	5 5	3.73% 3.73%	-
2012098 2013104	2012 Donated 6" Water Lines Knight's Court Subdiv 2013 Donated 12" Water Line HARL Sch Site Imp	12/31/2012 1/4/2013	600	266,940 Donated	100.00% 100.00%	266,940	-	Transmission & Distribution Transmission & Distribution	5,339	4	4.27%	-
2013105	2013 Donated 8" Water Line HARL Sch Site Imp	1/4/2013	600	9,116 Donated	100.00%	9,116	-	Transmission & Distribution	182	4	4.27%	-
2013109	2013 Donated 8" Water Line Fisher Camp Ph III	1/4/2013	600	37,736 Donated	100.00%	37,736	-	Transmission & Distribution	755	4	4.27%	-
2013108 2013102	2013 Donated 8" Water Line Hidden Leaf Ph II 2013 Donated 8" Water Line Summit @ Col Vista II	4/16/2013 5/13/2013	600 600	10,971 Donated 78,917 Donated	100.00% 100.00%	10,971 78,917	-	Transmission & Distribution Transmission & Distribution	219 1,578	4 4	4.27% 4.27%	-
2013103	2013 Donated 8" Water Line HARL Ph I-III	11/22/2013	600	288,912 Donated	100.00%	288,912	-	Transmission & Distribution	5,778	4	4.27%	-
2014071	2014 Donated 8" Water Line - Breckenridge	3/7/2014	600	61,732 Donated	100.00%	61,732	-	Transmission & Distribution	1,235	3	4.23%	-
2014079 2014069	2014 Donated Gate Valves - Breckenridge 2014 Donated 8" Water Line-Sum @ Col Vista 2/3	3/7/2014 3/31/2014	600 600	5,560 Donated 35,236 Donated	100.00% 100.00%	5,560 35,236	-	Transmission & Distribution Transmission & Distribution	111 705	3 3	4.23% 4.23%	:
2014070	2014 Donated 6" Water Line-Sum @ Col Vista 2/3	3/31/2014	600	17,712 Donated	100.00%	17,712	-	Transmission & Distribution	354	3	4.23%	-
2014073	2014 Donated 8" Water Line - Hidden Meadows	10/22/2014	600	112,148 Donated	100.00%	112,148	-	Transmission & Distribution	2,243	3	4.23%	-
2014081 2014082	2014 Donated Gate Valves - Hidden Meadows 2014 Donated Butterfly Valves - Hidden Meadows	10/22/2014 10/22/2014	600 600	11,120 Donated 11,200 Donated	100.00% 100.00%	11,120 11,200	-	Transmission & Distribution Transmission & Distribution	222 224	3 3	4.23% 4.23%	
2014002	2014 Donated 8" Water Line - Deerhaven	10/23/2014	600	102,212 Donated	100.00%	102,212	-	Transmission & Distribution	2,044	3	4.23%	
2014080	2014 Donated Gate Valves - Deerhaven	10/23/2014	600	8,340 Donated	100.00%	8,340	-	Transmission & Distribution	167	3	4.23%	-
2015048 2015049	2015 Donated 6" Water Line - Lake Hills 2015 Donated 8" Water Line - Lake Hills	3/3/2015 3/3/2015	600 600	5,746 donated 70,960 donated	100.00% 100.00%	5,746 70,960	-	Transmission & Distribution Transmission & Distribution	115 1.419	2 2	3.66% 3.66%	-
2015080	2105 Donated 8" Gate Valve - Lake Hills	3/3/2015	600	6,950 donated	100.00%	6,950	-	Transmission & Distribution	139	2	3.66%	
2015071	2015 Donated 6" Water Line - 7th Ave Townhomes	3/18/2015	600	6,460 donated	100.00%	6,460	-	Transmission & Distribution	129	2	3.66%	-
2015072 2015050	2015 Donated 4" Water Line - 7th Ave Townhomes 2015 Donated 6" Water Line - Hadlev's Glen	3/18/2015 6/1/2015	600 600	7,412 donated 15,505 donated	100.00% 100.00%	7,412 15.505	-	Transmission & Distribution Transmission & Distribution	148 310	2 2	3.66% 3.66%	-
2015067	2015 Donated 8" Water Line - Hadley's Glen	6/1/2015	600	48.240 donated	100.00%	48.240	-	Transmission & Distribution	965	2	3.66%	
2015068	2015 Donated 8" Water Line - HARL Ph 4	6/11/2015	600	29,000 donated	100.00%	29,000	-	Transmission & Distribution	580	2	3.66%	-
2015069	2015 Donated 6" Water Line - HARL Ph 4	6/11/2015	600	24,310 donated	100.00% 100.00%	24,310	-	Transmission & Distribution	486	2	3.66%	-
2015081 2015070	2015 Donated 8" Gate Valve - HARL Ph 4 2015 Donated 8" Water Line - HARL Ph 6/7	6/11/2015 7/17/2015	600 600	8,340 donated 118,360 donated	100.00%	8,340 118,360	-	Transmission & Distribution Transmission & Distribution	167 2,367	2 2	3.66% 3.66%	=
2015082	2015 Donated 8" Gate Valve - HARL Ph 6/7	7/17/2015	600	16,680 donated	100.00%	16,680	-	Transmission & Distribution	334	2	3.66%	-
2015073	2015 Donated 8" Water Line - Dwyer Crk Ph 1	12/3/2015	600	24,234 donated	100.00%	24,234	-	Transmission & Distribution	485	2	3.66%	-
2016070 2016071	2016 Donated 8" Water Line - Marshall Short Plat 2016 Donated 8" Water Line - Parker Village	5/6/2016 5/19/2016	600 600	6,795 Donated 67,360 Donated	100.00% 100.00%	6,795 67,360	-	Transmission & Distribution Transmission & Distribution	136 1,347	1 1	3.25% 3.25%	=
2016071	2016 Donated 6" Water Line - Parker Village	5/19/2016	600	21,622 Donated	100.00%	21,622	-	Transmission & Distribution	432	1 1	3.25%	
2016073	2016 Donated 8" Water Line - Kate's Close	5/19/2016	600	39,591 Donated	100.00%	39,591	-	Transmission & Distribution	792	1	3.25%	-
2016087 2016088	2016 Donated 18" Butterfly Valves-Parker Village 2016 Donated 8" Gate Valves-Parker Village	5/19/2016 5/19/2016	600 600	13,100 Donated 16,680 Donated	100.00% 100.00%	13,100 16,680	-	Transmission & Distribution Transmission & Distribution	262 334	1 1	3.25% 3.25%	-
2016089	2016 Donated 8" Gate Valves-Farker Village 2016 Donated 8" Gate Valves-Kate's Close	5/19/2016	600	5,560 Donated	100.00%	5,560	-	Transmission & Distribution Transmission & Distribution	111	1 1	3.25%	
2016074	2016 Donated 8" Water Line - Belz Place Ph 1	6/29/2016	600	88,440 Donated	100.00%	88,440	-	Transmission & Distribution	1,769	1	3.25%	-
2016090 2016075	2016 Donated 8" Gate Valves-Belz Place Ph1 2016 Donated 8" Water Line - North Hills	6/29/2016 7/1/2016	600 600	24,500 Donated 55,160 Donated	100.00% 100.00%	24,500 55,160	-	Transmission & Distribution Transmission & Distribution	490 1,103	1 1	3.25% 3.25%	-
2016075	2016 Donated 8" Water Line - North Hills 2016 Donated 8" Gate Valves-North Hills	7/1/2016	600	55,160 Donated 6,950 Donated	100.00%	6,950	-	Transmission & Distribution Transmission & Distribution	1,103		3.25%	[ ]
2016076	2016 Donated 6" Water Line - HARL Ph 5	9/22/2016	600	18,360 Donated	100.00%	18,360	-	Transmission & Distribution	367	1	3.25%	-
2016077	2016 Donated 8" Water Line - HARL Ph 5	9/22/2016	600	23,226 Donated	100.00%	23,226	-	Transmission & Distribution	465	1 1	3.25%	-



