

Rosebrook Water Company
 2019 Book Plant, Accumulated Depreciation and Depreciation Expense

2019 Plant Additions
 2019 Retirements
 Prior Year Retired & Written Off

DW 19-131
 Exhibit 13

Account	Description of Asset	Project #	Date Placed In Service	Cost Basis	Life	Rate	Accumulated Depreciation 12/31/18	12/31/18 Estimated Value	2019 Retirements	2019 Adjustments	2019 Depreciation	Accumulated Depreciation 12/31/19	12/31/19 Estimated Value
Organization													
301	Organization Costs			41,843	40	2.50%	12,552	29,291			1,046	13,598	28,245
301	2006 Organization Costs paid in 2009			453	40	2.50%	106	347			11	117	336
Total Organization				42,296			12,658	29,638	-	-	1,057	13,716	28,580
Structures & Improvements													
304	Storage Tank-Bethlehem			55,488		0.00%	56,178	(690)			-	56,178	(690)
	Disposed of pump station door-2017			(949)			(949)					(949)	
304	Storage Tank			60,140		0.00%	60,140	-			-	60,140	-
304	Storage Tank - 2012 water tank cover retirement			(60,140)			(60,140)	-			-	(60,140)	-
304	Water Tank cover			14,860		0.00%	6,691	8,169			-	6,691	8,169
304	Water Tank cover - 2012 retirement			(14,860)			(14,860)	-			-	(14,860)	-
304	2010 Rinnal 1004FA ductless heater			2,171	20	5.00%	925	1,246			109	1,033	1,138
304	2010 Insulation for Pumphouse			1,717	40	2.50%	365	1,352			43	408	1,309
304	2012 Water Tank cover-Bethlehem			183,657	40	2.50%	29,843	153,814			4,591	34,435	149,222
304	Replace P.S. Doors at RBW-Bethlehem	304-17-09-03	2/28/2017	4,424	40	2.50%	166	4,259			111	277	4,148
304	Heater	304-19-13-05	4/30/2019	2,120	40		-	-			27	27	2,094
Total Structures & Improvements				248,628			78,359	168,150	-	-	4,880	83,239	165,390
Wells													
307	2000 Well			204,911	30	3.30%	125,276	79,635			6,830	132,106	72,805
307	2001 Well Redevelopment			10,797	30	3.30%	6,232	4,565			360	6,592	4,205
307	2003 Well Siting Final Report			6,839	30	3.30%	3,505	3,334			228	3,733	3,106
Total Wells				222,547			135,013	87,534	-	-	7,418	142,431	80,116
Supply Mains													
309	Main (331-04-03-00)			216,700	50	2.00%	197,197	19,503			4,334	201,531	15,169
309	1978 Main (331-04-03-00)			38,000	50	2.00%	30,780	7,220			760	31,540	6,460
Total Supply Mains				254,700			227,977	26,723	-	-	5,094	233,071	21,629
Power Generation Equipment													
310	2007 Honda EU20001 Generator			1,000		0.00%	550.00	-			-	550.00	-
310	2011 Honda EU20001 Generator			(1,000)		0.00%	(1,100.00)	-			-	(1,100.00)	-
310	Well pump generator lockout mechanism	310-19-08-03		3,025	20		-	-			76	76	2,949
Total Power Generation Equipment				3,025			(550.00)	-	-	-	76	(474)	2,949
Pumping Equipment													
311	Turbine Water Pump			7,059		0.00%	10,133	-			-	10,133	-
311	Turbine Water Pump			6,088		0.00%	152	-			-	152	-
311	2006 retirement - Well pump #2 7 well end			(6,088)		0.00%	(6,088)	-			-	(6,088)	-
311	CO2 Pump Injection Quill retired			430		0.00%	32	-			-	32	-
311	2003 retirement - CO2 Pump Injection Quill retired			(430)		0.00%	(430)	-			-	(430)	-
311	Pump House			30,026		0.00%	20,276	-			-	20,276	-
311	Pump House - 2000 retired			(30,026)		0.00%	(30,026)	-			-	(30,026)	-
311	Pumping Equipment			32,543		0.00%	32,543	-			-	32,543	-
311	Pumping Equipment - 2000 retirement			(32,543)		0.00%	(32,543)	-			-	(32,543)	-

