

City of El Mirage
Water and Wastewater Rate and Fee Study

SEWER

C. Water and Sewer Cost-of-Service
Schedules and Rate Design



Table 1
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Projected Wastewater Flows and Loadings by Class (MG/Year)
 FY2011

Customer Class	Annual Flows (MG)	mg/l			Pounds	
		BOD	TSS	BOD	TSS	
Residential	757.5	200	225	1,264,333	1,422,375	
Commercial	39.7	200	225	66,313	74,602	
Total	797.2	200	225	1,330,646	1,496,977	

Table 2
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Projected Wastewater Flows and Loadings by Class (MG/Year)
 FY2012

Customer Class	Flows-Growth Rate	Annual Flow (MG)	mg/l			Pounds	
			BOD	TSS	BOD	TSS	
Residential	0.00%	757.5	200	225	1,264,231	1,422,260	
Commercial	0.00%	39.7	200	225	66,308	74,596	
Total		797.2	400	450	1,330,538	1,496,856	

Table 3
City of El Mirage
Wastewater Cost-of-Service Analysis
Projected Wastewater Flows and Loadings by Class (MG/Year)
FY2013

Customer Class	Growth Rate	Annual Flow (MG)	mg/l		Pounds	
			BOD	TSS	BOD	TSS
Residential	1.00%	765.1	200	225	1,276,873	1,436,482
Commercial	1.00%	40.1	200	225	66,971	75,342
Total		805.2	400	450	1,343,844	1,511,824

Table 4
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Number of Customers and Equivalent Meters by Meter Size and Customer Class
 FY2011

Meter Size	Equivalent 5/8" Ratios	Residential	Commercial	Total
Number of Customers				
5/8"	1.00	42	42	84
3/4"	1.50	8,598	5	8,603
1"	2.50	22	19	41
1-1/2"	5.00	4	10	14
2"	8.00	15	24	39
3"	16.00	0	2	2
4"	17.50	2	0	2
6"	50.00	2	2	4
8"	80.00	3	0	3
10"	115.00	0	0	0
Total		8,688	104	8,792
Number of Equivalent Meters				
5/8"	1.00	42	42	84
3/4"	1.50	12,897	8	12,905
1"	2.50	55	48	103
1-1/2"	5.00	20	50	70
2"	8.00	120	192	312
3"	16.00	0	32	32
4"	17.50	35	0	35
6"	50.00	100	100	200
8"	80.00	240	0	240
10"	115.00	0	0	0
Total		13,509	471	13,980

Table 5
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Number of Customers and Equivalent Meters by Meter Size and Customer Class
 FY2012

Meter Size	Growth Rate	Equivalent 5/8" Ratios	Residential	Commercial	Total
Number of Customers					
5/8"	0.00%	1.0	42	42	84
3/4"	0.00%	1.5	8,598	5	8,603
1"	0.00%	2.5	22	19	41
1-1/2"	0.00%	5.0	4	10	14
2"	0.00%	8.0	15	24	39
3"	0.00%	16.0	0	2	2
4"	0.00%	17.5	2	0	2
6"	0.00%	50.0	2	2	4
8"	0.00%	80.0	3	0	3
10"	0.00%	115.0	0	0	0
Total			8,688	104	8,792
Number of Equivalent Meters					
5/8"			42	42	84
3/4"			12,897	8	12,905
1"			55	48	103
1-1/2"			20	50	70
2"			120	192	312
3"			0	32	32
4"			35	0	35
6"			100	100	200
8"			240	0	240
10"			0	0	0
Total			13,509	471	13,980

Table 6
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Number of Customers and Equivalent Meters by Meter Size and Customer Class
 FY2013

Meter Size	Growth Rate	Equivalent 5/8" Ratios	Residential	Commercial	Total
Number of Customers					
5/8"	1.00%	1.0	42	42	85
3/4"	1.00%	1.5	8,684	5	8,689
1"	1.00%	2.5	22	19	41
1-1/2"	1.00%	5.0	4	10	14
2"	1.00%	8.0	15	24	39
3"	1.00%	16.0	0	2	2
4"	1.00%	17.5	2	0	2
6"	1.00%	50.0	2	2	4
8"	1.00%	80.0	3	0	3
10"	1.00%	115.0	0	0	0
Total			8,775	105	8,880
Number of Equivalent Meters					
5/8"			42	42	85
3/4"			13,026	8	13,034
1"			56	48	104
1-1/2"			20	51	71
2"			121	194	315
3"			0	32	32
4"			35	0	35
6"			101	101	202
8"			242	0	242
10"			0	0	0
Total			13,644	476	14,120

Table 7
City of El Mirage
Wastewater Cost-of-Service Analysis
Summary of Number of Customers by Customer Class

Customer Class	FY2011	FY2012	FY2013
Residential	8,688	8,688	8,775
Commercial	104	104	105
	-----	-----	-----
Total	8,792	8,792	8,880

Table 7
City of El Mirage
Wastewater Cost-of-Service Analysis
Summary of Number of Customers by Customer Class

Customer Class	FY2011	FY2012	FY2013
Residential	8,688	8,688	8,775
Commercial	104	104	105
Total	8,792	8,792	8,880

Table 9
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Summary of Customer Characteristics
 FY2011

Customer Class	Flow	BOD	TSS
Residential	95.02%	95.02%	95.02%
Commercial	4.98%	4.98%	4.98%
Total	100.00%	100.00%	100.00%

Table 10
City of El Mirage
Wastewater Cost-of-Service Analysis
Summary of Customer Characteristics
FY2012

Customer Class	Flow	BOD	TSS
Residential	95.02%	95.02%	95.02%
Commercial	4.98%	4.98%	4.98%
Total	100.00%	100.00%	100.00%

Table 11
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Summary of Customer Characteristics
 FY2013

Customer Class	Flow	BOD	TSS
Residential	95.02%	95.02%	95.02%
Commercial	4.98%	4.98%	4.98%
Total	100.00%	100.00%	100.00%

Table 12
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 O&M Expenses

O&M Expenses	FY2011	FY2012	FY2013
WASTEWATER OPERATIONS - PERSONNEL SERVICES			
Salaries and Wages	\$545,500	\$545,500	\$561,870
Overtime	9,000	7,000	7,000
Health-Life-Dental Insurance	65,500	72,050	79,260
Social Security Contribution	34,500	34,500	35,540
Medicare Contribution	8,000	8,000	8,240
ASRS Contribution	54,000	54,000	55,620
Workers Compensation	22,000	22,000	22,660
Unemployment Insurance	1,000	1,000	1,030
WASTEWATER OPERATIONS - MATERIAL & SUPPLIES			
Small Tools/Equip/Parts	2,500	2,500	2,500
Fuel and Lubricants	9,500	4,000	4,120
Safety Equipment/Supplies	5,000	5,000	5,000
Chemical Expense	167,750	172,790	177,980
Lab Supplies	9,000	9,000	9,000
Office Supplies	2,500	2,500	2,500
Computer/Printer Supplies	600	600	600
Uniforms	3,000	1,700	1,760
Operating Material & Supplies	3,000	3,000	3,000
Building Maintenance/Repairs	10,000	10,000	10,000
Computer/Printer Maintenance	1,500	1,500	1,500
Vehicle Maintenance/Repairs	5,000	5,000	5,000
Copier Usage/Supplies/Maint	1,000	1,000	1,000
WWTP Maintenance/Repairs	200,000	200,000	200,000
WASTEWATER OPERATIONS - ADMINISTRATIVE SERVICES			
Professional Services	5,000	5,000	5,000
Legal Services	5,000	5,000	5,000
Contracted Services	99,000	95,000	95,000
Medical/Drug Exams & Testing	500	500	500
Tech/Software Support	15,000	15,450	15,920
License and Permits	13,000	13,390	13,800
Equipment Rent/Lease	5,000	5,000	5,000

Table 12
City of El Mirage
Wastewater Cost-of-Service Analysis
O&M Expenses

O&M Expenses	FY2011	FY2012	FY2013
Sampling/Testing	40,000	41,200	42,440
Sludge Disposal	85,000	87,550	90,180
Travel and Per Diem	0	500	500
Conferences and Seminars	0	6,000	6,000
Mailing Cost	500	500	500
Dues/Memberships/Fees	0	1,500	1,550
Cell Phone/Pager Expense	4,700	4,850	5,000
WWTP Electricity	300,000	290,000	298,700
CUSTOMER SERVICE - PERSONNEL SERVICES			
Salaries and Wages	87,290	87,290	89,910
Overtime	1,381	1,381	1,381
Health-Life-Dental Insurance	13,653	15,019	16,522
Social Security Contribution	5,523	5,523	5,688
Medicare Contribution	1,381	1,381	1,424
ASRS Contribution	8,591	8,591	8,849
Workers Compensation	307	307	316
Unemployment Insurance	153	153	160
CUSTOMER SERVICE - MATERIAL & SUPPLIES			
Office Supplies	951	951	951
Computer/Printer Supplies	276	276	276
Uniforms	552	307	316
Equipment Purchase	552	307	307
Operating Material & Supplies	338	338	338
Other Maintenance/Repairs	153	153	153
CUSTOMER SERVICE - ADMINISTRATIVE SERVICES			
Contracted Services	9,358	9,640	9,932
Tech/Software Support	1,994	2,608	2,688
Telecheck Services	3,068	3,160	3,255
Armored Car Services	1,473	1,519	1,565
Storage Facility Rental	491	506	522
Travel and Per Diem	0	61	61
Conference, Seminar & Training	0	368	368

Table 12
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 O&M Expenses

O&M Expenses	FY2011	FY2012	FY2013
Printing Cost	3,682	3,792	3,909
Mailing Cost	552	571	589
Mailing Cost - Utility Billing	16,875	17,381	17,903
Bank Charges/Merchant Services	7,364	7,585	7,815
Bank Charges/Lockbox	3,682	3,792	3,909
Cell Phone/Pager Expense	491	506	522
Collection Services	767	792	816
CUSTOMER SERVICE - CATEGORY 4			
Rate Study	93,212	2,148	2,455
Total	\$1,996,660	\$1,910,485	\$1,963,167

Table 13
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Capital Expenditures

Item	FY2011	FY2012	FY2013
Equipment Purchase	\$161,000	\$81,000	
Miscellaneous Capital	0	60,000	60,000
Indirect Cost Transfer - Sewer Portion	606,321	539,825	556,020
Indirect Cost Transfer - Customer Service Portion	0	111,847	115,202
In Lieu of Property Taxes	40,600	41,412	42,240
Total Debt Service	309,687	517,584	996,225
Capital Improvement Program	200,000	1,890,000	4,422,337
Uses of Fund Balance	(324,727)	200,141	168,597
Adjustment for Increase in the Middle of Fiscal Year	0	0	0
Total	\$992,881	\$3,441,809	\$6,360,621

Table 14
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 O&M Non-Rate Revenues

Item	FY2011	FY2012	FY2013
Late Fee	\$73,665	\$75,875	\$78,151
Turn Off/On Fees	44,645	45,985	47,364
Interest Income	0	0	84
Total	\$118,310	\$121,859	\$125,599

Table 15
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Capital Non-Rate Revenues

Item	FY2011	FY2012	FY2013
Total Bond Proceeds	\$217,628	\$1,521,591	\$4,060,893
Sale of Water Credits	0	789,880	894,328
Total	\$217,628	\$2,311,471	\$4,955,221

Table 16
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 User Charge Revenue Requirements

Item	FY2011	FY2012	FY2013
Total Revenue Requirements			
O&M	\$1,996,660	\$1,910,485	\$1,963,167
Capital	992,881	3,441,809	6,360,621
Total	\$2,989,541	\$5,352,294	\$8,323,789
User Charge Revenue Requirements			
O&M	\$1,878,350	\$1,788,626	\$1,837,568
Capital	775,253	1,130,337	1,405,400
Total	\$2,653,603	\$2,918,963	\$3,242,968

Table 17
City of El Mirage
Wastewater Cost-of-Service Analysis
Allocation of O&M Costs to Unit Process

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
WASTEWATER OPERATIONS - PERSONNEL SERVICES									
Salaries and Wages	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Overtime	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Health-Life-Dental Insurance	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Social Security Contribution	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Medicare Contribution	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
ASRS Contribution	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Workers Compensation	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Unemployment Insurance	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
WASTEWATER OPERATIONS - MATERIAL & SUPPLIES									
Small Tools/Equip/Parts	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Fuel and Lubricants	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Safety Equipment/Supplies	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Chemical Expense	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Lab Supplies	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Office Supplies	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Computer/Printer Supplies	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Uniforms	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Operating Material & Supplies	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Building Maintenance/Repairs	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Computer/Printer Maintenance	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Vehicle Maintenance/Repairs	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
Copier Usage/Supplies/Maint	21.50%	21.50%	21.50%	21.50%	0.00%	14.00%	0.00%	0.00%	0.00%
WWTP Maintenance/Repairs	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WASTEWATER OPERATIONS - ADMINISTRATIVE SERVICES									
Professional Services	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Legal Services	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Contracted Services	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Medical/Drug Exams & Testing	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Tech/Software Support	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
License and Permits	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Equipment Rent/Lease	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Sampling/Testing	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Sludge Disposal	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Travel and Per Diem	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Conferences and Seminars	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Mailing Cost	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Dues/Memberships/Fees	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cell Phone/Pager Expense	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP Electricity	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER SERVICE - PERSONNEL SERVICES									
Salaries and Wages	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Overtime	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Health-Life-Dental Insurance	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
Social Security Contribution	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%

Table 17
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Costs to Unit Process

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
Medicare Contribution	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
ASRS Contribution	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Workers Compensation	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Unemployment Insurance	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
CUSTOMER SERVICE - MATERIAL & SUPPLIES									
Office Supplies	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Computer/Printer Supplies	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Uniforms	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Equipment Purchase	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Operating Material & Supplies	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Other Maintenance/Repairs	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
CUSTOMER SERVICE - ADMINISTRATIVE SERVICES									
Contracted Services	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Tech/Software Support	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Telecheck Services	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Armored Car Services	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Storage Facility Rental	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Travel and Per Diem	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Conference, Seminar & Training	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Printing Cost	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Mailing Cost	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Mailing Cost - Utility Billing	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Bank Charges/Merchant Services	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Bank Charges/Lockbox	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Cell Phone/Pager Expense	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Collection Services	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
CUSTOMER SERVICE - CATEGORY 4									
Rate Study	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
O&M-Related Non-Rate Revenues									
Late Fee	43.49%	0.08%	0.08%	0.08%	0.00%	56.28%	0.00%	0.00%	100.00%
Turn Off/On Fees	43.49%	0.08%	0.08%	0.08%	0.00%	56.28%	0.00%	0.00%	100.00%
Interest Income	43.49%	0.08%	0.08%	0.08%	0.00%	56.28%	0.00%	0.00%	100.00%

Table 18
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Costs for FY2011

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
WASTEWATER OPERATIONS - PERSONNEL SERVICES									
Salaries and Wages	117,283	117,283	117,283	117,283	0	76,370	0	0	545,500
Overtime	1,935	1,935	1,935	1,935	0	1,260	0	0	9,000
Health-Life-Dental Insurance	14,083	14,083	14,083	14,083	0	9,170	0	0	65,500
Social Security Contribution	7,418	7,418	7,418	7,418	0	4,830	0	0	34,500
Medicare Contribution	1,720	1,720	1,720	1,720	0	1,120	0	0	8,000
ASRS Contribution	11,610	11,610	11,610	11,610	0	7,560	0	0	54,000
Workers Compensation	4,730	4,730	4,730	4,730	0	3,080	0	0	22,000
Unemployment Insurance	215	215	215	215	0	140	0	0	1,000
WASTEWATER OPERATIONS - MATERIAL & SUPPLIES									
Small Tools/Equip/Parts	538	538	538	538	0	350	0	0	2,500
Fuel and Lubricants	2,043	2,043	2,043	2,043	0	1,330	0	0	9,500
Safety Equipment/Supplies	1,075	1,075	1,075	1,075	0	700	0	0	5,000
Chemical Expense	167,750	0	0	0	0	0	0	0	167,750
Lab Supplies	9,000	0	0	0	0	0	0	0	9,000
Office Supplies	538	538	538	538	0	350	0	0	2,500
Computer/Printer Supplies	129	129	129	129	0	84	0	0	600
Uniforms	645	645	645	645	0	420	0	0	3,000
Operating Material & Supplies	645	645	645	645	0	420	0	0	3,000
Building Maintenance/Repairs	2,150	2,150	2,150	2,150	0	1,400	0	0	10,000
Computer/Printer Maintenance	323	323	323	323	0	210	0	0	1,500
Vehicle Maintenance/Repairs	1,075	1,075	1,075	1,075	0	700	0	0	5,000
Copier Usage/Supplies/Maint	215	215	215	215	0	140	0	0	1,000
WWTP Maintenance/Repairs	200,000	0	0	0	0	0	0	0	200,000
WASTEWATER OPERATIONS - ADMINISTRATIVE SERVICES									
Professional Services	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	5,000	0	0	5,000
Contracted Services	0	0	0	0	0	5,000	0	0	5,000
Medical/Drug Exams & Testing	0	0	0	0	0	99,000	0	0	99,000
Tech/Software Support	0	0	0	0	0	500	0	0	500
License and Permits	0	0	0	0	0	15,000	0	0	15,000
Equipment Rent/Lease	0	0	0	0	0	13,000	0	0	13,000
Sampling/Testing	0	0	0	0	0	5,000	0	0	5,000
Sludge Disposal	0	0	0	0	0	40,000	0	0	40,000
Travel and Per Diem	0	0	0	0	0	85,000	0	0	85,000
Conferences and Seminars	0	0	0	0	0	0	0	0	0
Mailing Cost	0	0	0	0	0	0	0	0	0
Dues/Memberships/Fees	0	0	0	0	0	500	0	0	500
Cell Phone/Pager Expense	4,700	0	0	0	0	0	0	0	0
WWTP Electricity	300,000	0	0	0	0	0	0	0	4,700
CUSTOMER SERVICE - PERSONNEL SERVICES									
Salaries and Wages	0	0	0	0	0	0	0	0	300,000
Overtime	0	0	0	0	0	87,290	0	0	87,290
Health-Life-Dental Insurance	0	0	0	0	0	1,381	0	0	1,381
Social Security Contribution	0	0	0	0	0	13,653	0	0	13,653
	0	0	0	0	0	5,523	0	0	5,523