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset	Applicable Interest	Allocable Interest
2016092	2016 Donated 8" Gate Valves-HARL Ph 5	9/22/2016	600	5,560 Donated	100.00%	5,560	-	Transmission & Distribution	111	1	3.25%	-
2016078 2016079	2016 Donated 8" Water Line - Samson Sports Ph 2 2016 Donated 8" Water Line - Dwyer Crk Bus Ph 2	12/15/2016 12/21/2016	600 600	15,807 Donated 8,100 Donated	100.00%	15,807 8.100	-	Transmission & Distribution Transmission & Distribution	316 162	1 1	3.25% 3.25%	-
98397	WS-2514 INCH STEEL WATER LINE21ST AVENUE DIVISION	7/11/1958	960	16.257 WS-25	100.00%	6,100	16.257	Transmission & Distribution	203	10	3.16%	5.137
98389	WS-368 INCH D&W STEEL PIPE WITH ORINGS SE UNION AN	9/28/1960	960	5,373 WS-36	100.00%		5,373	Transmission & Distribution	67	10	3.52%	1,889
98393	WS-32WATERLINECREST VIEW SUBDIVISION	1/16/1961	960	11,860 WS-32	100.00%		11,860	Transmission & Distribution	148	10	3.45%	4,096
98388 98385	WS-38WATER MAIN INSTALLATION NWBENTON, COUCH, DRAKE, WS-43WATER MAIN INSTALLATION	9/1/1961 9/29/1961	960 960	20,619 WS-38 15,380 WS-43	100.00% 100.00%		20,619 15,380	Transmission & Distribution Transmission & Distribution	258 192	10 10	3.45% 3.45%	7,120 5,311
98367	WS-66WATERLINE EXTENSIONOLD 8A HIGHWAY	4/27/1964	960	10,003 WS-66	100.00%		10,003	Transmission & Distribution	125	10	3.21%	3,208
98364	WS-726 INCH CI MAINNW 5TH AVE INY TO MITCHELL	12/11/1964	960	5,687 WS-72	100.00%		5,687	Transmission & Distribution	71	10	3.21%	1,824
98366	WS-686 INCH CAST IRON MAIN EXTENSIVE 6TH PL FROM NO	3/31/1965	960	13,699 WS-68	100.00%		13,699	Transmission & Distribution	171	10	3.26%	4,467
98349 98347	WS-93WATER FROM OAK PARKTO SUNSET TERRACE WS-956 INCH CAST IRON WATERLINEEXTENSION COUNTY RO	9/29/1967 7/26/1968	960 960	12,165 WS-93 5,970 WS-95	100.00% 100.00%		12,165 5,970	Transmission & Distribution Transmission & Distribution	152 75	10 10	3.94% 4.45%	4,790 2,654
98333	WS-115WATER MAIN ON NE IONE	6/5/1969	960	6,118 WS-115	100.00%		6,118	Transmission & Distribution	76	10	5.72%	3,496
98334	WS-112WATER MAIN EXTENSIONFROM NE 1ST AVE TO ECL	1/14/1970	960	97,824 WS-112	100.00%		97,824	Transmission & Distribution	1,223	10	6.33%	61,898
98323 98321	WS-126REPLACEMENT OF 6 INCH WATERLINE AT NE 3RD FR WS-1286 INCH WATER MAIN NE 12TH TONE 14TH ON DIVIS	5/7/1970 7/30/1970	960 960	8,209 WS-126 6,503 WS-128	100.00% 100.00%		8,209 6,503	Transmission & Distribution Transmission & Distribution	103 81	10 10	6.33% 6.33%	5,194 4.115
98328	WS-1200 INCH WATER MAIN NE 12TH TONE 14TH ON DIVIS WS-1198 INCH WATER LINE LECHNER STFROM NE 3RD AVEN	2/10/1971	960	7.942 WS-119	100.00%		7,942	Transmission & Distribution Transmission & Distribution	99	10	5.47%	4,115
98315	WS-135TRANS PIPING SE 6TH AND POLKTO NE 4TH AND GA	4/1/1972	960	86,235 WS-135	100.00%		86,235	Transmission & Distribution	1,078	10	5.26%	45,338
98308	WS-1436 INCH CI MAIN FROM SR500EAST ON LEONARD ROA	12/6/1972	960	5,989 WS-143	100.00%		5,989	Transmission & Distribution	75	10	5.26%	3,149
98300 98303	WS-1516 INCH CI WATERLINE REPLACEON NE HAYES BETWE WS-14812 INCH CI WATERLINE FROMWELLS 1,2,3,7 TO 16	7/3/1973 12/5/1974	960 960	5,808 WS-151 17.220 WS-148	100.00% 100.00%		5,808 17,220	Transmission & Distribution Transmission & Distribution	73 215	10 10	5.19% 6.17%	3,014 10.631
98301	WS-14612 INCH CI WATERLINE FROMWELLS 1,2,3,7 TO 16 WS-1506 INCH CI WATERLINEREPLACEMENT TIDLAND HEIGH	8/5/1975	960	17,220 WS-146 11.991 WS-150	100.00%		11,220	Transmission & Distribution Transmission & Distribution	150	10	7.05%	8.455
98294	WS-157REPLACE 4 INCH WOODEN MAINON WEST PRUNE HILL	12/10/1976	960	30,238 WS-157	100.00%		30,238	Transmission & Distribution	378	10	6.64%	20,083
98258	WS-1858 IONCH WATERLINE ON PRUNEHILL SE 40TH TO MC	2/1/1977	960	41,325 WS-185	100.00%		41,325	Transmission & Distribution	517	10	5.68%	23,483
98260 98268	WS-1886 INCH WATERLINE SE WEIR 150FEET FROM SE 2ND WS-195REPLACE 14 INCH WATER MAINCROSSING WASHOUGAL	7/1/1977 12/1/1977	960 960	41,325 WS-188 68,800 WS-195	100.00% 100.00%		41,325 68.800	Transmission & Distribution Transmission & Distribution	517 860	10 10	5.68% 5.68%	23,483 39.096
98278	WS-174WATERLINE DIVISION FROM17TH-21ST STREET, NW	1/20/1978	960	80.685 WS-174	100.00%		80,685	Transmission & Distribution	1,009	10	6.02%	48,606
98244	WS-1978 INCH AND 6 INCH WATERLINEAT SE MCINTOSH AN	8/1/1978	960	33,777 WS-197	100.00%		33,777	Transmission & Distribution	422	10	6.02%	20,348
98252	WS-2056 INCH WATERLINE FROMMCINTOSH RD EAST ONEGGE	8/1/1979	960	5,694 WS-205	100.00%		5,694	Transmission & Distribution	71	10	6.52%	3,711
98256 98239	WS-256WATER MAIN EXTENSION FROMBLAKE RD WEST ON NW WS-2186 INCH WATER MAIN ON LECHNERSTREET FROM NE 3	1/1/1980 1/8/1980	960 960	19,780 WS-256 14,831 WS-218	100.00% 100.00%		19,780 14,831	Transmission & Distribution Transmission & Distribution	247 185	10 10	8.59% 8.59%	16,999 12,746
98319	WS-131WATER DISTRIBUTION MAINSNW 6TH & SIERRA,NW 5	6/23/1980	960	43,480 WS-131	100.00%		43,480	Transmission & Distribution	544	10	8.59%	37,367
98235	WS-214INSTALL 6 INCH WATERLINEAT NW 6TH PLACE AND	7/1/1980	960	31,000 WS-214	100.00%		31,000	Transmission & Distribution	388	10	8.59%	26,642
98234 98224	WS-213INSTAL 2-12 INCH VALVES ATSE 230TH AND SE 24 WS-230REPLACE 6 INCH STEEL MAINON NW 19TH AVENUEED	9/18/1980 2/1/1981	960 960	15,000 WS-213 14,575 WS-230	100.00% 100.00%		15,000 14,575	Transmission & Distribution Transmission & Distribution	188 182	10 10	8.59% 11.33%	12,891 14,575
98232	WS-230REPLACE 6 INCH STEEL MAINON NW 191H AVENUEED WS-211REPLACE 1300 FEET OF WATERLINE ON PORTIONS O	2/8/1981	960	31,400 WS-211	100.00%		31,400	Transmission & Distribution	393	10	11.33%	31,400
98222	WS-229400 FEET OF 4 INCH WITH 6INCH WATERLINE REPL	2/23/1981	960	6,227 WS-229	100.00%		6,227	Transmission & Distribution	78	10	11.33%	6,227
98221	WS-227415 FEET OF 6 INCHWATERLINE ON NW MAPLE LN	5/18/1981	960	9,213 WS-227	100.00%		9,213	Transmission & Distribution	115	10	11.33%	9,213
98220 98219	WS-226600 FEET OF 6 INCH WATERLINEON EAST 1ST AVE WS-2256 INCH WATERLINE NW BLAKE RDEASTERLY APPROXI	11/18/1981 1/29/1982	960 960	47,716 WS-226 45,315 WS-225	100.00% 100.00%		47,716 45,315	Transmission & Distribution Transmission & Distribution	596 566	10 10	11.33% 11.66%	47,716 45,315
98229	WS-236IMPROVEMENT TO MUNICIPALWATER SYSTEM WATERDI	4/1/1982	960	16.854 WS-236	100.00%		16.854	Transmission & Distribution	211	10	11.66%	16.854
98231	WS-21012 INCH WATERLINE AND TEMPSANITARY SEWER PRE	4/2/1982	960	8,750 WS-210	100.00%		8,750	Transmission & Distribution	109	10	11.66%	8,750
98211	WS-245INSTALLATION OF WATERLINEON SE LAKE ROAD 500	11/1/1982	960	19,127 WS-245	100.00%		19,127	Transmission & Distribution	239	10	11.66%	19,127
98198 98181	WS-258WATER SYSTEM IMPROVEMENTS WS-2681985 WATER SYSTEMIMPROVEMENTS	1/1/1984 1/1/1985	960 960	157,000 WS-258 32.541 WS-268	100.00% 100.00%		157,000 32,541	Transmission & Distribution Transmission & Distribution	1,963 407	10 10	10.10% 9.10%	157,000 29,626
98166	WS-280INSTALLATION OF 3100 FEETOF 6 INCH WATERLINE	6/18/1986	960	75,266 WS-280	100.00%		75,266	Transmission & Distribution	941	10	7.32%	55,082
98161	WS-302WATER SYSTEM IMPROVEMENTSNE 2ND AVENUE NE JO	1/1/1987	960	31,765 WS-302	100.00%		31,765	Transmission & Distribution	397	10	7.64%	24,266
98143 98146	WS-310WATERLINE INSTALLATION ONNE AND NW LAKE RD F	10/1/1987 4/1/1988	960 960	289,983 WS-310	100.00% 100.00%		289,983 98,250	Transmission & Distribution	3,625 1,228	10	7.64% 7.68%	221,523 75,456
98131	WS-314REPLACE EXISTING WATERLINEON NE 3RD PLACE WS-328INSTALLATION OF TEMPORARYPVC WATERLINE ON SE	10/5/1989	960	98,250 WS-314 10,900 WS-328	100.00%		10,900	Transmission & Distribution Transmission & Distribution	136	10 10	7.00%	7,436
98115	WS-340WATERLINE ON WEIR STREET	11/1/1989	960	13,754 WS-340	100.00%		13,754	Transmission & Distribution	172	10	7.23%	9,944
98147	WS-315REPLACE EXISTING WATERLINEON SW 6TH AVE FROM	11/21/1989	960	74,389 WS-315	100.00%		74,389	Transmission & Distribution	930	10	7.23%	53,783
98473 98105	LID #207 OSTENSEN CANYONWATER LINES WS-359CONSTRUCTION OF MCINTOSHSEWER LINE, VIEW RIDG	12/31/1989 1/1/1991	960 960	53,904 LID #207 OSTENSE 84,205 WS-359	100.00% 100.00%	53,904	84,205	Transmission & Distribution Transmission & Distribution	674 1,053	10 10	7.23% 6.92%	- 58,270
98121	WS-348230 FEET OF 2 INCH PVC WATERLINE ON SE 2ND A	1/31/1991	960	5.138 WS-348	100.00%		5.138	Transmission & Distribution	1,055	10	6.92%	3,555
98106	WS-36014 INCH WATERLINE EXTENSIONON NW LAKE ROAD	4/3/1991	960	8,831 WS-360	100.00%		8,831	Transmission & Distribution	110	10	6.92%	6,111
98118	WS-343WATERLINE REPLACEMENTEAST 1ST AVE FROM EVERE	8/26/1991	960	71,087 WS-343	100.00%		71,087	Transmission & Distribution	889	10	6.92%	49,192
98104 98111	WS-358WATERLINE REPLACEMENT WS-36518 INCH WATERLINE ONBRADY ROAD FROM NW 16THT	12/1/1991 6/19/1992	960 960	77,935 WS-358 53.212 WS-365	100.00% 100.00%		77,935 53,212	Transmission & Distribution Transmission & Distribution	974 665	10 10	6.92% 6.44%	53,931 34,277
98089	WS-369ONE STOP WATERLINE ONBRADT ROAD FROM NW 161FT WS-369ONE STOP WATERLINEIMPROVEMENTS NE 2ND AVENUE	10/7/1992	960	158,629 WS-369	100.00%		158,629	Transmission & Distribution	1,983	10	6.44%	102,184
98092	WS-3721992 LEAK STUDY	10/19/1992	960	16,500 WS-372	100.00%		16,500	Transmission & Distribution	206	10	6.44%	10,629
98081	WS-395NW 15TH AVENUE WATERMAIN INPROVEMENT	7/25/1994	960	38,353 WS-395	100.00%		38,353	Transmission & Distribution	479	10	6.18%	23,702
98075 98050	WS-415PARKER ESTATES WATER ANDSEWER UPSIZING WS-416FISHER BASIN WATERLINEINTERTIE	9/16/1994 5/8/1996	960 960	33,497 WS-415 639.406 WS-416	100.00% 100.00%		33,497 639,406	Transmission & Distribution Transmission & Distribution	419 7.993	10 10	6.18% 5.76%	20,701 368.138
98060	WS-435ASPHALT PAVEMENT REPAIRFOR WATER DEPARTMENT	6/3/1996	960	7,973 WS-435	100.00%		7,973	Transmission & Distribution	100	10	5.76%	4,590
98061	WS-437MISCELLANEOUS WATER SEWERREPAIRS CITY WIDE	9/16/1996	960	10,426 WS-437	100.00%		10,426	Transmission & Distribution	130	10	5.76%	6,003
98464	SS-275 OAK PARK WATER LINESCOBG PROJECT	12/31/1996	960	6,264 SS-275 OAK PARK	100.00%		6,264	Transmission & Distribution	78	10	5.76%	3,606
98408	WATER LINES-MISC. CONST.INSTALLED IN 1998	12/31/1997	960	6,360 WATER LINES-MISC	100.00%		6,360	Transmission & Distribution	80	10	5.52%	3,513