311	2008 Centripro 8" x 60 Hp Submersible Pump				6,607	20	5.00%	4,626	-	-	-	4,626	-	
311	2015 Centripro 8" x 60 Hp Submersible Pump				(6,607)		0.00%	(6,607)	-	-	-	(6,607)	-	
311	2001 Rebuilt Pump				7,305	20	5.00%	7,305	-	-	-	7,305	-	
311	2003 CO2 Pump Injection Quill				238		0.00%	325	-	-	-	325	-	
311	2007 retirement - CL2 Chem Feed				622		0.00%	31	-	-	-	31	-	
311	2004 60 HP 3 PH Franklin Motor				1,855		4.90%	1,855	-	-	-	1,855	-	
311	2006 Well Pump #2 Motor, Pump				12,175	20	5.00%	12,175	-	-	-	12,175	-	
311	2006 C/2 Chemical Feed Pump				1,014	20	5.00%	1,014	-	-	-	1,014	-	
	2019 Retired chemical feed pump (replaced with 311-19-10-03)				(1,014)					(1,014)	-	(1,014)	-	
311	2006 Milton Roy mRoy B Pump				3,576	20	5.00%	3,576	-	-	-	3,576	-	
311	2007 CL2 Chemical Feed Pump				(622)	10	10.00%	(622)	-	-	-	(622)	-	
311	2007 CL2 Chemical Feed Pump				1,245	10	10.00%	1,246	-	-	-	1,246	-	
311	2008 AGM Transverter and Datatracker				1,075	10	10.00%	1,075	-	-	-	1,075	-	
311	2008 (2) Spread Spectrum Radios				2,800	10	10.00%	2,800	-	-	-	2,800	-	
311	2008 Goulds 60 HP Turbine Pump				7,663	10	10.00%	7,663	0	-	-	7,663	0	
311	2008 Compressor				2,200	10	10.00%	2,200	-	-	-	2,200	-	
311	2008 Pressure Relief Valve				2,815	10	10.00%	2,815	-	-	-	2,815	-	
311	2009 Retirement of VRD for Pump				(5,784)		0.00%	(5,784)	-	-	-	(5,784)	-	
311	2009 VFD for Pump #1				7,691	10	10.00%	7,306	385	385	-	7,691	(0)	
311	2010 Rebuild Pump motor3708				3,708		0.00%	3,708	-	-	-	3,708	-	
311	2012 Pump motor (from inventory)				628	10	10.00%	408	220	63	-	471	157	
311	2012 retirement - Pump #1				(14,366)			(14,366)	-	-	-	(14,366)	-	
311	2012 Well #1 Turbine Pump				46,162	10	10.00%	27,697	18,466	4,616	-	32,313	13,849	
	Replaced Parts (Bowl Assembly) - Disposal				(11,319)			(11,319)	-	-	-	-	-	
	Replaced Parts (Column Assembly)- Disposal				(5,760)			(5,760)	-	-	-	-	-	
	Replaced Parts (Fittings) - Disposal				(229)			(229)	-	-	-	-	-	
	Replaced Parts (Riser Pipe) - Disposal				(2,286)			(2,286)	-	-	-	-	-	
	Replaced Parts (Motor Shaft) - Disposal				(1,597)			(1,597)	-	-	-	-	-	
	Replaced Parts (6" Flanged Check valve) - Disposal				(1,660)			(1,660)	-	-	-	-	-	
311	2012 Generator				54,000	10	10.00%	35,100	18,900	5,400	-	40,500	13,500	
311	2015 8" 60HP 460V Submersible Motor				13,049	10	10.00%	4,567	8,482	1,305	-	5,872	7,177	
311	2017 Well 2 Check Valve	311-17-12-03	1/31/2017		2,729	10		409	2,319	273	-	682	2,047	
311	2018 Well 1 Pump replaced parts	311-17-20-03	1/31/2018		34,635	10		1,732	32,904	3,464	-	5,195	29,440	
311	2019 Chem Pump	320-19-10-03	3/15/2019		3,020	10	0.00%	-	-	151	-	151	2,869	
Total Pumping Equipment					172,627			73,451	81,675	(1,014)	-	15,656	110,944	69,039
Water Treatment Equipment														
320	2001 Mixing Tanks, Mixers, etc.	320-03-00-00			12,000	28	3.60%	7,553	4,447	429	-	7,982	4,018	
320	2002 Corrosion Control Equip	320-03-00-00			11,284	28	3.60%	6,695	4,589	403	-	7,098	4,186	
Total Water Treatment Equipment					23,284			14,248	9,036	-	-	832	15,080	8,204
Pumping Equipment														
320	2003 Milton Roy nPump	320-03-00-00			3,347		0.00%	3,850	-	-	-	3,850	-	
Total Pumping Equipment					3,347			3,850	-	-	-	3,850	-	
Trans. & Distr. Mains														
331	Water Line				46,332	50	2.00%	32,558	13,774	927	-	33,485	12,847	
331	Water Line				6,500		0.00%	65	-	-	-	65	-	
331	Water Line				1,773		0.00%	89	-	-	-	89	-	
331	Water Line - 2000 retirement				(1,773)		0.00%	(1,773)	-	-	-	(1,773)	-	
331	Water Line				(6,500)		0.00%	(6,500)	-	-	-	(6,500)	-	
331	1994 Main				1,629	50	2.00%	803	826	33	-	835	794	
331	As Built Drawings				2,164	50	2.00%	1,015	1,149	43	-	1,058	1,106	
331	1995 Main				10,222	50	2.00%	4,800	5,422	204	-	5,005	5,217	

