

Rosebrook Water Company

Calculation of Purchase Price

	<u>12/31/2015</u>	<u>8/31/2016</u>
Property, Plant & Equipment	\$ 1,355,885	\$ 1,357,653
Accumulated Depreciation	(623,109)	(651,590)
Net Acquisition Adjustment	<u>(16,855)</u>	<u>(14,608)</u>
Net Plant	\$ 715,921	\$ 691,455
Less:		
CIAC	\$ (296,307)	\$ (285,770)
SRF		
Plus:		
Plant M&S	\$ 3,718	\$ 5,408
Net Deferred Assets / Liabilities	(56,409)	(56,409)
Prepayments	<u>16,990</u>	<u>7,660</u>
Total	\$ 383,913	\$ 362,344
10% Premiun	<u>\$ 38,391</u>	<u>\$ 36,234</u>
Total Purchased Price	<u>\$ 422,304</u>	<u>\$ 398,578</u>

SPSt. Cyr
9/20/2016

Rosebrook Water Company

2016 Book Plant, Accumulated Depreciation and Depreciation Expense

Updated with 2016 Additions thru 8/31/16

Account	Description of Asset	Cost Basis	Rate	A/D 12/31/2015	Depr Exp thru 8/31/16	Retirements	Adjustments	A/D 12/31/2016
301	Organization Costs	41,843	2.50%	9,414	697			10,111
301	2006 Organization Costs paid in 2009	453	2.50%	72	8			80
	Total	42,296		9,486	705	-	-	10,191
304	Storage Tank	55,488	0.00%	56,178	-			56,178
304	Storage Tank	60,140	0.00%	60,140	-			60,140
304	Storage Tank - 2012 water tank cover	(60,140)		(60,140)	-			(60,140)
304	Water Tank cover	14,860	0.00%	6,691	-			6,691
304	Water Tank cover - 2012 retirement	(14,860)		(14,860)	-			(14,860)
304	2010 Rinnal 1004FA ductless hearter	2,171	5.00%	599	72			671
304	2010 Insulation for Pumphouse	1,717	2.50%	236	29			265
304	2012 Water Tank cover	183,657	2.50%	16,069	3,061			19,130
	Total	243,033		64,913	3,162	-	-	68,075
307	2000 Well	204,911	3.30%	104,853	4,508			109,361
307	2001 Well Redevelopment	10,797	3.30%	5,156	238			5,394
307	2003 Well Siting Final Report	6,839	3.30%	2,823	150			2,973
	Total	222,547		112,832	4,896	-	-	117,728
309	Main	216,700	2.00%	184,195	2,889			187,084
	1978 Main	38,000	2.00%	28,500	507			29,007
	Total	254,700		212,695	3,396	-	-	216,091
310	2007 Honda EU20001 Generator	1,000	0.00%	550	-			550
310	2011 Honda EU20001 Generator	(1,000)	0.00%	(1,100)	-			(1,100)
	Total	-		(550)	-	-	-	(550)
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 we	(6,088)	0.00%	(6,088)				(6,088)
311	CO2 Pump Injection Quill retired	430	0.00%	32				32
311	2003 retirement - CO2 Pump Injectior	(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 retiremen	(32,543)	0.00%	(32,543)				(32,543)
311	2001 Rebuilt Pump	7,305	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	5.00%	11,569	406			11,975
311	2006 C/2 Chemical Feed Pump	1,014	5.00%	961	34			995
311	2006 Milton Roy mRoy B Pump	3,576	5.00%	3,399	119			3,518
311	2007 CL2 Chemical Feed Pump	(622)	10.00%	(622)				(622)
311	2007 CL2 Chemical Feed Pump	1,245	10.00%	1,061	83			1,144
311	2008 AGM Transverter and Datatrack	1,075	10.00%	809	72			881
311	2008 (2) Spread Spectrum Radios	2,800	10.00%	2,100	187			2,287
311	2008 Centripro 8" x 60 Hp Submersibl	6,607	5.00%	4,626				4,626
311	2015 Centripro 8" x 60 Hp Submersibl	(6,607)	0.00%	(6,607)	-			(6,607)
311	2008 Goulds 60 HP Turbine Pump	7,663	10.00%	5,746	511			6,257
311	2008 Compressor	2,200	10.00%	1,650	147			1,797
311	2008 Pressure Relief Valve	2,815	10.00%	2,114	188			2,302
311	2009 Retirement of VRD for Pump	(5,784)	0.00%	(5,784)				(5,784)
311	2009 VFD for Pump #1	7,691	10.00%	4,999	513			5,512
311	2010 Rebuild Pump motor3708	3,708	0.00%	3,708				3,708
311	2012 Pump motor (from inventory)	628	10.00%	220	42			262
311	2012 retirement - Pump #1	(14,366)		(14,366)				(14,366)
311	2012 Well #1 Turbine Pump	46,162	10.00%	16,156	3,077			19,233
311	2012 Generator	54,000	10.00%	18,900	3,600			22,500
311	2015 8" 60HP 460V Submersible Motc	13,049	10.00%	652	870			1,522