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
98030A	PARKER ST. PROJ #S-340WATER LINES INSTALLED4209 LF	12/31/1998	960	325,747 PARKER ST	100.00%		325,747	Transmission & Distribution	4,072	10	5.09%	165,832
98410(A) 99060	WS-459 FOREST HOME WATERLINE INSTALLED  12' WATER MAIN LIPSIZING ONNE GOODWIN RD. FROM NW C	12/31/1998 11/8/1999	960 600	128,193 WS-459 FOREST F 29.351 12' WATER MAIN I	100.00% JB 100.00%		128,193	Transmission & Distribution Transmission & Distribution	1,602	10 10	5.09% 5.43%	65,261
99060	DEVELOPER INSTALLED 200' OF6' WATERLINE TO REPLACE	12/27/1999	600	8,288 DEVELOPER INST	A 100.00%	8.288	29,351	Transmission & Distribution Transmission & Distribution	587 166	10	5.43%	15,930
99045	WS-472 WELL FIELD TRANSMISSN	12/31/1999	600	529,281 WS-472 WELL FIEL	100.00%	0,200	529,281	Transmission & Distribution	10,586	10	5.43%	287,267
99052	WS-481 18'VALVE/NW 43RD	12/31/1999	600	7,241 WS-481 18'VALVE/			7,241	Transmission & Distribution	145	10	5.43%	3,930
99056 200056	WS-490 NW 19TH WATERLINEREPLACEMENT Water - Crown View Plaza Main	12/31/1999 12/31/2000	600 960	64,635 WS-490 NW 19TH 52,722 WS-476	N 100.00% 100.00%		64,635 52,722	Transmission & Distribution Transmission & Distribution	1,293 659	10 10	5.43% 5.71%	35,081 30,100
200060	Water Main SE 20th & Benton	12/31/2000	960	72,286 WS-506	100.00%		72,286	Transmission & Distribution	904	10	5.71%	41,270
200065	Water Transmission Pressure Valves	12/31/2000	960	103,460 WS-472	100.00%		103,460	Transmission & Distribution	1,293	10	5.71%	59,067
200069 2001049	Water Transmission Repairs Transmission Line - Well 6	12/31/2000 12/31/2001	960 960	53,964 WS-515 55,520 WS-536	100.00% 100.00%		53,964 55,520	Transmission & Distribution Transmission & Distribution	675 694	10 10	5.71% 5.15%	30,809 28,607
2002007	18" D.I. water main - WS507	1/3/2002	600	77,356 Angelo	100.00%		77,356	Transmission & Distribution	1,547	10	5.04%	38,968
2002018	Ash Street Water Main Pipe	12/31/2002	600	82,419 WS-518	100.00%		82,419	Transmission & Distribution	1,648	10	5.04%	41,519
2002394 2002395	WS-564 NW 3rd/Ilwaco Waterline WS-575 SE Polk Circle Water Main	12/31/2002 12/31/2002	600 600	13,424 7,141 Copper	100.00% 100.00%		13,424 7,141	Transmission & Distribution Transmission & Distribution	268 143	10 10	5.04% 5.04%	6,762 3,597
2003003	WS-573 SE FOIK GITCLE Water Main WS-572 NE 18 Water Main	11/24/2003	600	19,799 CDBG	100.00%		19,799	Transmission & Distribution	396	10	4.75%	9,401
2003077	Latercomers Payment for Over-sized main	12/31/2003	600	15,827 12" main	100.00%		15,827	Transmission & Distribution	317	10	4.75%	7,515
2004018 2004024	Water Pipes Water Pipe SE 15/SR500/Gardner	12/31/2004 12/31/2004	600 600	164,726 WS-602 21.395 WS-610C	100.00% 100.00%		164,726 21.395	Transmission & Distribution Transmission & Distribution	3,295 428	10 10	4.68% 4.68%	77,051 10.008
2004024	12" water Main 192nd/Brady	12/31/2004	600	42,052 WS-548/592	100.00%		42.052	Transmission & Distribution Transmission & Distribution	841	10	4.68%	19,670
2004033	Ductile Iron Water Main - SE Brady Rd	12/31/2004	600	13,320 WS-577	100.00%		13,320	Transmission & Distribution	266	10	4.68%	6,230
2005018	WS-593 NW Couch/NW 16 Wtr Pipe	8/30/2005	600 600	55,190 6" diam.	100.00%		55,190	Transmission & Distribution	1,104 2.056	10 10	4.40%	24,270 45,200
2005052 2005055	WS628 NW 6th 12" DIP Water Main WS-616 Pacific Rim 12" wtr main	12/31/2005 12/31/2005	600	102,786 WS628 152,104 WS616	100.00% 100.00%		102,786 152,104	Transmission & Distribution Transmission & Distribution	3.042	10	4.40% 4.40%	45,200 66.888
2007068	Water Pipe - SE 1st Street/Lake Road	12/31/2005	600	157,384 S-356 Wtr	100.00%		157,384	Transmission & Distribution	3,148	10	4.40%	69,210
2006081	WS-582 24" Wtr Transmission Line	12/31/2006	600	655,395	100.00%		655,395	Transmission & Distribution	13,108	10	4.40%	288,428
2006091 2006092	WS-655 Lacamas Pointe Water Main S-468 NE 38th Ave Wtr Improve	12/31/2006 12/31/2006	600 600	282,745 35.405	100.00% 100.00%		282,745 35,405	Transmission & Distribution Transmission & Distribution	5,655 708	10 10	4.40% 4.40%	124,431 15,581
2007092	Water Pipe - East Hillside Park	8/31/2007	600	41,921 Drews Farms	100.00%		41,921	Transmission & Distribution	838	10	4.40%	18,428
2007052	Water Pipe w/Ph 2 Street Reconstructs	12/31/2007	600	52,846 S-478A	100.00%		52,846	Transmission & Distribution	1,057	10	4.40%	23,230
2007055 2008009	2" Waterline - 3rd and Joy WS665 16: water main Lwr Prune Hill to Ostenson Ca	12/31/2007 12/31/2008	600 600	8,560 WS-666 149.271	100.00% 100.00%		8,560 149,271	Transmission & Distribution Transmission & Distribution	171 2.985	10 9	4.40% 4.86%	3,763 65,302
2008010	S-503 Water Pipe & Improvements Renaissance Projec	12/31/2008	600	30.007	100.00%		30.007	Transmission & Distribution	600	9	4.86%	13.127
2008016	WS676 Waterline	12/31/2008	600	13,148	100.00%		13,148	Transmission & Distribution	263	9	4.86%	5,752
2008019 2008024	WS673 NW 3rd Ave 6" water main S509 Mobility Phase 3 Water Pipe	12/31/2008 12/31/2008	600 600	37,433 151,932	100.00% 100.00%		37,433 151.932	Transmission & Distribution Transmission & Distribution	749 3,039	9	4.86% 4.86%	16,376 66,466
2009024	16" Ductile Iron Pipe w/parts Ostenson Canyon	4/1/2009	600	277,082 WS660	100.00%		277.082	Transmission & Distribution Transmission & Distribution	5,542	8	4.62%	102,428
2009026	8" Ductile Iron Pipe & Parts Ostenson Canyon	4/1/2009	600	26,591 WS660	100.00%		26,591	Transmission & Distribution	532	8	4.62%	9,830
2009027 2010034	6" Ductile Iron Pipe & Parts Ostenson Canyon WS 664A Well #14 - Transmission Main	4/1/2009 12/31/2010	600 600	75,725 WS660 172,883 WS 664A	100.00% 100.00%		75,725 172.883	Transmission & Distribution Transmission & Distribution	1,515 3,458	8 7	4.62% 4.29%	27,993 51,957
2010034	WS 675C - 12" Waterline Upsize	12/31/2010	600	81.462 WS 675C	100.00%		81.462	Transmission & Distribution Transmission & Distribution	1,629	7	4.29%	24.482
2012064	S491 - Water Transmission Mains - SR14 (casings)	3/31/2012	600	55,343	100.00%		55,343	Transmission & Distribution	1,107	5	3.73%	10,319
2013106	2013 24" Water Line HARL Sch Site Imp	1/4/2013	600	164,562 SDC Credit	100.00%	164,562	-	Transmission & Distribution	3,291	4 4	4.27%	-
2013107 2013116	2013 24" Water Line HARL Offsite Wat Imp 2013 Butterfly 24" Valves HARL Offsite Imp	1/4/2013 1/4/2013	600 600	1,107,959 SDC Credit 16.800 SDC Credit	100.00% 100.00%	1,107,959 16.800		Transmission & Distribution Transmission & Distribution	22,159 336	4	4.27% 4.27%	
2013005	12" Water Main - Hills @ Round Lake	3/1/2013	600	102,317	100.00%	10,000	102,317	Transmission & Distribution	2,046	4	4.27%	17,479
2013040	S545 NW 38th/20th St Ext-Trans/Dist Mains	12/3/2013	599.9955	85,281	100.00%		85,281	Transmission & Distribution	1,706	4	4.27%	14,569
2014036 2014037	WS709 Water Main 10" Duct Iron - SR500, Blair, 292 WS709D - Water Main 12" D. Iron. SR500, Blair, 292	5/23/2014 5/23/2014	600 600	527,823 SRF Loan 1.868.555 SRF Loan	100.00% 100.00%		527,823 1,868,555	Transmission & Distribution Transmission & Distribution	10,556 37,371	3 3	4.23% 4.23%	67,020 237,260
2014112	WS-729 Garfield Water Main	9/1/2014	600	496,170	100.00%		496,170	Transmission & Distribution	9,923	3	4.23%	63,001
2015141	NW Friberg/Strunk - Water Pipe	4/30/2015	600	52,650 DOE, CERB Grants			52,650	Transmission & Distribution	1,053	2	3.66%	3,851
2015064 2016182	NW 38th Ave - Water Trans/Dist Mains STEP Bypass: 21" Line Stop	6/30/2015 4/30/2016	600 600	60,142 TIB, DOE, STP Gra 55,851 PWTF Loan			60,142 55,851	Transmission & Distribution Transmission & Distribution	1,203 1,117	2	3.66% 3.25%	4,399 1,814
2016183	STEP Bypass: 6" Water Main	4/30/2016	600	76,037 PWTF Loan	100.00% 100.00%		76,037	Transmission & Distribution Transmission & Distribution	1,521		3.25%	2,470
2016161	NW 6th & Norwood: 8" Iron Pipe for Water Main	8/31/2016	600	125,863 Bond Debt	100.00%		125,863	Transmission & Distribution	2,517	1	3.25%	4,088
2016162	NW 6th & Norwood: 8" Gate Valve	8/31/2016	600	9,779 Bond Debt	100.00%		9,779	Transmission & Distribution	196	1 1	3.25%	318
2016184 2016204	544 Slow Sand Filter: Waterline Piping Franklin Rd South: 1" Water Service Pipe	9/1/2016 12/31/2016	600 600	958,089 SRF Loans 26,770 CDBG Grant	100.00% 100.00%		958,089 26,770	Transmission & Distribution Transmission & Distribution	19,162 535	1 1	3.25% 3.25%	31,122 870
17736000	Hydrants			,					0			
2002295	1977 Hydrants	12/31/1977	480	\$ 2,955 Donated	100.00%	\$ 2,955		Hydrants	\$ 74	10	5.68%	\$ -
2002296 2002297	1978 Hydrants 1979 Hydrants	12/31/1978 12/31/1979	480 480	4,246 Donated 3.445 Donated	100.00% 100.00%	4,246 3,445		Hydrants Hydrants	106 86	10 10	6.02% 6.52%	-
2002298	1981 Hydrants	12/31/19/9	480	8,111 Donated	100.00%	8,111	-	Hydrants	203	10	11.33%	
2002299	1984 Hydrants	12/31/1984	480	1,585 Donated	100.00%	1,585	-	Hydrants	40	10	10.10%	-
2002300 2002301	1987 Hydrants 1988 Hydrants	12/31/1987 12/31/1988	480 480	3,370 Donated 10.368 Donated	100.00% 100.00%	3,370 10.368	-	Hydrants	84 259	10 10	7.64% 7.68%	
2002301	1989 Hydrants	12/31/1988	480 480	8.824 Donated	100.00%	10,368	-	Hydrants Hydrants	259	10	7.08%	:
2002303	1990 Hydrants	12/31/1990	480	25,333 Donated	100.00%	25,333		Hydrants	633	10	7.27%	-



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
2002304	1991 Hydrants	12/31/1991	480	31,429 Doanted	100.00%	31,429		Hydrants	786	10	6.92%	- Interest
2002305	1992 Hydrants	12/31/1992	480	11,438 Donated	100.00%	11,438	=	Hydrants	286	10	6.44%	=
2002306 2002307	1993 Hydrants 1994 Hydrants	12/31/1993 12/31/1994	480 480	81,682 Donated 80,652 Donated	100.00% 100.00%	81,682 80.652	-	Hydrants Hydrants	2,042 2,016	10 10	5.60% 6.18%	-
2002307	1995 Hydrants	12/31/1995	480	31.380 Donated	100.00%	31,380	-	Hydrants	785	10	5.95%	
2002309	1996 Hydrants	12/31/1996	480	34,384 Donated	100.00%	34,384	-	Hydrants	860	10	5.76%	-
2002310	1997 Hydrants	12/31/1997	480	91,317 Donated	100.00%	91,317	-	Hydrants	2,283	10	5.52%	-
2002311	1998 Hydrants	12/31/1998	480	76,968 Donated	100.00%	76,968	-	Hydrants	1,924	10	5.09%	-
2002312 2002313	1999 Hydrants 2000 Hydrants	12/31/1999 12/31/2000	480 480	69,518 Donated 35,681 Donated	100.00% 100.00%	69,518 35,681	-	Hydrants Hydrants	1,738 892	10 10	5.43% 5.71%	-
2002313	2001 Hydrants	12/31/2001	480	16.975 Donated	100.00%	16,975	-	Hydrants	424	10	5.15%	
2002315	2002 Hydrants	12/31/2002	480	12,500 Donated	100.00%	12,500	-	Hydrants	313	10	5.04%	-
2003027	2003 Hydrants	12/31/2003	480	35,945 Donated	100.00%	35,945	-	Hydrants	899	10	4.75%	-
2004063 2004129	2004 Hydrants	12/31/2004	480 480	5,274 Donated 2,500 Donated	100.00% 100.00%	5,274 2.500	-	Hydrants	132 63	10 10	4.68% 4.68%	-
2004129	1988 Hydrants - Short Plats 1993 Hydrants - Short Plats	12/31/2004 12/31/2004	480	2,500 Donated	100.00%	2,500	-	Hydrants Hydrants	63	10	4.68%	
2004131	1997 Hydrants - Short Plats	12/31/2004	480	15,000 Donated	100.00%	15,000	-	Hydrants	375	10	4.68%	-
2004132	1998 Hydrants - Short Plats	12/31/2004	480	2,500 Donated	100.00%	2,500	-	Hydrants	63	10	4.68%	-
2004133	2001 Hydrants - Short Plats	12/31/2004	480	2,500 Donated	100.00%	2,500	-	Hydrants	63	10	4.68%	-
2005028 2006033	2005 Hydrants 2006 Donated Hydrants	12/31/2005 12/31/2006	480 480	75,824 Donated 124,788 Donated	100.00% 100.00%	75,824 124,788	-	Hydrants Hydrants	1,896 3,120	10 10	4.40% 4.40%	-
2007012	2007 Donated Hydrants	12/31/2007	480	121,294 Donated	100.00%	121,294	-	Hydrants	3,032	10	4.40%	
2010071	2010 Donated Hydrants Fisher Creek Campus	12/31/2010	480	20,825 Donated	100.00%	20,825	-	Hydrants	521	7	4.29%	-
2012124	2011 Donated Hydrants Two Creeks Ph 1	1/1/2012	480	15,000 Donated	100.00%	15,000	-	Hydrants	375	5	3.73%	-
2012101 2012102	2012 Donated Hydrants Village @ Logan Place 2012 Donated Hydrants Fisher Creek Campus Bldg	12/31/2012 12/31/2012	480 480	9,280 Donated 9,280 Donated	100.00% 100.00%	9,280 9,280	-	Hydrants Hydrants	232 232	5 5	3.73% 3.73%	-
2012102	2013 Donated Hydrants Fisher Campus III	1/4/2013	480	13.706 Donated	100.00%	13.706	-	Hydrants	343	4	4.27%	<u> </u>
2013113	2013 Donated Hydrants Summit @ Col Vista II	5/13/2013	480	13,706 Donated	100.00%	13,706	-	Hydrants	343	4	4.27%	-
2013114	2013 Donated Hydrants HARL Ph I-III	11/22/2013	480	18,275 Donated	100.00%	18,275	-	Hydrants	457	4	4.27%	-
2014084	2014 Donated Hydrants - Breckenridge	3/7/2014	480	8,400 Donated	100.00%	8,400	-	Hydrants	210	3	4.23%	-
2014083 2014085	2014 Donated Hydrants - Sum @ Col Vista 2/3 2014 Donated Hydrants - Hidden Meadows	3/31/2014 10/22/2014	480 480	16,800 Donated 29,400 Donated	100.00% 100.00%	16,800 29,400	-	Hydrants Hydrants	420 735	3 3	4.23% 4.23%	-
2015083	2015 Donated Hydrant - Lake Hills	3/3/2015	480	16,000 donated	100.00%	16.000	-	Hydrants	400	2	3.66%	
2015084	2015 Donated Hydrant - HARL Ph 6/7	7/17/2015	480	12,000 donated	100.00%	12,000	-	Hydrants	300	2	3.66%	-
2015085	2015 Donated Hydrant - Dwyer Creek Ph 1	12/3/2015	480	8,000 donated	100.00%	8,000	-	Hydrants	200	2	3.66%	-
2016093 2016094	2016 Donate Hydrants - Parker Village 2016 Donate Hydrants - Kate's Close	5/19/2016 5/19/2016	480 480	14,452 Donated 9,635 Donated	100.00% 100.00%	14,452 9,635	-	Hydrants Hydrants	361 241	1 1	3.25% 3.25%	-
2016095	2016 Donate Hydrants - Rate's Glose 2016 Donate Hydrants - Belz Place Ph 1	6/29/2016	480	14.452 Donated	100.00%	14.452	-	Hydrants	361		3.25%	
2016096	2016 Donate Hydrants - North Hills	7/1/2016	480	9,635 Donated	100.00%	9,635	-	Hydrants	241	i	3.25%	-
98257	WS-184FIRE HYDRANT PURCHASEAND INSTALLATION	10/3/1977	480	7,000 WS-184	100.00%		7,000	Hydrants	175	10	5.68%	3,978
98247 98188	WS-200FIRE HYDRANT PURCHASEAND INSTALLATION WS-276INSTALL 2 FIRE HYDRANTSFOR FIRE DISTRICT #9	11/12/1979	480 480	6,672 WS-200	100.00%		6,672	Hydrants	167 128	10 10	6.52% 9.10%	4,348 4.643
98186	WS-274PURCHASE AND REPLACEMENTOF FIRE HYDRANTS	5/1/1985 10/22/1985	480	5,100 WS-276 7,200 WS-274	100.00% 100.00%		5,100 7.200	Hydrants Hydrants	180	10	9.10%	4,643 6.555
98150	WS-319INSTALLATION OF 4 FIREHYDRANRS FOR FIRE DIST	12/20/1988	480	8,850 WS-319	100.00%		8,850	Hydrants	221	10	7.68%	6,797
98128	WS-325FIRE HYDRANTS STORZADAPTERS CITY WIDE	8/29/1989	480	10,000 WS-325	100.00%		10,000	Hydrants	250	10	7.23%	7,230
98119	WS-345REPLACEMENT OFFIRE HYDRANTS	2/6/1991	480	5,285 WS-345	100.00%		5,285	Hydrants	132	10	6.92%	3,657
2003005 2004019	WS-572 NE 18 Fire Hydrant Hydrant	11/24/2003 12/31/2004	480 480	3,275 CDBG 2,467 WS-602	100.00% 100.00%		3,275 2,467	Hydrants Hydrants	82 62	10 10	4.75% 4.68%	1,555 1,154
2005020	WS-593 NW Couch/NW 16 Hydrant	8/30/2005	480	4.809 1	100.00%		4,809	Hydrants	120	10	4.40%	2.115
2005054	WS-628 NW 6th Fire Hydrants (2)	12/31/2005	400	12,426 WS628	100.00%		12,426	Hydrants	373	10	4.40%	5,464
2007069	Hydrant - SE 1st Street/Lake Road	12/31/2005	480	21,834 S-356 Wtr	100.00%		21,834	Hydrants	546	10	4.40%	9,602
2006088 2006094	WS-640 NE Ione/19th Water Hydrants S-468 NE 38th Ave Hydrants	12/31/2006 12/31/2006	480 480	18,590 3 each 9,982 2 each	100.00% 100.00%		18,590 9.982	Hydrants Hydrants	465 250	10 10	4.40% 4.40%	8,181 4.393
2007093	S-400 NE 30th Ave Hydrants Hydrant - East Hillside Park	8/31/2007	480	10,152 Drews Farms	100.00%		10,152	Hydrants	250	10	4.40%	4,393
2007054	Hydrant - CDBG Mobility Phase 1	12/31/2007	480	5,444 S-483	100.00%		5,444	Hydrants	136	10	4.40%	2,393
2008028	S509 Mobility Phase 3 Fire Hydrant	12/31/2008	480	26,351	100.00%		26,351	Hydrants	659	9	4.86%	11,528
2015142	NW Friberg/Strunk - Hydrant	4/30/2015	480	24,079 DOE, CERB Grants			24,079	Hydrants	602	2	3.66%	1,761
2016163 17746000	NW 6th & Norwood: Hydrants Services - Water	8/31/2016	480	9,818 Bond Debt	100.00%		9,818	Hydrants	245	1	3.25%	319
2002274	1977 Water Services	12/31/1977	400	\$ 19,700 Donated	100.00%	\$ 19,700	\$ -	Meters & Services	\$ 591	10	5.68%	\$ -
2002275	1978 Water Services	12/31/1978	400	24,202 Donated	100.00%	24,202		Meters & Services	726	10	6.02%	· -
2002276	1979 Water Services	12/31/1979	400	17,453 Donated	100.00%	17,453	-	Meters & Services	524	10	6.52%	-
2002277 2002278	1981 Water Services 1984 Water Services	12/31/1981 12/31/1984	400 400	28,657 Donated 3,805 Donated	100.00% 100.00%	28,657 3.805	-	Meters & Services Meters & Services	860 114	10 10	11.33% 10.10%	-
2002278	1987 Water Services	12/31/1987	400	10.109 Donated	100.00%	10.109	-	Meters & Services Meters & Services	303	10	7.64%	
2002280	1988 Water Services	12/31/1988	400	40,781 Donated	100.00%	40,781	-	Meters & Services	1,223	10	7.68%	-
2002281	1989 Water Services	12/31/1989	400	23,295 Donated	100.00%	23,295	-	Meters & Services	699	10	7.23%	-
2002282 2002283	1990 Water Services	12/31/1990 12/31/1991	400 400	91,344 Donated 129,560 Donated	100.00% 100.00%	91,344 129,560	-	Meters & Services	2,740 3.887	10 10	7.27% 6.92%	-
2002283	1991 Water Services	12/31/1991	400	129,000 Donated	100.00%	129,560	-	Meters & Services	11 3,887	11 10	0.92%	- 1



