TOWN OF WINDSOR

Wastewater Capacity Fee Study

FINAL REPORT

December 11, 2013



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TABLE OF CONTENTS

SUMMARY AND RECOMMENDATIONS 1
Proposed Wastewater Capacity Fee Schedule *1*
Comparison of Wastewater Capacity Fees with Neighboring Communities *2*
LEGAL REQUIREMENTS AND CAPACITY CHARGE METHODOLOGIES 3
Legal Requirements *4*
Methodology for Calculating Capacity Charges *5*
CURRENT WASTEWATER CAPACITY FEES 8
WASTEWATER CAPACITY FEE CALCULATIONS 10
Value of Existing Water Reclamation Facilities *10*
Past and Current Long-Term Debt Obligations *11*
Capital Fund Reserves *13*
Wastewater Capacity Fee Calculation Summary *13*
Wastewater Capacity Fee Schedule *14*
CAPACITY FEE ADMINISTRATION AND UPDATES 18

APPENDIX A – GOVERNMENT CODE SECTIONS 66013, 66016, 66022, AND 66023 20
APPENDIX B – WATER RECLAMATION FIXED ASSET RECORDS 23
APPENDIX C – BRELJE & RACE TECHNICAL MEMORANDUM ON ALLOCATION OF TREATMENT PLANT VALUE TO FLOW, BOD, AND TSS 24

LIST OF TABLES

TABLE 1 – PROPOSED WASTEWATER CAPACITY FEE SCHEDULE 1
TABLE 2 – COMPARISON OF WASTEWATER CAPACITY FEES 2
TABLE 3 – CURRENT WASTEWATER CAPACITY FEES 9
TABLE 4 – SUMMARY OF WASTEWATER BUY-IN CAPACITY FEE CALCULATION 11
TABLE 5 – SUMMARY OF PAST WATER RECLAMATION DEBT ISSUES 12
TABLE 6 – WATER RECLAMATION CAPITAL FUND RESERVES 13
TABLE 7 – NON-RESIDENTIAL WASTEWATER DEMAND FACTORS 15
TABLE 8 – SAMPLE CLASSIFICATIONS OF NON-RESIDENTIAL ACCOUNTS 16
TABLE 9 – WASTEWATER CAPACITY FEE STRENGTH FACTORS 17
TABLE 10 – PROPOSED WASTEWATER CAPACITY FEE SCHEDULE 18

WASTEWATER CAPACITY FEE STUDY

SUMMARY AND RECOMMENDATIONS

In February 2013, the Town of Windsor retained The Reed Group, Inc. to assist the Town with updating wastewater capacity fees. Capacity fees are one-time fees charged for new service connections to the Town's wastewater collection, treatment, and disposal system (hereinafter referred to as the "water reclamation utility"). The fees are intended to reflect the estimated reasonable cost of capacity in the system and fee revenue is used to help pay for the capacity needed to serve new development.

The last comprehensive analysis of wastewater capacity fees occurred in 2000, and while the fees have been adjusted each year for inflation a review of the underlying assumptions and basis for the current fees has not occurred since 2000. At present, wastewater capacity fees are based on the estimated costs of planned projects at the time the fees were developed. This capacity fee study proposes changing the methodology used to calculate capacity fees for the water reclamation utility to the system buy-in methodology. This methodology:

- Provides a wastewater capacity fee that is related to the cost of capacity in the existing water reclamation utility system
- Assures that new development will continue to pay the estimated reasonable costs associated with capacity in the water reclamation system
- Enables a greater understanding and acceptance of the fees within the Town and with stakeholders
- Improved administrative ease and simplified calculations for periodic updates.

This report presents proposed wastewater capacity fees for FY 13-14 and describes the fee methodology, underlying data and assumptions, and benefits of the changes to the methodology. It is recommended that the Town continue to adjust the capacity fees, in July of each year, based on inflation in construction costs, as detailed near the end of this report.

On December 4, 2013 the Town of Windsor adopted a resolution approving the wastewater capacity fees presented in this report.

Proposed Wastewater Capacity Fee Schedule

Table 1 summarizes the proposed wastewater capacity fee schedule. The proposed capacity fees reflect the present value cost of capacity in the water reclamation system for various types of new connections. Separate capacity fees would apply to single family and multi-family dwellings, based on differences in the capacity requirements of each type of residential development. Non-residential capacity fees are based on estimated wastewater flow, expressed in terms of equivalent single-family dwellings (ESDs), as well as strength classification for the type of business. The low, medium, and high strength classifications are also used for the Town's water reclamation rates.

Table 1
Town of Windsor
Proposed Wastewater Capacity Fee Schedule

	Wastewater Capacity Fees		
Single Family Residential			
Single family dwelling	$	10,560	per DU
Secondary (granny) unit	$	5,280	per DU
Multi-Family Residential (1)			
Per dwelling unit	$	8,237	per DU
Non-Residential (2)			
Low (standard) strength	$	10,560	per ESD
Medium strength	$	12,555	per ESD
High strength	$	18,615	per ESD
Non-standard development projects		(3)	

Notes:

(1) Includes duplex, triplex, apartment, condominium, and mobile home units.

(2) Includes commercial, industrial, institutional, and mixed-use development. One equivalent single-family dwelling (ESD) is equal to 200 gpd of estimated wastewater flow.

(3) For new connections with non-standard waste characteristics, the wastewater capacity fee can be determined as follows:

WWCF = $10,560 x Flow /200 x [0.83 + (0.12 x BOD /150) + (0.05 x TSS /100)]

Where

WWCF = Calculated wastewater capacity fee
Flow = Wastewater flow in gallons per day
BOD = Biochemical oxygen demand of discharge in mg/l
TSS = Total suspended solids of discharge in mg/l

The proposed wastewater capacity fee would bring greater equity across the range of potential development as well as a simpler means of determining the fees for development projects. In addition to the fee schedule presented in Table 1, an alternative wastewater capacity fee calculation formula is available. That formula could be applied in special circumstances when wastewater flow and loading characteristics justify a project-specific calculation.

Comparison of Wastewater Capacity Fees with Neighboring Communities

Table 2 summarizes the current and proposed wastewater capacity fees for new single-family homes with the fees applicable in neighboring communities. The proposed wastewater capacity fee is about 29 percent lower than the current fee (for a 3 bedroom home), and would bring the Town's wastewater capacity fee within the range found with neighboring communities.

Table 2
Town of Windsor
Comparison of Wastewater Capacity Fees
With Neighboring Communities for Single Family Homes

	Wastewater Capacity Fee
Town of Windsor (current) (1)	$ 14,952
City of Santa Rosa (3)	$ 10,744
Town of Windsor (proposed) (2)	$ 10,560
City of Healdsburg	$ 9,202
City of Cloverdale	$ 8,804
City of Petaluma	$ 7,166

Notes:
(1) Assumes 3 bedroom home in Area A.
(2) Assumes standard 3/4" water meter.
(3) Assumes lot size less than 6,000 sq. ft. Fee study in progress.

The balance of this report includes (1) the legal requirements for capacity fees as well as the capacity fee methodology used herein, (2) underlying assumptions and information used in the calculations, (3) fee calculations and fee schedules, and (4) administrative and future update recommendations.

LEGAL REQUIREMENTS AND CAPACITY CHARGE METHODOLOGIES

There are numerous methods to calculate capacity charges[1]. Each method has varying advantages and disadvantages and no method is universally recognized as the best. The methodology appropriate for any particular service or utility is dependent on a number of issues including the availability of a defined capital improvement program and the extent to which the utility's infrastructure is built out. Any methodology used for calculating capacity charges should be:

- *Financially Stable* – Capacity charges should reflect the estimated reasonable cost of providing capacity to new development and should be effective in covering the costs of providing such capacity.
- *Equitable* – Capital improvement costs should be allocated on a proportional basis that is reasonably related to the needs that are created and the benefits that are received by new development.

[1] "Wastewater capacity fee" is the Town's term for fees paid by new development to provide capacity in the water reclamation utility necessary to accommodate the needs of new development (Chapter 16-6-610 of the Town Municipal Code). The term "capacity charge" is more typical for this type of fee, and is the term used in Government Code 66013. This report uses "capacity charge" when referring generally to this type of charge and "capacity fee" when referring specifically to the Town's fees.

- *Administratively Feasible* – Capacity charges should be administratively simple and easily explained and accepted by developers and the public.
- *Legally Justifiable* – Capacity charges must be developed in accordance with California statutes and court decisions.

Legal Requirements

The Town has broad authority to charge users for capital facilities. The limitations of that authority are encompassed by the requirement that charges on new development bear a *reasonable relationship* to the needs created by, and the benefits accruing to that development. California courts have long used that *reasonableness* standard or *nexus* test to evaluate the constitutionality of exactions, including water and wastewater capacity charges.

During the 1988 session of the California Legislature sections of the Government Code were added to codify constitutional and decisional law related to fees imposed on new development. Assembly Bill 1600 (AB 1600) enacted Government Code Sections 66000-66003 related to development fees. These code sections generally contain three requirements:

1) Local agencies must follow a process set forth in the statutes and make certain determinations regarding the purpose and use of the fee and to establish a nexus or connection between a development project and the public improvement being financed with the fee.
2) The fee revenue must be segregated from the general fund in order to avoid commingling of impact fees and the general fund.
3) If a local agency has unspent or uncommitted development impact fees for five years or more, then it must make annual findings describing the continuing need for that money or it must refund the fees.

Since the passage of AB 1600 various code sections have been added and modified to further clarify and expand the requirements related to developer fees. In particular, Government Code Section 66013 contains requirements specific to water and wastewater capacity charges. **Appendix A**, at the end of this report, includes Section 66013 and other sections of the Government Code related to water and wastewater capacity charges.

The key to the statutory requirements is that water and wastewater capacity charges shall not exceed the *estimated reasonable cost* of providing service. Capacity charges should also meet the reasonable relationship standard or nexus test mentioned earlier and should reflect consideration of the following criteria, which would likely be considered by a court in evaluating the validity of the fees:

- *Need* – Capacity charges should only be imposed on development that will need capacity in facilities provided by the Town.
- *Benefit* – Improvements to be funded (or costs to be reimbursed) by capacity charges should satisfy the service needs related to the development on which the charges are imposed.

- *Amount* – The amount of the capacity charges should reflect the reasonable cost of providing service capacity and the share of the costs attributable to the service needs of new development.
- *Earmarking* – Revenue from capacity charges should be segregated from other funds and used solely to pay for the facilities for which the charge was imposed.
- *Timely Expenditure* – Revenue from capacity charges should be expended within a reasonable time after it is collected.

Applying these criteria to the Town's situation requires an understanding of how improvement needs are established, how capacity is provided to new development, how costs are estimated and allocated, and how capacity charge revenues are accounted for and spent. Capacity charges that reflect the needs of future new facilities and capacity should be based the Town's planning documents, including General Plans, master plans, and capital improvement programs. Capacity charges that reflect the cost of capacity in existing facilities should be based on fixed asset records, historical cost data, and related information.

Because of the criteria listed above and the legal requirements for the collection and use of capacity charges, it is prudent to carefully consider deferrals of capacity charges and seek legal advice when considering a capacity charge deferral program.

The Reed Group, Inc. is not a law firm, and the information contained in this section should not be considered legal advice. Information presented here represents our understanding of the legal framework by which capacity charges are calculated. The Town should seek the advice of legal counsel regarding the specific statutory requirements for each type of capacity fee.

Methodology for Calculating Capacity Charges

There are numerous methodologies for calculating capacity charges. The number has proliferated with the growing popularity of this type of fee. Various methodologies have evolved to meet changing public policy, legal requirements, and the unique or special circumstances of each local agency.

Several major publications regarding capacity charges for various infrastructure needs, including water and wastewater system improvements, are generally recognized in the industry. These publications include:

- Development Impact Fees, Arthur C. Nelson, 1998.
- Principles of Water Rates, Fees, and Charges, Manual M1, American Water Works Association, 5th Edition, 2000.
- Comprehensive Guide to Water and Wastewater Finance and Pricing, Second Edition, George A. Raftelis, 1993.
- System Development Charges for Water, Wastewater, and Stormwater Facilities, Arthur C. Nelson, 1995.

These publications describe a number of methodologies including their applicability to various situations and the relative advantages and disadvantages of each. Within all of the available methodologies there are two primary approaches – the system buy-in methodology and the

incremental-cost methodology. Other methodologies are usually some variation or combination of these two methods. The two primary methods are generally described below to illustrate the different perspectives that can be used to determine appropriate fees.

System Buy-In Method

The system buy-in method is based on the average investment in capital facilities by current customers. Raftelis describes the system buy-in methodology as follows: "Under this approach, capital recovery charges are based upon the 'buy-in' concept that existing users, through service charges, tax contributions, and other up-front charges, have developed a valuable public capital facility. The charge to users is designed to recognize the current value of providing the capacity necessary to serve additional users. The charge is computed by establishing fixed asset value under a historical or reproduction cost basis and deducting relevant liabilities (long-term debt, loans, etc.) from this amount. The number of units of service is then divided into this difference (considered to be the utility's equity) to establish the capital recovery charge."