331	1996 T&D Mains - Valves (3)				1,800	50	2.00%	810	990		36	846	954	
331	1996 T&D Mains				41,307	50	2.00%	18,586	22,721		826	19,413	21,894	
331	2000 T&D Mains				8,867	50	2.00%	3,280	5,587		177	3,457	5,410	
331	2001 Valves (3), etc.				11,924	50	2.00%	4,171	7,753		238	4,410	7,514	
331	2004 Valve, 20' Pipe, 60' Cop Tube				7,735	50	2.00%	2,245	5,490		155	2,400	5,335	
331	2005 Valves (3), etc.				3,223	50	2.00%	868	2,355		64	933	2,290	
331	2009 Pressure Relief Valve for Carp				1,872	50	2.00%	353	1,519		37	391	1,481	
331	2010 10' x 10" Pipe				13,072	50	2.00%	2,220	10,852		261	2,482	10,590	
331	2010 10' x 10" Pipe				52,287	50	2.00%	8,890	43,397		1,046	9,936	42,351	
331	2014 Approx 18' of 6 CL52 DI S J Pipe				2,000	50	2.00%	180	1,820		40	220	1,780	
Total Trans. & Distr. Mains					204,434			72,662	123,653	-	-	4,089	76,751	119,564

Services

333	Services				6,050		0.00%	6,145	-		-	6,145	-	
333	2018-Dispose Service Line replacment-Forest Cottage				(55)			(55)	-		-	(55)	-	
333	Services				1,350		0.00%	85	1,265		-	85	-	
333	Services - 2000 retirements				(1,350)		0.00%	(1,350)	-		-	(1,350)	-	
333	Services - Leak Detector				1,400	40	2.50%	1,400	-		-	1,400	-	
333	Services - Pipe & Cable Detector				1,834	40	2.50%	1,834	-		-	1,834	-	
333	Services - Curb Valve				800	40	2.50%	450	350		20	470	330	
333	Services - (14)				9,100	40	2.50%	5,124	3,977		228	5,351	3,749	
333	1998 Service				1,560	40	2.50%	800	760		39	839	721	
333	2000 Services				6,750	40	2.50%	2,617	4,133		169	2,786	3,964	
333	2010 New 1" Service to Irving				1,547	40	2.50%	330	1,217		39	369	1,178	
333	Services	333-17-05-03	11/30/2017		3,121	40		117	3,004		78	195	2,926	
333	Services	333-18-05-03	9/30/2018		11,491	40		144	11,348		287	431	11,060	
333	Service Line replacement - Forest Cottage	333-18-13-03	11/15/2018		3,959	40		49	3,910		99	148	3,811	
333	Services 2019	333-19-05-03	6/30/2019		1,722	40		-	-		22	22	1,700	
Total Services					49,280			17,690	29,963	-	-	980	18,670	29,440