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
2002284	1992 Water Services	12/31/1992	400	54,900 Donated	100.00%	54,900	-	Meters & Services	1,647	10	6.44%	-
2002285 2002286	1993 Water Services 1994 Water Services	12/31/1993 12/31/1994	400 400	276,684 Donated 415,254 Donated	100.00% 100.00%	276,684 415,254	-	Meters & Services Meters & Services	8,301 12,458	10	5.60% 6.18%	-
2002287A	1995 Water Services	12/31/1995	400	167.360 Donated	100.00%	167,360		Meters & Services	5,021	10	5.95%	
2002288	1996 Water Services	12/31/1996	400	215,932 Donated	100.00%	215,932	-	Meters & Services	6,478	10	5.76%	-
2002289	1997 Water Services	12/31/1997	400	376,316 Donated	100.00% 100.00%	376,316	-	Meters & Services	11,289	10	5.52%	-
2002290 2002291	1998 Water Services 1999 Water Services	12/31/1998 12/31/1999	400 400	490,057 Donated 510,815 Donated	100.00%	490,057 510,815	-	Meters & Services Meters & Services	14,702 15,324	10 10	5.09% 5.43%	-
2002292	2000 Water Services	12/31/2000	400	298,010 Donated	100.00%	298,010	-	Meters & Services	8,940	10	5.71%	-
2002293	2001 Water Services	12/31/2001	400	97,776 Donated	100.00%	97,776	-	Meters & Services	2,933	10	5.15%	-
2002294 2003025	2002 Water Services 2003 Water Pipe	12/31/2002 12/31/2003	400 400	60,000 Donated 346,808 Donated	100.00% 100.00%	60,000 346,808	-	Meters & Services Meters & Services	1,800 10,404	10 10	5.04% 4.75%	-
2003025	2003 Water Pipe 2003 Water Services	12/31/2003	400	213,205 Donated	100.00%	213,205	-	Meters & Services Meters & Services	6,396	10	4.75%	
2004062	2004 Water Services	12/31/2004	400	79,737 Donated	100.00%	79,737	-	Meters & Services	2,392	10	4.68%	-
2004119	1985 Water Services - Short Plats	12/31/2004	400	4,800 Donated	100.00%	4,800	-	Meters & Services	144	10	4.68%	-
2004120 2004121	1987 Water Services - Short Plat 1988 Water Services - Short Plat	12/31/2004 12/31/2004	400 400	2,000 Donated 25,000 Donated	100.00% 100.00%	2,000 25.000	-	Meters & Services Meters & Services	60 750	10 10	4.68% 4.68%	-
2004121	1993 Water Services - Short Plats	12/31/2004	400	10,800 Donated	100.00%	10,800	-	Meters & Services	324	10	4.68%	
2004123	1995 Water Services - Short Plats	12/31/2004	400	4,800 Donated	100.00%	4,800	-	Meters & Services	144	10	4.68%	-
2004124	1997 Water Services - Short Plats	12/31/2004	400	30,000 Donated 8,400 Donated	100.00%	30,000 8,400	-	Meters & Services	900 252	10	4.68% 4.68%	-
2004125 2004126	1998 Water Services - Short Plats 1999 Water Services - Short Plat	12/31/2004 12/31/2004	400 400	4.800 Donated	100.00% 100.00%	8,400 4.800	-	Meters & Services Meters & Services	144	10 10	4.68%	
2004127	2000 Water Services - Short Plats	12/31/2004	400	4,800 Donated	100.00%	4,800	-	Meters & Services	144	10	4.68%	-
2004128	2001 Water Services - Short Plats	12/31/2004	400	4,800 Donated	100.00%	4,800	-	Meters & Services	144	10	4.68%	-
2005027 2006032	2005 Water Services 2006 Donated Wtr Services	12/31/2005 12/31/2006	400 400	350,957 Donated 672,810 Donated	100.00% 100.00%	350,957 672,810	-	Meters & Services Meters & Services	10,529 20,184	10 10	4.40% 4.40%	
2006032	2007 Donated Water Services	12/31/2007	400	411.179 Donated	100.00%	411.179	-	Meters & Services	12.335	10	4.40%	:
2010068	2010 Donated Water Service Fisher Creek Campus	12/31/2010	400	11,112 Donated	100.00%	11,112	-	Meters & Services	333	7	4.29%	-
2010069	2010 Donated 1" Water Services Ilwaco Estates Subd	12/31/2010	400	5,545 Donated	100.00%	5,545	-	Meters & Services	166	7	4.29%	-
2010070 2012123	2010 Donated Water Services Vista Pointe Subdiv 2011 Donated 1" Water Services Two Creeks Ph 1	12/31/2010 1/1/2012	400 400	9,981 Donated 25,410 Donated	100.00% 100.00%	9,981 25,410	-	Meters & Services Meters & Services	299 762	7 5	4.29% 3.73%	-
2012123	2011 Donated Water Services Village @ Logan Place	12/31/2012	400	36,080 Donated	100.00%	36,080		Meters & Services	1,082	5	3.73%	
2012100	2012 Donated Water Services Knight's Court Subdiv	12/31/2012	400	10,560 Donated	100.00%	10,560	-	Meters & Services	317	5	3.73%	-
2013112	2013 Donated Water Services Hidden Leaf II	4/16/2013	400	5,280 Donated	100.00%	5,280	-	Meters & Services	158	4	4.27%	-
2013110 2013111	2013 Donated Water Services Summit @ Col Vista II 2013 Donated Water Services HARL Ph I-III	5/13/2013 11/22/2013	400 400	29,920 Donated 60,720 Donated	100.00% 100.00%	29,920 60.720		Meters & Services Meters & Services	898 1.822	4 4	4.27% 4.27%	
2014075	2014 Donated Water Services - Breckenridge	3/7/2014	400	22,400 Donated	100.00%	22,400	-	Meters & Services	672	3	4.23%	_
2014074	2014 Donated Water Services-Sum @ Col Vista 2/3	3/31/2014	400	26,600 Donated	100.00%	26,600	-	Meters & Services	798	3	4.23%	-
2014077 2014078	2014 Donated Water Services - Coopers Glen 2014 Donated Water Services - Hidden Meadows	10/22/2014 10/22/2014	400 400	6,300 Donated 30,500 Donated	100.00% 100.00%	6,300 30,500	-	Meters & Services Meters & Services	189 915	3 3	4.23% 4.23%	-
2014078	2014 Donated Water Services - Hidden Meadows 2014 Donated Water Services - Deerhaven	10/22/2014	400	30,500 Donated 18.900 Donated	100.00%	18.900		Meters & Services Meters & Services	567	3 3	4.23%	
2015074	2015 Donated Water Services - Lake Hills	3/3/2015	400	35,775 donated	100.00%	35,775	-	Meters & Services	1,073	2	3.66%	-
2015079	2015 Donated Water Services - 7th Ave Townhomes	3/18/2015	400	8,450 donated	100.00%	8,450	-	Meters & Services	254	2	3.66%	-
2015075 2015076	2015 Donated Water Services - Hadley's Glen 2015 Donated Water Services - HARL Ph 4	6/1/2015 6/11/2015	400 400	7,425 donated 20,150 donated	100.00% 100.00%	7,425 20.150	-	Meters & Services Meters & Services	223 605	2 2	3.66% 3.66%	-
2015077	2015 Donated Water Services - HARL Ph 6/7	7/17/2015	400	42,250 donated	100.00%	42,250	-	Meters & Services	1,268	2	3.66%	[ ]
2015078	2015 Donated Water Services - HARL Ph 6/7	7/17/2015	400	5,400 donated	100.00%	5,400	-	Meters & Services	162	2	3.66%	-
2016080 2016081	2016 Donated 1" Water Services - Sterling View SP 2016 Donated 1" Water Services - Parker Village	5/6/2016 5/19/2016	400 400	21,210 Donated 67,360 Donated	100.00% 100.00%	21,210 67.360	-	Meters & Services Meters & Services	636 2,021	1 1	3.25% 3.25%	-
2016081	2016 Donated 1" Water Services - Parker Village 2016 Donated 1" Water Services - Kate's Close	5/19/2016	400	17.100 Donated	100.00%	17,100		Meters & Services	513	1 1	3.25%	
2016084	2016 Donated 1" Water Services - North Hills	7/1/2016	400	22,000 Donated	100.00%	22,000	-	Meters & Services	660	i	3.25%	-
2016085	2016 Donated 1" Water Services - HARL Ph 5	9/22/2016	400	5,600 Donated	100.00%	5,600	-	Meters & Services	168	1	3.25%	-
2016086 2016083	2016 Donated 1" Water Services - HARL Ph 5 2016 Donated 1" Water Services - Belz Place Ph 1	9/22/2016 12/29/2016	400 400	16,250 Donated 24,500 Donated	100.00% 100.00%	16,250 24,500	-	Meters & Services Meters & Services	488 735	1 1	3.25% 3.25%	-
98237	WS-216SITE PROCESS AND WATERSERVICE AT HEWLETT PAC	5/1/1981	408	583,000 WS-216	100.00%	24,500	583,000	Meters & Services	17,147	10	11.33%	583,000
98129	WS-326REPLACE WATER SERVICE ANDABANDON 1 INCH WATE	6/1/1989	408	10,000 WS-326	100.00%		10,000	Meters & Services	294	10	7.23%	7,230
98406	WATER SERVICES INSTALLEDFOR YEAR	12/31/1997	400	14,038 WATER SERVICES			14,038	Meters & Services	421	10	5.52%	7,753
98417 200061	WATER SERVICES INSTALLEDIN 1998 Water Services	12/31/1998 12/31/2000	400 400	11,121 WATER SERVICES 8.950 2000	100.00% 100.00%		11,121 8,950	Meters & Services Meters & Services	334 269	10 10	5.09% 5.71%	5,662 5,110
200061 200060A	Water Services Water Service SE 20th & Benton	12/31/2000	400	8,032 WS-506	100.00%		8,032	Meters & Services	241	10	5.71%	4,585
2001050	SE Brady Road Wtr Service	12/10/2001	400	10,819 WS-551	100.00%		10,819	Meters & Services	325	10	5.15%	5,575
2001051	2001 Water Services	12/31/2001	400	9,489	100.00%		9,489	Meters & Services	285	10	5.15%	4,889
2002016 2002019	I & I Water Services - WS-510 Ash Street Water Services	12/31/2002 12/31/2002	400 400	13,160 Copper 38,997 WS-518	100.00% 100.00%		13,160 38,997	Meters & Services Meters & Services	395 1,170	10 10	5.04% 5.04%	6,630 19.645
2002396	WS-575 SE Polk Circle Water Service	12/31/2002	400	6,881 Copper	100.00%		6,881	Meters & Services	206	10	5.04%	3,467
2003004	WS-572 NE 18 Water Service	11/24/2003	400	7,386 CDBG	100.00%		7,386	Meters & Services	222	10	4.75%	3,507
2004020 2005019	Water Services WS-593 NW Couch/NW 16 Wtr Services	12/31/2004 8/30/2005	400 400	22,214 WS-602 33,165 27 each	100.00% 100.00%		22,214 33,165	Meters & Services Meters & Services	666 995	10 10	4.68% 4.40%	10,391 14,584
2005019	WS-393 NW Couchinw 16 wit services WS628 NW 6th 2" Water Service	12/31/2005	400	33,165 27 each 3.998 WS628	100.00%		3,998	Meters & Services Meters & Services	120	10	4.40%	1.758
				.,		-	2,250					.,