More simply, the buy-in fee is determined by taking the current value of assets (depreciated historical cost escalated to current dollars) divided by the current number of customers (expressed in equivalent residential units). By paying capacity charges calculated on this basis new development buys into the existing capital facilities on par with existing development. Responsibility for new capital improvements is then shared equally by all customers. A simplified version of the calculation equation is:

$$\frac{\text{Present Value of Existing Facilities}}{\text{Total Units of Existing Development}}$$

The system buy-in methodology has four distinct advantages:

- The buy-in methodology is a common and generally well-accepted methodology for calculating capacity charges. The method is popular with developers in part because it is generally understood and often encountered by the development community.
- The buy-in methodology includes only the cost of existing facilities and excludes the costs of future or planned facilities; therefore, it does not require a formal capital improvement program.
- The buy-in methodology does not necessarily depend on an assessment of existing capacity availability; it therefore does not require the more detailed capacity analyses required to justify fees based on other methodologies.
- Capacity charges based on the buy-in method are a reimbursement for past capital costs. Therefore, the *use* of the fees is to reimburse the utility for prior infrastructure

investments. Once reimbursed, the utility is able to spend fee revenue as it desires. As a result, detailed accounting of impact fee expenditures is greatly simplified[2].

The system buy-in method is best applied in areas that are largely buildout and with infrastructure already in place. However, if significant expansion of utility systems is required and future costs may be significantly different from historical costs then the system buy-in approach may not be the best approach.

Incremental Cost Method

The incremental cost methodology is a fairly common approach for capacity charges, particularly for communities experiencing considerable new growth. The approach is based on the cost of new or planned capital facilities. The cost of growth-related facilities is allocated to the new development to be served by the facilities. Allowances for existing capacity that may also serve new connections are often not made or only included on a limited basis. Under this approach, new customers pay for the incremental investment necessary for system expansion. The incremental approach is most commonly applied when new facilities are required to provide capacity for new development.

For example, when new customers connect to a utility system they use either reserve capacity available to existing customers (which then needs to be replaced), or they require new capacity, which must be added to the system. The goal of this method is to minimize or eliminate the need to raise user rates in order to provide for system expansion. Consequently, new customers pay fully for additional capacity in new facilities to avoid imposing a burden on existing customers.

The incremental cost methodology is generally supported by engineering analyses in order to satisfy nexus requirements. First, the capacity requirements of new development must be defined using service level standards. Second, the amount of capacity provided by new facilities must be determined, and capacity enhancements required to address existing deficiencies should be considered. To the extent that existing capacity does not provide the specified level of service to existing development, new facilities must be identified to correct these deficiencies, and fees paid by new development cannot be used to correct existing deficiencies. As a result, it is fairly common for only a portion of new capital facility costs to be included in fee calculations.

The incremental cost methodology is simplified when all-new infrastructure is required to serve new development areas. In this situation, service level standards are defined, new facilities identified, and costs are determined. The cost of facilities is then allocated (or spread) across all new development to be served by the facilities, as demonstrated with the following equation:

$$\frac{\text{Present Value of Planned Facilities}}{\text{Total Units of Planned New Development}}$$

[2] By accepting fee payments from new development the utility is indicating a willingness and ability to provide service. Therefore, it is recommended that capacity charge revenues be utilized for capital improvements that enhance service delivery capabilities.

Units of development must be defined as well as demand factors for different types of development. Capacity charges based on the incremental cost methodology are subject to statutory accounting requirements because fee revenue must be accounted for until specific capital improvements are constructed.

Recommended Methodology for Windsor's Wastewater Capacity Fees

The Town does not have a current master plan for its water reclamation utility, and the next update is not expected for one to two years. Following a review of the Town's water reclamation capital improvement programs and previous master plan, as well as discussions with Town staff, it was agreed that wastewater capacity fees be based on the system buy-in methodology. This methodology has several administrative benefits, and does not rely on detailed capacity analysis. In addition, the water reclamation capital improvement program largely includes rehabilitation and upgrade projects, rather than expansion projects, and new development is expected to rely largely on existing system capacity. Therefore, the incremental cost methodology seems less applicable to the Town's situation.

CURRENT WASTEWATER CAPACITY FEES

Current wastewater capacity fees are summarized in **Table 3**. Wastewater capacity fees were last adjusted for inflation in July 2013. That last comprehensive analysis of the wastewater capacity fees occurred in 2000.

Table 3
Town of Windsor
Current Wastewater Capacity Fees (1)

	Area A (3)	Outside Area A (4)
Residential		
Dormitory (per student) or Boarding House (per bed)	$ 4,876	$ 5,059
Apartment, Mobile Home, or 2nd Living Unit		
Studio	$ 5,200	$ 5,396
1 Bedroom	$ 7,800	$ 8,094
2 Bedroom	$ 10,402	$ 10,794
3 Bedroom	$ 13,002	$ 13,492
4 Bedroom	$ 15,602	$ 16,190
5 Bedroom	$ 18,203	$ 18,888
Conversion or Addition of Bedroom	$ 3,251	$ 3,373
2nd Unit Without a Kitchen	$ 3,251	$ 3,373
Single Family, Condo, Duplex, Townhouse		
1 Bedroom	$ 8,451	$ 8,769
2 Bedroom	$ 11,701	$ 12,142
3 Bedroom	$ 14,952	$ 15,515
4 Bedroom	$ 18,203	$ 18,888
5 Bedroom	$ 21,453	$ 22,261
Non-Residential (2)		
Inside Area A	Capacity Fee = (A/20) x B x $14,952	
Outside Area A	Capacity Fee = (A/20) x $563 + (A/20) x B x $14,952	

Notes:
(1) Based on Resolution 960-00 effective 12/3/2000, and adjusted for inflation as of July 1, 2013.
(2) Where "A" is the number of drainage fixture units and "B" is the applicable strength factor for the type of development.
(3) Area A is the majority of the Town whose property owners paid for trunk sewers through GO bonds, assessments or developer contributions and therefore are not charged for the trunk sewer portion of the capacity fee.
(4) Outside Area A generally consists of those properties generally bounded by Conde Lane, Shiloh Road, Highway 101, and just south of American Way.

Current residential wastewater capacity fees are generally based on the type of development (single family, multi-family, etc.) and the number of bedrooms in each living unit. Current non-residential wastewater capacity fees are determined based on the number of drainage fixture units (as defined in the Uniform Plumbing Code) and a strength factor based on the type of business. The fee schedules also vary inside and outside of Area A. New development within Area A currently has a discounted wastewater capacity fee because of the manner in which an existing trunk line had been previously financed.

Town staff indicated a preference for establishing an administratively simpler means for determining capacity fees for various types of development. In particular, the process of determining the number of drainage fixture units can be cumbersome, and can make it difficult to ascertain fee amounts early in the development planning process. Primarily, however, the current wastewater capacity fees are outdated because they rely on a master plan and capital improvement plans from more than 15 years ago.

WASTEWATER CAPACITY FEE CALCULATIONS

Capacity fee calculations rely on data and information obtained from the Town including:

- Water reclamation fixed asset records providing historical cost, age, and expected life of facilities
- Existing and past long-term debt used to finance existing water reclamation facilities
- Financial information for the utility identifying reserves specifically set aside for capital improvements
- Customer account information from the utility billing system
- Water reclamation treatment plant inflow and loading data
- An analysis of water reclamation treatment plant construction costs as they relate to flow, biochemical oxygen demand (BOD), and total suspended solids (TSS).

Specific components of the capacity fee calculations are described below.

Value of Existing Water Reclamation Facilities

The first step to calculating capacity fees is to estimate the value of the existing water reclamation system facilities. This is accomplished with the use of the Town's fixed asset records. The value of the existing facilities can be determined using a variety of methods. However, the most common, and the one we recommend, is depreciated replacement cost.

The Town's fixed asset records provide data for water reclamation system assets including historical cost, date of acquisition, and accounting service life. This information is used for determining the Town's annual depreciation of utility assets. The depreciated replacement cost of water reclamation assets is determined by taking the historical cost of each asset escalating to a current value (replacement cost) using the *Engineering News Record's* 20-Cities Construction Cost Index (20-Cities CCI) and depreciating this value using the age and expected service life. The same result is obtained by escalating the book value of each asset to current value using the 20-Cities CCI. This calculation is performed for each asset item. Costs have been escalated to October 2013 using a 20-Cities CCI value of 9,689.

The Town's fixed asset records include more than 500 water reclamation assets. These include many fully depreciated items that remain in service. Fully depreciated items have no value in the capacity fee calculations even though they obviously still have value since they are still in active service. In this way, the proposed capacity fee analysis is somewhat conservative.

The top portion of **Table 4** summarizes the valuation of existing water reclamation system assets as of June 30, 2012. The valuation summary includes original cost, book value, replacement cost, and depreciated replacement cost. The last column, depreciated replacement cost, is used in capacity fee calculations. **Appendix B** includes a complete listing of the water reclamation fixed assets summarized in the top portion of Exhibit 4. The Town's fixed asset records also include vehicles as a separate asset class. Vehicles have been excluded from the fixed asset analysis and wastewater capacity fee calculations because vehicles are generally short lived and serve more an operational function than physical facilities.

Table 4
Town of Windsor
Summary of Wastewater Buy-In Capacity Fee Calculation

	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
Summary of Fixed Asset Valuation (1)				
Capital Improvement Program	$ 5,528,574	$ 5,528,574	$ 6,202,000	$ 6,202,000
Collection System	$ 23,261,603	$ 11,871,017	$ 46,513,000	$ 20,460,000
General Plant Assets	$ 3,035,265	$ 98,174	$ 5,773,000	$ 155,000
Land	$ 6,265,121	$ 6,265,121	$ 14,300,000	$ 14,300,000
Treatment	$ 49,907,709	$ 34,165,249	$ 79,904,000	$ 48,058,000
Total Fixed Asset Valuation	$ 87,998,273	$ 57,928,136	$ 152,692,000	$ 89,175,000
Adjustments to Financial Valuation				
Plus Present Value of Past Debt Issuance Costs (2)				$ 604,000
Plus Present Value of Past Interest Costs (3)				$ 9,954,000
Minus Outstanding Principal on Debt (4)				$ (12,215,000)
Plus Capital Fund Reserves (5)				$ 4,005,000
Total Wastewater System Buy-In Valuation				**$ 91,523,000**
No. of Equivalent Single-Family Dwellings (ESDs) (6)				8,667
Buy-In Wastewater Capacity Fee ($/ESD)				**$ 10,560**

Notes:
(1) From Town's water reclamation fixed asset records, as of June 30, 2012. Replacement cost and depreciated replacement cost escalated to October 2013 ENR 20-cities CCI value of 9,689. Excludes the vehicle asset classification.
(2) Includes issuance costs from 1994 refunding bonds and 2012D CSCDA bonds. Information on other debt issues are not readily available.
(3) Includes past interest payments on all water reclamation long-term debt since 1994.
(4) Outstanding principal on all water reclamation long-term debt as of June 30, 2013.
(5) Balances in water reclamation capital reserve funds as of June 30, 2012.
(6) Number of existing ESDs as determined from 2012 winter water usage and wastewater flow data.

Past and Current Long-Term Debt Obligations

The cost of acquiring and constructing existing water reclamation facilities should also include the cost of long-term debt financing. **Table 5** summarizes the water reclamation debt issues included in the capacity fee analysis, including the present values of issuance costs and of past interest payments on past and existing long-term debt obligations, as well as the amount of outstanding principal on existing long-term debt. The present values of debt issuance and of past interest costs are added to fixed asset values of existing water reclamation facilities as part of the capacity fee calculations. Outstanding principal is deducted from the valuation.

Table 5
Town of Windsore
Summary of Past Water Reclamation Debt Issues

Debt Issue	Par Amount	Issuance Costs	Present Value of Issuance Costs (1)	Interest Payments Through FY 12-13	Present Value of Past Interest Payments (1)	Outstanding Principal (2)
1994 Refunding Bond	$ 3,210,000	$ 216,603	$ 403,000	$ 1,596,410	$ 2,324,000	$ -
1999 SWRCB SRF Loan	$ 8,907,047	n/a	n/a	$ 2,938,738	$ 2,485,000	$ 4,635,000
2002B CSCDA Pooled Bond	$ 10,290,000	n/a	n/a	$ 4,389,721	$ 4,856,000	$ -
2004C CSCDA Refunding Bond	$ 1,585,000	n/a	n/a	$ 204,924	$ 220,000	$ -
2012D CSCDA Pooled Bond	$ 7,580,000	$ 200,468	$ 201,000	$ 2,297,910	$ 69,000	$ 7,580,000
Totals	**$ 31,572,047**	**$ 417,071**	**$ 604,000**	**$ 11,427,703**	**$ 9,954,000**	**$ 12,215,000**

Notes:

(1) Issuance costs and past interest payments escalated to current value based on LAIF rate of return.