Table 18
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Costs for FY2011

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
Medicare Contribution	0	0	0	0	0	1,381	0	0	1,381
ASRS Contribution	0	0	0	0	0	8,591	0	0	8,591
Workers Compensation	0	0	0	0	0	307	0	0	307
Unemployment Insurance	0	0	0	0	0	153	0	0	153
CUSTOMER SERVICE - MATERIAL & SUPPLIES	0	0	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	951	0	0	951
Computer/Printer Supplies	0	0	0	0	0	276	0	0	276
Uniforms	0	0	0	0	0	552	0	0	552
Equipment Purchase	0	0	0	0	0	552	0	0	552
Operating Material & Supplies	0	0	0	0	0	338	0	0	338
Other Maintenance/Repairs	0	0	0	0	0	153	0	0	153
CUSTOMER SERVICE - ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	9,358	0	0	9,358
Tech/Software Support	0	0	0	0	0	1,994	0	0	1,994
Telecheck Services	0	0	0	0	0	3,068	0	0	3,068
Armored Car Services	0	0	0	0	0	1,473	0	0	1,473
Storage Facility Rental	0	0	0	0	0	491	0	0	491
Travel and Per Diem	0	0	0	0	0	0	0	0	0
Conference, Seminar & Training	0	0	0	0	0	0	0	0	0
Printing Cost	0	0	0	0	0	3,682	0	0	3,682
Mailing Cost	0	0	0	0	0	552	0	0	552
Mailing Cost - Utility Billing	0	0	0	0	0	16,875	0	0	16,875
Bank Charges/Merchant Services	0	0	0	0	0	7,364	0	0	7,364
Bank Charges/Lockbox	0	0	0	0	0	3,682	0	0	3,682
Cell Phone/Pager Expense	0	0	0	0	0	491	0	0	491
Collection Services	0	0	0	0	0	767	0	0	767
CUSTOMER SERVICE - CATEGORY 4	0	0	0	0	0	0	0	0	0
Rate Study	0	0	0	0	0	93,212	0	0	93,212
Total O&M Costs	\$849,817	\$168,367	\$168,367	\$168,367	\$0	\$641,744	\$0	\$0	\$1,996,660
O&M-Related Non-Rate Revenues									
Late Fee	\$32,039	\$56	\$56	\$56	\$0	\$41,457	\$0	\$0	\$73,665
Turn Off/On Fees	19,418	34	34	34	0	25,125	0	0	44,645
Interest Income	0	0	0	0	0	0	0	0	0
#	0	0	0	0	0	0	0	0	0
#	0	0	0	0	0	0	0	0	0
Total O&M Related Non-Rate Revenues	\$51,456	\$91	\$91	\$91	\$0	\$66,582	\$0	\$0	\$118,310
Total Net O&M Costs	\$798,360	\$168,276	\$168,276	\$168,276	\$0	\$575,162	\$0	\$0	\$1,878,350

Table 19
City of El Mirage
Wastewater Cost-of-Service Analysis
Allocation of O&M Costs for FY2012

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WASTEWATER OPERATIONS - PERSONNEL SI									
Salaries and Wages	117,283	117,283	117,283	117,283	0	76,370	0	0	545,500
Overtime	1,505	1,505	1,505	1,505	0	980	0	0	7,000
Health-Life-Dental Insurance	15,491	15,491	15,491	15,491	0	10,087	0	0	72,050
Social Security Contribution	7,418	7,418	7,418	7,418	0	4,830	0	0	34,500
Medicare Contribution	1,720	1,720	1,720	1,720	0	1,120	0	0	8,000
ASRS Contribution	11,610	11,610	11,610	11,610	0	7,560	0	0	54,000
Workers Compensation	4,730	4,730	4,730	4,730	0	3,080	0	0	22,000
Unemployment Insurance	215	215	215	215	0	140	0	0	1,000
WASTEWATER OPERATIONS - MATERIAL & S									
Small Tools/Equip/Parts	538	538	538	538	0	350	0	0	2,500
Fuel and Lubricants	860	860	860	860	0	560	0	0	4,000
Safety Equipment/Supplies	1,075	1,075	1,075	1,075	0	700	0	0	5,000
Chemical Expense	172,790	0	0	0	0	0	0	0	172,790
Lab Supplies	9,000	0	0	0	0	0	0	0	9,000
Office Supplies	538	538	538	538	0	350	0	0	2,500
Computer/Printer Supplies	129	129	129	129	0	84	0	0	600
Uniforms	366	366	366	366	0	238	0	0	1,700
Operating Material & Supplies	645	645	645	645	0	420	0	0	3,000
Building Maintenance/Repairs	2,150	2,150	2,150	2,150	0	1,400	0	0	10,000
Computer/Printer Maintenance	323	323	323	323	0	210	0	0	1,500
Vehicle Maintenance/Repairs	1,075	1,075	1,075	1,075	0	700	0	0	5,000
Copier Usage/Supplies/Maint	215	215	215	215	0	140	0	0	1,000
WWTP Maintenance/Repairs	200,000	0	0	0	0	0	0	0	200,000
WASTEWATER OPERATIONS - ADMINISTRAT									
Professional Services	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	5,000	0	0	5,000
Contracted Services	0	0	0	0	0	5,000	0	0	5,000
Medical/Drug Exams & Testing	0	0	0	0	0	95,000	0	0	95,000
Tech/Software Support	0	0	0	0	0	500	0	0	500
License and Permits	0	0	0	0	0	15,450	0	0	15,450
Equipment Rent/Lease	0	0	0	0	0	13,390	0	0	13,390
Sampling/Testing	0	0	0	0	0	5,000	0	0	5,000
Sludge Disposal	0	0	0	0	0	41,200	0	0	41,200
Travel and Per Diem	500	0	0	0	0	87,550	0	0	87,550
Conferences and Seminars	0	0	0	0	0	0	0	0	500
Mailing Cost	0	0	0	0	0	6,000	0	0	6,000
Dues/Memberships/Fees	1,500	0	0	0	0	500	0	0	500
Cell Phone/Pager Expense	4,850	0	0	0	0	0	0	0	1,500
WWTP Electricity	290,000	0	0	0	0	0	0	0	4,850
CUSTOMER SERVICE - PERSONNEL SERVICES									
Salaries and Wages	0	0	0	0	0	0	0	0	290,000
Overtime	0	0	0	0	0	87,290	0	0	87,290
Health-Life-Dental Insurance	0	0	0	0	0	1,381	0	0	1,381
Social Security Contribution	0	0	0	0	0	15,019	0	0	15,019
	0	0	0	0	0	5,523	0	0	5,523

Table 19
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Costs for FY2012

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
Medicare Contribution	0	0	0	0	0	1,381	0	0	1,381
ASRS Contribution	0	0	0	0	0	8,591	0	0	8,591
Workers Compensation	0	0	0	0	0	307	0	0	307
Unemployment Insurance	0	0	0	0	0	153	0	0	153
CUSTOMER SERVICE - MATERIAL & SUPPLIE:	0	0	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	951	0	0	951
Computer/Printer Supplies	0	0	0	0	0	276	0	0	276
Uniforms	0	0	0	0	0	307	0	0	307
Equipment Purchase	0	0	0	0	0	307	0	0	307
Operating Material & Supplies	0	0	0	0	0	338	0	0	338
Other Maintenance/Repairs	0	0	0	0	0	153	0	0	153
CUSTOMER SERVICE - ADMINISTRATIVE SER	0	0	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	9,640	0	0	9,640
Tech/Software Support	0	0	0	0	0	2,608	0	0	2,608
Telecheck Services	0	0	0	0	0	3,160	0	0	3,160
Armored Car Services	0	0	0	0	0	1,519	0	0	1,519
Storage Facility Rental	0	0	0	0	0	506	0	0	506
Travel and Per Diem	0	0	0	0	0	61	0	0	61
Conference, Seminar & Training	0	0	0	0	0	368	0	0	368
Printing Cost	0	0	0	0	0	3,792	0	0	3,792
Mailing Cost	0	0	0	0	0	571	0	0	571
Mailing Cost - Utility Billing	0	0	0	0	0	17,381	0	0	17,381
Bank Charges/Merchant Services	0	0	0	0	0	7,585	0	0	7,585
Bank Charges/Lockbox	0	0	0	0	0	3,792	0	0	3,792
Cell Phone/Pager Expense	0	0	0	0	0	506	0	0	506
Collection Services	0	0	0	0	0	792	0	0	792
CUSTOMER SERVICE - CATEGORY 4	0	0	0	0	0	0	0	0	0
Rate Study	0	0	0	0	0	2,148	0	0	2,148
Total O&M Costs	\$846,523	\$167,883	\$167,883	\$167,883	\$0	\$560,314	\$0	\$0	\$1,910,485
O&M-Related Non-Rate Revenues									
Late Fee	\$33,000	\$58	\$58	\$58	\$0	\$42,700	\$0	\$0	\$75,875
Turn Off/On Fees	20,000	35	35	35	0	25,879	0	0	45,985
Interest Income	0	0	0	0	0	0	0	0	0
#	0	0	0	0	0	0	0	0	0
#	0	0	0	0	0	0	0	0	0
Total O&M Related Non-Rate Revenues	\$53,000	\$93	\$93	\$93	\$0	\$68,579	\$0	\$0	\$121,859
Total Net O&M Costs	\$793,523	\$167,789	\$167,789	\$167,789	\$0	\$491,735	\$0	\$0	\$1,788,626

Table 20
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Costs for FY2013

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
WASTEWATER OPERATIONS - PERSONNEL S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salaries and Wages	120,802	120,802	120,802	120,802	0	78,662	0	0	\$561,870
Overtime	1,505	1,505	1,505	1,505	0	980	0	0	\$7,000
Health-Life-Dental Insurance	17,041	17,041	17,041	17,041	0	11,096	0	0	\$79,260
Social Security Contribution	7,641	7,641	7,641	7,641	0	4,976	0	0	\$35,540
Medicare Contribution	1,772	1,772	1,772	1,772	0	1,154	0	0	\$8,240
ASRS Contribution	11,958	11,958	11,958	11,958	0	7,787	0	0	\$55,620
Workers Compensation	4,872	4,872	4,872	4,872	0	3,172	0	0	\$22,660
Unemployment Insurance	221	221	221	221	0	144	0	0	\$1,030
WASTEWATER OPERATIONS - MATERIAL & S	0	0	0	0	0	0	0	0	\$0
Small Tools/Equip/Parts	538	538	538	538	0	350	0	0	\$2,500
Fuel and Lubricants	886	886	886	886	0	577	0	0	\$4,120
Safety Equipment/Supplies	1,075	1,075	1,075	1,075	0	700	0	0	\$5,000
Chemical Expense	177,980	0	0	0	0	0	0	0	\$177,980
Lab Supplies	9,000	0	0	0	0	0	0	0	\$9,000
Office Supplies	538	538	538	538	0	350	0	0	\$2,500
Computer/Printer Supplies	129	129	129	129	0	84	0	0	\$600
Uniforms	378	378	378	378	0	246	0	0	\$1,760
Operating Material & Supplies	645	645	645	645	0	420	0	0	\$3,000
Building Maintenance/Repairs	2,150	2,150	2,150	2,150	0	1,400	0	0	\$10,000
Computer/Printer Maintenance	323	323	323	323	0	210	0	0	\$1,500
Vehicle Maintenance/Repairs	1,075	1,075	1,075	1,075	0	700	0	0	\$5,000
Copier Usage/Supplies/Maint	215	215	215	215	0	140	0	0	\$1,000
WWTP Maintenance/Repairs	200,000	0	0	0	0	0	0	0	\$200,000
WASTEWATER OPERATIONS - ADMINISTRAT	0	0	0	0	0	0	0	0	\$0
Professional Services	0	0	0	0	0	5,000	0	0	\$5,000
Legal Services	0	0	0	0	0	5,000	0	0	\$5,000
Contracted Services	0	0	0	0	0	95,000	0	0	\$95,000
Medical/Drug Exams & Testing	0	0	0	0	0	500	0	0	\$500
Tech/Software Support	0	0	0	0	0	15,920	0	0	\$15,920
License and Permits	0	0	0	0	0	13,800	0	0	\$13,800
Equipment Renv/Lease	0	0	0	0	0	5,000	0	0	\$5,000
Sampling/Testing	0	0	0	0	0	42,440	0	0	\$42,440
Sludge Disposal	0	0	0	0	0	90,180	0	0	\$90,180
Travel and Per Diem	500	0	0	0	0	0	0	0	\$500
Conferences and Seminars	0	0	0	0	0	6,000	0	0	\$6,000
Mailing Cost	0	0	0	0	0	500	0	0	\$500
Dues/Memberships/Fees	1,550	0	0	0	0	0	0	0	\$1,550
Cell Phone/Pager Expense	5,000	0	0	0	0	0	0	0	\$5,000
WWTP Electricity	298,700	0	0	0	0	0	0	0	\$298,700
CUSTOMER SERVICE - PERSONNEL SERVICES	0	0	0	0	0	0	0	0	\$0
Salaries and Wages	0	0	0	0	0	89,910	0	0	\$89,910
Overtime	0	0	0	0	0	1,381	0	0	\$1,381
Health-Life-Dental Insurance	0	0	0	0	0	16,522	0	0	\$16,522
Social Security Contribution	0	0	0	0	0	5,688	0	0	\$5,688

Table 20
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Costs for FY2013

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
Medicare Contribution	0	0	0	0	0	1,424	0	0	\$1,424
ASRS Contribution	0	0	0	0	0	8,849	0	0	\$8,849
Workers Compensation	0	0	0	0	0	316	0	0	\$316
Unemployment Insurance	0	0	0	0	0	160	0	0	\$160
CUSTOMER SERVICE - MATERIAL & SUPPLIE:	0	0	0	0	0	0	0	0	\$0
Office Supplies	0	0	0	0	0	951	0	0	\$951
Computer/Printer Supplies	0	0	0	0	0	276	0	0	\$276
Uniforms	0	0	0	0	0	316	0	0	\$316
Equipment Purchase	0	0	0	0	0	307	0	0	\$307
Operating Material & Supplies	0	0	0	0	0	338	0	0	\$338
Other Maintenance/Repairs	0	0	0	0	0	153	0	0	\$153
CUSTOMER SERVICE - ADMINISTRATIVE SER	0	0	0	0	0	0	0	0	\$0
Contracted Services	0	0	0	0	0	9,932	0	0	\$9,932
Tech/Software Support	0	0	0	0	0	2,688	0	0	\$2,688
Telecheck Services	0	0	0	0	0	3,255	0	0	\$3,255
Armored Car Services	0	0	0	0	0	1,565	0	0	\$1,565
Storage Facility Rental	0	0	0	0	0	522	0	0	\$522
Travel and Per Diem	0	0	0	0	0	61	0	0	\$61
Conference, Seminar & Training	0	0	0	0	0	368	0	0	\$368
Printing Cost	0	0	0	0	0	3,909	0	0	\$3,909
Mailing Cost	0	0	0	0	0	589	0	0	\$589
Mailing Cost - Utility Billing	0	0	0	0	0	17,903	0	0	\$17,903
Bank Charges/Merchant Services	0	0	0	0	0	7,815	0	0	\$7,815
Bank Charges/Lockbox	0	0	0	0	0	3,909	0	0	\$3,909
Cell Phone/Pager Expense	0	0	0	0	0	522	0	0	\$522
Collection Services	0	0	0	0	0	816	0	0	\$816
CUSTOMER SERVICE - CATEGORY 4	0	0	0	0	0	0	0	0	\$0
Rate Study	0	0	0	0	0	2,455	0	0	\$2,455
Total O&M Costs	\$866,493	\$173,763	\$173,763	\$173,763	\$0	\$575,385	\$0	\$0	\$1,963,167
O&M-Related Non-Rate Revenues									
Late Fee	\$33,990	\$60	\$60	\$60	\$0	\$43,981	\$0	\$0	\$78,151
Turn Off/On Fees	20,600	36	36	36	0	26,655	0	0	47,364
Interest Income	37	0	0	0	0	47	0	0	84
#	0	0	0	0	0	0	0	0	0
#	0	0	0	0	0	0	0	0	0
Total O&M Related Non-Rate Revenues	\$54,627	\$96	\$96	\$96	\$0	\$70,684	\$0	\$0	\$125,599
Total Net O&M Costs	\$811,866	\$173,667	\$173,667	\$173,667	\$0	\$504,701	\$0	\$0	\$1,837,568