Year of Cost 2016														2017			
Asset	Description	Date	Life	Original Co	ost	Make	Water Share	Donated	Net	t Allocable	Function		Annual preciation	Applicable Asset Age	Applicable Interest		Allocable Interest
2007070 2006087	Water Services - SE 1st Street/Lake Road WS-640 NE Ione/19th Water Services	12/31/2005 12/31/2006	400 400	38	,252 S-3 ,647 27	each	100.00% 100.00%			25,252 38,647	Meters & Services Meters & Services		758 1,159	10 10	4.40% 4.40%		11,104 17,008
2006093 2007094	S-468 NE 38th Ave Wtr Services 4 Water Services - East Hillside Park	12/31/2006 8/31/2007	400 400		,542 10	each ews Farms	100.00% 100.00%			9,542 10,645	Meters & Services Meters & Services		286 319	10 10	4.40% 4.40%		4,199 4,680
2007094	WS676 Water Service	12/31/2008	400		,645 DR ,841	ews raims	100.00%			5,841	Meters & Services Meters & Services		175	9	4.40%		2,555
2008020	WS673 Wtr Service NW 3rd Ave	12/31/2008	400		,579		100.00%			14,579	Meters & Services		437	9	4.86%		6,378
2008025 20110007	S509 Mobility Phase 3 Water services WS718 Water Services	12/31/2008 12/31/2011	400 400		,918 ,357 WS	0710	100.00% 100.00%			25,918 34,357	Meters & Services Meters & Services		778 1,031	9 6	4.86% 4.51%		11,339 9,297
2013011	P874-Water Services Louis Bloch	4/30/2013	400		,337 vva .336	5/10	100.00%			4,336	Meters & Services		130	0 4	4.27%		741
2013017	WS734 Water TAP NW 38th Ave	7/15/2013	600	13	,107		100.00%			13,107	Meters & Services		262	4	4.27%		2,239
2013043	S545 NW 39TH ST/20TH AVE - WATER SERVICES	12/3/2013	400	9	,090		100.00%			9,090	Meters & Services		273	4	4.27%		1,553
17920000 2004022	Other Plant/Misc - Source of Supply Jones Creek Flow Meter	12/31/2004	180	\$ 24	,792 WS	S-580J	100.00%		s	24,792	Supply/ Treatment	s	1,653	10	4.68%	\$	11,596
2004023	Boulder Creek Flow Meter	12/31/2004	180	24	,792 WS		100.00%			24,792	Supply/ Treatment	11.	1,653	10	4.68%		11,596
2008077	Barn (Rhods land purchase) @ Goodwin Road Other Plant/Misc - Wtr Treatment	3/5/2008	120	15	,000		100.00%			15,000	Supply/ Treatment		1,500	9	4.86%		6,562
17930000 98272	WS-180WATER FILTRATION SYSTEM	10/1/1976	600	\$ 34	,572 WS	S-180	100.00%		S	34,572	Supply/ Treatment	s	691	10	6.64%	\$	22,962
98269	WS-196FILTER BACKWASH WATERTREATMENT REPORT	11/1/1976	600	109	,800 WS	S-196	100.00%			109,800	Supply/ Treatment		2,196	10	6.64%		72,926
98172 98160	WS-286DESIGN AND CONSTRUCTION OFRCA/SHARP INDUSTRI WS-301AUXILIARY GENERATOR ATCHLORINATOR PLANT	7/1/1986 1/1/1987	600 600		,000 WS		100.00% 100.00%			250,000 14.000	Supply/ Treatment Supply/ Treatment		5,000 280	10 10	7.32% 7.64%		182,958 10.695
98159	WS-300WATER FILTRATION PLANTAUXILIARY GENERATOR	11/20/1988	600		,984 WS		100.00%			26,984	Supply/ Treatment		540	10	7.68%		20,724
98158	WS-299AUXILIARY GENERATOR AT STP	4/6/1997	600		,500 WS		100.00%			48,500	Supply/ Treatment		970	10	5.52%		26,784
2014038 2016186	WS709D:Pressure Release Valve 544 Slow Sand Filter: Fencing	5/23/2014 9/1/2016	600 240		,720 SR .583 SR		100.00% 100.00%			103,720 90.583	Supply/ Treatment Supply/ Treatment		2,074 4,529	3	4.23% 3.25%		13,170 2,942
2016187	544 Slow Sand Filter: Paved Access Road	9/1/2016	240		.922 SR		100.00%			84.922	Supply/ Treatment		4,246	II i	3.25%		2,759
2016188	544 Slow Sand Filter: Curbing	9/1/2016	240		,646 SR		100.00%			22,646	Supply/ Treatment		1,132	1	3.25%		736
2016199 <b>1790000</b>	544 Slow Sand Filter: Septic System Pumping	9/1/2016	300	40	,725 SR	RF Loans	100.00%			40,725	Supply/ Treatment		1,629		3.25%		1,323
2002316	PRV Wtr Pump Station	12/31/1993	240	\$ 135	,473 Do	onated	100.00%		\$	135,473	Pumping	s	6,774	10	5.60%	\$	75,831
2003028	PRV Wtr Pump Station	12/31/2003	240		,295 Do		100.00%			87,295	Pumping		4,365	10	4.75%		41,451
98225 98077	WS-225PRESSURE REDUCING VALVEINSTALLATION ON NW 19 WS-389LANDSCAPING AT LACAMASPUMP BOOSTER STATION	11/9/1981 6/21/1993	240 240		,251 WS		100.00% 100.00%			7,251 9,155	Pumping		363 458	10 10	11.33% 5.60%		7,251 5,125
98052	WS-419INSTALLATION OF PRESSUREREDUCING VALVE ONNW	8/30/1995	240		,003 WS		100.00%			15,003	Pumping Pumping		750	10	5.95%		8,932
98074	WS-409 I&I REHABILITATION	6/10/1997	960			S-409 I&I REHA				11,374	Pumping		142	10	5.52%		6,281
2002021 2003070	WS-550 Well 6 PRV Station WS-587 Lacamas Shores PRV	12/31/2002 12/31/2003	240 240		,044 We	ell 6 Upgrade	100.00% 100.00%			54,044 93,746	Pumping Pumping		2,702 4,687	10 10	5.04% 4.75%		27,224 44,514
2009028	Pressure Reducing Valve Ostenson Canyon	4/1/2009	240		,880 WS		100.00%			134,880	Pumping		6,744	8	4.62%		49,861
1790000	Meters												-				
98271 <b>18187000</b>	WS-182WATER METER INSTALLATION  General	2/25/1978	240	\$ 176	,791 WS	S-182	100.00%		\$	176,791	Meters & Services	\$	8,840	10	6.02%	\$	106,502
001992	Donated MRX920 Mobile Data Collector	10/8/2015	60	\$ 7,	,949 Do	onated	100.00%		\$	7,949	Meters & Services	\$	1,590	2	3.66%	\$	581
18253000	Pumping Equipment	444050	400		440 14	011771	400.000/		•	44.440	D. contra		0		0.500/	s	4.000
93021108 93021310	PUMP/JACUZZI #12HCZ7 PUMP/PUMP. PIPE & POWER#848	1/1/1959 1/1/1968	180 180		,413 JA 1758 PU		100.00% 100.00%		\$	11,413 8,758	Pumping Pumping		761 584	10 10	3.56% 4.45%	\$	4,060 3,893
93021612	PUMP/PUMP,PIPE & POWER8STAGE 12DC	1/1/1969	180	12	,870 8S	TAGE 12DC	100.00%			12,870	Pumping		858	10	5.72%		7,355
93002901 93019409	LOWER PRUNE HILL PUMP HOUSE  MOTOR CONTROL PANELCUTRLER-HAMMER/CMVM	1/1/1971 1/1/1972	600 180			)W PHILL JTRLER-HAMME	100.00% ER 100.00%			16,249	Pumping		325	10	5.47%		8,895
93019419	GROUP OF PROCESS PIPING	1/1/1972	360		,924 CU ,434 PIF		I 100.00%			8,924 23,434	Pumping Pumping		595 781	10 10	5.26% 5.26%		4,692 12,320
93019416	SURGE PROTECTION SYSTEM	1/1/1972	360			JRGE PROTECT				5,343	Pumping		178	10	5.26%		2,809
93019501 93019510	PUMP/WORTHINGTONLOWER PRUNE HILL RSRVR #1 PUMP/WORTHINGTON #12L54-5LOWER PRUNE HILL RESERVOI	1/1/1972 1/1/1972	180 180			ORTHINGTON ORTHINGTON	100.00% 100.00%			6,877 6,877	Pumping Pumping		458 458	10 10	5.26% 5.26%		3,616 3,616
93019516	PUMP/BYRON-JACKSON #11MQLLOWER PRUNE HILL RESERVOI	1/1/1972	180			/RON-JACKSON				8,540	Pumping		569	10	5.26%		4,490
98316	WS-134UPPER PRUNE HILL PUMP STA	6/2/1972	240	384	,378 WS	S-134	100.00%			384,378	Pumping		19,219	10	5.26%		202,087
93021909 93022108	PUMP/LAYNE & BOWLER #12RLXL PUMP/FAIRBANKS MORSE	1/1/1973 1/1/1977	120 180		,688 LA ,941 MC	YNE&BOWLER	100.00% 100.00%			15,688 23,941	Pumping		1,569 1,596	10 10	5.19% 5.68%		8,141 13,604
93018901	GREGG BOOSTER STATION	1/1/1978	600			REGG BOOSTE				7,197	Pumping Pumping		1,390	10	6.02%		4,336
93019001	PUMP,GREGG BOOSTER	1/1/1978	180		,298 GF	REGG BOOSTER	R 100.00%			10,298	Pumping		687	10	6.02%		6,204
93019007 93019014	PUMP,GREGG BOOSTERPACIFIC D2CPBP23609A GROUP OF PROCESS PIPING	1/1/1978 1/1/1978	180 360		,298 GF ,405 PIF	REGG BOOSTE	R 100.00% I 100.00%			10,298 13.405	Pumping		687 447	10 10	6.02% 6.02%		6,204 8,075
93019014	PUMP/PEERLESS #37811WELL #1	1/1/1978	180			ERLESS	100.00%			19,253	Pumping Pumping		1,284	10	6.02%		11,598
93018801	PUMP,BUTLER RESERVOIRINGERSOLL-RAND	1/1/1983	180			GERSOLL-RANI				9,978	Pumping		665	10	9.51%		9,485
93015801 93020205	PUMP,SPARE,PACO29-40122-1400192B03719 GROUP OF PROCESS PIPING	1/1/1992 1/1/1993	180		,766 29-	-40122-14001	100.00% 100.00%			17,766 63.000	Pumping		1,184	10 10	6.44%		11,444
93020205	PUMP, LACAMAS #3/WORTHINGTON#14M160-2	1/1/1993	360 180			PE 4M160-2	100.00%			63,000 38.550	Pumping Pumping		2,100 2,570	10	5.60% 5.60%		35,264 21,578
98130A	WS-327 1520 NW 41ST CIRCLELACAMAS RESERVOIR ANDPUM	3/10/1993	240	726	,653 WS	S-327 1520 NW	41 100.00%			726,653	Pumping		36,333	10	5.60%		406,744
98409 98412	WS-459 FOREST HOME BOOSTERPUMP WS-452 BUTLER	12/31/1998 12/31/1998	240 240			S-459 FOREST I S-452 BUTLER	HC 100.00% I 100.00%			10,833 9,577	Pumping		542 479	10 10	5.09% 5.09%		5,515 4,875
98412 98416	WS-462 BUTLER WS-446 LACAMAS BOOSTER PUMP4542 NW RAE CT	12/31/1998	240			S-452 BUTLER S-446 LACAMAS				31,173	Pumping Pumping		1,559	10	5.09%		15,870
99054	WS-488 GREGG/BUTLER BOOSTERSAUXILARY GENERATORS	12/31/1999	240			S-488 GREGG/B				27,466	Pumping		1,373	10	5.43%		14,907