	Total	156,108		53,756	9,847	-	-	63,603
320	2001 Mixing Tanks, Mixers, etc.	12,000	3.60%	6,264	288			6,552
320	2002 Corrosion Control Equip	11,284	3.60%	5,483	271			5,754
311	2003 Milton Roy nPump	3,347	0.00%	3,850	-			3,850
	Total	26,631		15,597	559	-	-	16,156
331	Water Line	46,332	2.00%	29,778	618			30,396
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)
	Total	46,332		21,659	618	-	-	22,277
331	1994 Main	1,629	2.00%	705	22			727
331	As Built Drawings	2,164	2.00%	885	29			914
331	1995 Main	10,222	2.00%	4,187	136			4,323
331	1996 T&D Mains - Valves (3)	1,800	2.00%	702	24			726
331	1996 T&D Mains	41,307	2.00%	16,108	551			16,659
331	2000 T&D Mains	8,867	2.00%	2,748	118			2,866
331	2001 Valves (3), etc.	11,924	2.00%	3,456	159			3,615
331	2004 Valve, 20' Pipe, 60' Cop Tube	7,735	2.00%	1,781	103			1,884
331	2005 Valves (3), etc.	3,223	2.00%	675	43			718
331	2009 Pressure Relief Valve for Carp	1,872	2.00%	241	25			266
331	2010 10' x 10" Pipe	13,072	2.00%	1,436	174			1,610
331	2010 10' x 10" Pipe	52,287	2.00%	5,753	697			6,450
331	2014 Approx 18' of 6 CL52 DI S J Pipe	2,000	2.00%	60	27			87
	Total	158,102		38,737	2,108	-	-	40,845
333	Services	6,050	0.00%	6,145	-			6,145
333	Services	1,350	0.00%	85	-			85
333	Services - 2000 retirements	(1,350)	0.00%	(1,350)	-			(1,350)
333	Services - Leak Detector	1,400	2.50%	1,365	23			1,388
333	Services - Pipe & Cable Detector	1,834	2.50%	1,791	31			1,822
333	Services - Curb Valve	800	2.50%	390	13			403
333	Services - (14)	9,100	2.50%	4,441	152			4,593
333	1998 Service	1,560	2.50%	683	26			709
333	2000 Services	6,750	2.50%	2,111	113			2,224
333	2010 New 1" Service to Irving	1,547	2.50%	214	26			240
	Total	29,041		15,875	383	-	-	16,258
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)
	Customer Meters	-		(114)	-	-	-	(114)
334	1995 Meters	9,063	4.50%	8,386	408			8,794
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	Meter & 7 Meter Installation (13)	2,129	4.50%	1,870	64			1,934
334	ECR REM MTR 1000G WPAD	1,989	4.50%	1,750	60			1,810
334	1998 Meters	1,582	4.50%	1,257	47			1,304
334	1999 Meters	1,971	4.50%	1,465	59			1,524
334	2003 Meter Conversion Kits (10)	662	4.50%	373	20			393
334	2003 Meters (5) w/pads	988	4.50%	553	30			583
334	2003 Meter touchpads (42)	1,806	4.50%	1,015	54			1,069