Table 21
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Net O&M Expenses by Unit Process

O&M Expenses	FY2011	FY2012	FY2013
Treatment	\$798,360	\$793,523	\$811,866
Collection	168,276	167,789	173,667
Interceptor	168,276	167,789	173,667
Lift Station	168,276	167,789	173,667
Admin	0	0	0
Customer Accounts	575,162	491,735	504,701
Meters & Services	0	0	0
Total	\$1,878,350	\$1,788,626	\$1,837,568

Table 22
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Percent Allocation of O&M Expenses to Customer Service Characteristics

Unit Process	Flow	BOD	TSS	Customer	Total
Treatment	37.5%	37.2%	25.3%	0.0%	100.0%
Collection	100.0%	0.0%	0.0%	0.0%	100.0%
Interceptor	100.0%	0.0%	0.0%	0.0%	100.0%
Lift Station	100.0%	0.0%	0.0%	0.0%	100.0%
Admin	0.0%	0.0%	0.0%	100.0%	100.0%
Customer Accounts	0.0%	0.0%	0.0%	100.0%	100.0%
Meters & Services	0.0%	0.0%	0.0%	100.0%	100.0%

Table 23
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Expenses to Customer Service Characteristics
 FY2011

Unit Process	Flow	BOD	TSS	Customer	Total
Treatment	\$299,385	\$296,990	\$201,985	\$0	\$798,360
Collection	168,276	0	0	0	168,276
Interceptor	168,276	0	0	0	168,276
Lift Station	168,276	0	0	0	168,276
Admin	0	0	0	0	0
Customer Accounts	0	0	0	575,162	575,162
Meters & Services	0	0	0	0	0
Total	\$804,213	\$296,990	\$201,985	\$575,162	\$1,878,350

Table 24
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Expenses to Customer Service Characteristics
 FY2012

Unit Process	Flow	BOD	TSS	Customer	Total
Treatment	\$297,571	\$295,190	\$200,761	\$0	\$793,523
Collection	167,789	0	0	0	167,789
Interceptor	167,789	0	0	0	167,789
Lift Station	167,789	0	0	0	167,789
Admin	0	0	0	0	0
Customer Accounts	0	0	0	491,735	491,735
Meters & Services	0	0	0	0	0
Total	\$800,939	\$295,190	\$200,761	\$491,735	\$1,788,626

Table 25
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Expenses to Customer Service Characteristics
 FY2013

Unit Process	Flow	BOD	TSS	Customer	Total
Treatment	\$304,450	\$302,014	\$205,402	\$0	\$811,866
Collection	173,667	0	0	0	173,667
Interceptor	173,667	0	0	0	173,667
Lift Station	173,667	0	0	0	173,667
Admin	0	0	0	0	0
Customer Accounts	0	0	0	504,701	504,701
Meters & Services	0	0	0	0	0
Total	\$825,450	\$302,014	\$205,402	\$504,701	\$1,837,568

Table 26
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Expenses to Customer Classes
 FY2011

Customer Classes	Flow	BOD	TSS	Customer	Total
Residential	\$764,135	\$282,189	\$191,919	\$555,784	\$1,794,027
Commercial	40,078	14,801	10,066	19,378	84,322
Total	\$804,213	\$296,990	\$201,985	\$575,162	\$1,878,350

Table 27
City of El Mirage
Wastewater Cost-of-Service Analysis
Allocation of O&M Expenses to Customer Classes
FY2012

Customer Classes	Flow	BOD	TSS	Customer	Total
Residential	\$761,024	\$280,480	\$190,756	\$475,168	\$1,707,428
Commercial	39,915	14,711	10,005	16,567	81,198
Total	\$800,939	\$295,190	\$200,761	\$491,735	\$1,788,626

Table 28
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of O&M Expenses to Customer Classes
 FY2013

Customer Classes	Flow	BOD	TSS	Customer	Total
Residential	\$784,314	\$286,963	\$195,166	\$487,697	\$1,754,140
Commercial	41,137	15,051	10,236	17,004	83,428
Total	\$825,450	\$302,014	\$205,402	\$504,701	\$1,837,568

Table 29
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2011

Items	Original Cost	Implied In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Wastewater	Contributions in Aid of Construction	Net Plant-in-Service
ELEVATED WATER TANK	\$147,425	1975	25	\$0	\$5,897	0%	\$0	\$0
ELEVATED WATER TANK	147,425	1975	25	0	5,897	0%	0	0
ELEVATED WATER TANK	256,525	1975	25	0	10,261	0%	0	0
ELEVATED WATER TANK	198,937	1975	25	0	7,957	0%	0	0
ELEVATED WATER TANK	256,525	1975	25	0	10,261	0%	0	0
TANK A/G 350000 GALLON	133,889	1977	25	0	5,356	0%	0	0
WATER TANK 750000 GALLON	143,476	1980	25	8,632	5,739	0%	0	0
FILTER TANKS W/BACKWASH	134,677	1987	25	123,903	5,387	100%	0	10,774
AFFLUENT WELL W/ROTOR	170,566	1987	25	156,921	6,823	0%	0	0
BACK UP GENERATOR 500 KW	124,597	1987	25	114,629	4,984	30%	0	3,010
CONTACT BASIN WITH PA VILION	68,225	1987	25	62,767	2,729	100%	0	5,458
SLUDGE STATION WITH PA VILION	49,956	1987	25	45,959	1,998	100%	0	3,996
CLARIFIER 20' RADIUS	244,314	1987	25	224,769	9,773	100%	0	19,545
WELL	40,000	1999	25	17,600	1,600	0%	0	0
FENCE CHAIN LINK 6' W/BARBED W	19,116	2002	25	6,500	765	30%	0	3,809
RETAINING WALL CONCRETE	22,228	2002	25	7,558	889	30%	0	4,429
PAVING CONCRETE	27,936	2002	25	9,498	1,117	30%	0	5,567
PAVING ASPHALT	60,941	2002	25	20,720	2,438	30%	0	12,144
ALTO WELLS PUMPHOUSE	7,891	1976	50	7,891	158	0%	0	0
ROCKWOOD PUMPHOUSE	8,438	1976	50	8,438	169	0%	0	0
SUNNYVALE PUMPHOUSE	4,234	1977	50	4,234	85	0%	0	0
COTTONWOOD PUMPHOUSE	4,161	1977	50	4,161	83	0%	0	0
BUILDING CONTROL BLDG.	97,025	1987	50	46,762	1,941	30%	0	15,176
BUILDING AFFLUENT STATION	15,865	1987	50	10,298	317	100%	0	5,567
RADIO TOWER 75'	6,192	1987	50	4,848	124	30%	0	406
BUILDING RADIO TOWER	9,601	1987	50	6,416	192	30%	0	961
SEWER PLANT	15,706,238	2002	50	6,336,304	314,125	100%	0	9,369,934
GROUP OF HYDRANTS	45,310	1975	20	45,310	2,266	0%	0	0
GROUP OF WATER LINES	1,669	1975	20	1,669	83	0%	0	0
GROUP OF WATER LINES	4,388	1975	20	4,388	219	0%	0	0
GROUP OF WATER LINES	53,642	1975	20	53,642	2,682	0%	0	0
GROUP OF WATER LINES	69,915	1975	20	69,915	3,496	0%	0	0
GROUP OF WATER LINES	39,252	1975	20	39,252	1,963	0%	0	0
GROUP OF HYDRANTS	172,188	1985	20	138,644	8,609	0%	0	0
GROUP OF WATER LINES	6,135	1985	20	4,938	307	0%	0	0
GROUP OF WATER LINES	1,004	1985	20	806	50	0%	0	0
GROUP OF WATER LINES	16,123	1985	20	12,984	806	0%	0	0
GROUP OF WATER LINES	197,182	1985	20	158,774	9,859	0%	0	0
GROUP OF WATER LINES	256,987	1985	20	206,930	12,849	0%	0	0
GROUP OF WATER LINES	144,272	1985	20	116,170	7,214	0%	0	0
GROUP OF HYDRANTS	1,008,377	1998	20	645,363	50,419	0%	0	0
GROUP OF WATER LINES	3,663	1998	20	2,339	183	0%	0	0
GROUP OF WATER LINES	35,668	1998	20	22,830	1,783	0%	0	0
GROUP OF WATER LINES	5,844	1998	20	3,734	292	0%	0	0
GROUP OF WATER LINES	147,340	1998	20	94,300	7,367	0%	0	0
GROUP OF WATER LINES	1,146,548	1998	20	733,793	57,327	0%	0	0
GROUP OF WATER LINES	1,494,291	1998	20	956,348	74,715	0%	0	0
GROUP OF WATER LINES	838,916	1998	20	536,908	41,946	0%	0	0
GROUP OF SEWER LINES	130,256	1975	25	130,256	5,210	100%	0	0
GROUP OF SEWER LINES	3,356	1975	25	3,356	134	100%	0	0
GROUP OF SEWER LINES	9,424	1975	25	9,424	377	100%	0	0
GROUP OF SEWER LINES	8,203	1975	25	8,203	328	100%	0	0
GROUP OF SEWER LINES	2,482	1975	25	2,482	99	100%	0	0
GROUP OF SEWER LINES	1,853	1975	25	1,853	74	100%	0	0

Table 29
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2011

Items	Original Cost	Implied In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Wastewater	Contributions in Aid of Construction	Net Plant-in-Service
GROUP OF SEWER LINE MANHOLES	47,910	1975	25	47,910	1,916	100%	0	0
GROUP OF SEWER LINES	478,790	1985	25	469,293	19,152	100%	0	9,497
GROUP OF SEWER LINES	31,315	1985	25	30,694	1,253	100%	0	621
GROUP OF SEWER LINES	34,646	1985	25	33,959	1,386	100%	0	687
GROUP OF SEWER LINES	30,124	1985	25	29,526	1,205	100%	0	598
GROUP OF SEWER LINES	9,135	1985	25	8,954	365	100%	0	181
GROUP OF SEWER LINES	6,786	1985	25	6,651	271	100%	0	135
GROUP OF SEWER LINE MANHOLES	185,600	1985	25	181,919	7,424	100%	0	3,681
GROUP OF SEWER LINES	2,784,063	1998	25	1,559,075	111,363	100%	0	1,224,988
GROUP OF SEWER LINES	182,070	1998	25	101,959	7,283	100%	0	80,111
GROUP OF SEWER LINES	201,439	1998	25	112,806	8,058	100%	0	88,633
GROUP OF SEWER LINES	175,222	1998	25	98,124	7,009	100%	0	77,098
GROUP OF SEWER LINES	53,098	1998	25	29,735	2,124	100%	0	23,363
GROUP OF SEWER LINES	39,519	1998	25	22,131	1,581	100%	0	17,388
GROUP OF SEWER LINE MANHOLES	1,047,051	1998	25	586,349	41,882	100%	0	460,703
PHONE SWITCH	9,000	2002	5	9,000	1,800	30%	0	0
PHOTOCOPIER	5,200	1992	5	5,200	1,040	30%	0	0
1 LAB TOP COMPLETE	3,824	2001	5	2,677	765	30%	0	346
CPU W/MONITOR	1,100	2002	5	550	220	30%	0	166
CPU W/MONITOR	1,100	2002	5	550	220	30%	0	166
CPU W/MONITOR	1,100	2002	5	550	220	30%	0	166
CPU W/MONITOR	1,100	2002	5	550	220	30%	0	166
CPU W/MONITOR	1,100	2002	5	550	220	30%	0	166
DELL 2300 CPU	1,375	2002	5	550	275	30%	0	249
FLOWMETER	1,501	1987	10	1,501	150	100%	0	0
FLOWMETER	1,501	1987	10	1,501	150	100%	0	0
FLOWMETER	1,501	1987	10	1,501	150	100%	0	0
GAS DETECTOR	1,276	1987	10	1,276	128	100%	0	0
OXYGEN METER	1,300	1991	10	1,300	130	100%	0	0
40' CONTAINER W/STANDARD DOOR 659	3,944	2001	5	2,432	789	30%	0	456
40' MINI MOBILE	3,944	2001	5	2,432	789	30%	0	456
CONCRETE CUTTER	1,955	1988	10	1,955	196	30%	0	0
CONCRETE SMOOTHER	1,501	1987	10	1,501	150	30%	0	0
1986 GOLF CART (GAS) 449	1,400	2000	10	630	140	30%	0	232
BACKHOE	56,782	2001	10	52,523	5,678	30%	0	1,286
BOBCAT BRUSH CAT ROTARY CUTTER	4,000	2001	10	1,200	400	30%	0	845
BOBCAT BRUSH CAT ROTARY BLADES	1,490	2001	5	894	298	30%	0	180
200 GAL SPRAY RIG ON AXLE TRAI	3,604	2001	10	1,081	360	30%	0	762
KOHLER W/52"DECK	7,886	2001	10	7,097	789	30%	0	238
82" YAMAHA GOLF CART	1,599	2001	10	480	160	30%	0	338
81" YAMAHA GOLF CART	3,379	2001	10	1,014	338	30%	0	714
79" YAMAHA GOLF CART	1,690	2001	5	1,014	338	30%	0	204
2002 JONH DEERE 4X2 GATOR	5,128	2001	10	4,615	513	30%	0	155
TRAIL KING 18' FOR BACKHOE	6,486	2003	10	4,702	649	30%	0	539
1954 DIAMDND T TRUCK	85,000	1972	10	85,000	8,500	30%	0	0
1976 FORD WATER TRUCK	85,000	1983	10	85,000	8,500	30%	0	0
1984 GMC 40180 TON VINTAGE TRUCK	13,000	1994	10	13,000	1,300	30%	0	0
2000 S-10 TRUCK	11,684	2000	10	11,684	1,168	30%	0	0
2001 DODGE TRUCK	15,000	2000	10	15,000	1,500	30%	0	0
90 CHEVY 40180 TON 4X4	3,850	2000	10	2,800	385	30%	0	349
94 FORD 40180 TON	4,000	2000	10	2,800	400	30%	0	362
90 CHEVY 40180 TON	3,150	2000	10	2,205	315	30%	0	285
2 TON UTILITY TRAILER	1,192	2000	10	834	119	30%	0	108