Year of Cost 2016										2017		
Asset	Description	Date	Life	Original Cost Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest	Allocable Interest
200048	Well #9 Pump Sta 100 hp Line Shaft Turbine Pump	12/31/2000	600	34,913 WS-465	100.00%		34,913	Pumping	698	10	5.71%	19,932
2002005 2002006	Angelo Booster Station Bldg WS-5074	1/1/2002 1/1/2002	600 180	591,245	100.00%		591,245	Pumping	11,825 4,419	10 10	5.04% 5.04%	297,840
2002006	Pump & Motor plus connections WS-507 WS-504 Booster Station Building	1/1/2002	600	66,286 Angelo 274,320 Upper Prune Hill	100.00%		66,286 274,320	Pumping Pumping	4,419 5.486	10	5.04%	33,392 138,189
2002400	WS-504 20 HP Pump and Motor	12/31/2002	300	10,887 Upper Prune Hill	100.00%		10,887	Pumping	435	10	5.04%	5,484
2002401 2002402	WS-504 20 HP Pump and Motor WS-504 40 HP Pump and Motor	12/31/2002 12/31/2002	300 300	10,887 Upper Prune Hill 13,609 Upper Prune Hill	100.00% 100.00%		10,887 13,609	Pumping Pumping	435 544	10 10	5.04% 5.04%	5,484 6,855
2002402	WS-504 40 HP Pump and Motor	12/31/2002	300	13,609 Upper Prune Hill	100.00%		13,609	Pumping	544	10	5.04%	6,855
2002404	WS-504 Electrical System - Booster Station	12/31/2002	300	129,284 Upper Prune Hill	100.00%		129,284	Pumping	5,171	10	5.04%	65,127
2002406 2003049	WS-504 Site Piping, Valves, Appurtenances WS-505 Pump Retrofit	12/31/2002 12/31/2003	360 180	170,111 Upper Prune Hill 47,598 WS-505	100.00% 100.00%		170,111 47,598	Pumping Pumping	5,670 3,173	10 10	5.04% 4.75%	85,693 22,601
2003050	WS505 Electrical System	12/31/2003	300	59,087 WS-505	100.00%		59,087	Pumping	2,363	10	4.75%	28,057
2003051 2003057	WS-505 HVAC System WS-546 WWTP Alkalinity Pump Retrofit	12/31/2003 12/31/2003	240 600	13,366 WS-505 172.188 WS-546	100.00% 100.00%		13,366 172,188	Pumping Pumping	668 3.444	10 10	4.75% 4.75%	6,346 81.761
2003057	WS-546 WWTP Alkanlinity Electrical	12/31/2003	300	213,751 WS-546	100.00%		213,751	Pumping	8,550	10	4.75%	101,496
2003059	WS-546 WWTP Alkanlinity HVAC	12/31/2003	240	48,351 WS-546	100.00%		48,351	Pumping	2,418	10	4.75%	22,959
2003063 2003064	WS-565 Well No. 11 Pump WS-565 Well No. 12 Pump	12/31/2003 12/31/2003	180 180	28,011 WS-565 64,742 WS-565	100.00% 100.00%		28,011 64,742	Pumping Pumping	1,867 4,316	10 10	4.75% 4.75%	13,301 30,742
2003071	WS-594 Gregg Booster Station	12/31/2003	600	577,877 WS-594	100.00%		577,877	Pumping	11,558	10	4.75%	274,395
2006075	WS565C Sodium Hyprochlorite Pump 1	5/31/2005	180	7,002	100.00%		7,002	Pumping	467	10	4.40%	3,079
2006076 2006077	WS565C Sodlium Hyprochlorite Pump 2 WS565C Caustic Soda System Pump 1	5/31/2005 5/31/2005	180 180	7,002 7.002	100.00% 100.00%		7,002 7.002	Pumping Pumping	467 467	10 10	4.40% 4.40%	3,079 3.079
2006078	WS565C Caustic Soda System Pump 2	5/31/2005	180	7,002	100.00%		7,002	Pumping	467	10	4.40%	3,079
2005047	WS610 Upper Prune Hill 150 HP Elect Motor	12/31/2005	180	6,462 WS610	100.00%		6,462	Pumping	431	10	4.40%	2,842
2005048 2005049	WS610A Lwr Pr Hill Booster Station Retrofit WS610A Lwr Pr Hill Stand-by Generator	12/31/2005 12/31/2005	600 300	62,933 WS610A 180.931 WS610A	100.00% 100.00%		62,933 180,931	Pumping Pumping	1,259 7,237	10 10	4.40% 4.40%	27,675 79,565
2005050	WS610A Lwr Pr Hill Booster Sta Control System	12/31/2005	180	68,608 WS610A	100.00%		68,608	Pumping	4,574	10	4.40%	30,170
2008040	WS636A/B Well 13 Well Assembly Pumps/Motors	12/31/2008	300	180,396	100.00%		180,396	Pumping	7,216	9	4.86%	78,919
2008041 2008046	WS636A/B Well 13 Site piping, valves, appurtenance WS636A/B Well 13 Generator	12/31/2008 12/31/2008	360 300	66,923 232.003	100.00% 100.00%		66,923 232,003	Pumping Pumping	2,231 9,280	9 9	4.86% 4.86%	29,277 101,496
2009002	12" magflo meter at Lower Prune Hill Pump Statio	5/30/2009	180	6,684 Siemens	100.00%		6,684	Pumping	446	8	4.62%	2,471
2009024	Variable Frequency Drive Lacamas PS	9/30/2009	120	19,762	100.00%		19,762	Pumping	1,976	8 7	4.62%	7,305
2010037 2010038	WS 664A Well #14 - Electrical WS 664A Well #14 - Pumping Equipment	12/31/2010 12/31/2010	120 300	68,166 WS 664A 731.576 WS 664A	100.00% 100.00%		68,166 731,576	Pumping Pumping	6,817 29,263	7	4.29% 4.29%	20,486 219,863
18677000	Computer System & Equipment			, , , , , , , , , , , , , , , , , , , ,					0			·
2001041 2002390	Software (Springbrook) Software for Touch Read Adaptors	4/23/2001 12/31/2002	120 120	\$ 25,310 Springbrook 15,000	50.00% 50.00%		\$ 12,655 7,500	General General	\$ 2,531 1,500	10 10	5.15% 5.04%	\$ 6,520 3,778
1154	Vidar Select P36 Color Scanner	10/1/2005	60	9.582 VIDAR	50.00%		4.791	General	1,500	10	4.40%	2,107
1155	HP Design Jet 1055CM	10/1/2005	60	8,627 HP	50.00%		4,313	General	1,725	10	4.40%	1,897
2007058 1191	Springbrook Software - work order module SCADA Master Panel	5/31/2007 5/31/2012	60 60	13,525 40.845 SCADA	50.00% 50.00%		6,763 20,422	General General	2,705 8,169	10	4.40% 3.73%	2,973 3,808
18727000	Communication Equipment	3/31/2012		40,043 GOADA	30.0076		20,422	General	0,109		3.7370	3,000
96054	CONTROL PANEL TWO WAY RADIOSC3122	10/25/1996	120	\$ 5,138 SC3122	50.00%		\$ 2,569	General	\$ 514	10	5.76%	\$ 1,479
200066 200068	GUI Computer System - Telemetry Upgrades Telemetry Upgrade Butler Pump Station and Reservoi	8/14/2000 12/31/2000	60 120	16,762 15,204 WS-516	50.00% 50.00%		8,381 7,602	General General	3,352 1,520	10 10	5.71% 5.71%	4,785 4.340
2002008	Telemetry WS-507	1/1/2002	120	126,601 Angelo	50.00%		63,300	General	12,660	10	5.04%	31,888
2002010	Electrical and Telemetry - WS-509	12/31/2002	120	150,485 Lwr Prune Hill	50.00%		75,243	General	15,049	10	5.04%	37,904
2002013 2002020	Electrical and Telemetry WS-509 WS-550 Well 6 Telemetry	12/31/2002 12/31/2002	120 120	140,014 Lwr Prune Hill 11,533 Well 6 Upgrade	50.00% 50.00%		70,007 5,766	General General	14,001 1,153	10 10	5.04% 5.04%	35,266 2,905
2002405	WS-504 Telemetry	12/31/2002	120	122,480 Upper Prune Hill	50.00%		61,240	General	12,248	10	5.04%	30,850
2003067 2003068	WS-581 Well 5 Telemetry Unit WS-581 Well 7 Telemetry Unit	12/31/2003 12/31/2003	120 120	15,437 WS-581 12,175 WS-581	50.00% 50.00%		7,719 6,087	General General	1,544 1,217	10 10	4.75% 4.75%	3,665 2,890
2003069	WS-581 Well 8 Telemetry Unit	12/31/2003	600	12,175 WS-581	50.00%		6,087	General	243	10	4.75%	2,890
2008045	WS636A/B Well 13 Electric Telemtery	12/31/2008	120	175,149	50.00%		87,575	General	17,515	9	4.86%	38,312
18884000 93018204	Water Treatment Equipment GROUP OF UNDERGROUND PIPING	1/1/1965	360	\$ 7.584 PIPE	100.00%		\$ 7.584	Supply/ Treatment	0 \$ 253	10	3.26%	\$ 2,473
98177	WS-291FILTER PLANT TANK ANDPIPING REPAINTING	6/1/1986	300	14,358 WS-291	100.00%		14,358	Supply/ Treatment	574	10	7.32%	10,508
93018201	GENERATOR,BACKUP,ONAN45EM-L/31422RE890240897	1/1/1989	180	13,553 45EM-L/31422R	100.00%		13,553	Supply/ Treatment	904	10	7.23%	9,799
2006072 2006073	WS565C Sodium Hyprochlorite Feed System WS565C Caustic Soda Feed System	5/31/2005 5/31/2005	300 300	143,474 27,764	100.00% 100.00%		143,474 27,764	Supply/ Treatment Supply/ Treatment	5,739 1,111	10 10	4.40% 4.40%	63,093 12,209
2008076	2,500 Gallon Poly Processing Tank	5/31/2008	180	10,614	100.00%		10,614	Supply/ Treatment	708	9	4.46%	4,644
2008042	WS636A/B Well 13 Sodium Hyochlorite Feed System	12/31/2008	300	154,861	100.00%		154,861	Supply/ Treatment	6,194	9	4.86%	67,748
2008043 2016001	WS636A/B Well13 Caustic Soda Feed System Slow Sand Scraper	12/31/2008 3/28/2016	180 120	57,180 8.130	100.00% 100.00%		57,180 8.130	Supply/ Treatment Supply/ Treatment	3,812 813	9	4.86% 3.25%	25,015 264
2016190	544 Slow Sand Filter: Admin Building Generator	9/1/2016	300	64,453	100.00%		64,453	Supply/ Treatment	2,578	i	3.25%	2,094
2016191	544 Slow Sand Filter: Admin Building HVAC	9/1/2016	240	83,789	100.00%		83,789	Supply/ Treatment	4,189	1	3.25%	2,722
18884100 98355	Wtr Treatment Equip Flouridation WS-86INSTALL FLUORIDE TO ALLMUNICIPAL WATER	2/4/1966	300	\$ 14.633 WS-86	100.00%		\$ 14.633	Supply/ Treatment	S 585	10	3.81%	\$ 5.573
98227	WS-234UPGRADING FLUORIDATIONEQUIPMENT	2/1/1980	300	15,200 WS-234	100.00%		15,200	Supply/ Treatment	608	10	8.59%	13,063
												•