(2) Outstanding principal as of June 30, 2013.

Long-term debt has been used to finance certain water reclamation facilities. For purposes of capacity fee calculations interest payments back to 1994 have been included in the analyses. While General Obligation Bonds had been issued in 1971 and 1978 to finance certain water reclamation facilities, that debt was repaid through property taxes and has been excluded from the wastewater capacity fee analysis. Debt issuance cost information is only available on two debt issues (1994 and 2012). The omission of other debt issuance costs is not likely significant, and makes the capacity fee calculations a bit conservative.

Past interest and issuance costs on all past and existing debt obligations have been adjusted to the present value to reflect the time value of money. Escalation has been made using the historical rate of return on Local Agency Investment Fund (LAIF) accounts.

Capital Fund Reserves

Moneys held within water reclamation utility and dedicated for future capital improvements can be added to the system valuation. The Town maintains two separate capital fund reserves within the water reclamation utility. **Table 6** summarizes the cash-equivalent balances within each of the reserves as of June 30, 2012. These moneys have all been set aside specifically to pay for future capital improvements (or future debt service payments). These fund balances are added to the utility system valuation used to calculate capacity fees.

Table 6
Town of Windsor
Water Reclamation Capital Fund Reserves

Capital Reserves (as of 6/30/2012)	
Capital Replacement Fund	$ 4,736,900
Capital Fund	$ (731,900)
Total Capital Fund Reserves	$ 4,005,000

Wastewater Capacity Fee Calculation Summary

Table 4 (shown previously) summarizes the capacity fee calculations for the water reclamation utility. The calculations are based on the information described in the previous pages and include present values of existing facilities, financing costs, and capital fund reserves. Utility system valuations are then divided by the number of existing equivalent single-family dwellings (ESDs) served by the utility. In 2012, the water reclamation treatment plant has an average dry weather flow of 1.30 mgd. Single family winter water usage in that year averaged 150 gallons per day. This represents the flow rate for 1 equivalent single family dwelling (ESD) during this most recent year. Dividing the 1.30 mgd dry weather flow by 150 gpd per ESD results in an effective customer base of 8,667 ESDs[3].

[3] Wastewater flows in 2012 were lower than normal, due to economic conditions and other factors. Normal wastewater flows for 1 ESD are estimated by the Town to be 200 gpd. Nevertheless, the calculation of the number of ESDs currently served by the utility is a valid calculation.

For capacity fee calculation purposes, each single-family dwelling is considered 1 ESD and each multi-family dwelling is considered 0.78 ESD. The factor for multi-family dwellings is based on the average monthly winter water use per multi-family dwelling relative to the average monthly winter water use for single-family dwellings. Similarly, secondary residential units (granny units) are assigned a use factor of 0.50 ESD. For residential customers, winter water use is an indicator of indoor water use and sewer flow generation.

Wastewater capacity fees for non-residential wastewater accounts will be determined based on (1) the number of ESDs for each proposed new connection, and (2) the strength classification for the specific type of business or use. The Town has defined one ESD as equivalent to 200 gallons per day (gpd) of wastewater flow.

The standard capacity fee of $10,560 for 1 ESD, as presented in Table 4, represents the cost of existing capacity in water reclamation utility. As new development connects to the water reclamation utility system, and pays this proposed capacity fee, they are contributing to the investment made into the system on par with existing customers. Capacity fee revenue is then available to rehabilitate, upgrade, and expand the utility system. In effect, new customers become equal partners with existing customers.

Wastewater Capacity Fee Schedule

The final step in determining wastewater capacity fees is to develop the schedule of fees for various types of development. Standard single-family homes, by definition, are one ESD and the fee amount shown in Table 4 is appropriate for single-family development.

Data obtained from the utility billing system (from the 2012 rate study[4]) indicates that multi-family dwellings place a lesser demand on the wastewater system, than do single family homes. As a result, multi-family dwelling units should pay a lower fee than single-family homes.

Residential wastewater generation is commonly estimated from winter water use data. During winter months irrigation system are generally turned off, and it is reasonable to assume that water usage results in wastewater flows. Utility billing data indicated that average single family winter water usage in Windsor is about 4,000 gallons per month. By contrast, the average winter water use for multi-family dwellings is 3,100 gallons per month. As a result of this difference, it is recommended that wastewater capacity fees for multi-family development be set at 78 percent of the amount for single family homes, or a multi-family dwelling is equal to 0.78 ESD for wastewater capacity fee purposes. Similarly, the capacity fee for a secondary living unit (granny unit) is based on 0.50 ESD.

In 2011, when the Town was considering new water capacity fees, the Town Council approved a reduced capacity fee for small single-family dwellings (defined as less than 1,200 square feet and with a 5/8" water meter). The reduced fee was commensurate with the lower demand that a smaller home placed on the water system, and also serves as an incentive for constructing more efficient and compact housing. A similar reduced wastewater capacity fee is proposed herein for the same reasons and to maintain consistency between the water and wastewater capacity fees.

[4] *Town of Windsor Water and Water Reclamation Financial Plan and Rate Update Study Final Report*, prepared by The Reed Group, Inc., July 23, 2012.

Wastewater capacity fees for non-residential development are currently determined based on the number of drainage fixture units (DFUs) as defined by the Uniform Plumbing Code. Detailed development plans are required in order to estimate non-residential wastewater capacity fees, and the process is time consuming. Staff has indicated a preference for a simpler approach to determining non-residential wastewater capacity fees. Other means of determining the number of ESDs are available. **Table 7** provides factors for determining ESDs for certain business types based on factors developed and used by the City of Santa Rosa.

Table 7
Town of Windsor
Non-Residential Wastewater Demand Factors - Typical Parameters (1)

		Wastewater Demand Factor	Average Monthly Flow	Average Daily Flow
Category	Types of Use	ESDs per 1,000 sq. ft. (2)	Gal/month per 1,000 sq. ft.	Gal/day per 1,000 sq. ft.
1	Warehouse	0.075	450	15
2	Retail, Schools, Office, Church, Halls, Playhouses, Gym without Showers	0.15	900	30
3	Movie theaters, Garages	0.275	1,620	55
4	Grocery without food preparation	0.45	2,700	90
5	Bakery	0.575	3,450	115
6	Barber/Beauty Salon	0.75	4,500	150
7	Deli, Grocery with food preparation	0.8	4,800	160
8	Prisons	0.85	5,100	170
9	Motels, Hotels (restaurant & conference center areas calculated separately)	1.15	6,900	230
10	Gym with showers	1.3	7,800	260
11	Hospital, Rest Home	1.6	9,600	320
12	Coffee Shop, Bar, Restaurant with approved BAT (3)	1.75	10,500	350
13	Restaurant (w/o BAT)	2.5	15,000	500
14	Car Wash		40% of water use	
15	Gas Station		50 gallons per day per pump	
16	Coin Laundry with approved BAT		100 gallons per day per washing machine	
17	Coin Laundry w/o BAT		170 gallons per day per washing machine	
18	Commercial Laundry		70% of water use	

Notes:

(1) Derived from Table 15-1 of City of Santa Rosa Municipal Code Section 15-16.030 (B), as amended by Ordinance 3663.

(2) Based on 200 gpd per ESD.

(3) BAT is best available technology (e.g., grease removal devices for restaurants).

In addition to wastewater flows (as expressed in ESDs) the wastewater capacity fee for non-residential connections should also be based on wastewater strength considerations. Similar to the Town's water reclamation rates, the proposed wastewater capacity fees for non-residential development include different fees for low, medium, and high strength classifications. An analysis of the fixed asset cost data indicates that about 35 percent of the water reclamation utility's value is related to treatment capacity, with about 65 percent related to collection and disposal capacity. The collection and disposal capacities are included in the wastewater capacity fee entirely on the basis of wastewater flow. However, the Town's engineering consultant, Brelje & Race, prepared an analysis of the cost of wastewater treatment facilities and determined that 52 percent of construction cost was related to the capacity for processing wastewater flow volume, 33 percent related to treating biochemical oxygen demand (BOD), and 15 percent related to removing total suspended solids (TSS). A Technical Memorandum dated May 8, 2013 prepared by Brelje & Race in included in **Appendix C** of this report. Combining all water reclamation utility assets together results in the following distribution of costs across flow, BOD, and TSS:

Flow Allocation = 0.65 + 0.35 x 0.52 = 83%

BOD Allocation = 0.35 x 0.33 = 12%

TSS Allocation = 0.35 x 0.15 = 5%

Table 8 lists various types of non-residential business types and their assignment into the low, medium, and high strength classifications. These classifications have been used both within the current wastewater capacity fee program, as well as for the Town's water reclamation rates.

Table 8
Town of Windsor
Sample Classifications of Non-Residential Accounts by Wastewater Strength (1)

Low Strength	***Medium Strength***
Softwater services	Hotels or motels (without restaurants)
Car washes	Repair and service stations
Office buildings	Commercial laundries
Laundromats	Manufacturing
Department stores	Lumber yards
Retail stores	Shopping centers (mixed strength)
Warehouses	Nurseries/greenhouses
Hospitals	Nightclubs
Convalescent homes	Amusement parks
Indoor theaters	Mixed strength uses
Membership organizations	***High Strength***
Social services	Hotels or motels (with restaurants)
Schools	Bakeries
Health/fitness clubs	Food processors
Medical/dental offices	Supermarkets
Beauty/barber shops	Mortuaries
Churches	Restaurants

Notes:
(1) Developed from Town of Windsor development impact fee program schedule.

For continuity and consistency, the Town should continue to use current practices for classifying various types of development into the low, medium, and high strength categories, as well as distinguishing between residential and non-residential development projects.

The low strength non-residential classification has the same general strength characteristics as residential connections. Medium and high strength classifications have higher BOD and TSS loading factors. **Table 9** presents the loading characteristics for various development types, as well as the relative strength factor that reflects both the loading characteristics for various classifications, as well as the distribution of water reclamation utility capacity costs. The strength factors are used to determine the appropriate wastewater capacity fee for the low, medium, and high strength user classifications.

Table 9
Town of Windsor
Wastewater Capacity Fee Strength Factors

	WW Flow (gpd)	BOD (mg/l)	TSS (mg/l)	Strength Factor	Wastewater Capacity Fee
Residential (per dwelling unit)					
Single Family	200	150	100	1.00	$ 10,560
Multi-Family	156	150	100	1.00	$ 8,237
Non-Residential (per ESD)					
Low (standard) Strength	200	150	100	1.00	$ 10,560
Medium Strength (1)	200	300	240	1.19	$ 12,555
High Strength (2)	200	800	600	1.76	$ 18,615

Notes:
(1) Medium strength factor calculated as: 0.83 + 0.12 x 300 / 150 + 0.05 x 240 / 100
(2) High strength factor calculated as: 0.83 + 0.12 x 800 / 150 + 0.05 x 600 / 100

The complete wastewater capacity fee schedule reflecting the proportioning of the fee amounts, as described above, are presented **Table 10**.

Occasionally, the Town may be presented with a non-standard development project for which the proposed capacity fee schedule would not adequately reflect the capacity needs of the project. This could be particularly true if a development project presents unique wastewater discharge characteristics. A production winery or food processing facility might be examples. In situations where the Town determines that the standard fee schedule is not appropriate the equation shown in the footnote of Table 10 could be used to calculate an appropriate wastewater capacity fee.

It is recommended that the ordinance or resolution adopting the proposed wastewater capacity fees include a provision enabling the Director of Public Works to determine when and how the above formula would be applied to non-standard development projects.

Table 10
Town of Windsor
Proposed Wastewater Capacity Fee Schedule

	Wastewater Capacity Fees		
Single Family Residential			
Single family dwelling	$	10,560	per DU
Secondary (granny) unit	$	5,280	per DU
Multi-Family Residential (1)			
Per dwelling unit	$	8,237	per DU
Non-Residential (2)			
Low (standard) strength	$	10,560	per ESD
Medium strength	$	12,555	per ESD
High strength	$	18,615	per ESD
Non-standard development projects		(3)	

Notes:

(1) Includes duplex, triplex, apartment, condominium, and mobile home units.

(2) Includes commercial, industrial, institutional, and mixed-use development. One equivalent single-family dwelling (ESD) is equal to 200 gpd of estimated wastewater flow.

(3) For new connections with non-standard waste characteristics, the wastewater capacity fee can be determined as follows:

WWCF = $10,560 x Flow /200 x [0.83 + (0.12 x BOD /150) + (0.05 x TSS /100)]

Where

WWCF = Calculated wastewater capacity fee
Flow = Wastewater flow in gallons per day
BOD = Biochemical oxygen demand of discharge in mg/l
TSS = Total suspended solids of discharge in mg/l

CAPACITY FEE ADMINISTRATION AND UPDATES

While not reviewed in detail, we believe that the Town already follows required steps for accounting for capacity fee revenues and expenditures. For reference, **Appendix A**, at the end of this report, includes statutory requirements for accounting for capacity charges.