Table 29
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2011

Items	Original Cost	Implied In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Wastewater	Contributions in Aid of Construction	Net Plant-in-Service
94 CHEVY TRUCK	6,850	2001	10	4,754	685	30%	0	633
10 PI TRAILER	4,114	2001	10	1,234	411	30%	0	869
1983 DUMP TRUCK 1858	8,300	2001	10	5,844	830	30%	0	741
1984 CHEVY C3500 UTILITY TRUCK	3,300	2001	10	990	330	30%	0	697
1994 FORD TAURUS	2,200	2001	10	660	220	30%	0	465
1989 CHEVY C3500 UTILITY TRUCK	3,800	2001	10	1,140	380	30%	0	803
1989 CHEVY C3500 CREW TRUCK	4,800	2001	10	1,440	480	30%	0	1,014
1996 DODGE CLUB CAB PICKUP	11,000	2001	10	9,165	1,100	30%	0	554
1994 CHEVY PICK UP 3/4 TON	7,800	2001	10	5,208	780	30%	0	783
1996 DODGE PICK UP EXT CAB	9,900	2001	10	7,608	990	30%	0	692
1988 CHEVY 1 TON 1875	4,000	2001	10	1,200	400	30%	0	845
1989 CHEVROLET PICK UP 1876	3,600	2001	10	1,080	360	30%	0	761
1992 GMC 40180 TON PICKUP	2,400	2003	10	360	240	30%	0	616
CPU W/MONITOR	1,250	2002	5	625	250	30%	0	189
GOLF CARTS	15,810	2003	10	11,067	1,581	30%	0	1,432
2007 1/2 TON FORD RANGER TRUCK	16,399	2007	10	5,697	1,640	30%	0	3,231
2007 1/2 TON FORD RANGER TRUCK	16,399	2007	10	5,697	1,640	30%	0	3,231
SKID MOUNTED CENTRIFUGE	109,994	2006	20	21,607	5,500	100%	0	88,387
ROTARY TWO-LOBE BLOWER	14,406	2007	10	4,357	1,441	100%	0	10,048
2007 FORD 40180 TON F-150 TRUCK	17,877	2006	10	6,382	1,788	30%	0	3,471
2007 40180 TON FORD F-150 TRUCK	17,877	2006	10	6,382	1,788	30%	0	3,471
2008 FORD 1 TON UTILITY TRUCK	26,172	2007	10	8,325	2,617	30%	0	5,389
SEWER TIE IN - 11933 W. RIVER	8,329	2007	10	2,515	833	100%	0	5,814
2007 FORD 40180 TON F-150 TRUCK	17,877	2006	10	6,382	1,788	30%	0	3,471
2008 1 TON FORD UTILITY TRUCK	51,037	2007	10	16,234	5,104	30%	0	10,508
METER READING SOFTWARE/MISC	5,033	2007	5	3,439	1,007	0%	0	0
NEPTUNE SOFTWARE TRAINING	1,274	2007	5	767	255	0%	0	0
M.M. CLAYTON WATER IMPROV.	11,756	2007	10	3,807	1,176	30%	0	2,400
PRECAST SHELTER	51,249	2007	50	3,538	1,025	30%	0	14,405
WATER STORAGE RESERVOIR	137,069	2006	50	10,658	2,741	0%	0	0
WATER STORAGE RESERVOIR	69,033	2006	50	5,235	1,381	0%	0	0
WATER STORAGE RESERVOIR	60,144	2006	50	4,423	1,203	0%	0	0
WATER STORAGE RESERVOIR	113,013	2007	50	7,183	2,260	0%	0	0
WATER STORAGE RESERVOIR	18,859	2006	50	1,331	377	0%	0	0
PAINT COATING INSPECTIONS	200	2007	50	13	4	0%	0	0
PAINT COATING INSPECTIONS	200	2007	50	14	4	0%	0	0
PAINT COATING INSPECTIONS	600	2006	50	42	12	0%	0	0
PAINT COATING INSPECTIONS	800	2006	50	57	16	0%	0	0
PAINT COATING INSPECTIONS	2,000	2006	50	152	40	0%	0	0
PAINT COATING INSPECTIONS	300	2006	50	23	6	0%	0	0
PAINT COATING INSPECTIONS	1,100	2006	50	81	22	0%	0	0
PAINT COATING INSPECTIONS	200	2007	50	12	4	0%	0	0
GROUP OF WATER MAIN & LINES	192,899	2007	20	28,961	9,645	0%	0	0
GROUP OF WATER MAIN & LINES	225,723	2007	20	33,889	11,286	0%	0	0
GROUP OF WATER MAIN & LINES	156,789	2007	20	23,540	7,839	0%	0	0
GROUP OF WATER MAIN & LINES	446,875	2007	20	67,092	22,344	0%	0	0
GROUP OF WATER LINES	204,712	2007	20	30,735	10,236	0%	0	0
GROUP OF SEWER LINES	403,950	2007	25	48,518	16,158	100%	0	355,432
GROUP OF SEWER LINES	167,006	2007	25	20,059	6,680	100%	0	146,947
FORKLIFT	15,797	2008	10	3,943	1,580	30%	0	3,579
CANOPY COVER	6,965	2008	10	1,631	696	30%	0	1,631
SKID MOUNTED CENTRIFUGE	73,329	2008	20	7,664	3,666	100%	0	65,665
SEWER JET CLEANER/TV SYSTEM	93,290	2008	10	18,760	9,329	100%	0	74,530
2008 FORD F-650 TRUCK	71,664	2008	10	17,474	7,166	30%	0	16,361

Table 29
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2011

Items	Original Cost	Implied In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Wastewater	Contributions in Aid of Construction	Net Plant-in-Service
2008 FORD F-350 TRUCK	35,518	2008	10	8,592	3,552	30%	0	8,130
2008 FORD EXPLORER	20,622	2008	10	4,949	2,062	30%	0	4,732
2008 FORD F-350	35,043	2008	10	7,882	3,504	30%	0	8,201
WELL INSPECTIONS	4,700	2008	10	941	470	0%	0	0
REVIEW/APPROVE CONSTRUCTION	5,600	2008	20	561	280	30%	0	1,521
NEW SOURCE/ARSENIC APPROVAL	6,600	2008	20	661	330	0%	0	0
DIETZ CRANE & CANTERBURY WELL	4,555,161	2008	20	456,140	227,758	0%	0	0
ENGINEERING SVC'S	254,553	2008	20	25,490	12,728	30%	0	69,160
ALTO WELL SITE & RESERVOIR	1,729,762	2008	50	69,285	34,595	0%	0	0
WATER STORAGE RESERVOIR	261,343	2008	50	10,468	5,227	0%	0	0
PAINT COATING INSPECTIONS	4,600	2008	50	184	92	0%	0	0
CONSTRUCTED RECHARGE FACILITY	1,003,674	2008	50	40,202	20,073	0%	0	0
DESIGN & CA RECHARGE FACILITY	130,721	2008	20	13,090	6,536	0%	0	0
REVIEW, PERMIT, APPLICATION	6,150	2008	20	616	308	100%	0	5,534
ENGINEER - WATER LINE IMP.	180,145	2008	20	18,039	9,007	0%	0	0
WATER LINE IMPROVEMENTS	1,416,036	2008	20	141,798	70,802	0%	0	0
INTERPRETER SVC LINE EASEMENTS	75	2008	5	30	15	100%	0	45
PLAN REVIEW	2,400	2008	5	961	480	30%	0	434
WATER LINE EQUIPMENT	314,996	2008	50	12,617	6,300	0%	0	0
DOWNTOWN WATER SYS IMPROVEMENT	6,315	2007	20	813	316	0%	0	0
DOWNTOWN WATER SYS IMPROVEMENT	20,412	2007	20	2,925	1,021	0%	0	0
DOWNTOWN WATER SYS IMPROVEMENT	131,637	2007	20	19,096	6,582	0%	0	0
DOWNTOWN WATER SYS IMPROVEMENT	98,521	2007	20	14,292	4,926	0%	0	0
DOWNTOWN WATER SYS IMPROVEMENT	260,710	2007	20	35,857	13,036	0%	0	0
WATER SYSTEMS IMPROVEMENTS	22,935	2007	10	5,768	2,294	0%	0	0
REPLACE A/C UNIT	8,680	2008	10	1,867	868	30%	0	2,057
SURVEILLANCE SYS-CUSTOMER SERV	11,659	2007	10	3,223	1,166	0%	0	0
SURVEILLANCE SYS-CITY HALL	1,638	2008	15	250	109	0%	0	0
REVIEW EVAL/PROPOSE IMPROVEMEN	9,461	2007	15	1,621	631	0%	0	0
REVIEW EVAL/PROPOSE IMPROVEMEN	3,895	2008	15	642	260	0%	0	0
REVIEW EVAL/PROPOSE IMPROVEMEN	3,112	2008	15	497	207	0%	0	0
REVIEW EVAL/PROPOSE IMPROVEMEN	2,464	2008	15	381	164	0%	0	0
REVIEW EVAL/PROPOSE IMPROVEMEN	2,266	2008	15	337	151	0%	0	0
OESIGN SEWER LIFT STATION	12,584	2008	15	1,857	839	100%	0	10,727
REVIEW EVAL/PROPOSE IMPROVEMEN	180	2008	15	26	12	0%	0	0
DESIGN SEWER LIFT STATION	8,819	2008	15	1,253	588	100%	0	7,566
DESIGN SEWER LIFT STATION	14,510	2008	15	1,937	967	100%	0	12,572
REVIEW EVAL/PROPOSE IMPROVEMEN	3,396	2007	15	601	226	0%	0	0
CANTERBURY/DIETZ CRANE	20,796	2007	20	29,309	11,578	30%	0	5,479
CANTERBURY/DIETZ CRANE	10,000	2008	20	1,126	500	30%	0	61,063
CANTERBURY/DIETZ CRANE	231,554	2007	20	2,003	678	30%	0	2,679
CANTERBURY/DIETZ CRANE	13,561	2008	20	13,495	6,348	0%	0	3,490
UNDERGROUND STORAGE FACILITY	126,954	2008	20	3,815	1,785	0%	0	0
UNDERGROUND STORAGE FACILITY	35,705	2008	20	16,038	5,570	0%	0	0
UNDERGROUND STORAGE FACILITY	111,395	2007	20	16,347	5,844	0%	0	0
UNDERGROUND STORAGE FACILITY	116,879	2007	20	16,347	5,844	0%	0	0
UNDERGROUND STORAGE FACILITY	311,635	2007	20	41,665	15,582	0%	0	0
ARSENIC MITIGATION-OIETZ CRANE	31,088	2007	20	1,554	798	0%	0	0
ALTO WATER PROO FACILITY/RESER	15,963	2007	20	2,211	969	0%	0	0
DESIGN/CA RECHARGE FACILITY	119,376	2008	20	12,706	5,969	0%	0	0
ARSENIC TREATMENT-DIETZ CRANE	87,702	2008	20	9,335	4,385	0%	0	0
SWIVEL MOUNT VALVE/VAC SYSTEM	49,100	2007	10	13,775	4,910	100%	0	35,325
AIR COMPRESSOR	12,643	2008	10	2,913	1,264	30%	0	2,938
AIR COMPRESSOR PNEUMATIC TOOLS	6,919	2008	10	1,418	692	30%	0	1,661

Table 29
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2011

Items	Original Cost	Implied In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Wastewater	Contributions in Aid of Construction	Net Plant-in-Service
GROUP OF WATER LINES	104,849	2008	20	10,489	5,242	0%	0	0
GROUP OF WATER LINES	39,000	2008	20	3,905	1,950	0%	0	0
GROUP OF WATER LINES	49,775	2008	20	4,984	2,489	0%	0	0
GROUP OF WATER LINES	151,571	2008	20	15,178	7,579	0%	0	0
GROUP OF SEWER LINES	72,600	2008	25	5,816	2,904	100%	0	66,784
CLARITY DASHBOARD/LICENSES	1,383	2009	5	396	317	30%	0	358
CLARITY DASHBOARD/LICENSES	1,417	2009	5	355	283	30%	0	321
46.9 HP EMU PUMP	35,145	2009	15	3,409	2,343	0%	0	0
PROCAM DVD ULTRA MINI CAMERA	7,287	2009	7	1,135	1,041	100%	0	6,152
REMODEL - OFFICE & CONF RM	29,521	2009	15	2,189	1,968	30%	0	8,252
CARPET, TILE OFFICE/CONF RM	4,113	2009	15	279	274	30%	0	1,158
HANDHELD GPS/RECEIVER/MISC.	5,339	2009	5	1,252	1,068	30%	0	1,234
2009 FORD F-350 TRUCK	22,148	2008	10	3,398	2,215	30%	0	5,661
LIGHTBAR	2,023	2009	10	300	202	30%	0	520
TOOL BOX, SIDE BOX, BED LINER	1,335	2009	10	194	134	30%	0	345
MOBILE GPS SOFTWARE SYSTEM	13,898	2009	5	2,848	2,780	30%	0	3,336
CONTROL BOX, CONTROLLER	10,802	2009	10	1,098	1,080	30%	0	2,930
2 TOUGHBOOK LAPTOPS/WARRANTY	6,466	2009	5	1,325	1,293	30%	0	1,552
2009 FORD S-DTY F-350 TRUCK	26,853	2008	10	4,503	2,685	30%	0	6,748
2009 FORD S-DTY F-350 TRUCK	26,853	2008	10	4,488	2,685	30%	0	6,753
2009 FORD F-350 TRUCK	2,024	2008	10	330	202	30%	0	511
EMERGENCY LIGHTING EQUIP	2,024	2008	10	326	202	30%	0	513
EMERGENCY LIGHTING EQUIP	2,024	2008	10	328	202	30%	0	512
SCADA UPGRADE PERC PROGRAM	5,445	2008	5	1,856	1,089	30%	0	1,084
THUNDERBIRD - DYSMART TO GRAND	708,058	2009	20	35,500	35,403	0%	0	0
WWTP CONTACT CHLORINATION STAT	407,554	2009	20	20,434	20,378	100%	0	387,121
WW INFLUENT SCREENING	155,760	2009	20	7,809	7,788	100%	0	147,951
HERITAGE WATER CAMPUS	244,148	2009	20	12,241	12,207	30%	0	70,019
WELL SITE GENERATORS	371,518	2009	20	18,627	18,576	0%	0	0
WWTP INFLUENT SCREENING	261,596	2009	20	13,080	13,080	100%	0	248,516
WWTP CONTACT CHLORINATION STAT	89,619	2009	20	4,493	4,481	100%	0	85,126
THUNDERBIRD WATER LINE REPLACE	512,346	2009	20	25,687	25,617	0%	0	0
SURVEILLANCE CAMERAS	4,468	2010	10	197	447	30%	0	1,289
2010 FORD RANGER	17,557	2009	10	1,227	1,756	30%	0	4,930
2010 FORD RANGER	17,557	2009	10	1,241	1,756	30%	0	4,926
EMERGENCY LIGHTS/UTILITY BOX	2,250	2009	10	113	225	30%	0	645
EMERGENCY LIGHTS/UTILITY BOX	2,250	2009	10	113	225	30%	0	645
K-TURBO BLOWER	55,045	2010	10	1,478	5,505	100%	0	53,567
2 K-TURBO	98,265	2009	10	8,642	9,827	100%	0	89,623
5 TON A/C UNIT & DUCTWORK	16,773	2009	10	1,218	1,677	30%	0	4,697
2 HVAC UNITS	12,908	2009	10	654	1,291	30%	0	3,700
SEWER IMPROVEMENTS - VARNEY RD	25,648	2010	20	46	1,282	100%	0	25,602
COTTONWOOD WATER LINE IMPROV.	278,484	2010	20	38	13,924	0%	0	0
COTTONWOOD WATER LINE IMPROV.	180,045	2010	20	25	9,002	0%	0	0
COTTONWOOD WATER LINE IMPROV.	628,643	2010	20	86	31,432	100%	0	628,557
SOUTHERN SEWER SYSTEM	283,596	2010	20	39	14,180	0%	0	0
ROCKWOOD TANK REPAIRS	15,838	2010	20	2	792	100%	0	15,835
MANHOLE COVER PROJECT	31,810	2010	20	4	1,591	0%	0	0
WATERLINE REPLACEMENT	45,973	2010	5	25	9,195	30%	0	13,873
SCADA SYSTEM UPGRADE	229,246	2010	20	5	1,925	100%	0	38,504
LIFT STATION IMPROVEMENTS	22,562	2010	20	31	11,462	100%	0	229,215
SOUTHERN SEWER SYSTEM	22,562	2010	20	3	1,128	0%	0	0
RECHARGE FACILITY	256,331	2010	20	23	12,817	0%	0	0
UTILITY INFRASTRUCTURE								

Table 29
 City of El Mirage
 Wastewater Cost-of-Service Analysis
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Items	Original Cost	Implied In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Wastewater	Contributions in Aid of Construction	Net Plant-in-Service
WIFA DISTR SYS ELEC STUDY	54,560	2010	20	7	2,728	0%	0	0
PEORIA AVE WATERLINE IMPROV.	143,103	2010	20	20	7,155	0%	0	0
LAND PARCEL	1,849	1971	0	0	0	30%	0	558
LAND PARCEL	6,435	1958	0	0	0	30%	0	1,943
LAND PARCEL	4,245	1958	0	0	0	30%	0	1,282
LAND PARCEL	2,151	1978	0	0	0	30%	0	650
LAND PARCEL	40,859	2001	0	0	0	30%	0	12,336
LAND PARCEL	2,139	1989	0	0	0	30%	0	646
LAND PARCEL	6,658	1999	0	0	0	30%	0	2,010
THOMPSON RANCH WELL-UPGRADE	439,326	2004	25	105,485	17,573	0%	0	0
DIETZ CRANE WELL	307,251	2004	25	73,773	12,290	0%	0	0
127TH WATER BOOSTER STATION	1,585,493	2004	25	380,692	63,420	0%	0	0
ADDITION TO WWTP-RECLAM SYSTEM	42,522	2004	50	5,105	850	100%	0	37,417
SBR BASINS 3 & 4	532,449	2004	50	63,923	10,649	100%	0	468,526
BOOSTER STATION UPGRADES	390,747	2004	25	93,822	15,630	0%	0	0
127TH LANE WELL & BOOSTER STAT	2,493,297	2004	25	573,253	99,732	0%	0	0
WWTP SBR BASINS 3 & 4	646,339	2005	25	131,393	25,854	100%	0	0
WWTP RECLAMATION & CONTROL	283,319	2004	25	65,140	11,333	100%	0	514,946
250 HP WELL PUMP MOTOR	8,626	2006	5	7,733	1,725	0%	0	218,179
5 COLUMBIA PAR GOLF CART	8,265	2006	10	3,505	826	30%	0	0
ELECTRICAL EQUIPMENT	10,648	2005	10	3,498	826	30%	0	1,437
CANTERBURY WELL CONSTR PMT #1	255,930	2005	25	51,811	1,065	30%	0	1,439
PUMP BASE CONSTRUCTION	57,804	2005	25	48,045	10,237	0%	0	1,651
PRECAST SHELTER	8,224	2005	25	10,851	2,312	0%	0	0
PRECAST SHELTER	17,984	2005	25	1,506	329	0%	0	0
CANTERBURY WELL CONSTR PMT #3	33,265	2005	50	1,640	360	30%	0	4,935
WATER RESEVOIR STORAGE TANKS	106,410	2005	25	3,033	665	30%	0	9,128
REG'L PK & DIETZ CRANE WELLS	525,525	2005	25	19,405	4,256	0%	0	0
CANTERBURY WELL CONSTR PMT #4	752,413	2006	25	95,430	21,021	0%	0	0
ELECTRICAL EQUIPMENT	104,610	2006	25	134,404	30,097	0%	0	0
WATER RESEVOIR STORAGE TANKS	2,162	2006	10	18,434	4,184	0%	0	0
CANTERBURY WELL CONSTR PMT#6	336,746	2006	25	903	216	30%	0	380
REG'L PARK & DIETZ CRANE WELLS	47,328	2006	25	54,691	13,470	0%	0	0
APPR FOR CONSTR ALTO WELL	83,601	2006	25	7,578	1,893	0%	0	0
APPROVAL TO CONSTR ALTO WELL	300	2006	25	13,321	3,344	0%	0	0
ALTO WELL DRILLING	1,900	2006	25	51	12	0%	0	0
WATER RESEVOIR STORAGE TANKS	10,435	2006	25	335	76	0%	0	0
ALTO WELL PERMIT	227,491	2005	25	1,689	417	0%	0	0
WATER RESEVOIR STORAGE TANKS	425	2006	25	41,310	9,100	0%	0	0
CANTERBURY WELL CONSTR PMT #5	37,447	2006	25	68	17	0%	0	0
ELECTRICAL EQUIPMENT	37,743	2006	25	6,082	1,498	0%	0	0
CONSTR/START CANERBURY WELL	21,944	2005	10	6,448	1,510	0%	0	0
CANTERBURY TURBINE PUMP	162,852	2005	25	10,804	2,194	30%	0	3,364
PULL SUBMERSIBLE PUMP ALTO	64,159	2005	25	31,571	6,514	0%	0	0
PAVING	4,850	2006	25	11,812	2,566	0%	0	0
PAVING	1,002,577	2007	25	836	194	0%	0	0
HP XF 235 LAPTOP	473,973	2007	25	129,978	40,103	30%	0	263,461
	1,508	2002	5	56,929	18,959	30%	0	125,917
				603	302	30%	0	273
Total	\$61,490,145			\$18,885,387	\$2,369,369		\$0	\$16,376,239