Year of Cost 2016											2017			
Asset	Description	Date	Life	Original Cost	Make	Water Share	Donated	Net Allocable	Function	Annual Depreciation	Applicable Asset Age	Applicable Interest		llocable Interest
98196	WS-256INSTALLATION OF FLUORIDE, CHLORINE & SURGE VA	2/1/1984	300	7,900 V	VS-256	100.00%		7,900	Supply/ Treatment	3′	6 10	10.10%	•	7,900
2006074	WS565C Fluoride Feed System	5/31/2005	300	27,339		100.00%		27,339	Supply/ Treatment	1,09		4.40%		12,022
2008044 2016193	WS636A/B Well 13 Fluoride Feed System 544 Slow Sand Filter: Flouride System	12/31/2008 9/1/2016	300 180	58,046 218.971		100.00% 100.00%		58,046 218,971	Supply/ Treatment Supply/ Treatment	2,32		4.86% 3.25%		25,394 7.113
2016193	544 Slow Sand Filter: Flounde System 544 Slow Sand Filter: Hypochlorite System	9/1/2016	180	383.260		100.00%		383,260	Supply/ Treatment	25,55		3.25%		12,450
Other	Other	0/11/2010		000,200		100.0070		000,200	очрый починых	1 20,00		0.2070		12,100
417920500											0			
2014111	SS-568 Vactor Waster Facility Improv	7/17/2014	600	\$ 264,496		50.00%		\$ 132,248	General	\$ 5,29	0 3	4.23%	\$	16,792
517110000	1606 SE 8TH AVE 1.48 ACRESA#087070-005ORCHRD HME	12/31/1993	999	s 1 1	COC OF OTH AVE	1 50.00%		s 1	General	11.	0 10	5.60%	s	١
98439(A) 98439(B)	1620 SE 8TH AVE 1.48 ACRESA#087070-0050RCHRD HME 1620 SE 8TH AVE 3.0 ACRESA#087070-0000RCHRD HME W	12/31/1993	999		606 SE 8TH AVE 620 SE 8TH AVE			52.366	General		10	5.60%	Þ	29,312
517271000	1020 SE OTTAVE 3.0 ACKESA#007070-000CKCTIKD TIME W	12/3/1/1333	333	104,751 1	020 30 0111 AVE	30.0076		32,300	General	1	ا ا	3.00 /6		23,312
98423	CITY SHOP/OPERATIONS CENTER1620 SE 8TH AVE	12/31/1994	600	\$ 833,738 0	ITY SHOP/OPER	A 50.00%		\$ 416,869	General	\$ 16,67	5 10	6.18%	\$	257,625
2002414	2002 Re-roof Operations Center	11/25/2002	300	38,986 F	2-731	50.00%		19,493	General	1,55	9 10	5.04%		9,820
2003047	Fire Line for Shop Expansion	2/1/2003	600	3,942 2	003	50.00%		1,971	General		9 10	4.75%		936
2012009	Operations Center Lighting Improvements	5/31/2012	240	40,440	N	50.00%		20,220	General	2,02		3.73%		3,770
2014002 <b>517274000</b>	2005 Blazer Mobile Office Unit @ OPS Center	1/29/2014	180	25,656 E	siazer	50.00%		12,828	General	1,7	ا ا	4.23%		1,629
98422	STORAGE BUILDING @ OP CENTERINCLUDES ARCHITECTURAL	7/13/1998	600	\$ 82.485 9	TORAGE BUILDIN	50.00%		\$ 41,243	General	S 1.65	0 10	5.09%	s	20,996
98422A	Electrical for Storage Bldg Op Ctr	12/31/2000	600	3.300	TOTALOE BOILDII	50.00%		1.650	General		6 1 10	5.71%	Ψ.	942
2002415	2002 Garage Storage Building Expansion	12/23/2002	600	118,293 F	P-715	50.00%		59,147	General	2,36	6 10	5.04%		29,795
517280000											0			
2004036	Wash Rack - Operations Center	12/31/2004	240	\$ 30,822		50.00%		\$ 15,411	General	\$ 1,54		4.68%	\$	7,209
2004037	Paving - Operations Center	12/31/2004	180	67,418		50.00%		33,709	General	4,49		4.68%		15,767
2005007 2005008	Op Center South Gate (Work Crew) Paving & Site Work (Work Crew location)	6/30/2005 6/30/2005	240 300	10,620 10.903		50.00% 50.00%		5,310 5,452	General General	53		4.40% 4.40%		2,335 2,397
2008001	Steel Mezzanine System	3/1/2008	180	13.687		50.00%		6,843	General	9		4.86%		2,994
518280000				,				-,			0			_,
94009	HOIST/MOHAWK #TP-15	12/20/1993	180		IOIST/MOHAWK#			\$ 5,703	General	\$ 76		5.60%	\$	3,192
1099	Tire Changer	7/23/2001	120	5,429 H	loffman	50.00%		2,715	General	54		5.15%		1,399
1149	Gas Analyzer	7/14/2003	180 144	7,734		50.00%		3,867	General	5		4.75% 4.40%		1,836 4,205
2005014 2012004	2004 Epoke TKEB12 Sand Spreader First Alert Security Monitoring System	12/1/2005 8/8/2012	84	19,125 E 9,994 F		50.00% 50.00%		9,563 4,997	General General	1,59		3.73%		932
518660000	That Multi Occarity Monitoring Oyaton	0/0/2012	04	0,004 1	not rucit	30.0070		4,551	Ochorai	1,74	0 0	0.7070		302
99002	INSTALL CORAL REMOTE FIBERTO OPS CENTER/PD AND PAR	1/10/2000	300	\$ 21,652 II	NSTALL CORAL R	E 50.00%		\$ 10,826	General	\$ 86	6 10	5.71%	\$	6,181
518881000											0			
E277	2000 Case Loader/Backhoe 28864D	8/23/2000	120	\$ 78,585 0		50.00%		\$ 39,292	General	\$ 7,85		5.71%	\$	22,433
E342 E347	2006 Chevy Silverado 42840D	4/17/2006	72 48	27,432		50.00%		13,716 2,991	General	4,57		4.40% 4.40%		6,036
E347 E353	2006 John Deere Mower Ford F-250 45004D	10/16/2006 3/23/2007	48 120.0322	5,981 J 19,599 F	ohn Deere	50.00% 50.00%		9,799	General General	1,45		4.40%		1,316 4,308
E354	Ford F-350 45005D	3/23/2007	120.0322	20.745 F		50.00%		10.372	General	2.07		4.40%		4,560
E373	2009 Ford Escape 47012D	8/31/2008	96.0322	16,143 F		50.00%		8,071	General	2,0		4.86%		3,531
E375	2008 Ford F250 XL HD 3/4 Ton 47023D	8/31/2008	120	24,760 F		50.00%		12,380	General	2,47	6 9	4.86%		5,416
E371	2006 Chev Chassis w/15' Hydraulic Crane 47024D	10/20/2008	180	83,969 C		50.00%		41,984	General	5,59		4.86%		18,367
E393	2012 Ford F250 RC 4x2 50779D	9/3/2012	120.742	21,611 F		50.00%		10,805	General	2,14		3.73%		2,015
E436 F417	2015 Hustler Z Diesel 60" Mower	9/30/2014	60	14,401 S		50.00%		7,201	General	2,88		4.23% 4.23%		914
E417 E418	2014 Ford F250 3/4T 4WD w/crane 55280D 2015 Ford F250 3/4T 4x4 55284D	10/23/2014 1/7/2015	120 120	33,836 F 40,225 F		50.00% 50.00%		16,918 20,112	General General	3,38		4.23% 3.66%		2,148 1,471
E410 E422	2015 Ford F250 3/4 T 50751D	3/20/2015	120	40,225 F 32,989 F		50.00%		16.494	General	3.29		3.66%		1,471
E452	2017 Ford Fusion 62246D	6/6/2016	96	18.597 F		50.00%		9,298	General	2.32		3.25%		302
E454	2016 Ford F250 4x4 62250D	8/2/2016	120	36,858 F		50.00%		18,429	General	3,68		3.25%		599
Total				\$ 63,281,670		\$ 61,723,356	\$ 20,692,006	\$ 41,031,350		\$ 1,738,14	1		\$	15,847,760

\$ 2,002.83

 PREPARED BY FCS GROUP
 Camas Water SDC FINAL

 425-867-1802
 Plant - 10
 3/22/2019



#### **City of Camas**

### Water System Development Charge Update Plant in Service

Net Allocable

Function

Asset

Description		Date		Life	Oı	riginal Cost		Make	W	later Share
Function	Ori	ginal Cost		Allocable		CIAC	Ne	et Allocable		Interest
Supply/ Treatment	\$	13,673,398	\$	13,673,398	\$	-	\$	13,673,398	\$	3,753,844
Pumping		6,269,530		6,269,530		-		6,269,530		2,967,039
Storage		6,235,442		6,235,442		-		6,235,442		2,898,515
Transmission & Distribution		25,241,221		25,241,221		13,303,196		11,938,025		4,563,325
Meters & Services		7,276,989		7,276,989		6,119,682		1,157,307		861,961
Hydrants		1,468,462		1,468,462		1,269,129		199,333		90,135
General		3,116,628		1,558,314		-		1,558,314		712,941
Total	\$	63,281,670	\$	61,723,356	\$	20,692,006	\$	41,031,350	\$	15,847,760
-			e		•		0		•	

					_			
Construction Work in Progress	Date	Life	Original Cost	Make	Water Share	Donated	Net Allocable	Function
Meter Replacement Project	2016		\$ 372,311		100.00%		372,311	Meters & Services
S-607 Franklin North	2016		43,633		100.00%		43,633	Transmission & Distribution
WS-681C Nuga Sewer	2016		2,370,521		0.00%			General
Steigerwald Wtr Rights	2016		-		100.00%			Supply/ Treatment
WS-681C Nuga Water Line	2016		102,846		100.00%		102,846	Transmission & Distribution
WS-751 Well 6 Easement	2016		9,950		100.00%		9,950	Supply/ Treatment
W-1000 2017 Timber Reforest	2016		6,816		100.00%		6,816	General
WS-709 Press Zone Surf Wtr Spl	2016		4,563		100.00%		4,563	Supply/ Treatment
WS-709C Slow Sand Filter	2016		15,467		100.00%		15,467	Supply/ Treatment
WS-709F 2015 Water Transmissn	2016		1,698,446		100.00%		1,698,446	Transmission & Distributio
WS-709H 2017 Wtr Trans	2016		3,023		100.00%		3,023	Transmission & Distribution
WS-709E-2015 Jones Timber Sale	2016		111,815		100.00%		111,815	General
WS-715 2.0 MG Gregg Reservoir	2016		69,556		100.00%		69,556	Storage
Total			\$ 4,808,949		\$ 2,438,428	\$ -	\$ 2,438,428	

Function	Or	iginal Cost	Allocable	CIAC	Ne	et Allocable
Supply/ Treatment	\$	29,980	\$ 29,980	\$ -	\$	29,980
Pumping		-	-	-		
Storage		69,556	69,556	-		69,556
Transmission & Distribution		1,847,949	1,847,949	-		1,847,949
Meters & Services		372,311	372,311	-		372,311
Hydrants		-	-	-		-
General		2,489,152	118,631	-		118,631
Total	\$	4,808,949	\$ 2,438,428	\$ -	\$	2,438,428

PREPARED BY FCS GROUP Camas Water SDC FINAL 425-867-1802 Plant - 11 3/22/2019



#### City of Camas Water System Development Charge Update Functional Allocation

					FUNCTIONS OF V	VATER SERVICE					
Plant in Service	Total Costs	CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE	DIRECT ASSIGNMENT	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASIS
Supply/ Treatment Pumping Storage Transmission & Distribution Meters & Services Hydrants General	\$ 13,703,378 6,269,530 6,304,999 27,089,169 - 1,468,462 1,676,945	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 100.00% 0.00%	48.35% 41.85% 50.61% 44.28% 0.00% 0.00%	51.65% 44.70% 49.39% 47.30% 0.00% 0.00% 0.00%	0.00% 13.45% 0.00% 8.43% 0.00% 100.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	As Peak Demand Ratio As Pumping Plant As Storage Plant As T&D Incremental As Meters & Services As Fire As All Others
Total Utility Plant % Share Allocation of "As All Others"	\$ 56,512,484	\$ - 0.00% \$ -	\$ - 0.00% \$ -	\$ 24,434,564 44.56% \$ 747,242	47.06%	\$ 4,594,449 8.38% \$ 140,504	'	\$ - \$ -	\$ 1,676,945 \$ (1,676,945)	100.00%	
TOTAL Allocation Percentages	\$ 56,512,484	\$ - 0.00%	\$ - 0.00%	\$ 25,181,806 44.56%	\$ 26,595,725 47.06%	\$ 4,734,953 8.38%	\$ -	\$ -	\$ -	\$ 56,512,484 100.00%	

					FUNCTIONS OF	WATER SERVICE					
Plant in Service	Total Costs	CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE	DIRECT ASSIGNMENT	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASIS
Supply/ Treatment Pumping Storage Transmission & Distribution Meters & Services Hydrants General	\$ 30,193,083 13,031,000 21,087,000 73,493,050 - - 550,000	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 100.00% 0.00%	48.35% 41.85% 50.61% 44.28% 0.00% 0.00%	51.65% 44.70% 49.39% 47.30% 0.00% 0.00%	0.00% 13.45% 0.00% 8.43% 0.00% 100.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	As Peak Demand Ratio As Pumping Plant As Storage Plant As T&D Incremental As Meters & Services As Fire As All Others
Total Utility Plant % Share Allocation of "As All Others"	\$ 138,354,133	\$ - 0.00% \$ -	\$ - 0.00% \$ -	\$ 63,264,212 45.91% \$ 252,498	48.33%	5.77%		\$ - \$ -	\$ 550,000 \$ (550,000)	100.00%	
TOTAL Allocation Percentages	\$ 138,354,133	\$ - 0.00%	\$ 0.00%	\$ 63,516,710 45.91%	\$ 66,860,087 48.33%	\$ 7,977,335 5.77%	\$ 0.00%	\$ -	\$ -	\$ 138,354,133 100.00%	



% Share

100.00%

0.00%

0.00%

41.85%

### City of Camas Water System Development Charge Update Functional Allocation

#### ocation of Plant in Service - Pumping **FUNCTIONS OF WATER SERVICE Pumps** ALLOCATION BASIS **Total Costs METERS &** DIRECT TOTAL BASE CUSTOMER PEAK FIRE TAXES AS ALL OTHERS ASSIGNMENT **SERVICES** Butler Pump 1 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio 700 700 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Pump 2 New Gregg Pump 1 1,500 0.00% 0.00% 0.00% 0.00% 100.00% 0.00% 0.00% 0.00% 100.00% As Fire Pump 2 1,500 0.00% 0.00% 0.00% 0.00% 100.00% 0.00% 0.00% 0.00% 100.00% As Fire Pump 3 500 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Forest Home Pump 1 1,000 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Lower Prune Hill Pump 1 1,000 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio 1,000 Pump 2 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100 00% As Peak Demand Ratio Pump 3 500 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Lacamas Pump 1 500 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio 500 Pump 2 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio 1,500 0.00% Pump 3 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Angelo 0.00% 0.00% Pump 1 1,000 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 100.00% As Peak Demand Ratio 1,000 Pump 2 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio 1,000 Pump 3 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio 1,000 Pump 4 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Upper Prune Hill 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Pump 1 750 750 0.00% As Peak Demand Ratio Pump 2 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 100.00% 750 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Pump 3 750 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Pump 4 0.00% 1,400 0.00% 0.00% 0.00% Pump 5 0.00% 0.00% 48.35% 51.65% 0.00% 100.00% As Peak Demand Ratio 1,400 Pump 6 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio Crown Road 0.00% 0.00% 48.35% 0.00% 0.00% 0.00% 0.00% 100.00% 800 51.65% As Peak Demand Ratio Pump 1 800 Pump 2 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio [Extra] 0.00% 0.00% 48.35% 51.65% 0.00% 0.00% 0.00% 0.00% 100.00% As Peak Demand Ratio FUTURE PLANT 22.300 3.000 9.332 9.968 22,300 13.45% % Share 100.00% 0.00% 0.00% 41.85% 44.70% Allocation of "As All Others" FUTURE PLANT 22.300 9,332 9.968 3,000