It is recommended that the Town of Windsor continue to annually adjust the capacity fees for the affects of inflation using the *Engineering News Record's* 20-Cities Construction Cost Index (20-cities CCI). The capacity fees presented herein have been indexed to a 20-cities CCI value of 9,516 (May 2013). The 20-cities CCI is a broadly accepted and used construction cost index that attempts to reflect the monthly changes in general construction costs. Adjusting capacity fees annually using this index can help the Town to maintain fees commensurate with inflationary cost changes between periodic comprehensive updates.

While capacity fee calculations using the system buy-in method should be relatively stable over time, it is recommended that the Town formally update capacity fee calculations at least once every three to five years. Water reclamation facility additions, financing arrangements, disposal of worn out facilities, the customer base, and other aspects of fee calculation all evolve over time and periodically updating the calculations will help ensure that new development is paying fair and proportionate share of water reclamation system costs.

Finally, annual capacity fee revenues are subject to the fluctuations in the pace of new development. Capacity fees are primarily a means of equitably assigning costs of capacity to new development. However, they are often also used as a primary source of capital improvement revenue. Caution should be exercised when relying upon capacity fee revenue as a predictable revenue source. In addition, while capacity fees revenue can be used to make debt service payments, relying on the revenue for debt payments is risky, and may be less reliable if a fee deferral program is implemented.

Changes in Use

The Town should also consider implementing procedures for charging additional wastewater capacity fees for changes in the use and operation of a business that results in increased flows or higher sewer strength. The procedure should consider past charges and the number of ESDs that the business would receive "credit" for. For example, if a business (say, office building) originally paid wastewater capacity fees that is equates to 1.0 ESD and then makes tenant improvements to become a restaurant and increases its flow and strength factor resulting in, say, 2.5 ESD's, then the business should be charged for the additional 1.5 ESD at the current fee per ESD.

APPENDIX A – GOVERNMENT CODE SECTIONS 66013, 66016, 66022, AND 66023

66013. (a) Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount of the fee or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.

(b) As used in this section:

(1) "Sewer connection" means the connection of a structure or project to a public sewer system.

(2) "Water connection" means the connection of a structure or project to a public water system, as defined in subdivision (f) of Section 116275 of the Health and Safety Code.

(3) "Capacity charge" means a charge for facilities in existence at the time a charge is imposed or charges for new facilities to be constructed in the future that are of benefit to the person or property being charged.

(4) "Local agency" means a local agency as defined in Section 66000.

(5) "Fee" means a fee for the physical facilities necessary to make a water connection or sewer connection, including, but not limited to, meters, meter boxes, and pipelines from the structure or project to a water distribution line or sewer main, and that does not exceed the estimated reasonable cost of labor and materials for installation of those facilities.

(c) A local agency receiving payment of a charge as specified in paragraph (3) of subdivision (b) shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected.

Any interest income earned from the investment of moneys in the capital facilities fund shall be deposited in that fund.

(d) For a fund established pursuant to subdivision (c), a local agency shall make available to the public, within 180 days after the last day of each fiscal year, the following information for that fiscal year:

(1) A description of the charges deposited in the fund.

(2) The beginning and ending balance of the fund and the interest earned from investment of moneys in the fund.

(3) The amount of charges collected in that fiscal year.

(4) An identification of all of the following:

(A) Each public improvement on which charges were expended and the amount of the expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used.

(B) Each public improvement on which charges were expended that was completed during that fiscal year.

(C) Each public improvement that is anticipated to be undertaken in the following fiscal year.

(5) A description of each interfund transfer or loan made from the capital facilities fund. The information provided, in the case of an interfund transfer, shall identify the public improvements on which the transferred moneys are, or will be, expended. The information, in the case of an interfund loan, shall include the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

(e) The information required pursuant to subdivision (d) may be included in the local agency's annual financial report.

(f) The provisions of subdivisions (c) and (d) shall not apply to any of the following:

(1) Moneys received to construct public facilities pursuant to a contract between a local agency and a person or entity, including, but not limited to, a reimbursement agreement pursuant to Section 66003.

(2) Charges that are used to pay existing debt service or which are subject to a contract with a trustee for bondholders that requires a different accounting of the charges, or charges that are used to reimburse the local agency or to reimburse a person or entity who advanced funds under a reimbursement agreement or contract for facilities in existence at the time the charges are collected.

(3) Charges collected on or before December 31, 1998.

(g) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion imposing a fee or capacity charge subject to this section shall be brought pursuant to Section 66022.

(h) Fees and charges subject to this section are not subject to the provisions of Chapter 5 (commencing with Section 66000), but are subject to the provisions of Sections 66016, 66022, and 66023.

(i) The provisions of subdivisions(c) and (d) shall only apply to capacity charges levied pursuant to this section.

66016. (a) Prior to levying a new fee or service charge, or prior to approving an increase in an existing fee or service charge, a local agency shall hold at least one open and public meeting, at which oral or written presentations can be made, as part of a regularly scheduled meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that the data required by this section is available, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the local agency for mailed notice of the meeting on new or increased fees or service charges. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service. At least 10 days prior to the meeting, the local agency shall make available to the public data indicating the amount of cost, or estimated cost, required to provide the service for which the fee or service charge is levied and the revenue sources anticipated to provide the service, including General Fund revenues. Unless there has been voter approval, as prescribed by Section 66013 or 66014, no local agency shall levy a new fee or service charge or increase an existing fee or service charge to an amount which exceeds the estimated amount required to provide the service for which the fee or service charge is levied. If, however, the fees or service charges create revenues in excess of actual cost, those revenues shall be used to reduce the fee or service charge creating the excess.

(b) Any action by a local agency to levy a new fee or service charge or to approve an increase in an existing fee or service charge shall be taken only by ordinance or resolution. The legislative body of a local agency shall not delegate the authority to adopt a new fee or service charge, or to increase a fee or service charge.

(c) Any costs incurred by a local agency in conducting the meeting or meetings required pursuant to subdivision (a) may be recovered from fees charged for the services which were the subject of the meeting.

(d) This section shall apply only to fees and charges as described in Sections 51287, 56383, 57004, 65104, 65456, 65863.7, 65909.5, 66013, 66014, and 66451.2 of this code, Sections 17951, 19132.3, and 19852 of the Health and Safety Code, Section 41901 of the Public Resources Code, and Section 21671.5 of the Public Utilities Code.

(e) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion levying a fee or service charge subject to this section shall be brought pursuant to Section 66022.

66022. (a) Any judicial action or proceeding to attack, review, set aside, void, or annul an ordinance, resolution, or motion adopting a new fee or service charge, or modifying or amending an existing fee or service charge, adopted by a local agency, as defined in Section 66000, shall be commenced within 120 days of the effective date of the ordinance, resolution, or motion.

If an ordinance, resolution, or motion provides for an automatic adjustment in a fee or service charge, and the automatic adjustment results in an increase in the amount of a fee or service charge, any action or proceeding to

attack, review, set aside, void, or annul the increase shall be commenced within 120 days of the effective date of the increase.

(b) Any action by a local agency or interested person under this section shall be brought pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure.

(c) This section shall apply only to fees, capacity charges, and service charges described in and subject to Sections 66013 and 66014.

66023. (a) Any person may request an audit in order to determine whether any fee or charge levied by a local agency exceeds the amount reasonably necessary to cover the cost of any product or service provided by the local agency. If a person makes that request, the legislative body of the local agency may retain an independent auditor to conduct an audit to determine whether the fee or charge is reasonable.

(b) Any costs incurred by a local agency in having an audit conducted by an independent auditor pursuant to subdivision (a) may be recovered from the person who requests the audit.

(c) Any audit conducted by an independent auditor to determine whether a fee or charge levied by a local agency exceeds the amount reasonably necessary to cover the cost of providing the product or service shall conform to generally accepted auditing standards.

(d) The procedures specified in this section shall be alternative and in addition to those specified in Section 54985.

(e) The Legislature finds and declares that oversight of local agency fees is a matter of statewide interest and concern. It is, therefore, the intent of the Legislature that this chapter shall supersede all conflicting local laws and shall apply in charter cities.

(f) This section shall not be construed as granting any additional authority to any local agency to levy any fee or charge which is not otherwise authorized by another provision of law, nor shall its provisions be construed as granting authority to any local agency to levy a new fee or charge when other provisions of law specifically prohibit the levy of a fee or charge.

APPENDIX B – WATER RECLAMATION FIXED ASSET RECORDS

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	WTRR PART HEMBREE LN	CIP	06/30/1995	0/YR/SL	6,847	6,847	12,126	12,126
410	SEWER	PROJ 1170 ENGINEERING	CIP	06/30/2001	0/YR/SL	14,611	14,611	22,318	22,318
410	SEWER	PROJ 1170 LEGAL	CIP	06/30/2001	0/YR/SL	6,854	6,854	10,469	10,469
410	SEWER	FUTURE POND Z (OLD PROJ #1173)	CIP	06/28/2002	0/YR/SL	150,711	150,711	223,343	223,343
410	SEWER	VINTAGE GR DISPOSAL	CIP	06/30/2002	0/YR/SL	29,019	29,019	43,004	43,004
430	SEWER	PROJ #1170 - VINTAGE GREENS DISPOSAL	CIP	06/30/2003	0/YR/SL	13,379	13,379	19,365	19,365
430	SEWER	PROJ #1170 - VINTAGE GREENS DISPOSAL	CIP	06/30/2004	0/YR/SL	26,620	26,620	36,250	36,250
430	SEWER	PROJ #1172-POND 1	CIP	06/30/2004	0/YR/SL	155,732	155,732	212,068	212,068
430	SEWER	PROJ #1173-POND Z	CIP	06/30/2004	0/YR/SL	76,573	76,573	104,274	104,274
430	SEWER	PROJ #1126 - SHONE FARM	CIP	06/30/2005	0/YR/SL	65,272	65,272	84,933	84,933
430	SEWER	PROJ #1170 - VINTAGE GREENS DISPOSAL	CIP	06/30/2005	0/YR/SL	14,497	14,497	18,864	18,864
430	SEWER	PROJ #1172 - POND 1	CIP	06/30/2005	0/YR/SL	87,014	87,014	113,224	113,224
430	SEWER	PROJ #1126 - RECLAIMED WATER SYS DISPOSAL EXP	CIP	06/30/2006	0/YR/SL	42,670	42,670	53,338	53,338
430	SEWER	PROJ #1172 - POND 1	CIP	06/30/2006	0/YR/SL	42,149	42,149	52,687	52,687
430	SEWER	PROJ #1181 - AWT FILTER RETROFIT	CIP	06/30/2006	0/YR/SL	7,984	7,984	9,980	9,980
430	SEWER	PROJ #1126-SHONE FARM DISPOSAL	CIP	06/30/2007	0/YR/SL	591,762	591,762	719,747	719,747
430	SEWER	PROJ #1172 - POND 1	CIP	06/30/2007	0/YR/SL	4,907	4,907	5,968	5,968
430	SEWER	PROJ #1126-SHONE FARM DISPOSAL	CIP	6/30/09	0/YR/SL	2,083	2,083	2,355	2,355
410	SEWER	GEYSERS PIPELINE PUMPSTATION	CIP	06/30/10	0/YR/SL	16,380	16,380	18,030	18,030
410	SEWER	PHOTOVOLTAIC IMPROVEMENTS	CIP	06/30/10	0/YR/SL	1,125	1,125	1,239	1,239
411	SEWER	PROJ #1183 SCADA SYSTEM UPGRADE	CIP	06/30/10	0/YR/SL	598,081	598,081	658,342	658,342
411	SEWER	PROJ #1197 TREATMENT PLANT REFURBISH	CIP	06/30/10	0/YR/SL	125,400	125,400	138,035	138,035
430	SEWER	PROJ #0550 SHILOH ROAD IMPROVEMENTS	CIP	06/30/11	0/YR/SL	12,609	12,609	13,470	13,470
411	SEWER	PROJ #1183 SCADA SYSTEM UPGRADE	CIP	06/30/11	0/YR/SL	1,163,430	1,163,430	1,242,835	1,242,835
411	SEWER	PROJ #1197 TREATMENT PLANT REFURBISH	CIP	06/30/11	0/YR/SL	727,453	727,453	777,102	777,102
430-82	SEWER	Proj #0550 Shiloh Rd Improvement Project	CIP	6/30/12	0/YR/SL	129,395	129,395	134,687	134,687
411-82	SEWER	Proj #1183 SCADA System Upgrade	CIP	6/30/12	0/YR/SL	321,736	321,736	334,893	334,893
411-82	SEWER	Proj #1197 Treatment Plan Refurbishment	CIP	6/30/12	0/YR/SL	908,404	908,404	945,555	945,555
411-82	SEWER	Proj #1440 West Truck Sewer Phase 2	CIP	6/30/12	0/YR/SL	185,877	185,877	193,478	193,478
		CIP Total				**5,528,574**	**5,528,574**	**6,201,979**	**6,201,979**
410	SEWER	COLLECTION SYSTEM	COLLECT	01/01/1964	40/YR/SL	281,268	-	2,911,502	-
410	SEWER	COLLECT SYS DIST 1	COLLECT	07/01/1972	50/YR/SL	347,212	62,496	1,919,046	345,418
410	SEWER	COLLECT SYSTEM DIST 2	COLLECT	07/01/1972	50/YR/SL	118,870	21,400	656,996	118,277
410	SEWER	LAFAYETTE SEWER LN EXTENTION	COLLECT	06/01/1975	40/YR/SL	8,274	410	36,241	1,797
410	SEWER	SEWER SYSTEM STARR RD DIST	COLLECT	09/01/1975	40/YR/SL	50,504	2,509	221,214	10,988
410	SEWER	WATERPROOF MANHOLES	COLLECT	01/01/1981	20/YR/SL	18,955	-	51,953	-
410	SEWER	SEWER LINES DONATED	COLLECT	07/01/1982	40/YR/SL	45,700	10,277	115,760	26,033
410	SEWER	WINDSOR MOBILE CC	COLLECT	07/01/1984	40/YR/SL	10,500	2,883	24,538	6,737
410	SEWER	SUTTON PLACE I	COLLECT	07/01/1984	40/YR/SL	12,400	3,410	28,978	7,969
410	SEWER	SEWER LINES DONATED	COLLECT	07/01/1984	40/YR/SL	198,670	51,245	464,275	119,756
410	SEWER	YOUNG ESTATES	COLLECT	07/01/1984	40/YR/SL	15,800	4,345	36,923	10,154
410	SEWER	WINDSOR COMMONS	COLLECT	07/01/1984	40/YR/SL	48,000	13,200	112,172	30,847
410	SEWER	POLARIS ESTATES	COLLECT	07/01/1984	40/YR/SL	15,820	4,346	36,970	10,156
410	SEWER	HARPER SUBDIVISION	COLLECT	07/09/1984	40/YR/SL	28,000	7,700	65,434	17,994
410	SEWER	THE REDWOOD PHASE 1	COLLECT	10/16/1984	40/YR/SL	14,900	4,284	34,820	10,012
410	SEWER	WES ARCHER DEV	COLLECT	11/21/1984	40/YR/SL	21,500	6,216	50,244	14,525
410	SEWER	WINDSOR IND PARK	COLLECT	02/05/1985	40/YR/SL	18,000	5,394	41,573	12,458