Meters

334	Customer Meters				4,764		0.00%	5,155	-		-	5,155	-
334	Customer Meters				303		0.00%	-	-		-	-	-
334	Remove meter wiring				212		0.00%	10	-		-	10	-
334	Customer Meters				(212)		0.00%	(212)	-		-	(212)	-
334	2007 retirements - 17 meters				(1,497)		0.00%	(1,497)	-		-	(1,497)	-
334	2008 retirements - 17 meters				(1,121)		0.00%	(1,121)	-		-	(1,121)	-
334	2010 retirements - 3 meters				(303)		0.00%	(303)	-		-	(303)	-
334	2011 retirements - 2 meters				(203)		0.00%	(203)	-		-	(203)	-
334	2012 retirements - 1 meters				(100)		0.00%	(100)	-		-	(100)	-
334	2014 retirements - 16 meters				(1,656)		0.00%	(1,656)	-		-	(1,656)	-
334	2015 retirements				(187)		0.00%	(187)	-		-	(187)	-
334	Customer Meters				-			(114)	-		-	(114)	-
334	1995 Meters				9,063		4.50%	9,063	-		-	9,063	-
334	2015 retirements - 25 meters				(2,844)		0.00%	(2,844)	-		-	(2,844)	-
334	2016 ret thru 8/31/16 - 18 meters				(2,187)		0.00%	(2,187)	-		-	(2,187)	-
334	2016 ret thru 12/31/16 - 5 meters				(608)		0.00%	(608)	-		-	(608)	-
	Scrapped 2017 Meters				(3,424)			(3,424)	-		-	(3,424)	-
334	Meter & 7 Meter Installation (13)				2,129	22	4.50%	2,014	115		-	2,014	115
	Scrapped 2017 Meters				(2,129)			(2,042)	-		-	(2,042)	-
334	ECR REM MTR 1000G WPAD				1,989	22	4.50%	1,884	105		-	1,884	105
	Scrapped 2017 Meters				(1,989)			(1,902)	-		-	(1,902)	-
334	1998 Meters				1,582	22	4.50%	1,364	218		-	1,364	218
	Scrapped 2017 Meters				(1,582)			(1,495)	-		-	(1,495)	-

