



Acct Number	Asset	Original Cost	Acc Depr	OCLOD	Percent Depreciated	Useful Life	Approximate AquisitionDate	Acquisition Date ENR Factor	Calculated Total Replacement Cost	Calculated Annual Replacement Cost	Valuation Based on Calculated Replacement Cost New Less Depreciation
301	Organization	\$6,739.00	\$2,499.00	\$4,240.00	62.92%	20	1990	4732	\$9,590.12	\$479.51	\$3,556.27
302	Franchises										
303	Land	\$4,309.00	\$4,309.00	\$0.00	0.00%	na	na	na	\$4,309.00	na	\$4,309.00
304	Structures and Improvements	\$98,744.00	\$69,688.00	\$29,056.00	29.43%	50	1988	4146	\$160,381.60	\$3,207.63	\$113,188.37
307	Wells and Springs	\$226,948.00	\$92,260.00	\$134,688.00	59.35%	50	1973	1895	\$806,473.79	\$16,129.48	\$327,851.63
311	Pumping Equipment	\$169,154.00	\$64,325.00	\$104,829.00	61.97%	20	1991	4835	\$235,591.11	\$11,779.56	\$89,589.36
320	Water Treatment Plant	\$7,675.00	\$2,262.00	\$5,413.00	70.53%	20	1989	4615	\$11,199.01	\$559.95	\$3,300.61
330	Distribution Reservoirs	\$170,921.00	\$153,953.00	\$16,968.00	9.93%	50	1998	5920	\$194,422.64	\$3,888.45	\$175,121.54
331	Transmission/Distribution Mains	\$661,222.00	\$386,981.00	\$274,241.00	41.47%	50	1982	3825	\$1,164,096.46	\$23,281.93	\$681,288.90
333	Services	\$44,142.00	\$31,301.00	\$12,841.00	29.09%	20	1997	5825	\$51,030.43	\$2,551.52	\$36,185.57
334	Meters and Installations	\$118,822.00	\$57,311.00	\$61,511.00	51.77%	20	1993	5210	\$153,579.15	\$7,678.96	\$74,075.29
335	Hydrants	\$167.00	\$27.00	\$140.00	83.83%	20	1986	4295	\$261.83	\$13.09	\$42.33
339	Other Plant/Equipment	\$43,102.00	\$20,551.00	\$22,551.00	52.32%	20	1993	5210	\$55,709.96	\$2,785.50	\$26,562.46
345	Power Operated Equipment	\$3,328.00	\$303.00	\$3,025.00	90.90%	20	1985	4195	\$5,342.25	\$267.11	\$486.39
348	Other Tangible Plant	\$52.00	\$5.00	\$47.00	90.38%	20	1985	4195	\$83.47	\$4.17	\$8.03
	TOTAL	\$1,555,325.00	\$885,775.00	\$669,550.00					\$2,852,070.81	\$72,626.86	\$1,535,565.75
	Pine Water Company: 2006										
Acct Number	Asset	Original Cost	Acc Depr	OCLOD	Percent Depreciated	Useful Life	Approximate AquisitionDate	Acquisition Date ENR Factor	Calculated Total Replacement Cost	Calculated Annual Replacement Cost	Valuation Based on Calculated Replacement Cost New Less



301	Organization	\$6,739.00	\$3,206.00	\$3,533.00	52.43%	20	1990	4732	\$9,590.12	\$479.51	\$4,562.38
302	Franchises										
303	Land	\$4,309.00	\$4,309.00	\$0.00	0.00%	na	na	na	\$4,309.00	na	\$4,309.00
304	Structures and Improvements	\$98,744.00	\$80,298.00	\$18,446.00	18.68%	50	1988	4146	\$160,381.60	\$3,207.63	\$130,421.31
307	Wells and Springs	\$227,381.00	\$116,296.00	\$111,085.00	48.85%	50	1973	1039	\$1,473,709.00	\$29,474.18	\$753,741.35
311	Pumping Equipment	\$199,025.00	\$85,857.00	\$113,168.00	56.86%	20	1994	4725	\$283,647.48	\$14,182.37	\$122,362.12
320	Water Treatment Plant	\$7,674.00	\$3,057.00	\$4,617.00	60.16%	20	1989	4195	\$12,318.65	\$615.93	\$4,907.23
330	Distribution Reservoirs	\$171,880.00	\$171,523.00	\$357.00	0.21%	50	1998	5408	\$214,023.65	\$4,280.47	\$213,579.12
331	Transmission/Distribution Mains	\$665,075.00	\$457,142.00	\$207,933.00	31.26%	50	1982	3185	\$1,406,158.57	\$28,123.17	\$966,528.80
333	Services	\$44,410.00	\$36,163.00	\$8,247.00	18.57%	20	1997	5210	\$57,400.56	\$2,870.03	\$46,741.20
334	Meters and Installations	\$151,150.00	\$71,519.00	\$79,631.00	52.68%	20	1996	4985	\$204,181.36	\$10,209.07	\$96,611.62
335	Hydrants	\$167.00	\$49.00	\$118.00	70.66%	20	1986	3825	\$294.01	\$14.70	\$86.27
339	Other Plant/Equipment	\$48,674.00	\$26,150.00	\$22,524.00	46.28%	20	1995	4835	\$67,791.25	\$3,389.56	\$36,420.70
345	Power Operated Equipment	\$3,328.00	\$652.00	\$2,676.00	80.41%	20	1985	3665	\$6,114.80	\$305.74	\$1,197.97
348	Other Tangible Plant	\$122.00	\$3.00	\$119.00	97.54%	20	1985	2665	\$308.27	\$15.41	\$7.58
	TOTAL	\$1,628,678.00	\$1,056,224.00	\$572,454.00					\$3,900,228.33	\$97,167.78	\$2,381,476.66
										Combined Value	\$4,657,147.55

Note: ENR Escalation Factor column was removed since it is not used in the calculations

Note: ENR Factor values were updated to reflect the addition of 4 years

Note: For items whose value had increased more than 10%, the year was pulled forward in the ratio of value change. Those items and the resulting ENR value are highlighted in green