44.70%

13.45%

0.00%

0.00%

0.00%



#### City of Camas Water System Development Charge Update Functional Allocation

					FUNCTIONS OF WA	ATER SERVICE					
Plant in Service	Total Costs	CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE	DIRECT ASSIGNMENT	TAXES	AS ALL OTHERS	TOTAL	ALLOCATION BASIS
Operational Storage	1.00	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Base
Equalizing Storage	0.71	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak
Standby Storage [a]	5.99	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
Fire Suppression Storage [a]	-	0.00%	0.00%	48.35%	51.65%	0.00%	0.00%	0.00%	0.00%	100.00%	As Peak Demand Ratio
Dead Storage (Deficit)	0.75	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
UTURE PLANT	8.45	-	-	3.90	3.80	-	-	-	0.75	8.45	
% Share	100.00%	0.00%	0.00%	50.61%	49.39%	0.00%					
Allocation of "As All Others"		-	-	0.38	0.37	-			\$ (1)		
UTURE PLANT	8.45			4.28	4.17		-		-		
% Share	100.00%	0.00%	0.00%	50.61%	49.39%	0.00%	0.00%	0.00%	0.00%		

llocation of Plant in Service - Tra	ansmission & Distril	oution (Incrementa	ıl)												
			Total					FU	NCTIONS OF	WATER SERVICE					
Main Size	Feet	Replacement Cost	Replacement Cost	Fire Increment		BASE	PEAK		FIRE	DIRECT ASSIGNMENT	TAXES	AS AI	LL OTHERS	TOTAL	ALLOCATION BASIS
Unknown	-	\$ 91.00	\$ -		1	48.35%	51.65%		0.00%	0.00%	0.00%		0.00%	100.00%	As Peak Demand Ratio
2	-	91.00	-			48.35%	51.65%		0.00%	0.00%	0.00%		0.00%	100.00%	As Peak Demand Ratio
4	2,576	99.00	254,992			48.35%	51.65%		0.00%	0.00%	0.00%		0.00%	100.00%	As Peak Demand Ratio
6	182,842	110.00	20,112,655			48.35%	51.65%		0.00%	0.00%	0.00%		0.00%	100.00%	As Peak Demand Ratio
8	270,263	130.00	35,134,190	5,405,260	-	40.91%	43.70%		15.38%	0.00%	0.00%		0.00%	100.00%	As Incremental 8"
10	38,855	160.00	6,216,800	1,165,650	1 :	39.29%	41.96%		18.75%	0.00%	0.00%		0.00%	100.00%	As Incremental 10"
12	164,746	180.00	29,654,280	3,294,920		42.98%	45.91%		11.11%	0.00%	0.00%		0.00%	100.00%	As Incremental 12"
14	20,658	210.00	4,338,180			48.35%	51.65%		0.00%	0.00%	0.00%		0.00%	100.00%	As Peak Demand Ratio
16	11,105	230.00	2,554,150			48.35%	51.65%		0.00%	0.00%	0.00%		0.00%	100.00%	As Peak Demand Ratio
18	42,488	260.00	11,046,880		4	48.35%	51.65%		0.00%	0.00%	0.00%		0.00%	100.00%	As Peak Demand Ratio
20	1,859	300.00	557,700			48.35%	51.65%		0.00%	0.00%	0.00%		0.00%	100.00%	As Peak Demand Ratio
24	21,227	340.00	7,217,180			48.35%	51.65%		0.00%	0.00%	0.00%		0.00%	100.00%	As Peak Demand Ratio
T&D	756,619		\$ 117,087,008	\$ 9,865,830	\$	51,843,207	\$ 55,377,971	\$	9,865,830	\$ -	\$	\$	-	\$ 117,087,008	
% Share				100.00%	-	44.28%	47.30%		8.43%						
Allocation of "As All Others"				-	\$	-	\$ -	\$	-			\$	-		
T&D				\$ 9,865,830	\$	51,843,207	\$ 55,377,971	\$	9,865,830	\$ -	\$	\$	•		
% Share						44.28%	47.30%		8.43%	0.00%	0.00%		0.00%		



### **City of Camas** Water System Development Charge Update

System Development Charges - One Class

EXISTING COST BASIS					
Description	Common	South	North	C	One System
Plant in Service	\$ 61,723,356			\$	61,723,356
plus: CWIP	2,438,428				2,438,428
less: M&S	(7,649,300)				(7,649,300)
less: CIAC	(14,572,325)				(14,572,325)
plus: Interest on Net Assets	14,985,800				14,985,800
less: Net Debt Principal Outstanding	(7,638,863)				(7,638,863)
NET EXISTING COST BASIS	\$ 49,287,096	\$ -	\$ -	\$	49,287,096

FUTURE COST BASIS				
Description	Common	South	North	One System
Total Allocable CIP	\$ 51,162,133 \$	59,527,750 \$	28,964,250	\$ 139,654,13
less: Comp. Plans & M&S	(550,000)	(1,300,000)	-	(1,850,00
less: R&R (Including Upgrade Share)	(9,154,184)	(53,771,938)	-	(62,926,12
less: CIAC (Capacity Share Only)				
NET FUTURE COST BASIS	\$ 41,457,949 \$	4.455.812 \$	28.964.250	\$ 74.878.01

CUSTOWER BASE					
	Description	Common	South	North	One System
Existing (MCEs)		9,686	9,641	45	9,686
Future (MCEs)		12,214	5,244	6,970	12,214
CUSTOMER BASE		21,900	14,885	7,015	21,900

Description	Common	South	North	One System
Existing Cost Basis	\$ 49,287,096	\$	\$	\$ 49,287,096
Allocable Customer Base	21,900	14,885	7,015	21,900
Existing Cost Basis	\$ 2,251	\$ -	\$ -	\$ 2,251
Future Cost Basis	\$ 41,457,949	\$ 4,455,812	\$ 28,964,250	\$ 74,878,011
Allocable Customer Base	12,214	5,244	6,970	12,214
Future Cost Basis	\$ 3,394	\$ 850	\$ 4,156	\$ 6,131
Total SDC	\$ 5,645	\$ 850	\$ 4.156	\$ 8,381

Meter	3/4" Equivalents	South	North	One System
3/4"	1.00	6,495	9,801	8,381
1"	1.67	10,846	16,367	13,996
1.25"	2.50	16,236	24,501	20,953
1.5"	3.33	21,627	32,636	27,909
2"	5.33	34,616	52,237	44,671
3"	10.67	69,297	104,572	89,427
4"	16.67	108,265	163,375	139,713
6"	33.33	216,464	326,653	279,343
8"	53.33	346,356	522,664	446,966
10"	76.67	497,940	751,410	642,582

Exist	ing
South	South Ind.
4,778.00	28,270.00
7,963.00	45,555.00
15,925.00	88,632.00
25,480.00	140,568.00
50,960.00	281,092.00
79,625.00	436,781.00
159,250.00	868,727.00
254,800.00	1,386,905.00

Existing									
North	North Ind.								
7,310.00	44,723.00								
12,183.00	72,313.00								
24,365.00	141,151.00								
38,984.00	223,999.00								
77,968.00	446,958.00								
121,825.00	695,386.00								
243,650.00	1,384,939.00								
389,840.00	2,212,246.00								



# City of Camas Water System Development Charge Update Data

#### **CUSTOMER DATA**

		2017				
Class						
Class	Accounts	MCEs	MSEs	ccf	w. M. Avg.	Peak Bi-Month
Residential	7,832	8,205	8,377	919,046	50,972	259,665
Commercial	259	605	497	74,227	5,517	15,959
Industrial	45	238	182	614,966	51,777	118,927
Irrigation	200	527	415	119,341	1,113	49,585
City	38	103	67	13,345	848	3,856
Cemetery	3	7	5	848	11	699
Private Fire	70	2,525	1,535	-		
Total	8,445	12,211	11,078	1,741,773	110,238	448,691

Sep/Oct Sep/Oct Jan/Feb Sep/Oct Sep/Oct Jul/Aug

Residential

Commercial

Commercial

Cemetary

Industrial

Irrigation

**MCEs** 

Class		Data								
Class	Accounts	MCEs	MSEs	ccf	w. M. Avg.	Peak Bi-Month				
Residential	7,832	8,205	8,377	919,046	50,972	259,665				
Commercial	296	708	564	87,572	6,365	19,815				
Industrial	45	238	182	614,966	51,777	118,927				
Cemetary	3	7	5	848	11	699				
Irrigation	200	527	415	119,341	1,113	49,585				
Total	8,375	9,686	9,543	1,741,773	110,238	448,691				

#### Notes

- 1. Fire accounts are not charged an SDC
- 2. Commercial includes City

North Shore Accounts (Based on 10/9/2017 email)

Description		Dat	a				
Description	Accounts	MCEs	MSEs	ccf	Assumed Meter S	ize	Class
Green Mountain	14	14	14		5/8"	3/4"	Residential
North Hills	23	23	23		5/8"	3/4"	Residential
Lacamas Lake Elementary	1	8	3		2"		Commercial
Total	38	45	40				

#### Notes

<sup>1.</sup> Assumes that these accounts are included in the total customer statistics.



## City of Camas Water System Development Charge Update Data

Capacity Information from Carollo 11/10/2017

Customer Class		2035 ERUs				
Customer Class	North Shore	South	Total	North	South	Total
Single Family	4,553	8,904	13,457	64.92%	46.37%	51.33%
Multi-Family	1,716	678	2,394	24.47%	3.53%	9.13%
Commercial	80	385	465	1.14%	2.00%	1.77%
Industrial	664	8,672	9,336	9.47%	45.16%	35.61%
Irrigation	-	565	565	0.00%	2.94%	2.16%
Total	7.013	19.204	26.217	100.00%	100.00%	100.00%

Additional Capacity Beyond 2035		South				
Additional Capacity Deyond 2000	343	455	544/542	852	542/544	
Storage	1,263	3,779	-	2,792	3	
Supply ADD			564			
Supply MDD			1,555			
Pumping		207	-	196	-	

Function	Plant			Total		Max ERUs		Total ERUs		
Fullction		Existing		Future	iolai	Nor	th	South	TOTAL ERUS	
Storage	\$	6,304,999	\$	12,997,000	\$ 19,301,999		7,016	27,038	34,054	
Transmission & Distribution		27,089,169		29,381,500	56,470,669		7,016	27,038	34,054	currently using storage
Supply ADD (Base)		6,625,809		12,230,549	18,856,359		7,013	19,768	26,781	
Supply MDD (Peak)		7,077,569		13,064,451	20,142,020		7,013	20,759	27,772	
Pumping		6,269,530		4,815,000	11,084,530		7,013	19,607	26,620	
Total	\$	53,367,076	\$	72,488,500	\$ 125,855,576		7,015	24,289	31,304	
Note:				•			1.81	5,085	2	

<sup>1.</sup> Future includes only capacity enhancing costs (does not include upgrade).

Adjusted 2035 ERUs with Additional Limiting Capacity Spread to all Classes by Area

Customer Class	Pumpir	ng Limiting Capac			
Customer Class	North Shore	South	Total	North Share	South Share
Single Family	4,554.17	11,261.86	15,816	64.92%	46.37%
Multi-Family	1,716.44	857.54	2,574	24.47%	3.53%
Commercial	80.02	486.95	567	1.14%	2.00%
Industrial	664.17	10,968.43	11,633	9.47%	45.16%
Irrigation	-	714.62	715	0.00%	2.94%
Total	7,015	24,289	31,304	100.00%	100.00%

<sup>2.</sup> Supply separate by Base/Peak ration from functional allocation.



# City of Camas Water System Development Charge Update Data

Table modified to Study Classes of Service

Customer Class	Pumpii	ng Limiting Capac			
Customer Class	North Shore	South	Total	North Share	South Share
Residential	6,271	12,119	18,390	89.39%	49.90%
Commercial	80	487	567	1.14%	2.00%
Industrial	664	10,968	11,633	9.47%	45.16%
Cemetary			-	0.00%	0.00%
Irrigation	-	715	715	0.00%	2.94%
Total	7,015	24,289	31,304	100.00%	100.00%

Table 5.10 Data

Description		Medium G	rowth		
Description	2015	2021	2025	2035	
ERUs	14,357	19,053	20,995	26,216	2035 ERU figure is slightly different due to rounding from the table above
Annual Compounding Growth		4.83%	2.46%	2.25%	

Estimated 2017 ERUs	15,777	L. Capacity	Growth
Assumed Share from North Shore	45	7,015	15488.46%
Assumed Share from South Area	15,732	24,289	54.39%
2017 MCEs	9,686	L. Capacity	F. Customers
Assumed Share from North Shore	45	7,015	6,970
Assumed Share from South Area	9,641	14,885	5,244
2017 MSEs	9,543	L. Capacity	F. Customers
Assumed Share from North Shore	40	6,220	6,180
Assumed Share from South Area	9,503	14,672	5,169
2017 Accounts	8,375	L. Capacity	F. Customers
Assumed Share from North Shore	38	5,924	5,886
Assumed Share from South Area	8,337	12,872	4,535