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	WINDSOR WEST	COLLECT	02/19/1985	40/YR/SL	13,300	3,904	30,718	9,016
410	SEWER	PARK GLEN PROJ 511	COLLECT	04/01/1985	40/YR/SL	27,765	8,204	64,127	18,948
410	SEWER	WINDSOR OAKS SUBDIVISION	COLLECT	06/04/1985	40/YR/SL	73,000	21,789	168,602	50,325
410	SEWER	GREENVUE OAKS	COLLECT	06/18/1985	40/YR/SL	107,000	32,093	247,129	74,122
410	SEWER	HUDSON-ALDEN PROJ 682	COLLECT	07/16/1985	40/YR/SL	5,000	1,507	11,548	3,480
410	SEWER	HEMBREE MEAD PROJ 615	COLLECT	01/07/1986	40/YR/SL	115,800	35,711	261,227	80,559
410	SEWER	LAKEWOOD 3 PROJ 602	COLLECT	04/01/1986	40/YR/SL	600,000	189,573	1,353,508	427,648
410	SEWER	SPRINGFLDEST PROJ 684	COLLECT	04/01/1986	40/YR/SL	31,880	10,214	71,916	23,041
410	SEWER	COURTYARDS EAST PROJ 624	COLLECT	06/17/1986	40/YR/SL	66,300	22,179	149,563	50,033
410	SEWER	WINDSINDPKII PROJ 687	COLLECT	11/18/1986	40/YR/SL	108,000	36,612	243,631	82,591
410	SEWER	ALDEN COURT SUBDIVISION PROJ 679	COLLECT	12/02/1986	40/YR/SL	90,000	30,515	203,026	68,838
410	SEWER	CONTINGENCY ALLOW	COLLECT	06/30/1987	40/YR/SL	5,213	2,108	11,463	4,635
410	SEWER	INCIDENTAL EXPENSES	COLLECT	06/30/1987	40/YR/SL	49,163	19,859	108,110	43,670
410	SEWER	CONSTRUCTION	COLLECT	06/30/1987	40/YR/SL	67,651	27,380	148,766	60,208
410	SEWER	OAK MEADOWS PROJ 662	COLLECT	09/15/1987	40/YR/SL	15,800	5,675	34,744	12,479
410	SEWER	PEDROTTI 1 PROJ 695	COLLECT	10/06/1987	40/YR/SL	37,000	13,348	81,364	29,352
410	SEWER	MONTICELLO PROJ 705	COLLECT	10/06/1987	40/YR/SL	11,980	4,318	26,344	9,495
410	SEWER	OAK PARK PROJ 709	COLLECT	01/15/1988	40/YR/SL	109,040	39,854	233,785	85,448
410	SEWER	PARKSIDE PROJ 664	COLLECT	02/16/1988	40/YR/SL	50,000	18,430	107,201	39,514
410	SEWER	SHADY OAKS PROJ 721	COLLECT	02/16/1988	40/YR/SL	43,700	16,104	93,694	34,528
410	SEWER	PIPELINE BROOKS RD PROJ 515	COLLECT	06/30/1988	40/YR/SL	1,461,212	601,251	3,132,879	1,289,098
410	SEWER	FOOTHILL #1 PROJ 701	COLLECT	07/19/1988	40/YR/SL	427,900	160,459	917,429	344,028
410	SEWER	CROSSCREEK #1 PROJ 713	COLLECT	07/19/1988	40/YR/SL	176,500	66,184	378,421	141,900
410	SEWER	LAKEWOOD #2 PROJ 733	COLLECT	09/20/1988	40/YR/SL	170,400	64,904	365,342	139,156
410	SEWER	VINECREST ESTATES PROJ712	COLLECT	09/20/1988	40/YR/SL	173,700	66,157	372,418	141,843
410	SEWER	LAKEWOOD #1B PROJ 748	COLLECT	10/18/1988	40/YR/SL	322,300	122,777	691,020	263,238
410	SEWER	STARBURST ESTATES PROJ 716	COLLECT	11/01/1988	40/YR/SL	34,300	13,065	73,540	28,012
410	SEWER	JONES PROJ670	COLLECT	11/01/1988	40/YR/SL	12,600	4,801	27,015	10,293
410	SEWER	GOLDENOAKS PROJ697	COLLECT	12/06/1988	40/YR/SL	99,600	37,955	213,545	81,376
410	SEWER	TAMARA OAKS PROJ711	COLLECT	12/20/1988	40/YR/SL	33,100	12,610	70,967	27,036
410	SEWER	SHIMON PROJ 752	COLLECT	12/20/1988	40/YR/SL	13,300	5,065	28,516	10,859
410	SEWER	DEERCREEK #1 PROJ644	COLLECT	01/13/1989	40/YR/SL	161,000	61,362	338,008	128,826
410	SEWER	CROSSCREEK #2 PROJ766	COLLECT	01/17/1989	40/YR/SL	123,700	47,142	259,699	98,972
410	SEWER	FOOTHILL #2 PROJ785	COLLECT	02/07/1989	40/YR/SL	215,300	82,067	452,007	172,293
410	SEWER	COUNTRY MEADOW PROJ698	COLLECT	04/18/1989	40/YR/SL	86,200	32,869	180,971	69,006
410	SEWER	OLD REDWOOD ST PROJ641	COLLECT	06/20/1989	40/YR/SL	107,200	40,889	225,059	85,843
410	SEWER	PIPELINE BROOKS RD PROJ 515	COLLECT	06/30/1989	40/YR/SL	31,286	13,093	65,683	27,488
410	SEWER	L STATN RMDL PROJ 514	COLLECT	06/30/1989	20/YR/SL	14,473	-	30,385	-
410	SEWER	CREEKSIDE MD PROJ614	COLLECT	08/29/1989	40/YR/SL	80,300	32,567	168,584	68,372
410	SEWER	HIDDEN CREEK PROJ 760	COLLECT	08/29/1989	40/YR/SL	37,100	15,044	77,889	31,584
410	SEWER	MAPLE LEAF PROJ736	COLLECT	08/29/1989	40/YR/SL	36,925	14,979	77,521	31,446
410	SEWER	LAKEWOOD GLEN II PROJ730	COLLECT	08/29/1989	40/YR/SL	282,900	114,744	593,928	240,898
410	SEWER	STANDARD STRUCTURES PROJ691	COLLECT	08/29/1989	40/YR/SL	89,320	36,230	187,521	76,061
410	SEWER	APOLLO ESTATES PROJ773	COLLECT	09/05/1989	40/YR/SL	30,300	12,288	63,613	25,797
410	SEWER	FOOTHILL OAKS III PROJ791	COLLECT	09/05/1989	40/YR/SL	34,500	13,992	72,430	29,374
410	SEWER	DEERCREEK II PROJ 796	COLLECT	09/19/1989	40/YR/SL	156,000	63,285	327,511	132,863
410	SEWER	TWIN PALM PROJ756	COLLECT	09/19/1989	40/YR/SL	53,540	21,716	112,403	45,591
410	SEWER	REDWOODM I PROJ690	COLLECT	10/17/1989	40/YR/SL	59,100	23,975	124,076	50,333

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	REDWOODM I PROJ789	COLLECT	10/17/1989	40/YR/SL	56,600	22,965	118,828	48,212
410	SEWER	MOORE SUBDIVISION PROJ707	COLLECT	11/07/1989	40/YR/SL	14,850	6,028	31,177	12,655
410	SEWER	SUMMERTREE PROJ728/729	COLLECT	12/19/1989	40/YR/SL	308,792	125,322	648,287	263,105
410	SEWER	FOOTHILL OAKS PROJ790	COLLECT	01/16/1990	40/YR/SL	77,865	31,603	159,430	64,708
410	SEWER	ALLENDINGMAN PROJ777	COLLECT	01/16/1990	40/YR/SL	77,865	31,603	159,430	64,708
410	SEWER	TED WALKER PROJ689	COLLECT	01/16/1990	40/YR/SL	37,350	15,159	76,475	31,038
410	SEWER	CASTLE ESTATES PROJ751	COLLECT	02/06/1990	40/YR/SL	146,823	59,602	300,623	122,036
410	SEWER	OAK GLEN SUBDIVISION PROJ784	COLLECT	02/06/1990	40/YR/SL	37,850	15,368	77,499	31,465
410	SEWER	ALDEN WOODS PROJ797	COLLECT	03/20/1990	40/YR/SL	332,350	134,940	680,493	276,293
410	SEWER	4" BAILY VALVES	COLLECT	06/22/1990	5/YR/SL	6,128	-	12,547	-
410	SEWER	BROOKS ASSMNT DIST PROJ 515	COLLECT	06/30/1990	40/YR/SL	1,205	513	2,467	1,051
410	SEWER	SEWER LIFT STATION PROJ514	COLLECT	06/30/1990	20/YR/SL	14,570	-	29,832	-
410	SEWER	FOOTHILL #4 PROJ 792	COLLECT	08/21/1990	40/YR/SL	96,710	41,623	198,016	85,224
410	SEWER	ELSBREE ESTATES PROJ 809	COLLECT	10/02/1990	40/YR/SL	71,710	30,871	146,828	63,209
410	SEWER	LAKEWOOD GLEN #4B PROJ 830	COLLECT	10/02/1990	40/YR/SL	195,267	84,066	399,813	172,127
410	SEWER	LAKEWOOD GLEN #3 PROJ 708	COLLECT	10/02/1990	40/YR/SL	117,062	50,396	239,687	103,186
410	SEWER	RIDGEVIEW ESTATES PROJ 745	COLLECT	10/02/1990	40/YR/SL	116,700	50,239	238,945	102,866
410	SEWER	RNDBALE SUBDIVISION PROJ741	COLLECT	10/16/1990	40/YR/SL	35,211	14,494	72,095	29,677
410	SEWER	VINTAGE HILLS PROJ 738	COLLECT	10/30/1990	40/YR/SL	57,215	24,636	117,149	50,442
410	SEWER	OAKHILL ESTATES PROJ 810	COLLECT	11/06/1990	40/YR/SL	205,238	88,373	420,229	180,945
410	SEWER	RIVER ROAD LIFT STN ADD	COLLECT	01/08/1991	40/YR/SL	17,568	3,574	35,205	7,161
410	SEWER	WILSON ESTATES PROJ 831	COLLECT	01/11/1991	40/YR/SL	36,805	15,853	73,754	31,768
410	SEWER	ALDEN WOODS 2-B PROJ 883	COLLECT	05/18/1991	40/YR/SL	46,804	20,170	93,791	40,419
410	SEWER	RCLM WW TRANS & PUMP PROJ 1122	COLLECT	05/30/1991	20/YR/SL	170,670	(1,851)	342,006	(3,708)
410	SEWER	INCIDENTAL EXPENSES	COLLECT	06/30/1991	40/YR/SL	37,800	16,291	75,747	32,646
410	SEWER	CONSTRUCTION	COLLECT	06/30/1991	40/YR/SL	75,495	32,540	151,284	65,207
410	SEWER	CONDE ASSMT DIST PROJ 516	COLLECT	06/30/1991	40/YR/SL	2,710,348	1,168,103	5,431,268	2,340,762
410	SEWER	CONDE ASSMT DIST PROJ 516	COLLECT	06/30/1991	40/YR/SL	17,559	7,567	35,186	15,164
410	SEWER	CONDE ASSMT DIST PROJ 516	COLLECT	06/30/1991	40/YR/SL	2,215	957	4,439	1,918
410	SEWER	CSA31INTERT PROJ 533	COLLECT	06/30/1991	40/YR/SL	55,873	26,198	111,964	52,498
410	SEWER	CSA31INTERT PROJ 533	COLLECT	06/30/1991	40/YR/SL	99,156	46,494	198,699	93,170
410	SEWER	CSA31 EF INT PROJ533	COLLECT	06/30/1991	40/YR/SL	240,540	112,787	482,018	226,014
410	SEWER	REPLACE 18" EFL PROJ 1110	COLLECT	06/30/1991	40/YR/SL	32,830	15,392	65,788	30,845
410	SEWER	CO RELO & IMPROV FACILITY	COLLECT	06/30/1992	40/YR/SL	25,504	12,110	49,570	23,537
410	SEWER	CAITLYN PROJ 866/869	COLLECT	06/30/1992	40/YR/SL	38,625	18,342	75,072	35,649
410	SEWER	PLEASANT PROJ 821	COLLECT	06/30/1992	40/YR/SL	75,847	36,024	147,416	70,017
410	SEWER	CREEKVIEW PROJ848	COLLECT	06/30/1992	40/YR/SL	17,950	8,523	34,888	16,566
410	SEWER	EAST SHILOH PROJ890	COLLECT	06/30/1992	40/YR/SL	45,268	21,498	87,983	41,783
410	SEWER	CARROZZ PROJ872	COLLECT	06/30/1992	40/YR/SL	20,850	9,905	40,524	19,250
410	SEWER	WINDSOR PL PROJ 750	COLLECT	06/30/1992	40/YR/SL	7,270	3,451	14,130	6,707
410	SEWER	SUMMER TREE PROJ 727	COLLECT	06/30/1992	40/YR/SL	185,724	88,209	360,974	171,444
410	SEWER	LAKEWOOD VILLAGE PROJ 832	COLLECT	06/30/1993	40/YR/SL	50,586	25,207	94,073	46,876
410	SEWER	SUMMER TREE IV PROJ 726	COLLECT	06/30/1993	40/YR/SL	214,760	107,022	399,382	199,026
410	SEWER	EMMERSON STREET PROJ 811	COLLECT	06/30/1993	40/YR/SL	8,155	4,063	15,166	7,556
410	SEWER	ALDEN WOODS IIC PROJ 883	COLLECT	06/30/1993	40/YR/SL	147,510	73,508	274,319	136,700
410	SEWER	PLEASANT AVE ELEM SCH PROJ787	COLLECT	06/30/1993	40/YR/SL	22,784	11,352	42,371	21,110
410	SEWER	WINDSOR COMMONS PROJ 845	COLLECT	06/30/1993	40/YR/SL	32,940	16,411	61,257	30,520
410	SEWER	ELSBREE II PROJ 809	COLLECT	06/30/1993	40/YR/SL	127,440	63,508	236,996	118,104