Table 30
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ELEVATED WATER TANK	147,425	0	0	0	0	5,897	5,897	0
ELEVATED WATER TANK	147,425	0	0	0	0	5,897	5,897	0
ELEVATED WATER TANK	256,525	0	0	0	0	10,261	10,261	0
ELEVATED WATER TANK	198,937	0	0	0	0	7,957	7,957	0
ELEVATED WATER TANK	256,525	0	0	0	0	10,261	10,261	0
TANK AVG 350000 GALLON	133,889	0	0	0	0	5,356	5,356	0
WATER TANK 750000 GALLON	143,476	0	0	0	0	14,371	5,739	0
FILTER TANKS W/BACKWASH	134,677	0	0	0	0	129,290	5,387	5,387
AFFLUENT WELL W/ROTOR	170,566	0	0	0	0	163,744	6,823	0
BACK UP GENERATOR 500 KW	124,597	0	0	0	0	119,613	4,984	1,505
CONTACT BASIN WITH PAVILION	68,225	0	0	0	0	65,496	2,729	2,729
SLUDGE STATION WITH PAVILION	49,956	0	0	0	0	47,958	1,998	1,998
CLARIFIER 20' RADIUS	244,314	0	0	0	0	234,542	9,773	9,773
WELL	40,000	0	0	0	0	19,200	1,600	0
FENCE CHAIN LINK 6' W/BARBED W	19,116	0	0	0	0	7,264	765	3,578
RETAINING WALL- CONCRETE	22,228	0	0	0	0	8,447	889	4,161
PAVING CONCRETE	27,936	0	0	0	0	10,616	1,117	5,229
PAVING ASPHALT	60,941	0	0	0	0	23,158	2,438	11,408
ALTO WELLS PUMPHOUSE	7,891	0	0	0	0	8,048	158	0
ROCKWOOD PUMPHOUSE	8,438	0	0	0	0	8,607	169	0
SUNNYVALE PUMPHOUSE	4,234	0	0	0	0	4,318	85	0
COTTONWOOD PUMPHOUSE	4,161	0	0	0	0	4,244	83	0
BUILDING CONTROL BLDG.	97,025	0	0	0	0	48,703	1,941	14,590
BUILDING AFFLUENT STATION	15,865	0	0	0	0	10,615	317	5,250
RADIO TOWER 75'	6,192	0	0	0	0	4,972	124	368
BUILDING RADIO TOWER	9,601	0	0	0	0	6,608	192	903
SEWER PLANT	15,706,238	0	0	0	0	6,650,429	314,125	9,055,809
GROUP OF HYDRANTS	45,310	0	0	0	0	47,576	2,266	0
GROUP OF WATER LINES	1,669	0	0	0	0	1,752	83	0
GROUP OF WATER LINES	4,388	0	0	0	0	4,607	219	0
GROUP OF WATER LINES	53,642	0	0	0	0	56,324	2,682	0
GROUP OF WATER LINES	69,915	0	0	0	0	73,411	3,496	0
GROUP OF WATER LINES	39,252	0	0	0	0	41,214	1,963	0
GROUP OF HYDRANTS	172,188	0	0	0	0	147,253	8,609	0
GROUP OF WATER LINES	6,135	0	0	0	0	5,245	307	0
GROUP OF WATER LINES	1,004	0	0	0	0	856	50	0
GROUP OF WATER LINES	16,123	0	0	0	0	13,790	806	0
GROUP OF WATER LINES	197,182	0	0	0	0	168,633	9,859	0
GROUP OF WATER LINES	256,987	0	0	0	0	219,779	12,849	0
GROUP OF WATER LINES	144,272	0	0	0	0	123,383	7,214	0
GROUP OF HYDRANTS	1,008,377	0	0	0	0	695,782	50,419	0
GROUP OF WATER LINES	3,663	0	0	0	0	2,522	183	0
GROUP OF WATER LINES	35,668	0	0	0	0	24,613	1,783	0
GROUP OF WATER LINES	5,844	0	0	0	0	4,027	292	0
GROUP OF WATER LINES	147,340	0	0	0	0	101,667	7,367	0
GROUP OF WATER LINES	1,146,548	0	0	0	0	791,120	57,327	0
GROUP OF WATER LINES	1,494,291	0	0	0	0	1,031,063	74,715	0
GROUP OF WATER LINES	838,916	0	0	0	0	578,854	41,946	0
GROUP OF WATER LINES	130,256	0	0	0	0	135,467	5,210	0
GROUP OF SEWER LINES	3,356	0	0	0	0	3,490	134	0
GROUP OF SEWER LINES	9,424	0	0	0	0	9,801	377	0
GROUP OF SEWER LINES	8,203	0	0	0	0	8,531	328	0
GROUP OF SEWER LINES	2,482	0	0	0	0	2,581	99	0
GROUP OF SEWER LINES	1,853	0	0	0	0	1,928	74	0

Table 30
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
GROUP OF SEWER LINE MANHOLES	47,910	0	0	0	0	49,827	1,916	0
GROUP OF SEWER LINES	478,790	0	0	0	0	488,445	19,152	0
GROUP OF SEWER LINES	31,315	0	0	0	0	31,946	1,253	0
GROUP OF SEWER LINES	34,646	0	0	0	0	35,345	1,386	0
GROUP OF SEWER LINES	30,124	0	0	0	0	30,731	1,205	0
GROUP OF SEWER LINES	9,135	0	0	0	0	9,319	365	0
GROUP OF SEWER LINES	6,786	0	0	0	0	6,923	271	0
GROUP OF SEWER LINE MANHOLES	185,600	0	0	0	0	189,343	7,424	0
GROUP OF SEWER LINES	2,784,063	0	0	0	0	1,670,438	111,363	1,113,625
GROUP OF SEWER LINES	182,070	0	0	0	0	109,242	7,283	72,828
GROUP OF SEWER LINES	201,439	0	0	0	0	120,864	8,058	80,576
GROUP OF SEWER LINES	175,222	0	0	0	0	105,133	7,009	70,089
GROUP OF SEWER LINES	53,098	0	0	0	0	31,859	2,124	21,239
GROUP OF SEWER LINES	39,519	0	0	0	0	23,712	1,581	15,808
GROUP OF SEWER LINE MANHOLES	1,047,051	0	0	0	0	628,231	41,882	418,820
PHONE SWITCH	9,000	0	0	0	0	10,800	1,800	0
PHOTOCOPIER	5,200	0	0	0	0	6,240	1,040	0
1 LAB TOP COMPLETE	3,824	0	0	0	0	3,441	765	115
CPU W/MONITOR	1,100	0	0	0	0	770	220	100
CPU W/MONITOR	1,100	0	0	0	0	770	220	100
CPU W/MONITOR	1,100	0	0	0	0	770	220	100
CPU W/MONITOR	1,100	0	0	0	0	770	220	100
DELL 2300 CPU	1,375	0	0	0	0	770	220	100
FLOWMETER	1,501	0	0	0	0	825	275	166
FLOWMETER	1,501	0	0	0	0	1,651	1,501	0
FLOWMETER	1,501	0	0	0	0	1,651	1,501	0
GAS DETECTOR	1,276	0	0	0	0	1,404	1,281	0
OXYGEN METER	1,300	0	0	0	0	1,430	1,301	0
40' CONTAINER W/STANDARD DOOR 659	3,944	0	0	0	0	3,221	789	218
40' MINI MOBILE	3,944	0	0	0	0	3,221	789	218
CONCRETE CUTTER	1,955	0	0	0	0	2,151	1,961	0
CONCRETE SMOOTHER	1,501	0	0	0	0	1,651	1,501	0
1986 GOLF CART (GAS) 449	1,400	0	0	0	0	770	140	190
BACKHOE	56,782	0	0	0	0	58,202	5,678	0
BOBCAT BRUSH CAT ROTARY CUTTER	4,000	0	0	0	0	1,600	400	725
BOBCAT BRUSH CAT ROTARY BLADES	1,490	0	0	0	0	1,192	298	90
200 GAL SPRAY RIG ON AXLE TRAI	3,604	0	0	0	0	1,442	360	653
KOHLER W/52'DECK	7,886	0	0	0	0	7,886	789	0
82" YAMAHA GOLF CART	1,599	0	0	0	0	640	160	290
81" YAMAHA GOLF CART	3,379	0	0	0	0	1,352	338	612
79" YAMAHA GOLF CART	1,690	0	0	0	0	1,352	338	102
2002 JONH DEERE 4X2 GATOR	5,128	0	0	0	0	5,128	513	0
TRAIL KING 18" FOR BACKHOE	6,486	0	0	0	0	5,351	649	343
1954 DIAMOND T TRUCK	85,000	0	0	0	0	93,500	8,500	0
1976 FORD WATER TRUCK	85,000	0	0	0	0	93,500	8,500	0
1984 GMC 40180 TON VINTAGE TRUCK	13,000	0	0	0	0	14,300	1,300	0
2000 S-10 TRUCK	11,684	0	0	0	0	12,852	1,168	0
2001 DODGE TRUCK	15,000	0	0	0	0	16,500	1,500	0
90 CHEVY 40180 TON 4X4	3,850	0	0	0	0	3,080	385	232
94 FORD 40180 TON	4,000	0	0	0	0	3,200	400	242
90 CHEVY 40180 TON	3,150	0	0	0	0	2,520	315	190
2 TON UTILITY TRAILER	1,192	0	0	0	0	954	119	72

Table 30
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Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
94 CHEVY TRUCK	6,850	0	0	0	0	5,439	685	426
10 PI TRAILER	4,114	0	0	0	0	1,646	411	745
1983 DUMP TRUCK 1858	8,300	0	0	0	0	6,674	830	491
1984 CHEVY C3500 UTILITY TRUCK	3,300	0	0	0	0	1,320	330	598
1994 FORD TAURUS	2,200	0	0	0	0	880	220	399
1989 CHEVY C3500 UTILITY TRUCK	3,800	0	0	0	0	1,520	688	380
1989 CHEVY C3500 CREW TRUCK	4,800	0	0	0	0	1,920	480	870
1996 DODGE CLUB CAB PICKUP	11,000	0	0	0	0	10,265	1,100	222
1994 CHEVY PICK UP 3/4 TON	7,800	0	0	0	0	5,988	780	547
1996 DODGE PICK UP EXT CAB	9,900	0	0	0	0	8,598	990	393
1988 CHEVY 1 TON 1875	4,000	0	0	0	0	1,600	400	725
1989 CHEVROLET PICK UP 1876	3,600	0	0	0	0	1,440	360	652
1992 GMC 40180 TON PICKUP	2,400	0	0	0	0	600	240	543
CPU W/MONITOR	1,250	0	0	0	0	875	250	113
GOLF CARTS	15,810	0	0	0	0	12,648	1,581	955
2007 1/2 TON FORD RANGER TRUCK	16,399	0	0	0	0	7,337	1,640	2,736
2007 1/2 TON FORD RANGER TRUCK	16,399	0	0	0	0	7,337	1,640	2,736
SKID MOUNTED CENTRIFUGE	109,994	0	0	0	0	27,107	5,500	82,887
ROTARY TWO-LOBE BLOWER	14,406	0	0	0	0	5,798	1,441	8,608
2007 FORD 40180 TON F-150 TRUCK	17,877	0	0	0	0	8,169	1,788	2,931
2007 40180 TON FORD F-150 TRUCK	17,877	0	0	0	0	8,169	1,788	2,931
2008 FORD 1 TON UTILITY TRUCK	26,172	0	0	0	0	10,942	2,617	4,598
SEWER TIE IN - 11933 W. RIVER	8,329	0	0	0	0	3,348	833	4,981
2007 FORD 40180 TON F-150 TRUCK	17,877	0	0	0	0	8,169	1,788	2,931
2008 1 TON FORD UTILITY TRUCK	51,037	0	0	0	0	21,338	5,104	8,967
METER READING SOFTWARE/MISC	5,033	0	0	0	0	4,445	1,007	0
NEPTUNE SOFTWARE TRAINING	1,274	0	0	0	0	1,022	255	0
M.M. CLAYTON WATER IMPROV.	11,756	0	0	0	0	4,983	1,176	2,045
PRECAST SHELTER	51,249	0	0	0	0	4,563	1,025	14,096
WATER STORAGE RESERVOIR	137,069	0	0	0	0	13,399	2,741	0
WATER STORAGE RESERVOIR	69,033	0	0	0	0	6,616	1,381	0
WATER STORAGE RESERVOIR	60,144	0	0	0	0	5,625	1,203	0
WATER STORAGE RESERVOIR	113,013	0	0	0	0	9,444	2,260	0
WATER STORAGE RESERVOIR	18,859	0	0	0	0	1,708	377	0
PAINT COATING INSPECTIONS	200	0	0	0	0	17	4	0
PAINT COATING INSPECTIONS	200	0	0	0	0	18	4	0
PAINT COATING INSPECTIONS	600	0	0	0	0	54	12	0
PAINT COATING INSPECTIONS	800	0	0	0	0	73	16	0
PAINT COATING INSPECTIONS	2,000	0	0	0	0	192	40	0
PAINT COATING INSPECTIONS	300	0	0	0	0	29	6	0
PAINT COATING INSPECTIONS	1,100	0	0	0	0	103	22	0
PAINT COATING INSPECTIONS	200	0	0	0	0	16	4	0
GROUP OF WATER MAIN & LINES	192,899	0	0	0	0	38,606	9,645	0
GROUP OF WATER MAIN & LINES	225,723	0	0	0	0	45,176	11,286	0
GROUP OF WATER MAIN & LINES	156,789	0	0	0	0	31,379	7,839	0
GROUP OF WATER MAIN & LINES	446,875	0	0	0	0	89,436	22,344	0
GROUP OF WATER LINES	204,712	0	0	0	0	40,970	10,236	0
GROUP OF SEWER LINES	403,950	0	0	0	0	64,676	16,158	339,274
GROUP OF SEWER LINES	167,006	0	0	0	0	26,739	6,680	140,267
FORKLIFT	15,797	0	0	0	0	5,522	1,580	3,102
CANOPY COVER	6,965	0	0	0	0	2,259	696	1,421
SKID MOUNTED CENTRIFUGE	73,329	0	0	0	0	11,331	3,666	61,998
SEWER JET CLEANER/TV SYSTEM	93,290	0	0	0	0	28,089	9,329	65,201
2008 FORD F-650 TRUCK	71,664	0	0	0	0	24,641	7,166	14,198