334	1999 Meters	1,971	22	4.50%	1,598	373	-	1,598	373
	Scrapped 2017 Meters	(1,971)			(1,884)			(1,884)	
334	2003 Meter Conversion Kits (10)	662	22	4.50%	418	244	-	418	244
	Scrapped 2017 Meters	(662)			(575)			(575)	
334	2003 Meters (5) w/pads	988	22	4.50%	620	368	-	620	368
	Scrapped 2017 Meters	(988)			(883)			(883)	
334	2003 Meter touchpads (42)	1,806	22	4.50%	1,137	669	-	1,137	669
	Scrapped 2017 Meters	(1,806)			(1,788)			(1,788)	
334	2003 Meter Reader	607	22	4.50%	381	226	-	381	226
	Scrapped 2017 Meters	(607)			(589)			(589)	
334	2003 Meters (6) w/pads	848	22	4.50%	533	315	-	533	315
	Scrapped 2017 Meters	(848)			(830)			(830)	
334	2003 install remote meter	424	22	4.50%	267	157	-	267	157
	Scrapped 2017 Meters	(424)			(406)			(406)	
334	2003 Meters (4) w/pads	565	22	4.50%	354	211	-	354	211
	Scrapped 2017 Meters	(565)			(547)			(547)	
334	2003 Meter Conversion Kits (6)	364	22	4.50%	228	136	-	228	136
	Scrapped 2017 Meters	(364)			(346)			(346)	
334	2004 4 5/8 x 3/4 SR ECR Meters	663	22	4.50%	389	274	-	389	274
	Scrapped 2017 Meters	(663)			(645)			(645)	
334	2004 4 5/8 x 3/4 SR ECR Meters	289	22	4.50%	176	113	-	176	113
	Scrapped 2017 Meters	(289)			(271)			(271)	
334	2004 1 SR ECR Meter	180	22	4.50%	105	75	-	105	75
	Scrapped 2017 Meters	(180)			(162)			(162)	
334	2004 1 SR ECR Meter	180	22	4.50%	105	75	-	105	75
	Scrapped 2017 Meters	(180)			(162)			(162)	
334	2005 1 1 1/2 SR ERC Meter	657	20	5.00%	395	262	-	395	262
	Scrapped 2017 Meters	(657)			(639)			(639)	
334	2005 8 1" ERC Meter	1,979	20	5.00%	1,187	792	-	1,187	792
	Scrapped 2017 Meters	(1,979)			(1,961)			(1,961)	
334	2006 touchread Visual Multi Disp	468	20	5.00%	255	213	-	255	213
	Scrapped 2017 Meters	(468)			(450)			(450)	
334	2006 1 SR ECR Meter 1000G w/pad	1,234	20	5.00%	681	553	-	681	553
	Scrapped 2017 Meters	(1,234)			(1,216)			(1,216)	
334	2007 1 1 1/2 SR ECR Meter 1000G	500	20	5.00%	251	250	-	251	250
	Scrapped 2017 Meters	(500)			(482)			(482)	
334	2007 4 1 SR ECR Meter 1000G w/pads	988	20	5.00%	492	496	-	492	496
	Scrapped 2017 Meters	(988)			(970)			(970)	
334	2007 8 5/8 x 3/4 SR ECR Meters w/pads	1,364	20	5.00%	681	683	-	681	683
	Scrapped 2017 Meters	(1,364)			(1,346)	-		(1,346)	-
334	2007 8 5/8 x 3/4 SR ECR Meters w/pads	1,366	20	5.00%	681	685	-	681	685
	Scrapped 2017 Meters	(1,366)			(1,348)	-		(1,348)	-
334	2008 4 1" meters w/pads	1,083	20	5.00%	486	597	-	486	597
	Scrapped 2017 Meters	(1,083)			(1,065)			(1,065)	
334	2008 8 5/8 x 3/4 SR ECR Meters w/pads	1,076	20	5.00%	512	564	-	512	564
	Scrapped 2017 Meters	(314)			(296)	-		(296)	-
	Scrapped 2017 Meters	(762)			(744)	-		(744)	-
334	2009 3 1" meters w/pads	812	20	5.00%	327	485	-	327	485
	Scrapped 2017 Meters	(812)			(754)			(754)	
334	2009 2 Omni T2 Mtr Trpl 1000G	922	20	5.00%	368	554	-	368	554
	Scrapped 2017 Meters	(922)			(882)			(882)	
334	2009 3 Omni T2 Mtr Trpl 1000G	1,150	20	5.00%	462	688	-	462	688
	Scrapped 2017 Meters	(1,150)			(1,110)			(1,110)	
334	2010 3 5/8" meters	538	20	5.00%	180	358	-	180	358
	Scrapped 2017 Meters	(440)			(400)			(400)	