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	ARATA EST PROJ818	COLLECT	08/25/1993	40/YR/SL	76,595	38,796	142,441	72,148
410	SEWER	FOOTHILL PARK PROJ 798	COLLECT	09/22/1993	40/YR/SL	129,096	65,609	240,075	122,011
410	SEWER	SUMMERTREE PROJ 726	COLLECT	10/13/1993	40/YR/SL	24,062	12,265	44,747	22,809
410	SEWER	LAKEWOOD GLEN PROJ 816	COLLECT	10/13/1993	40/YR/SL	117,004	59,658	217,588	110,945
410	SEWER	CA VLY OAK PROJ 877	COLLECT	10/13/1993	40/YR/SL	86,505	44,105	160,870	82,020
410	SEWER	MEADOWLARK PROJ 875	COLLECT	10/13/1993	40/YR/SL	30,622	15,610	56,947	29,029
410	SEWER	FORESTWINDS PROJ 824	COLLECT	10/27/1993	40/YR/SL	21,890	11,163	40,708	20,760
410	SEWER	LND OF YNG PROJ 93-94	COLLECT	12/08/1993	40/YR/SL	12,900	6,618	23,990	12,307
410	SEWER	MICRO-VU PROJ 93-05	COLLECT	01/24/1994	40/YR/SL	11,106	5,716	19,897	10,241
410	SEWER	VILLAGE OAKS PROJ 865	COLLECT	04/06/1994	40/YR/SL	22,300	11,591	39,952	20,767
410	SEWER	VIKING SUBD PROJ 819	COLLECT	05/18/1994	40/YR/SL	27,000	14,085	48,373	25,234
410	SEWER	VIKING SUBDIVISION ASSETS	COLLECT	08/17/1994	40/YR/SL	13,780	7,320	24,688	13,113
410	SEWER	FOOTHILL OAK II ASSETS	COLLECT	10/19/1994	40/YR/SL	116,935	62,535	209,498	112,037
410	SEWER	FOOTHILL OAK IV ASSETS	COLLECT	01/04/1995	40/YR/SL	96,710	52,207	171,268	92,456
410	SEWER	CREEKVIEW ESTATES ASSETS	COLLECT	03/01/1995	40/YR/SL	12,225	6,639	21,650	11,757
410	SEWER	VILLAGE OAKS ASSETS	COLLECT	03/01/1995	40/YR/SL	16,540	8,982	29,291	15,907
410	SEWER	FOOTHILL PARK ASSETS	COLLECT	05/17/1995	40/YR/SL	214,218	117,098	379,369	207,374
410	SEWER	WILSON/DESIREE ASSET	COLLECT	06/21/1995	40/YR/SL	17,130	9,394	30,336	16,636
410	SEWER	CA VLY OAK II ASSETS	COLLECT	05/15/1996	40/YR/SL	44,525	25,451	76,761	43,878
410	SEWER	BROOKS CREEK PHS 1 D/A	COLLECT	06/30/1997	40/YR/SL	46,707	27,943	77,676	46,470
410	SEWER	BROOKS CREEK PHASE 2 D/A	COLLECT	06/30/1997	40/YR/SL	46,662	27,916	77,601	46,425
410	SEWER	CA CREEKSIDE 4 DONATED	COLLECT	06/30/1997	40/YR/SL	18,712	11,194	31,119	18,617
410	SEWER	PLEASANT SUBDIVISION D/A	COLLECT	06/30/1997	40/YR/SL	75,847	45,379	126,136	75,467
410	SEWER	SMRTR PRK PARCL3 D/A	COLLECT	06/30/1997	40/YR/SL	302,400	180,921	502,903	300,879
410	SEWER	PROJ 1113 WWR PIPE	COLLECT	06/30/1997	20/YR/SL	80,781	15,964	134,342	26,548
410	SEWER	PROJ 161 WWR PIPE	COLLECT	06/30/1997	20/YR/SL	64,704	12,787	107,605	21,265
410	SEWER	BODEN ACRES	COLLECT	09/09/1997	40/YR/SL	10,888	6,618	18,107	11,005
410	SEWER	MARCELLA MEADOW	COLLECT	09/09/1997	40/YR/SL	10,460	6,355	17,395	10,569
410	SEWER	PROJ 1138 NORTH TRUNK SEWER	COLLECT	06/30/1998	40/YR/SL	12,850	8,031	21,031	13,144
410	SEWER	CAITLYN MANNOR	COLLECT	06/30/1998	40/YR/SL	20,475	12,761	33,510	20,885
410	SEWER	ELSBREE ESTATE	COLLECT	06/30/1998	40/YR/SL	44,062	27,461	72,113	44,944
410	SEWER	FOOTHILL MEADOWS	COLLECT	06/30/1998	40/YR/SL	85,610	53,360	140,112	87,330
410	SEWER	VINEYARD PLACE I	COLLECT	07/01/1998	40/YR/SL	14,990	9,368	24,533	15,332
410	SEWER	VINE COUNTRY ESTATES	COLLECT	09/02/1998	40/YR/SL	15,500	9,805	25,368	16,047
410	SEWER	ARATA LN SEWER PORTION	COLLECT	09/09/1998	40/YR/SL	165,000	104,386	270,044	170,841
410	SEWER	1163 WINDSOR HIGH SCHOOL WWR	COLLECT	02/23/1999	40/YR/SL	183,500	117,680	293,432	188,181
410	SEWER	CORALEE MEADOW	COLLECT	04/21/1999	40/YR/SL	8,263	5,327	13,213	8,518
410	SEWER	1138 NORTH TRUNK	COLLECT	06/30/1999	40/YR/SL	81,442	52,796	130,233	84,425
410	SEWER	ARPT BUSVA	COLLECT	07/07/1999	40/YR/SL	180,679	117,441	288,921	187,799
410	SEWER	VINECREST MD1	COLLECT	12/15/1999	40/YR/SL	59,820	39,646	95,657	63,398
410	SEWER	BROOKS CREEK 3	COLLECT	01/05/2000	40/YR/SL	34,286	22,784	53,399	35,485
410	SEWER	BROOKS CREEK 4	COLLECT	07/19/2000	40/YR/SL	46,958	31,697	73,134	49,366
410	SEWER	LUZAICH	COLLECT	10/04/2000	40/YR/SL	18,900	12,931	29,436	20,139
410	SEWER	YERBA BUENA	COLLECT	12/20/2000	40/YR/SL	18,765	12,905	29,225	20,099
410	SEWER	PM 95-05	COLLECT	12/20/2000	40/YR/SL	8,725	6,001	13,589	9,346
410	SEWER	STARR CIRCLE	COLLECT	02/21/2001	40/YR/SL	26,435	18,273	40,379	27,912
410	SEWER	VALENCIA SUBDIVISION	COLLECT	10/17/2001	40/YR/SL	4,125	2,925	6,301	4,469
410	SEWER	FOOTHILL PHASE 2	COLLECT	11/07/2001	40/YR/SL	3,230	2,296	4,934	3,507