Table 30
City of El Mirage
Wastewater Cost-of-Service Analysis
Plant-in-Service Determination
FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
2008 FORD F-350 TRUCK	35,518	0	0	0	0	12,144	3,552	7,057
2008 FORD EXPLORER	20,622	0	0	0	0	7,012	2,062	4,109
2008 FORD F-350	35,043	0	0	0	0	11,387	3,504	7,143
WELL INSPECTIONS	4,700	0	0	0	0	1,411	470	0
REVIEW/APPROVE CONSTRUCTION	5,600	0	0	0	0	841	280	1,437
NEW SOURCE/ARSENIC APPROVAL	6,600	0	0	0	0	991	330	0
DIETZ CRANE & CANTERBURY WELL	4,555,161	0	0	0	0	683,898	227,758	0
ENGINEERING SVC'S	254,553	0	0	0	0	38,218	12,728	65,317
ALTO WELL SITE & RESERVOIR	1,729,762	0	0	0	0	103,881	34,595	0
WATER STORAGE RESERVOIR	261,343	0	0	0	0	15,695	5,227	0
PAINT COATING INSPECTIONS	4,600	0	0	0	0	276	92	0
CONSTRUCTED RECHARGE FACILITY	1,003,674	0	0	0	0	60,275	20,073	0
DESIGN & CA RECHARGE FACILITY	130,721	0	0	0	0	19,626	6,536	0
REVIEW, PERMIT, APPLICATION	6,150	0	0	0	0	923	308	5,227
ENGINEER - WATER LINE IMP.	180,145	0	0	0	0	27,046	9,007	0
WATER LINE IMPROVEMENTS	1,416,036	0	0	0	0	212,599	70,802	0
INTERPRETER SVC LINE EASEMENTS	75	0	0	0	0	45	15	30
PLAN REVIEW	2,400	0	0	0	0	1,441	480	289
WATER LINE EQUIPMENT	314,996	0	0	0	0	18,917	6,300	0
DOWNTOWN WATER SYS IMPROVEMENT	6,315	0	0	0	0	1,129	316	0
DOWNTOWN WATER SYS IMPROVEMENT	20,412	0	0	0	0	3,945	1,021	0
DOWNTOWN WATER SYS IMPROVEMENT	131,637	0	0	0	0	25,678	6,582	0
DOWNTOWN WATER SYS IMPROVEMENT	98,521	0	0	0	0	19,218	4,926	0
DOWNTOWN WATER SYS IMPROVEMENT	260,710	0	0	0	0	48,892	13,036	0
WATER SYSTEMS IMPROVEMENTS	22,935	0	0	0	0	8,062	2,294	0
REPLACE A/C UNIT	8,680	0	0	0	0	2,735	868	1,795
SURVEILLANCE SYS-CUSTOMER SERV	11,659	0	0	0	0	4,389	1,166	0
SURVEILLANCE SYS-CITY HALL	1,638	0	0	0	0	359	109	0
REVIEW EVAL/PROPOSE IMPROVEMEN	9,461	0	0	0	0	2,252	631	0
REVIEW EVAL/PROPOSE IMPROVEMEN	3,895	0	0	0	0	902	260	0
REVIEW EVAL/PROPOSE IMPROVEMEN	3,112	0	0	0	0	704	207	0
REVIEW EVAL/PROPOSE IMPROVEMEN	2,464	0	0	0	0	545	164	0
REVIEW EVAL/PROPOSE IMPROVEMEN	2,266	0	0	0	0	488	151	0
DESIGN SEWER LIFT STATION	12,384	0	0	0	0	2,696	839	9,888
REVIEW EVAL/PROPOSE IMPROVEMEN	180	0	0	0	0	38	12	0
DESIGN SEWER LIFT STATION	8,819	0	0	0	0	1,841	588	6,978
DESIGN SEWER LIFT STATION	14,510	0	0	0	0	2,905	967	11,605
REVIEW EVAL/PROPOSE IMPROVEMEN	3,396	0	0	0	0	828	226	0
CANTERBURY/DIETZ CRANE	20,796	0	0	0	0	3,689	1,040	5,165
CANTERBURY/DIETZ CRANE	231,554	0	0	0	0	40,887	11,578	57,567
CANTERBURY/DIETZ CRANE	10,000	0	0	0	0	1,626	500	2,528
CANTERBURY/DIETZ CRANE	13,561	0	0	0	0	2,681	678	3,285
UNDERGROUND STORAGE FACILITY	126,954	0	0	0	0	19,843	6,348	0
UNDERGROUND STORAGE FACILITY	35,705	0	0	0	0	5,600	1,785	0
UNDERGROUND STORAGE FACILITY	111,395	0	0	0	0	21,607	5,570	0
UNDERGROUND STORAGE FACILITY	116,879	0	0	0	0	22,191	5,844	0
UNDERGROUND STORAGE FACILITY	311,635	0	0	0	0	57,247	15,582	0
ARSENIC MITIGATION-DIETZ CRANE	31,088	0	0	0	0	3,109	1,554	0
ALTO WATER PROD FACILITY/RESER	15,963	0	0	0	0	3,009	798	0
DESIGN/CA RECHARGE FACILITY	119,376	0	0	0	0	18,675	5,969	0
ARSENIC TREATMENT-DIETZ CRANE	87,702	0	0	0	0	13,720	4,385	0
SWIVEL MOUNT VALVE/VAC SYSTEM	49,100	0	0	0	0	18,685	4,910	30,415
AIR COMPRESSOR	12,643	0	0	0	0	4,178	1,264	2,556
AIR COMPRESSOR PNEUMATIC TOOLS	6,919	0	0	0	0	2,110	692	1,452

Table 30
City of El Mirage
Wastewater Cost-of-Service Analysis
Plant-in-Service Determination
FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
GROUP OF WATER LINES	104,849	0	0	0	0	15,742	5,242	0
GROUP OF WATER LINES	39,000	0	0	0	0	5,855	1,950	0
GROUP OF WATER LINES	49,775	0	0	0	0	7,473	2,489	0
GROUP OF WATER LINES	151,371	0	0	0	0	22,756	7,579	0
GROUP OF SEWER LINES	72,600	0	0	0	0	8,720	2,904	63,880
CLARITY DASHBOARD/LICENSES	1,583	0	0	0	0	713	317	263
CLARITY DASHBOARD/LICENSES	1,417	0	0	0	0	638	283	235
46.9 HP EMU PUMP	35,145	0	0	0	0	5,752	2,343	0
PROCAM DVD ULTRA MINI CAMERA	7,287	0	0	0	0	2,176	1,041	5,111
REMODEL - OFFICE & CONF RM	29,321	0	0	0	0	4,157	1,968	7,658
CARPET, TILE OFFICE/CONF RM	4,113	0	0	0	0	553	274	1,075
HANDHELD GPS/RECEIVER/MISC.	5,339	0	0	0	0	2,320	1,068	912
2009 FORD F-350 TRUCK	22,148	0	0	0	0	5,613	2,215	4,992
LIGHTBAR	2,023	0	0	0	0	503	202	459
TOOL BOX, SIDE BOX, BED LINER	1,335	0	0	0	0	328	134	304
MOBILE GPS SOFTWARE SYSTEM	13,898	0	0	0	0	5,628	2,780	2,497
CONTROL BOX, CONTROLLER	10,802	0	0	0	0	2,178	1,080	2,604
2 TOUGHBOOK LAPTOPS/WARRANTY	6,466	0	0	0	0	2,618	1,293	1,162
2009 FORD S-DTY F-350 TRUCK	26,853	0	0	0	0	7,188	2,685	5,938
2009 FORD S-DTY F-350 TRUCK	26,853	0	0	0	0	7,173	2,685	5,942
2009 FORD F-350 TRUCK	26,853	0	0	0	0	7,173	2,685	5,942
EMERGENCY LIGHTING EQUIP	2,024	0	0	0	0	532	202	450
EMERGENCY LIGHTING EQUIP	2,024	0	0	0	0	528	202	452
EMERGENCY LIGHTING EQUIP	2,024	0	0	0	0	530	202	451
SCADA UPGRADE PERC PROGRAM	5,445	0	0	0	0	2,945	1,089	755
THUNDERBIRD - DYSART TO GRAND	708,058	0	0	0	0	70,903	35,403	0
WWTP CONTACT CHLORINATION STAT	407,554	0	0	0	0	40,811	20,378	366,743
WW INFLUENT SCREENING	155,760	0	0	0	0	15,597	7,788	140,163
HERITAGE WATER CAMPUS	244,148	0	0	0	0	24,448	12,207	66,333
WELL SITE GENERATORS	371,518	0	0	0	0	37,203	18,576	0
WWTP INFLUENT SCREENING	261,396	0	0	0	0	8,974	4,481	235,436
WWTP CONTACT CHLORINATION STAT	89,619	0	0	0	0	51,305	25,617	80,645
THUNDERBIRD WATER LINE REPLACE	512,346	0	0	0	0	644	447	0
SURVEILLANCE CAMERAS	4,468	0	0	0	0	2,982	1,756	1,155
2010 FORD RANGER	17,557	0	0	0	0	2,997	1,756	4,400
2010 FORD RANGER	17,557	0	0	0	0	338	225	4,396
EMERGENCY LIGHTS/UTILITY BOX	2,250	0	0	0	0	338	225	577
EMERGENCY LIGHTS/UTILITY BOX	2,250	0	0	0	0	338	225	577
K-TURBO BLOWER	55,045	0	0	0	0	6,982	5,505	48,063
2 K-TURBO	98,265	0	0	0	0	18,468	9,827	79,797
2 TON A/C UNIT & DUCTWORK	16,773	0	0	0	0	2,895	1,677	4,190
5 HVAC UNITS	12,908	0	0	0	0	1,945	1,291	3,310
SEWER IMPROVEMENTS - VARNEY RD	25,648	0	0	0	0	1,328	1,282	24,320
COTTONWOOD WATER LINE IMPROV.	278,484	0	0	0	0	13,962	13,924	0
COTTONWOOD WATER LINE IMPROV.	180,045	0	0	0	0	31,518	9,027	0
SOUTHERN SEWER SYSTEM	628,643	0	0	0	0	14,219	31,432	597,125
ROCKWOOD TANK REPAIRS	283,596	0	0	0	0	794	14,180	0
MANHOLE COVER PROJECT	15,838	0	0	0	0	1,595	792	15,044
WATERLINE REPLACEMENT	31,810	0	0	0	0	1,595	1,591	0
SCADA SYSTEM UPGRADE	45,973	0	0	0	0	9,220	9,195	11,097
LIFT STATION IMPROVEMENTS	38,510	0	0	0	0	1,931	1,925	36,579
SOUTHERN SEWER SYSTEM	229,246	0	0	0	0	11,494	11,462	217,753
RECHARGE FACILITY	22,562	0	0	0	0	1,131	1,128	0
UTILITY INFRASTRUCTURE	256,331	0	0	0	0	12,839	12,817	0

Table 30
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2012

Items	Original Cost	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
WIFA DISTR SYS ELEC STUDY	54,560	0	0	0	0	2,735	2,728	0
PEORIA AVE WATERLINE IMPROV.	143,103	0	0	0	0	7,175	7,155	0
LAND PARCEL	1,849	0	0	0	0	0	0	558
LAND PARCEL	6,435	0	0	0	0	0	0	1,943
LAND PARCEL	4,245	0	0	0	0	0	0	1,282
LAND PARCEL	2,151	0	0	0	0	0	0	650
LAND PARCEL	40,859	0	0	0	0	0	0	12,336
LAND PARCEL	2,139	0	0	0	0	0	0	646
LAND PARCEL	6,658	0	0	0	0	0	0	2,010
THOMPSON RANCH WELL-UPGRADE	439,326	0	0	0	0	123,058	17,573	0
DIETZ CRANE WELL	307,251	0	0	0	0	86,064	12,290	0
127TH WATER BOOSTER STATION	1,585,493	0	0	0	0	444,112	63,420	0
ADDITION TO WWTP-RECLAM SYSTEM	42,522	0	0	0	0	5,955	850	36,567
SBR BASINS 3 & 4	532,449	0	0	0	0	74,572	10,649	457,877
BOOSTER STATION UPGRADES	390,747	0	0	0	0	109,452	15,630	0
127TH LANE WELL & BOOSTER STAT	2,493,297	0	0	0	0	672,985	99,732	0
WWTP SBR BASINS 3 & 4	646,339	0	0	0	0	157,246	25,854	489,093
WWTP RECLAMATION & CONTROL	283,319	0	0	0	0	76,473	11,333	206,846
250 HP WELL PUMP MOTOR	8,626	0	0	0	0	9,458	1,725	0
5 COLUMBIA PAR GOLF CART	8,265	0	0	0	0	4,332	826	1,187
ELECTRICAL EQUIPMENT	10,648	0	0	0	0	4,325	826	1,190
CANTERBURY WELL CONSTR PMT #1	255,930	0	0	0	0	6,246	1,065	1,329
PUMP BASE CONSTRUCTION	57,804	0	0	0	0	58,282	10,237	0
PRECAST SHELTER	8,224	0	0	0	0	13,164	2,312	0
PRECAST SHELTER	17,984	0	0	0	0	1,835	329	0
CANTERBURY WELL CONSTR PMT #3	33,265	0	0	0	0	1,999	360	4,826
WATER RESEVOIR STORAGE TANKS	106,410	0	0	0	0	3,698	665	8,927
REG'L PK & DIETZ CRANE WELLS	525,525	0	0	0	0	23,661	4,256	0
CANTERBURY WELL CONSTR PMT #4	752,413	0	0	0	0	116,451	21,021	0
ELECTRICAL EQUIPMENT	104,610	0	0	0	0	164,500	30,097	0
WATER RESEVOIR STORAGE TANKS	2,162	0	0	0	0	22,619	4,184	0
CANTERBURY WELL CONSTR PMT#6	336,746	0	0	0	0	1,119	216	315
REG'L PARK & DIETZ CRANE WELLS	47,328	0	0	0	0	68,161	13,470	0
APP FOR CONSTR ALTO WELL	83,601	0	0	0	0	9,471	1,893	0
APPROVAL TO CONSTR ALTO WELL	300	0	0	0	0	16,665	3,344	0
ALTO WELL DRILLING	1,900	0	0	0	0	63	12	0
WATER RESEVOIR STORAGE TANKS	10,435	0	0	0	0	411	76	0
ALTO WELL PERMIT	227,491	0	0	0	0	2,106	417	0
WATER RESEVOIR STORAGE TANKS	425	0	0	0	0	50,409	9,100	0
WATER RESEVOIR STORAGE TANKS	37,447	0	0	0	0	85	17	0
ELECTRICAL EQUIPMENT	37,743	0	0	0	0	7,580	1,498	0
CANTERBURY WELL CONSTR PMT #5	21,944	0	0	0	0	7,958	1,510	0
CANTERBURY TURBINE PUMP	162,852	0	0	0	0	12,998	2,194	2,701
PULL SUBMERSIBLE PUMP ALTO	64,159	0	0	0	0	38,085	6,514	0
PAVING	4,850	0	0	0	0	14,379	2,566	0
PAVING	1,002,577	0	0	0	0	1,030	194	0
HP XF 235 LAPTOP	473,973	0	0	0	0	170,081	40,103	251,353
	1,508	0	0	0	0	75,888	18,959	120,193
		0	0	0	0	905	302	182
Total	\$61,490,145	\$0	\$0	\$0	\$0	\$21,254,756	\$2,369,369	\$15,369,642

Table 31
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
ELEVATED WATER TANK	\$147,425	\$0	\$0	\$11,794	\$5,897	\$0
ELEVATED WATER TANK	147,425	0	0	11,794	5,897	0
ELEVATED WATER TANK	256,525	0	0	20,522	10,261	0
ELEVATED WATER TANK	198,937	0	0	15,915	7,957	0
ELEVATED WATER TANK	256,525	0	0	20,522	10,261	0
TANK A/G 350000 GALLON	133,889	0	0	10,711	5,356	0
WATER TANK 750000 GALLON	143,476	0	0	20,110	5,739	0
FILTER TANKS W/BACKWASH	134,677	0	0	134,677	5,387	0
AFFLUENT WELL W/ROTOR	170,566	0	0	170,566	6,823	0
BACK UP GENERATOR 500 KW	124,597	0	0	124,597	4,984	0
CONTACT BASIN WITH PAVILION	68,225	0	0	68,225	2,729	0
SLUDGE STATION WITH PAVILION	49,956	0	0	49,956	1,998	0
CLARIFIER 20' RADIUS	244,314	0	0	244,314	9,773	0
WELL	40,000	0	0	20,800	1,600	0
FENCE CHAIN LINK 6' W/BARBED W	19,116	0	0	8,029	765	3,348
RETAINING WALL CONCRETE	22,228	0	0	9,336	889	3,893
PAVING CONCRETE	27,936	0	0	11,733	1,117	4,892
PAVING ASPHALT	60,941	0	0	25,595	2,438	10,672
ALTO WELLS PUMPHOUSE	7,891	0	0	8,206	158	0
ROCKWOOD PUMPHOUSE	8,438	0	0	8,776	169	0
SUNNYVALE PUMPHOUSE	4,234	0	0	4,403	85	0
COTTONWOOD PUMPHOUSE	4,161	0	0	4,327	83	0
BUILDING CONTROL BLDG.	97,025	0	0	50,643	1,941	14,004
BUILDING AFFLUENT STATION	15,865	0	0	10,933	317	4,933
RADIO TOWER 75'	6,192	0	0	5,096	124	331
BUILDING RADIO TOWER	9,601	0	0	6,800	192	846
SEWER PLANT	15,706,238	0	0	6,964,554	314,125	8,741,684
GROUP OF HYDRANTS	45,310	0	0	49,841	2,266	0
GROUP OF WATER LINES	1,669	0	0	1,836	83	0
GROUP OF WATER LINES	4,388	0	0	4,827	219	0
GROUP OF WATER LINES	53,642	0	0	59,006	2,682	0
GROUP OF WATER LINES	69,915	0	0	76,907	3,496	0
GROUP OF WATER LINES	39,252	0	0	43,177	1,963	0
GROUP OF HYDRANTS	172,188	0	0	155,863	8,609	0
GROUP OF WATER LINES	6,135	0	0	5,552	307	0
GROUP OF WATER LINES	1,004	0	0	906	50	0
GROUP OF WATER LINES	16,123	0	0	14,596	806	0
GROUP OF WATER LINES	197,182	0	0	178,492	9,859	0
GROUP OF WATER LINES	256,987	0	0	232,629	12,849	0
GROUP OF WATER LINES	144,272	0	0	130,597	7,214	0
GROUP OF HYDRANTS	1,008,377	0	0	746,201	50,419	0
GROUP OF WATER LINES	3,663	0	0	2,705	183	0
GROUP OF WATER LINES	35,668	0	0	26,397	1,783	0
GROUP OF WATER LINES	5,844	0	0	4,319	292	0
GROUP OF WATER LINES	147,340	0	0	109,034	7,367	0
GROUP OF WATER LINES	1,146,548	0	0	848,447	57,327	0
GROUP OF WATER LINES	1,494,291	0	0	1,105,777	74,715	0
GROUP OF WATER LINES	838,916	0	0	620,800	41,946	0
GROUP OF SEWER LINES	130,256	0	0	140,677	5,210	0
GROUP OF SEWER LINES	3,356	0	0	3,625	134	0
GROUP OF SEWER LINES	9,424	0	0	10,178	377	0
GROUP OF SEWER LINES	8,203	0	0	8,859	328	0
GROUP OF SEWER LINES	2,482	0	0	2,681	99	0
GROUP OF SEWER LINES	1,853	0	0	2,002	74	0