334	2003 Meter Reader	607	4.50%	340	18		358
334	2003 Meters (6) w/pads	848	4.50%	476	25		501
334	2003 install remote meter	424	4.50%	238	13		251
334	2003 Meters (4) w/pads	565	4.50%	316	17		333
334	2003 Meter Conversion Kits (6)	364	4.50%	203	11		214
334	2004 4 5/8 x 3/4 SR ECR Meters	663	4.50%	344	20		364
334	2004 4 5/8 x 3/4 SR ECR Meters	289	4.50%	156	9		165
334	2004 1 SR ECR Meter	180	4.50%	93	5		98
334	2004 1 SR ECR Meter	180	4.50%	93	5		98
334	2005 1 1 1/2 SR ERC Meter	657	5.00%	346	22		368
334	2005 8 1" ERC Meter	1,979	5.00%	1,039	66		1,105
334	2006 touchread Visual Multi Disp	468	5.00%	220	16		236
334	2006 1 SR ECR Meter 1000G w/pad	1,234	5.00%	588	41		629
334	2007 1 1 1/2 SR ECR Meter 1000G	500	5.00%	213	17		230
334	2007 4 1 SR ECR Meter 1000G w/pads	988	5.00%	418	33		451
334	2007 8 5/8 x 3/4 SR ECR Meters w/pad	1,364	5.00%	579	45		624
334	2007 8 5/8 x 3/4 SR ECR Meters w/pad	1,366	5.00%	579	46		625
334	2008 4 1" meters w/pads	1,083	5.00%	405	36		441
334	2008 8 5/8 x 3/4 SR ECR Meters w/pad	1,076	5.00%	431	36		467
334	2009 3 1" meters w/pads	812	5.00%	266	27		293
334	2009 2 Omni T2 Mtr Trpl 1000G	922	5.00%	299	31		330
334	2009 3 Omni T2 Mtr Trpl 1000G	1,150	5.00%	376	38		414
334	2010 3 5/8" meters	538	5.00%	148	18		166
334	2011 Meters - 5	1,125	5.00%	252	38		290
334	2012 Meters - 1	225	5.00%	39	8		47
334	2013 Sensus - 1	393	5.00%	50	13		63
334	2014 Meters - 15	1,897	5.00%	142	63		205
334	2014 1 6" Compound Meter for Hotel	5,470	5.00%	411	182		593
334	2014 1 Portable Hydrant Meter #3371	985	5.00%	74	33		107
334	2014 1 Portable Hydrant Meter #3371	985	5.00%	74	33		107
334	2015 27 New Meters	3,505	5.00%	88	117		205
334	2015 18 New Meters	3,952	5.00%		132		132
	Total	51,953		23,121	1,954	2,187	22,888
335	Hydrants	361	0.00%	826	-		826
335	Hydrants	469	0.00%	2	-		2
335	2007 retirements - 3 hydrants	1,335	0.00%	13	-		13
335	Hydrants	477	2.00%	210	6		216
335	Hydrants	4,312	2.00%	1,830	57		1,887
335	Hydrants	788	0.00%	-	-		-
335	Hydrants	(788)	0.00%	(788)	-		(788)
335	Hydrants	1,577	2.00%	555	21		576
335	Hydrants	2,770	2.00%	967	37		1,004
335	2004 5 hydrant Extensions	1,225	2.00%	284	16		300
335	2004 5 hydrant Extensions	2,609	2.00%	599	35		634
335	2007 retirements - 3 hydrants	(1,335)	0.00%	(1,335)	-		(1,335)
335	2007 3 Hydrants	7,267	2.00%	1,234	97		1,331
335	2007 1 Hydrant meter, backflow prev	1,948	10.00%	1,657	130		1,787
335	2009 2 Hydrant meters, backflow prev	6,071	5.00%	1,975	202		2,177
335	2010 1 retirement	(469)	0.00%	(469)	-		(469)
335	2010 1 5W HYD 7-0 OL 6MJ NST	4,221	2.00%	462	56		518
335	2010 1 6x6 Bury USPipe Hydrant	7,763	2.00%	853	104		957
335	2012 retirement	(469)		(469)			(469)
335	2012 1 Hydrant 5W Hyd 6-6 Ol 6MJ N	5,096	2.00%	357	68		425
335	2014 Retirement of 1 Hydrant	(708)		(708)			(708)
335	2014 1 Hydrant in stock (not recorded)	3,000	2.00%	90	40		130
	Total	47,520		8,145	870	-	9,015
339	Other Equipment	6,713	2.45%	6,713			6,713
341	2008 Chevy Truck	17,173	3.57%	16,560	409		16,969
343	2007 1 Magna-Trak 102 Locator	768	0.00%	768			768

343	2016 ret of 1 Magna-Trak 102 Locato	(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	10.00%	-	51			51
	Total	4,007		4,004	51	768	-	3,287
346	2002 Alarm System	795	4.50%	753	24			777
346	2005 Radio units	1,150	5.00%	866	38			904
346	2010 Alarm System retirement	(795)	0.00%	(795)	-			(795)
346	2010 Radio units	(1,150)	0.00%	(1,150)	-			(1,150)
346	Autodialer alarm at the Qwell House	1,261	5.00%	347	42			389
346	Radio / Chart Recorder	8,144	5.00%	2,239	271			2,510
346	Soft Starter SMCDialog Plus	11,180	5.00%	3,075	373			3,448
346	Flow Meter	6,325	5.00%	1,738	211			1,949
346	2011 Telemetry System	21,376	10.00%	9,620	1,425			11,045
346	2013 KPSI Pressure Transmitter	1,542	10.00%	385	103			488
	Total	49,828		17,078	2,487	-	-	19,565
347	2006 Used IBM thinkPad 600e	698	0.00%	698	-			698
347	2013 CS Pro Suite Soft - Fixed Assets	875	20.00%	438	117			555
347	2014 Retirement - 2006 Used IBM Thi	(698)	10.00%	(698)				(698)
347	2014 Fearless Computer	799	20.00%	240	107			347
	Total	1,674		678	223	-	-	901
	Adjustments	(4)		1,925	(234)			1,691
	Grand Total	1,357,654		623,110	31,435	2,955	-	651,590
	Total 2016 Additions to Plant	4,724						
	Total 2016 retirements to Plant	(2,955)						
	Total 2016 Net Additions to Plant	1,769						

SPSt. Cyr
9/13/2016