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Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	WINDSOR PARK	COLLECT	12/05/2001	40/YR/SL	53,840	38,370	82,240	58,609
410	SEWER	SPENCER SUB	COLLECT	12/17/2001	40/YR/SL	30,700	21,878	46,894	33,419
410	SEWER	SHILOH COMMONS	COLLECT	01/16/2002	40/YR/SL	39,180	27,991	58,062	41,481
410	SEWER	GREENS 1B	COLLECT	01/16/2002	40/YR/SL	153,745	109,839	227,839	162,774
410	SEWER	GREENS 2	COLLECT	01/16/2002	40/YR/SL	83,453	59,621	123,672	88,354
410	SEWER	WINDSOR CREEK SUB	COLLECT	02/06/2002	40/YR/SL	83,550	59,838	123,815	88,675
410	SEWER	EVERGREEN SUB	COLLECT	05/01/2002	40/YR/SL	37,410	26,990	55,439	39,998
410	SEWER	ESMOND PLACE	COLLECT	06/19/2002	40/YR/SL	18,160	13,134	26,912	19,463
410	SEWER	PROJ #0410-865 LF SANITARY SEWER	COLLECT	07/01/2002	30/YR/SL	69,430	43,972	102,890	65,164
410	SEWER	PROJ #0410-370 LF RECYCLED WATER	COLLECT	07/01/2002	30/YR/SL	9,620	6,093	14,256	9,029
410	SEWER	PROJ #0410-DESIGN & ETC	COLLECT	07/01/2002	30/YR/SL	221,332	140,177	327,999	207,732
410	SEWER	VINTANA 1-4650 LF SANITARY SEWER	COLLECT	09/04/2002	30/YR/SL	449,660	289,436	666,365	428,924
410	SEWER	VINTANA 2-3642 LF SANITARY SEWER	COLLECT	09/04/2002	30/YR/SL	135,850	87,444	201,320	129,585
410	SEWER	VINTANA 2-840 LF RECYCLED WATER	COLLECT	09/04/2002	30/YR/SL	22,000	14,161	32,602	20,986
410	SEWER	LOS ROBLES MEADOW-27 LF SANITARY SEWER	COLLECT	12/11/2002	30/YR/SL	1,000	651	1,482	964
410	SEWER	PROJ #0171-93 LF SANITARY SEWER	COLLECT	01/15/2003	30/YR/SL	39,320	25,671	56,912	37,156
410	SEWER	PROJ #0171-1054 LF RECYCLED WATER	COLLECT	01/15/2003	30/YR/SL	51,780	33,806	74,946	48,930
410	SEWER	PM 87-015A SUB-1613 LF RECYCLED WATER	COLLECT	03/05/2003	30/YR/SL	91,189	59,954	131,986	86,777
410	SEWER	PM 96-25/PM 97-20 SUB-213 LF SANITRY SWR	COLLECT	03/05/2003	30/YR/SL	10,284	6,761	14,885	9,786
410	SEWER	207 LF SANITARY SEWER-MORGAN WOODS	COLLECT	07/16/2003	30/YR/SL	10,610	7,073	15,357	10,238
410	SEWER	2697 LF SANITARY SEWER-GREENS 3A	COLLECT	11/19/2003	30/YR/SL	315,817	221,072	457,112	319,978
410	SEWER	1304 LF SANITARY SEWER-AIRPORT BUS CTR,PH 4	COLLECT	11/19/2003	30/YR/SL	83,608	58,526	121,014	84,710
410	SEWER	420 LF SANITARY SEWER-BONITA ROBLE	COLLECT	01/21/2004	30/YR/SL	25,400	17,780	34,588	24,212
410	SEWER	171 LF SANITARY SEWER-DENBEST CT/CONDE LN	COLLECT	02/04/2004	30/YR/SL	7,175	5,022	9,771	6,839
410	SEWER	1480 LF SANITARY SEWER-VILLAS	COLLECT	05/19/2004	30/YR/SL	73,570	51,499	100,184	70,129
410	SEWER	3180 LF SANITARY SEWER-VINTAGE GREENS PH 1	COLLECT	06/02/2004	30/YR/SL	180,300	126,210	245,524	171,867
410	SEWER	2963 LF SEWER LINES-GREENS 3B	COLLECT	11/03/2004	30/YR/SL	128,150	93,976	174,508	127,973
410	SEWER	10 MANHOLE COVERS-GREENS 3B	COLLECT	11/03/2004	30/YR/SL	28,500	20,900	38,810	28,461
410	SEWER	14 SEWER LATERALS/CLEANOUTS-GREENS 3B	COLLECT	11/03/2004	30/YR/SL	56,250	41,250	76,599	56,172
410	SEWER	3586 LF SEWER LINES-VINTANA #3	COLLECT	12/15/2004	30/YR/SL	89,650	65,743	122,081	89,526
410	SEWER	18 MANHOLE COVERS-VINTANA #3	COLLECT	12/15/2004	30/YR/SL	64,600	47,373	87,969	64,511
410	SEWER	68 SEWER LATERALS& CLEANOUTS-VINTANA #3	COLLECT	12/15/2004	30/YR/SL	42,400	31,093	57,738	42,341
410	SEWER	494LF SEWER LINES-VINT GRNS 2B	COLLECT	12/15/2004	30/YR/SL	7,904	5,796	10,763	7,893
410	SEWER	16 BACKFLOW PREVENTERS-VINT GRNS 2B	COLLECT	12/15/2004	30/YR/SL	5,200	3,813	7,081	5,193
410	SEWER	3 CLEANOUTS-NINT GRNS 2B	COLLECT	12/15/2004	30/YR/SL	600	440	817	599
410	SEWER	12377LF SEWER LINES-VINTAGE GREENS 2	COLLECT	12/15/2004	30/YR/SL	354,001	259,600	482,061	353,511
410	SEWER	28 MANHOLE COVERS-VINTAGE GREENS 2	COLLECT	12/15/2004	30/YR/SL	74,000	54,267	100,770	73,898
410	SEWER	34 RELEASE VALVES-VINTAGE GREENS 2	COLLECT	12/15/2004	30/YR/SL	20,450	14,997	27,848	20,422
410	SEWER	97 RECLAIMED WATER SVC-VINTAGE GREENS 2	COLLECT	12/15/2004	30/YR/SL	78,050	57,237	106,285	77,942
410	SEWER	107 BACKFLOW PREVENTER-VINTAGE GREENS 2	COLLECT	12/15/2004	30/YR/SL	42,800	31,387	58,283	42,741
410	SEWER	139 SEWER LATERALS&CLEANOUTS-VINT GREENS 2	COLLECT	12/15/2004	30/YR/SL	73,430	53,849	99,993	73,328
410	SEWER	88LF SEWER LINES-CREEKSIDE PLACE	COLLECT	08/17/2005	30/YR/SL	9,120	6,992	11,867	9,098
410	SEWER	1235LF SEWER LINES-VINTAGE GREENS PH III	COLLECT	11/16/2005	30/YR/SL	77,676	59,552	101,073	77,490
410	SEWER	55LF SEWER LINES-HOLIDAY INN EXPRESS	COLLECT	02/01/2006	30/YR/SL	12,575	9,641	15,719	12,051
410	SEWER	2760LF SEWER LINES-VINTANA 4	COLLECT	02/15/2006	30/YR/SL	162,305	124,434	202,884	155,544
410	SEWER	634LF SEWER LINES-MNS91-919&PRUITT AVE	COLLECT	02/15/2006	30/YR/SL	36,030	27,623	45,038	34,529
410	SEWER	28 LF REC WTR-VINTAGE GRNS PH 4 BRIDGE	COLLECT	11/15/2006	30/YR/SL	1,358	1,086	1,698	1,358
410	SEWER	3160 LF SANIT SEWER-VINTAGE GREENS PH 4	COLLECT	11/15/2006	30/YR/SL	385,520	308,416	481,905	385,524

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	3320 LF REC WATER-VINTAGE GREENS PH 4	COLLECT	11/15/2006	30/YR/SL	143,905	115,124	179,883	143,907
410	SEWER	SANITARY SEWER-TGV III-BLDG FGHIJK&M	COLLECT	12/06/2006	30/YR/SL	53,250	42,600	66,563	53,251
410	SEWER	CONE LN BUSNSS PARK-748 LF SANITARY SEWR	COLLECT	09/17/2007	30/YR/SL	47,465	39,554	57,731	48,109
410	SEWER	CONE LN BUSNSS PARK-948 LF RECLD WATER	COLLECT	09/17/2007	30/YR/SL	50,535	42,113	61,465	51,220
410	SEWER	ULTIMO SUBDIVISION-410 LF SANITARY SEWER	COLLECT	12/19/2007	30/YR/SL	49,556	41,297	60,274	50,228
410	SEWER	ULTIMO SUBDIVISION-340 LF RECYCLED WATER	COLLECT	12/19/2007	30/YR/SL	18,862	15,718	22,941	19,118
410	SEWER	TOWN GREEN VILLAGE 5-391 LF SEWER	COLLECT	12/19/2007	30/YR/SL	87,940	73,283	106,959	89,133
410	SEWER	WINE COUNTRY SELLERS-SANITARY SEWER	COLLECT	12/19/2007	30/YR/SL	800	667	973	811
410	SEWER	KHIROYA-277 LF SANITARY SEWER	COLLECT	02/18/2008	30/YR/SL	13,655	11,834	15,921	13,798
410	SEWER	LOS AMIGOS SELF HELP HOUSNG-620 LF SEWER	COLLECT	06/18/2008	30/YR/SL	51,400	42,833	59,929	49,941
410	SEWER	VINTANA UNIT #5-6477 LF SANITARY SEWER	COLLECT	06/18/2008	30/YR/SL	396,635	330,529	462,448	385,373
410	SEWER	55 4TH STREET-28 LF SANITARY SEWER	COLLECT	07/02/2008	30/YR/SL	2,470	2,141	2,880	2,496
410	SEWER	VINTAGE GREENS PH 5-4336 LF SANITARY SEW	COLLECT	08/06/2008	30/YR/SL	332,018	287,749	387,109	335,494
410	SEWER	VINTAGE GREENS PH 5-4399 LF RECYCLED WTR	COLLECT	08/06/2008	30/YR/SL	262,950	227,890	306,581	265,703
410	SEWER	VINTANA 7-1443 LF SANITARY SEWER	COLLECT	09/03/2008	30/YR/SL	109,495	94,896	127,663	110,641
410	SEWER	VINTANA 6A-4541 LF SANITARY SEWER	COLLECT	10/01/2008	30/YR/SL	336,820	291,911	392,708	340,347
410	SEWER	VINTANA 6A-1116 LF RECYCLED WATER	COLLECT	10/1/08	30/YR/SL	14,508	12,574	16,915	14,660
410	SEWER	PALLINO-292 LF SANITARY SEWER	COLLECT	11/19/2008	30/YR/SL	30,689	26,597	35,781	31,010
410	SEWER	PALLINO-300 LF RECYCLED WATER	COLLECT	11/19/2008	30/YR/SL	19,400	16,813	22,619	19,603
410	SEWER	SHILOH OAKS-1 LF SANITARY SEWER	COLLECT	11/19/2008	30/YR/SL	1,200	1,040	1,399	1,213
410	SEWER	SHILOH OAKS-1888 LF RECYCLED WATER	COLLECT	11/19/2008	30/YR/SL	88,150	76,397	102,777	89,073
410	SEWER	HAMPTON INN & SUITES-37 LF SANITARY SEWR	COLLECT	03/18/2009	30/YR/SL	1,850	1,603	2,092	1,813
410	SEWER	DUMOL WINERY-230 LF SANITARY SEWER	COLLECT	5/6/09	30/YR/SL	7,150	6,197	8,083	7,006
410	SEWER	VINTANA UNIT # 6B-1324 LF SANITARY SEWER	COLLECT	05/20/2009	30/YR/SL	79,235	68,670	89,580	77,636
410	SEWER	PM 05-06 GUMVIEW/BERRY 2 LF SANITARY SWR	COLLECT	08/19/09	30/YR/SL	2,000	1,867	2,261	2,110
410	SEWER	PM 05-07 9879 BERRY 1 LF SANITARY SEWER	COLLECT	08/19/09	30/YR/SL	1,000	933	1,131	1,055
410	SEWER	10351 OLD RED HWY 1 LF SANITARY SEWER	COLLECT	11/18/09	30/YR/SL	8,500	7,933	9,610	8,969
410	SEWER	WINDSOR CREEK 2 - 422 LF SANITARY SEWER	COLLECT	03/03/10	30/YR/SL	34,630	32,321	38,119	35,578
410	SEWER	PM 07-05 - 1 LF SANITARY SEWER	COLLECT	06/02/10	30/YR/SL	650	607	715	668
410	SEWER	POND 5 INLET/OUTLET PIPING REPAIR	COLLECT	06/30/10	30/YR/SL	25,246	23,562	27,789	25,937
410	SEWER	ALUMINUM MAINLINE	COLLECT	06/30/10	5/YR/SL	23,353	14,012	25,706	15,424
410	SEWER	PROJ #1171 AIRPORT SERVICE AREA DISPOSAL	COLLECT	06/30/11	30/YR/SL	157,558	157,558	168,312	168,312
		Collection Total				**23,261,603**	**11,871,017**	**46,513,274**	**20,459,651**
410	SEWER	WWDADMINOFF PROJ559	GPA	06/30/1988	40/YR/SL	9,653	3,157	20,696	6,768
410	SEWER	UPSTRSOFF PROJ 529	GPA	06/30/1988	20/YR/SL	85,640	-	183,615	-
410	SEWER	STORAGE SHED	GPA	12/08/1994	10/YR/SL	5,613	-	10,056	-
410	SEWER	BRIDGE POND 6 PROJ509	GPA	02/06/1985	10/YR/SL	17,314	-	39,989	-
410	SEWER	STEEL BLDG PROJ510	GPA	08/08/1984	20/YR/SL	60,173	-	140,619	-
410	SEWER	CREEK CROSSING FENCE	GPA	06/05/1985	5/YR/SL	5,000	-	11,548	-
410	SEWER	WRR LIFT STATION	GPA	01/01/1987	20/YR/SL	12,714	-	27,958	-
410	SEWER	CHLORINATION EQUPMENT	GPA	01/01/1985	5/YR/SL	7,502	-	17,327	-
410	SEWER	AIR COMPRESSOR(SEE WTR)	GPA	10/26/1986	5/YR/SL	5,297	-	11,949	-
410	SEWER	REMDL LCKR R PROJ507	GPA	06/30/1988	20/YR/SL	27,378	-	58,699	-
410	SEWER	PORTABLE TRASH PUMP	GPA	03/01/1989	5/YR/SL	6,163	-	12,939	-
410	SEWER	CN & FURNTPOFF PROJ529	GPA	06/30/1989	20/YR/SL	29,168	-	61,236	-
410	SEWER	WINDSOR ROAD HOUSES	GPA	06/30/1989	20/YR/SL	67,000	-	140,662	-
410	SEWER	WWDADMIN OFF PROJ599 LIBRARY	GPA	06/30/1989	20/YR/SL	221,450	-	464,918	-