Table 31
City of El Mirage
Wastewater Cost-of-Service Analysis
Plant-in-Service Determination
FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
GROUP OF SEWER LINE MANHOLES	47,910	0	0	51,743	1,916	0
GROUP OF SEWER LINES	478,790	0	0	507,596	19,152	0
GROUP OF SEWER LINES	31,315	0	0	33,199	1,253	0
GROUP OF SEWER LINES	34,646	0	0	36,731	1,386	0
GROUP OF SEWER LINES	30,124	0	0	31,936	1,205	0
GROUP OF SEWER LINES	9,135	0	0	9,685	365	0
GROUP OF SEWER LINES	6,786	0	0	7,194	271	0
GROUP OF SEWER LINE MANHOLES	185,600	0	0	196,767	7,424	0
GROUP OF SEWER LINES	2,784,063	0	0	1,781,801	111,363	1,002,263
GROUP OF SEWER LINES	182,070	0	0	116,525	7,283	65,545
GROUP OF SEWER LINES	201,439	0	0	128,921	8,058	72,518
GROUP OF SEWER LINES	175,222	0	0	112,142	7,009	63,080
GROUP OF SEWER LINES	53,098	0	0	33,983	2,124	19,115
GROUP OF SEWER LINES	39,519	0	0	25,292	1,581	14,227
GROUP OF SEWER LINE MANHOLES	1,047,051	0	0	670,113	41,882	376,938
PHONE SWITCH	9,000	0	0	12,600	1,800	0
PHOTOCOPIER	5,200	0	0	7,280	1,040	0
1 LAB TOP COMPLETE	3,824	0	0	4,206	765	0
CPU W/MONITOR	1,100	0	0	990	220	33
CPU W/MONITOR	1,100	0	0	990	220	33
CPU W/MONITOR	1,100	0	0	990	220	33
CPU W/MONITOR	1,100	0	0	990	220	33
DELL 2300 CPU	1,100	0	0	990	220	33
FLOWMETER	1,375	0	0	1,100	275	83
FLOWMETER	1,501	0	0	1,801	150	0
FLOWMETER	1,501	0	0	1,801	150	0
GAS DETECTOR	1,276	0	0	1,531	128	0
OXYGEN METER	1,300	0	0	1,560	130	0
40' CONTAINER W/STANDARD DOOR 659	3,944	0	0	4,010	789	0
40' MINI MOBILE	3,944	0	0	4,010	789	0
CONCRETE CUTTER	1,955	0	0	2,346	196	0
CONCRETE SMOOTHER	1,501	0	0	1,801	150	0
1986 GOLF CART (GAS) 449	1,400	0	0	910	140	148
BACKHOE	56,782	0	0	63,880	5,678	0
BOBCAT BRUSH CAT ROTARY CUTTER	4,000	0	0	2,000	400	604
BOBCAT BRUSH CAT ROTARY BLADES	1,490	0	0	1,490	298	0
200 GAL SPRAY RIG ON AXLE TRAI	3,604	0	0	1,802	360	544
KOHLER W/52"DECK	7,886	0	0	8,675	789	0
82" YAMAHA GOLF CART	1,599	0	0	800	160	241
79" YAMAHA GOLF CART	3,379	0	0	1,690	338	510
2002 JONH DEERE 4X2 GATOR	5,128	0	0	5,641	513	0
TRAIL KING 18' FOR BACKHOE	6,486	0	0	6,000	649	147
1954 DIAMOND T TRUCK	85,000	0	0	102,000	8,500	0
1976 FORD WATER TRUCK	85,000	0	0	102,000	8,500	0
1984 GMC 40180 TON VINTAGE TRUCK	13,000	0	0	15,600	1,300	0
2000 S-10 TRUCK	11,684	0	0	14,021	1,168	0
2001 DODGE TRUCK	15,000	0	0	18,000	1,500	0
90 CHEVY 40180 TON 4X4	3,850	0	0	3,465	385	116
94 FORD 40180 TON	4,000	0	0	3,600	400	121
90 CHEVY 40180 TON	3,150	0	0	2,835	315	95
2 TON UTILITY TRAILER	1,192	0	0	1,073	119	36

Table 31
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
94 CHEVY TRUCK	6,850	0	0	6,124	685	219
10 PI TRAILER	4,114	0	0	2,057	411	621
1983 DUMP TRUCK 1858	8,300	0	0	7,504	830	240
1984 CHEVY C3500 UTILITY TRUCK	3,300	0	0	1,650	330	498
1994 FORD TAURUS	2,200	0	0	1,100	220	332
1989 CHEVY C3500 UTILITY TRUCK	3,800	0	0	1,900	380	574
1989 CHEVY C3500 CREW TRUCK	4,800	0	0	2,400	480	725
1996 DODGE CLUB CAB PICKUP	11,000	0	0	11,365	1,100	0
1994 CHEVY PICK UP 3/4 TON	7,800	0	0	6,768	780	312
1996 DODGE PICK UP EXT CAB	9,900	0	0	9,588	990	94
1988 CHEVY 1 TON 1875	4,000	0	0	2,000	400	604
1989 CHEVROLET PICK UP 1876	3,600	0	0	1,800	360	543
1992 GMC 40180 TON PICKUP	2,400	0	0	840	240	471
CPU W/MONITOR	1,250	0	0	1,125	250	38
GOLF CARTS	15,810	0	0	14,229	1,581	477
2007 1/2 TON FORD RANGER TRUCK	16,399	0	0	8,977	1,640	2,241
2007 1/2 TON FORD RANGER TRUCK	16,399	0	0	8,977	1,640	2,241
SKID MOUNTED CENTRIFUGE	109,994	0	0	32,606	5,500	77,388
ROTARY TWO-LOBE BLOWER	14,406	0	0	7,238	1,441	7,167
2007 FORD 40180 TON F-150 TRUCK	17,877	0	0	9,957	1,788	2,391
2007 40180 TON FORD F-150 TRUCK	17,877	0	0	9,957	1,788	2,391
2008 FORD 1 TON UTILITY TRUCK	26,172	0	0	13,559	2,617	3,808
SEWER TIE IN - 1933 W. RIVER	8,329	0	0	4,180	833	4,148
2007 FORD 40180 TON F-150 TRUCK	17,877	0	0	9,957	1,788	2,391
2008 1 TON FORD UTILITY TRUCK	51,037	0	0	26,441	5,104	7,426
METER READING SOFTWARE/MISC	5,033	0	0	5,452	1,007	0
NEPTUNE SOFTWARE TRAINING	1,274	0	0	1,277	255	0
M.M. CLAYTON WATER IMPROV.	11,756	0	0	6,158	1,176	1,690
PRECAST SHELTER	51,249	0	0	1,025	1,025	13,786
WATER STORAGE RESERVOIR	137,069	0	0	16,140	2,741	0
WATER STORAGE RESERVOIR	69,033	0	0	7,996	1,381	0
WATER STORAGE RESERVOIR	60,144	0	0	6,828	1,203	0
WATER STORAGE RESERVOIR	113,013	0	0	11,704	2,260	0
WATER STORAGE RESERVOIR	18,859	0	0	2,085	377	0
PAINT COATING INSPECTIONS	200	0	0	21	4	0
PAINT COATING INSPECTIONS	200	0	0	22	4	0
PAINT COATING INSPECTIONS	600	0	0	66	12	0
PAINT COATING INSPECTIONS	800	0	0	89	16	0
PAINT COATING INSPECTIONS	2,000	0	0	232	40	0
PAINT COATING INSPECTIONS	300	0	0	35	6	0
PAINT COATING INSPECTIONS	1,100	0	0	125	22	0
PAINT COATING INSPECTIONS	200	0	0	20	4	0
GROUP OF WATER MAIN & LINES	192,899	0	0	48,251	9,645	0
GROUP OF WATER MAIN & LINES	225,723	0	0	56,462	11,286	0
GROUP OF WATER MAIN & LINES	156,789	0	0	39,219	7,839	0
GROUP OF WATER MAIN & LINES	446,875	0	0	111,780	22,344	0
GROUP OF WATER LINES	204,712	0	0	51,206	10,236	0
GROUP OF SEWER LINES	403,950	0	0	80,834	16,158	0
GROUP OF SEWER LINES	167,006	0	0	33,420	6,680	0
FORKLIFT	15,797	0	0	7,102	1,580	323,116
CANOPY COVER	6,965	0	0	2,956	696	2,625
SKID MOUNTED CENTRIFUGE	73,329	0	0	14,997	3,666	1,210
SEWER JET CLEANER/TV SYSTEM	93,290	0	0	37,418	9,329	58,332
2008 FORD F-650 TRUCK	71,664	0	0	31,807	7,166	55,872
						12,034

Table 31
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
2008 FORD F-350 TRUCK	35,518	0	0	15,696	3,552	5,985
2008 FORD EXPLORER	20,622	0	0	9,074	2,062	3,487
2008 FORD F-350	35,043	0	0	14,891	3,504	6,085
WELL INSPECTIONS	4,700	0	0	1,881	470	0
REVIEW/APPROVE CONSTRUCTION	5,600	0	0	1,121	280	1,352
NEW SOURCE/ARSENIC APPROVAL	6,600	0	0	1,321	330	0
DIETZ CRANE & CANTERBURY WELL	4,555,161	0	0	911,656	227,758	0
ENGINEERING SVCS	254,553	0	0	50,945	12,728	61,474
ALTO WELL SITE & RESERVOIR	1,729,762	0	0	138,476	34,595	0
WATER STORAGE RESERVOIR	261,343	0	0	20,922	5,227	0
PAINT COATING INSPECTIONS	4,600	0	0	368	92	0
CONSTRUCTED RECHARGE FACILITY	1,003,674	0	0	80,349	20,073	0
DESIGN & CA RECHARGE FACILITY	130,721	0	0	26,162	6,536	0
REVIEW, PERMIT, APPLICATION	6,150	0	0	1,231	308	4,919
ENGINEER - WATER LINE IMP.	180,145	0	0	36,054	9,007	0
WATER LINE IMPROVEMENTS	1,416,036	0	0	283,401	70,802	0
INTERPRETER SVC LINE EASEMENTS	75	0	0	60	15	0
PLAN REVIEW	2,400	0	0	1,921	480	145
WATER LINE EQUIPMENT	314,996	0	0	25,217	6,300	0
DOWNTOWN WATER SYS IMPROVEMENT	6,315	0	0	1,445	316	0
DOWNTOWN WATER SYS IMPROVEMENT	20,412	0	0	4,966	1,021	0
DOWNTOWN WATER SYS IMPROVEMENT	131,637	0	0	32,260	6,582	0
DOWNTOWN WATER SYS IMPROVEMENT	98,521	0	0	24,144	4,926	0
DOWNTOWN WATER SYS IMPROVEMENT	260,710	0	0	61,928	13,036	0
WATER SYSTEMS IMPROVEMENTS	22,935	0	0	10,355	2,294	0
REPLACE A/C UNIT	8,680	0	0	3,603	868	1,533
SURVEILLANCE SYS-CUSTOMER SERV	11,659	0	0	5,555	1,166	0
SURVEILLANCE SYS-CITY HALL	1,638	0	0	468	109	0
REVIEW EVAL/PROPOSE IMPROVEMEN	9,461	0	0	2,882	631	0
REVIEW EVAL/PROPOSE IMPROVEMEN	3,895	0	0	1,162	260	0
REVIEW EVAL/PROPOSE IMPROVEMEN	3,112	0	0	912	207	0
REVIEW EVAL/PROPOSE IMPROVEMEN	2,464	0	0	710	164	0
REVIEW EVAL/PROPOSE IMPROVEMEN	2,266	0	0	639	151	0
DESIGN SEWER LIFT STATION	12,584	0	0	3,535	839	9,049
REVIEW EVAL/PROPOSE IMPROVEMEN	180	0	0	50	12	0
DESIGN SEWER LIFT STATION	8,819	0	0	2,429	588	6,390
DESIGN SEWER LIFT STATION	14,510	0	0	3,872	967	10,638
REVIEW EVAL/PROPOSE IMPROVEMEN	3,396	0	0	1,054	226	0
CANTERBURY/DIETZ CRANE	20,796	0	0	4,729	1,040	4,851
CANTERBURY/DIETZ CRANE	231,554	0	0	52,464	11,578	54,072
CANTERBURY/DIETZ CRANE	10,000	0	0	2,126	500	2,377
CANTERBURY/DIETZ CRANE	13,561	0	0	3,359	678	3,080
UNDERGROUND STORAGE FACILITY	126,954	0	0	26,191	6,348	0
UNDERGROUND STORAGE FACILITY	35,705	0	0	7,385	1,785	0
UNDERGROUND STORAGE FACILITY	111,395	0	0	27,177	5,570	0
UNDERGROUND STORAGE FACILITY	116,879	0	0	28,035	5,844	0
UNDERGROUND STORAGE FACILITY	311,635	0	0	72,829	15,582	0
ARSENIC MITIGATION-DIETZ CRANE	31,088	0	0	4,663	1,554	0
ALTO WATER PROD FACILITY/RESER	15,963	0	0	3,807	798	0
DESIGN/CA RECHARGE FACILITY	119,376	0	0	24,644	5,969	0
ARSENIC TREATMENT-DIETZ CRANE	87,702	0	0	18,105	4,385	0
SWIVEL MOUNT VALVE/VAC SYSTEM	49,100	0	0	23,595	4,910	25,505
AIR COMPRESSOR	12,643	0	0	5,442	1,264	2,174
AIR COMPRESSOR PNEUMATIC TOOLS	6,919	0	0	2,802	692	1,243