Total Hydrants				78,489			7,763	68,614	-	-	1,706	9,469	69,181
Other Plant and Misc. Equipment													
339	Other Equipment			6,713	2.45%		6,713	-			-	6,713	-
Total Other Plant and Misc. Equipment				6,713			6,713	-	-	-	-	6,713	-
Transportation Equipment													
341	2008 Chevy Truck			17,173	28	3.57%	17,173	-			-	17,173	-
341	2008 Chevy Truck (retired)			(17,173)			(17,173)	-			-	(17,173)	-
341	2016 GMC 1500 Sierra			26,241	7	14.29%	7,810	18,431			3,749	11,558	14,682
341	2016 GMC 1500 Sierra Add't Exp			645	7	14.29%	230	415			92	322	322
Total Transportation Equipment				26,886			8,040	18,846	-	-	3,841	11,881	15,005
Tools, Shop and Garage Equipment													
343	2007 1 Magna-Trak 102 Locator			768		0.00%	768	-			-	768	-
343	2016 ret of 1 Magna-Trak 102 Locator			(768)		0.00%	(768)	-			-	(768)	-
343	2008 Reed hinged Pipe Cutter			1,040		0.00%	1,040	-			-	1,040	-
343	2008 Aqua Tap Kit			2,195		0.00%	2,196	-			-	2,196	-
343	2016 Schonstedt GA72-CD Locator			772	10	10.00%	193	579			77	270	502
343	Not Recorded in 2017	4/30/2017		107	10		17	91			11	27	80
343	Seat Wrench	7/31/2018		443	10	10.00%	22	421			44	66	377
343	Hach Chlorine & Ph Pocket II colorimeter	7/31/2018		466	10	10.00%	23	443			47	70	396
Total Tools, Shop and Garage Equipment				5,023			3,491	1,533	-	-	179	3,670	1,355
Communication Equipment													
346	2002 Alarm System			795	22	4.50%	795	0			-	795	-
346	2010 Alarm System retirement			(795)		0.00%	(795)	-			-	(795)	-
346	2005 Radio units			1,150	20	5.00%	981	169			-	981	-
346	2010 Radio units			(1,150)		0.00%	(1,150)	-			-	(1,150)	-
346	Autodialer alarm at the Qwell House			1,261	20	5.00%	536	725			63	599	662
346	Radio / Chart Recorder			8,144	20	5.00%	3,461	4,683			407	3,868	4,276
346	Soft Starter SMCDialog Plus			11,180	20	5.00%	4,752	6,428			559	5,311	5,869
346	Flow Meter			6,325	20	5.00%	2,687	3,638			316	3,003	3,322
346	2011 Telemetry System			21,376	10	10.00%	16,033	5,343			2,138	18,170	3,206
346	2013 KPSI Pressure Transmitter			1,542	10	10.00%	848	694			154	1,002	540
346	Radio Read Replacements			1,353	10	10.00%	68	1,285			135	203	1,150
Total Communication Equipment				51,181			28,214.32	22,967	-	-	3,773	31,986.92	19,025
Computer Equipment													
347	2006 Used IBM thinkPad 600e			698		0.00%	698	-			-	698	-
347	2014 Retirement - 2006 Used IBM Thinkpad			(698)	10	10.00%	(698)	-			-	(698)	-
347	2013 CS Pro Suite Soft - Fixed Assets			875	5	20.00%	875	-			-	875	-
347	2014 Fearless Computer			799	5	20.00%	719	80			80	799	(0)
347	New computer - NH office			534	5	20.00%	214	321			107	321	214
347	RBW customer conversion			4,516	5	20.00%	2,032	2,484			903	2,936	1,581
347	Purchase Canon Copier for NH Office - RBW	347-17-10-03	3/31/2017	1,641	5		492	1,149			328	821	821
347	Website Design - RBW	347-17-15-03	11/30/2017	1,910	5		382	1,528			379	761	1,149
347	Website Design - RBW			(15)			(15)	-			-	(15)	-
347	NH Server - RBW	347-18-10-03	04/31/2018	689	5		69	620			138	207	482
347	System Scada	347-17-11-03	9/30/2018	10,268	10		513	9,755			1,027	1,540	8,728
347	NDS Server (RBW allocated portion)	347-19-17-03	10/31/2019	563	5		-	-			56	56	507
Total Computer Equipment				21,782			5,282	15,936	-	-	3,018	8,301	13,481

Adjustments	<u>(4)</u>	(1,644.58)							
Grand Total	1,597,801	<u>680,441</u>	<u>881,468</u>	<u>(1,014)</u>	<u>-</u>	<u>61,260</u>	<u>765,280</u>	<u>831,496</u>	
Total 2016 Additions to Plant pre-acquisition	4,418								
Total 2016 retirements to Plant pre-acquisition	(2,955)								
Total 2016 Net Additions to Plant pre-acquisition	1,463								
SPSt. Cyr 9/13/2016									
Total 2016 Additions to Plant post-acquisition	17,006								
Total 2016 retirements to Plant post-acquisition	(17,781)								
Total 2016 Net Additions to Plant post-acquisition	(775)								