Table 31
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
GROUP OF WATER LINES	104,849	0	0	20,984	5,242	0
GROUP OF WATER LINES	39,000	0	0	7,805	1,950	0
GROUP OF WATER LINES	49,775	0	0	9,962	2,489	0
GROUP OF WATER LINES	151,571	0	0	30,335	7,579	0
GROUP OF SEWER LINES	72,600	0	0	11,624	2,904	60,976
CLARITY DASHBOARD/LICENSES	1,583	0	0	1,030	317	167
CLARITY DASHBOARD/LICENSES	1,417	0	0	921	283	150
46.9 HP EMU PUMP	35,145	0	0	8,095	2,343	0
PROCAM DVD ULTRA MINI CAMERA	7,287	0	0	3,217	1,041	4,070
REMODEL - OFFICE & CONF RM	29,521	0	0	6,125	1,968	7,064
CARPET, TILE OFFICE/CONF RM	4,113	0	0	827	274	992
HANDHELD GPS/RECEIVER/MISC.	5,339	0	0	3,388	1,068	589
2009 FORD F-350 TRUCK	22,148	0	0	7,827	2,215	4,324
LIGHTBAR	2,023	0	0	705	202	398
TOOL BOX, SIDE BOX, BED LINER	1,335	0	0	461	134	264
MOBILE GPS SOFTWARE SYSTEM	13,898	0	0	8,407	2,780	1,658
CONTROL BOX, CONTROLLER	10,802	0	0	3,258	1,080	2,278
2 TOUGHBOOK LAPTOPS/WARRANTY	6,466	0	0	3,911	1,293	771
2009 FORD S-DTY F-350 TRUCK	26,853	0	0	9,873	2,685	5,127
2009 FORD S-DTY F-350 TRUCK	26,853	0	0	9,859	2,685	5,131
2009 FORD F-350 TRUCK	26,853	0	0	9,859	2,685	5,131
EMERGENCY LIGHTING EQUIP	2,024	0	0	735	202	389
EMERGENCY LIGHTING EQUIP	2,024	0	0	731	202	390
EMERGENCY LIGHTING EQUIP	2,024	0	0	732	202	390
SCADA UPGRADE PERC PROGRAM	5,445	0	0	4,034	1,089	426
THUNDERBIRD - DYSART TO GRAND	708,058	0	0	106,306	35,403	0
WWTP CONTACT CHLORINATION STAT	407,554	0	0	61,189	20,378	346,365
WW INFLUENT SCREENING	155,760	0	0	23,385	7,788	132,375
HERITAGE WATER CAMPUS	244,148	0	0	36,656	12,207	62,648
WELL SITE GENERATORS	371,518	0	0	55,779	18,576	0
WWTP INFLUENT SCREENING	261,596	0	0	39,239	13,080	222,356
WWTP CONTACT CHLORINATION STAT	89,619	0	0	13,455	4,481	76,164
THUNDERBIRD WATER LINE REPLACE	512,346	0	0	76,922	25,617	0
SURVEILLANCE CAMERAS	4,468	0	0	1,091	447	1,020
2010 FORD RANGER	17,557	0	0	4,738	1,756	3,870
2010 FORD RANGER	17,557	0	0	4,752	1,756	3,866
EMERGENCY LIGHTS/UTILITY BOX	2,250	0	0	563	225	509
EMERGENCY LIGHTS/UTILITY BOX	2,250	0	0	563	225	509
K-TURBO BLOWER	55,045	0	0	12,487	5,505	42,558
2 K-TURBO	98,265	0	0	28,295	9,827	69,970
5 TON A/C UNIT & DUCTWORK	16,773	0	0	4,572	1,677	3,684
2 HVAC UNITS	12,968	0	0	3,236	1,291	2,920
SEWER IMPROVEMENTS - VARNEY RD	25,648	0	0	2,610	1,282	23,038
COTTONWOOD WATER LINE IMPROV.	278,484	0	0	27,887	13,924	0
COTTONWOOD WATER LINE IMPROV.	180,045	0	0	18,029	9,002	0
SOUTHERN SEWER SYSTEM	628,643	0	0	62,950	31,432	565,693
ROCKWOOD TANK REPAIRS	283,596	0	0	28,398	14,180	0
MANHOLE COVER PROJECT	15,838	0	0	1,586	792	14,252
WATERLINE REPLACEMENT	31,810	0	0	3,185	1,591	0
SCADA SYSTEM UPGRADE	45,973	0	0	18,414	9,195	8,321
LIFT STATION IMPROVEMENTS	38,510	0	0	3,856	1,925	34,653
SOUTHERN SEWER SYSTEM	229,246	0	0	22,956	11,462	206,290
RECHARGE FACILITY	22,562	0	0	2,259	1,128	0
UTILITY INFRASTRUCTURE	256,331	0	0	25,656	12,817	0

Table 31
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Plant-in-Service Determination
 FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
WIFA DISTR SYS ELEC STUDY	54,560	0	0	5,464	2,728	0
PEORIA AVE WATERLINE IMPROV.	143,103	0	0	14,330	7,155	0
LAND PARCEL	1,849	0	0	0	0	558
LAND PARCEL	6,435	0	0	0	0	1,943
LAND PARCEL	4,245	0	0	0	0	1,282
LAND PARCEL	2,151	0	0	0	0	650
LAND PARCEL	40,859	0	0	0	0	12,336
LAND PARCEL	2,139	0	0	0	0	646
LAND PARCEL	6,658	0	0	0	0	2,010
THOMPSON RANCH WELL-UPGRADE	439,326	0	0	140,631	17,573	0
DIETZ CRANE WELL	307,251	0	0	98,354	12,290	0
127TH WATER BOOSTER STATION	1,585,493	0	0	507,532	63,420	0
ADDITION TO WWTP RECLAM SYSTEM	42,522	0	0	6,806	850	35,716
SBR BASINS 3 & 4	532,449	0	0	85,221	10,649	447,228
BOOSTER STATION UPGRADES	390,747	0	0	125,082	15,630	0
127TH LANE WELL & BOOSTER STAT	2,493,297	0	0	772,717	99,732	0
WWTP SBR BASINS 3 & 4	646,339	0	0	183,100	25,854	463,239
WWTP RECLAMATION & CONTROL	283,319	0	0	87,806	11,333	195,513
250 HP WELL PUMP MOTOR	8,626	0	0	11,184	1,725	0
5 COLUMBIA PAR GOLF CART	8,265	0	0	5,158	826	938
5 COLUMBIA PAR GOLF CART	8,265	0	0	5,151	826	940
ELECTRICAL EQUIPMENT	10,648	0	0	7,311	1,065	1,008
CANTERBURY WELL CONSTR PMT #1	255,930	0	0	68,519	10,237	0
CONSTR/START CANTERBURY WELL	57,804	0	0	15,476	2,312	0
PUMP BASE CONSTRUCTION	8,224	0	0	2,164	329	0
PRECAST SHELTER	17,984	0	0	2,359	360	4,718
PRECAST SHELTER	33,265	0	0	4,364	665	8,726
CANTERBURY WELL CONSTR PMT #3	106,410	0	0	27,917	4,256	0
WATER RESEVOIR STORAGE TANKS	525,525	0	0	137,472	21,021	0
REG'L PK & DIETZ CRANE WELLS	752,413	0	0	194,597	30,097	0
CANTERBURY WELL CONSTR PMT #4	104,610	0	0	26,803	4,184	0
ELECTRICAL EQUIPMENT	2,162	0	0	1,335	216	250
WATER RESEVOIR STORAGE TANKS	336,746	0	0	81,631	13,470	0
CANTERBURY WELL CONSTR PMT#6	47,328	0	0	11,364	1,893	0
REG'L PARK & DIETZ CRANE WELLS	83,601	0	0	20,009	3,344	0
APP FOR CONSTR ALTO WELL	300	0	0	75	12	0
APPROVAL TO CONSTR ALTO WELL	1,900	0	0	487	76	0
ALTO WELL DRILLING	10,435	0	0	2,524	417	0
WATER RESEVOIR STORAGE TANKS	227,491	0	0	59,509	9,100	0
ALTO WELL PERMIT	425	0	0	102	17	0
WATER RESEVOIR STORAGE TANKS	37,447	0	0	9,078	1,498	0
CANTERBURY WELL CONSTR PMT #5	37,743	0	0	9,468	1,510	0
ELECTRICAL EQUIPMENT	21,944	0	0	15,192	2,194	2,038
CONSTR/START CANTERBURY WELL	162,852	0	0	44,599	6,514	0
CANTERBURY TURBINE PUMP	64,159	0	0	16,945	2,566	0
PULL SUBMERSIBLE PUMP ALTO	4,850	0	0	1,224	194	0
PAVING	1,002,577	0	0	210,184	40,103	239,245
PAVING	473,973	0	0	94,846	18,959	114,468
HP XF 235 LAPTOP	1,508	0	0	1,206	302	91
Total	\$61,490,145	\$0	\$0	\$23,624,124	\$2,369,369	\$14,780,389

Table 32
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of Plant-in-Service to Unit Processes

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINE MANHOLES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINE MANHOLES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
PHONE SWITCH	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
PHOTOCOPIER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1 LAB TOP COMPLETE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CPU W/MONITOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CPU W/MONITOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CPU W/MONITOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CPU W/MONITOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CPU W/MONITOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
DELL 2300 CPU	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FLOWMETER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FLOWMETER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GAS DETECTOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OXYGEN METER	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
40' CONTAINER W/STANDARD DOOR 659	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
40' MINI MOBILE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CONCRETE CUTTER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CONCRETE SMOOTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1986 GOLF CART (GAS) 449	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
BACKHOE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
BOBCAT BRUSH CAT ROTARY CUTTER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
BOBCAT BRUSH CAT ROTARY BLADES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
200 GAL SPRAY RIG ON AXLE TRAI	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
KOHLER W/52"DECK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
82" YAMAHA GOLF CART	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
81" YAMAHA GOLF CART	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
79"YAMAHA GOLF CART	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2002 JONH DEERE 4X2 GATOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
TRAIL KING 18' FOR BACKHOE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1954 DIAMOND T TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1976 FORD WATER TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1984 GMC 40180 TON VINTAGE TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2000 S-10 TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2001 DODGE TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
90 CHEVY 40180 TON 4X4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
94 FORD 40180 TON	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
90 CHEVY 40180 TON	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2 TON UTILITY TRAILER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
94 CHEVY TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
10 PI TRAILER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1983 DUMP TRUCK 1858	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1984 CHEVY C3500 UTILITY TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Table 32
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of Plant-in-Service to Unit Processes

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
1994 FORD TAURUS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
1989 CHEVY C3500 UTILITY TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
1989 CHEVY C3500 CREW TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
1996 DODGE CLUB CAB PICKUP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
1994 CHEVY PICK UP 3/4 TON	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
1996 DODGE PICK UP EXT CAB	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
1988 CHEVY 1 TON 1875	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
1989 CHEVROLET PICK UP 1876	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
1992 GMC 40180 TON PICKUP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
CPU W/MONITOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
GOLF CARTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2007 1/2 TON FORD RANGER TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2007 1/2 TON FORD RANGER TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
SKID MOUNTED CENTRIFUGE	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
ROTARY TWO-LOBE BLOWER	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2007 FORD 40180 TON F-150 TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2007 40180 TON FORD F-150 TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2008 FORD 1 TON UTILITY TRUCK	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
SEWER TIE IN - 11933 W. RIVER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2007 FORD 40180 TON F-150 TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2008 1 TON FORD UTILITY TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
METER READING SOFTWARE/MISC	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NEPTUNE SOFTWARE TRAINING	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M.M. CLAYTON WATER IMPROV.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
PRECAST SHELTER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
WATER STORAGE RESERVOIR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER STORAGE RESERVOIR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER STORAGE RESERVOIR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER STORAGE RESERVOIR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER STORAGE RESERVOIR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAINT COATING INSPECTIONS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAINT COATING INSPECTIONS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAINT COATING INSPECTIONS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAINT COATING INSPECTIONS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAINT COATING INSPECTIONS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAINT COATING INSPECTIONS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAINT COATING INSPECTIONS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GROUP OF WATER MAIN & LINES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GROUP OF WATER MAIN & LINES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GROUP OF WATER MAIN & LINES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GROUP OF WATER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
GROUP OF SEWER LINES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FORKLIFT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
CANOPY COVER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
SKID MOUNTED CENTRIFUGE	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
SEWER JET CLEANER/TV SYSTEM	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2008 FORD F-650 TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2008 FORD F-350 TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2008 FORD EXPLORER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2008 FORD F-350	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
WELL INSPECTIONS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVIEW/APPROVE CONSTRUCTION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NEW SOURCE/ARSENIC APPROVAL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 32
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of Plant-in-Service to Unit Processes

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
DIETZ CRANE & CANTERBURY WELL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ENGINEERING SVC'S	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
ALTO WELL SITE & RESERVOIR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER STORAGE RESERVOIR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAINT COATING INSPECTIONS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CONSTRUCTED RECHARGE FACILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DESIGN & CA RECHARGE FACILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVIEW, PERMIT, APPLICATION	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
ENGINEER - WATER LINE IMP.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER LINE IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTERPRETER SVC LINE EASEMENTS	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
PLAN REVIEW	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER LINE EQUIPMENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DOWNTOWN WATER SYS IMPROVEMENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DOWNTOWN WATER SYS IMPROVEMENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DOWNTOWN WATER SYS IMPROVEMENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DOWNTOWN WATER SYS IMPROVEMENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER SYSTEMS IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REPLACE A/C UNIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
SURVEILLANCE SYS-CUSTOMER SERV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SURVEILLANCE SYS-CITY HALL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVIEW EVAL/PROPOSE IMPROVEMEN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVIEW EVAL/PROPOSE IMPROVEMEN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVIEW EVAL/PROPOSE IMPROVEMEN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVIEW EVAL/PROPOSE IMPROVEMEN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DESIGN SEWER LIFT STATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVIEW EVAL/PROPOSE IMPROVEMEN	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
DESIGN SEWER LIFT STATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DESIGN SEWER LIFT STATION	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
REVIEW EVAL/PROPOSE IMPROVEMEN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CANTERBURY/DIETZ CRANE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CANTERBURY/DIETZ CRANE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
CANTERBURY/DIETZ CRANE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
UNDERGROUND STORAGE FACILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UNDERGROUND STORAGE FACILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UNDERGROUND STORAGE FACILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UNDERGROUND STORAGE FACILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ARSENIC MITIGATION-DIETZ CRANE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ALTO WATER PROD FACILITY/RESER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DESIGN/CA RECHARGE FACILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ARSENIC TREATMENT-DIETZ CRANE	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
SWIVEL MOUNT VALVE/VAC SYSTEM	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AIR COMPRESSOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AIR COMPRESSOR PNEUMATIC TOOLS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GROUP OF WATER LINES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GROUP OF WATER LINES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GROUP OF WATER LINES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GROUP OF SEWER LINES	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CLARITY DASHBOARD/LICENSES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CLARITY DASHBOARD/LICENSES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46.9 HP EMU PUMP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 32
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of Plant-in-Service to Unit Processes

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
PROCAM DVD ULTRA MINI CAMERA	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
REMODEL - OFFICE & CONF RM	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
CARPET, TILE OFFICE/CONF RM	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
HANDHELD GPS/RECEIVER/MISC.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2009 FORD F-350 TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
LIGHTBAR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
TOOL BOX, SIDE BOX, BED LINER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
MOBILE GPS SOFTWARE SYSTEM	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
CONTROL BOX, CONTROLLER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2 TOUGHBOOK LAPTOPS/WARRANTY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2009 FORD S-DITY F-350 TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2009 FORD F-350 TRUCK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
EMERGENCY LIGHTING EQUIP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
EMERGENCY LIGHTING EQUIP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
EMERGENCY LIGHTING EQUIP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
SCADA UPGRADE PERC PROGRAM	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
THUNDERBIRD - DYSART TO GRAND	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
WWTP CONTACT CHLORINATION STAT	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
WW INFLUENT SCREENING	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
HERITAGE WATER CAMPUS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
WELL SITE GENERATORS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
WWTP INFLUENT SCREENING	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
WWTP CONTACT CHLORINATION STAT	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
THUNDERBIRD WATER LINE REPLACE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
SURVEILLANCE CAMERAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2010 FORD RANGER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2010 FORD RANGER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
EMERGENCY LIGHTS/UTILITY BOX	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
EMERGENCY LIGHTS/UTILITY BOX	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
K-TURBO BLOWER	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2 K-TURBO	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
5 TON A/C UNIT & DUCTWORK	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
2 HVAC UNITS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
SEWER IMPROVEMENTS - VARNEY RD	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
COTTONWOOD WATER LINE IMPROV.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
COTTONWOOD WATER LINE IMPROV.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
SOUTHERN SEWER SYSTEM	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
ROCKWOOD TANK REPAIRS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
MANHOLE COVER PROJECT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
WATERLINE REPLACEMENT	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
SCADA SYSTEM UPGRADE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
LIFT STATION IMPROVEMENTS	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
SOUTHERN SEWER SYSTEM	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
RECHARGE FACILITY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
UTILITY INFRASTRUCTURE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
WIFA DISTR SYS ELEC STUDY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
PEORIA AVE WATERLINE IMPROV.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
LAND PARCEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
LAND PARCEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
LAND PARCEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
LAND PARCEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
LAND PARCEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
LAND PARCEL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
THOMPSON RANCH WELL-UPGRADE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 32
 City of El Mirage
 Wastewater Cost-of-Service Analysis
 Allocation of Plant-in-Service to Unit Processes

Item	Treatment	Collection	Interceptor	Lift Station	Admin	Customer Accounts	Meters & Services	General Plant	Total
DIETZ CRANE WELL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
127TH WATER BOOSTER STATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ADDITION TO WWTP-RECLAM SYSTEM	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
SBR BASINS 3 & 4	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
BOOSTER STATION UPGRADES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
127TH LANE WELL & BOOSTER STAT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP SBR BASINS 3 & 4	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
WWTP RECLAMATION & CONTROL	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
250 HP WELL PUMP MOTOR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5 COLUMBIA PAR GOLF CART	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5 COLUMBIA PAR GOLF CART	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ELECTRICAL EQUIPMENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CANTERBURY WELL CONSTR. PMT #1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CONSTR/START CANTERBURY WELL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUMP BASE CONSTRUCTION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRECAST SHELTER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRECAST SHELTER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CANTERBURY WELL CONSTR. PMT #3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER RESEVOIR STORAGE TANKS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REG'L PK & DIETZ CRANE WELLS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CANTERBURY WELL CONSTR. PMT #4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ELECTRICAL EQUIPMENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER RESEVOIR STORAGE TANKS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CANTERBURY WELL CONSTR. PMT#6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REG'L PARK & DIETZ CRANE WELLS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
APP FOR CONSTR. ALTO WELL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
APPROVAL TO CONSTR. ALTO WELL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ALTO WELL DRILLING	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER RESEVOIR STORAGE TANKS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ALTO WELL PERMIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WATER RESEVOIR STORAGE TANKS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CANTERBURY WELL CONSTR. PMT #5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ELECTRICAL EQUIPMENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CONSTR/START CANTERBURY WELL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CANTERBURY TURBINE PUMP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PULL SUBMERSIBLE PUMP ALTO	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PAVING	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
HP XF 235 LAPTOP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%