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	ADMIN OFF PROJ599-LIBRARY	GPA	06/30/1990	20/YR/SL	1,122,214	-	2,297,755	-
410	SEWER	FENCE STARR DIST PRO	GPA	01/30/1990	20/YR/SL	10,257	-	21,001	-
410	SEWER	FENCE DIST PR GOLF CR	GPA	01/30/1990	20/YR/SL	11,591	-	23,733	-
410	SEWER	ROAD CONSTRUCTION-WINDSOR/STARR	GPA	06/30/1990	20/YR/SL	7,494	-	15,344	-
410	SEWER	REPLACE AC/HEAT-TREATMENT PLANT	GPA	06/30/1990	10/YR/SL	7,500	-	15,356	-
410	SEWER	SHOP TO LUNCHROOM TP	GPA	06/30/1990	20/YR/SL	4,263	-	8,729	-
410	SEWER	OFFICE FURNITURE-ADMIN	GPA	05/30/1990	20/YR/SL	163,738	-	335,257	-
410	SEWER	SPIROMATIC IXY CYLNS	GPA	02/05/1990	5/YR/SL	3,655	-	7,484	-
410	SEWER	FENCE PATRICK LN ADJ	GPA	03/29/1991	20/YR/SL	5,732	(0)	11,486	(0)
410	SEWER	FENCE & GATE STARR RD	GPA	06/10/1991	20/YR/SL	5,813	-	11,649	-
410	SEWER	RESURFACE TRTMT PLNT RD	GPA	06/10/1991	20/YR/SL	18,550	0	37,172	0
410	SEWER	ADMIN BLDG CONSTRUCTION	GPA	07/30/1991	30/YR/SL	106,272	31,418	212,959	62,958
410	SEWER	EDEN ACCOUNTING SOFTWARE	GPA	06/30/1997	5/YR/SL	16,544	-	27,513	-
410	SEWER	POTABLE WTR SCADA SY	GPA	12/01/1991	5/YR/SL	5,093	-	10,206	-
410	SEWER	15 HP ASPIRATING	GPA	08/01/1991	5/YR/SL	14,727	-	29,511	-
410	SEWER	IRRIGATION EQUIPMENT PROJ 1126	GPA	06/30/1992	40/YR/SL	4,910	2,453	9,543	4,767
410	SEWER	IRRIGATION EQUIPMENT PROJ 1126	GPA	06/30/1992	40/YR/SL	10,200	5,099	19,825	9,911
410	SEWER	PROJ 529	GPA	06/30/1994	20/YR/SL	11,100	1,663	19,887	2,980
410	SEWER	PHASE II REMODLE	GPA	08/08/1992	10/YR/SL	23,648	-	45,962	-
410	SEWER	MDL 234-P CHLORINATOR	GPA	10/30/1992	5/YR/SL	7,740	-	15,043	-
410	SEWER	HAZMAT STORAGE BLDG	GPA	04/29/1992	20/YR/SL	12,318	749	23,941	1,455
410	SEWER	CORP YARD PROJ 529	GPA	06/30/1994	20/YR/SL	28,100	4,211	50,343	7,543
410	SEWER	6" SEWER PUMP	GPA	02/16/1994	10/YR/SL	25,249	-	45,236	-
410	SEWER	PORTABLE WWR SAMPLER	GPA	08/17/1995	5/YR/SL	5,126	-	9,078	-
410	SEWER	PUBLIC WORKS COMPUTER	GPA	03/27/1996	5/YR/SL	4,234	-	7,299	-
410	SEWER	PW FLAIL MOWER	GPA	06/30/1997	5/YR/SL	6,777	-	11,270	-
410	SEWER	PROJ 1149 TP MONITOR	GPA	06/30/1997	10/YR/SL	81,000	-	134,706	-
410	SEWER	2QTY ROTOR-MONO PUMP	GPA	12/31/1996	10/YR/SL	16,687	-	28,768	-
410	SEWER	EDEN ACCOUNTING SOFTWARE	GPA	06/30/1998	5/YR/SL	5,797	-	9,488	-
410	SEWER	PORT DIESEL AIR COMP	GPA	02/24/1998	5/YR/SL	6,481	-	10,607	-
410	SEWER	DRYCREEK VINEYARD TURNO	GPA	03/09/1998	5/YR/SL	10,595	-	17,340	-
410	SEWER	PW FILE SERVER P200	GPA	08/28/1997	5/YR/SL	4,982	-	8,285	-
410	SEWER	OLD TOWN HALL IMPROVEMENTS	GPA	06/30/1997	5/YR/SL	80,483	-	133,846	-
410	SEWER	LEVEL XDUCER-TRENT	GPA	10/06/1997	5/YR/SL	7,900	-	13,138	-
410	SEWER	SANDBAGGER MODEL II	GPA	12/03/1998	5/YR/SL	9,944	-	16,275	-
410	SEWER	XYLAN SWITCH SWRPART	GPA	12/31/1998	5/YR/SL	29,709	-	48,623	-
410	SEWER	PW FILE SERVER	GPA	02/09/1999	5/YR/SL	6,808	-	10,887	-
410	SEWER	210CMF AIR COMPRESOR	GPA	06/29/1999	5/YR/SL	5,261	-	8,413	-
410	SEWER	D902 PORTA FLOWMETER	GPA	06/29/1999	5/YR/SL	5,410	-	8,651	-
410	SEWER	QTY 4 AERATORS 5HP	GPA	04/19/1999	5/YR/SL	17,700	-	28,304	-
410	SEWER	AWT VFD DRIVES	GPA	04/29/1999	5/YR/SL	29,701	-	47,494	-
410	SEWER	6" SELF-PRIMING PUMP	GPA	04/20/1999	5/YR/SL	30,282	-	48,424	-
410	SEWER	QUADRANT CASH SYSTEM	GPA	07/29/1998	5/YR/SL	5,775	-	9,452	-
410	SEWER	FLEXISHAFT SLUDGE PUMP	GPA	08/13/1998	5/YR/SL	7,455	-	12,201	-
410	SEWER	EDEN FILE SERVER	GPA	06/30/2002	3/YR/SL	4,003	-	5,932	-
410	SEWER	GORMAN-RUPP PUMP	GPA	06/30/2002	10/YR/SL	15,309	2,254	22,687	3,340
410	SEWER	SUTROBILT 7MP BLOWER	GPA	06/30/2002	10/YR/SL	9,877	1,454	14,637	2,155
410	SEWER	DUROFLOW 7015 BLOWER	GPA	06/30/2002	10/YR/SL	5,914	871	8,764	1,290

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

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410	SEWER	PORTABLE SEWER PUMP & TRAILER	GPA	03/17/2000	5/YR/SL	15,309	-	23,843	-
410	SEWER	BLDG300 FILE SERVER	GPA	01/12/2000	5/YR/SL	9,263	-	14,427	-
410	SEWER	500 GALLON WATER TRAILER	GPA	06/11/2001	5/YR/SL	6,633	-	10,132	-
410	SEWER	INFORUM GOLD SOFTWARE	GPA	03/20/2001	5/YR/SL	16,812	-	25,680	-
410	SEWER	HERMAN MILLER FURNITURE-PW	GPA	11/01/2000	7/YR/SL	13,480	-	20,994	-
410	SEWER	GORMAN RUPP WWR PUMP	GPA	12/28/2000	5/YR/SL	31,358	-	48,838	-
410	SEWER	PORTABLE SEWAGE PUMP ON HWY APPROV TR	GPA	06/30/2003	5/YR/SL	25,515	-	36,930	-
410	SEWER	TRAILER MOUNTED HIGH VELOCITY SEWER CLNR	GPA	06/30/2003	5/YR/SL	7,998	-	11,576	-
430	SEWER	TRAILER MOUNTED HIGH VELOCITY SEWER CLNR	GPA	06/30/2003	5/YR/SL	50,000	-	72,370	-
410	SEWER	TAPE BACKUP UNIT-25%	GPA	06/30/2003	5/YR/SL	4,915	-	7,114	-
410	SEWER	CLUSTER SERVER-25%	GPA	06/30/2003	5/YR/SL	16,465	-	23,831	-
410	SEWER	CISCO SWITCHES	GPA	06/30/2004	5/YR/SL	21,213	-	28,887	-
430	SEWER	CISCO SWITCHES	GPA	06/30/2004	5/YR/SL	33,774	-	45,992	-
410	SEWER	CLUSTER SERVER PROJECT	GPA	06/30/2004	5/YR/SL	72,955	-	99,347	-
410	SEWER	GANTRY & HOIST FOR WASTEWATER PUMPS	GPA	06/29/2005	5/YR/SL	6,770	0	8,809	0
410	SEWER	SERVER REPLACEMENT PROJECT	GPA	06/30/2006	5/YR/SL	22,464	3,370	28,080	4,212
410	SEWER	PORTABLE SEWAGE PUMP	GPA	06/30/2006	5/YR/SL	12,787	1,918	15,984	2,398
410	SEWER	EOC HARDWARE & SOFTWARE	GPA	06/30/2008	5/YR/SL	8,963	4,930	10,450	5,748
410	SEWER	SERVER UPGRADE	GPA	06/30/2008	5/YR/SL	30,782	16,930	35,890	19,740
410	SEWER	WEB PAYMENT SERVER	GPA	06/30/2008	5/YR/SL	1,406	773	1,639	902
410	SEWER	HARDWARE FOR SERVER PROJECT	GPA	06/30/2008	5/YR/SL	1,643	903	1,915	1,053
410	SEWER	CITRIX SERVER	GPA	06/30/2008	5/YR/SL	1,888	1,038	2,201	1,211
410	SEWER	EXCHANGE SERVER	GPA	06/30/2008	5/YR/SL	4,112	2,262	4,795	2,637
410	SEWER	CLUSTER SERVER	GPA	06/30/2008	5/YR/SL	7,146	3,930	8,332	4,583
410	SEWER	MS EXCHANGE SOFTWARE	GPA	06/30/2008	5/YR/SL	6,307	3,469	7,354	4,045
410-85	SEWER	Fish Bowl - Finance HR Room	GPA	6/30/12	10/YR/SL	5,322	5,322	5,540	5,540
		General Plant Assets Total				**3,035,265**	**98,174**	**5,772,667**	**155,235**
410	SEWER	TREATMENT PLANT	LAND	01/01/1960	0/YR/SL	13,229	13,229	155,551	155,551
410	SEWER	SEWER TREATMENT SITE	LAND	01/01/1960	0/YR/SL	41,083	41,083	483,067	483,067
410	SEWER	SITE	LAND	01/01/1960	0/YR/SL	11,668	11,668	137,196	137,196
410	SEWER	TREATMENT SITE DIST	LAND	01/01/1971	0/YR/SL	50,230	50,230	307,825	307,825
410	SEWER	TREATMENT SITE DIST	LAND	01/01/1972	0/YR/SL	33,809	33,809	186,863	186,863
410	SEWER	POND 6 - DIKE REP	LAND	06/30/1980	0/YR/SL	35,535	35,535	106,362	106,362
410	SEWER	LAND	LAND	06/30/1980	0/YR/SL	453,597	453,597	1,357,689	1,357,689
410	SEWER	TREATMENT PLANT PONDS	LAND	01/01/1981	0/YR/SL	23,153	23,153	63,459	63,459
410	SEWER	PONDS 9 & 10	LAND	01/01/1981	0/YR/SL	150,000	150,000	411,126	411,126
410	SEWER	POND 6 - ROCK COVER	LAND	06/30/1982	0/YR/SL	41,525	41,525	105,184	105,184
410	SEWER	POND 7 - ROCK COVER	LAND	06/30/1982	0/YR/SL	5,259	5,259	13,321	13,321
410	SEWER	GOLF COURSE LAND	LAND	01/31/1985	0/YR/SL	443,580	443,580	1,024,502	1,024,502
410	SEWER	7710 STARR RD	LAND	06/30/1988	0/YR/SL	494,769	494,769	1,060,798	1,060,798
410	SEWER	8400 WINDSOR ROAD	LAND	09/06/1989	0/YR/SL	892,694	892,694	1,874,147	1,874,147
410	SEWER	CLSG CST SLUSSER RD	LAND	06/30/1990	0/YR/SL	15,019	15,019	30,752	30,752
410	SEWER	PATRICK LANE LOT LINE ADJUSTMENT	LAND	10/01/1990	0/YR/SL	1,907	1,907	3,905	3,905
410	SEWER	6942 EASTSIDE RD	LAND	01/22/1991	0/YR/SL	1,033,496	1,033,496	2,071,023	2,071,023
410	SEWER	LAND PROJ 1128	LAND	06/30/1992	0/YR/SL	2,524,568	2,524,568	4,906,757	4,906,757
		Land Total				**6,265,121**	**6,265,121**	**14,299,526**	**14,299,526**

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	TREATMENT PLANT	TREATMENT	01/01/1964	40/YR/SL	133,990	-	1,386,977	-
410	SEWER	TREATMENT PLANT DIST1	TREATMENT	07/01/1972	50/YR/SL	196,249	35,324	1,084,671	195,239
410	SEWER	TREATMENT PLANT DIST 2	TREATMENT	07/01/1972	50/YR/SL	251,290	45,221	1,388,884	249,938
410	SEWER	SEWER FACILITY PROJ 75	TREATMENT	06/01/1979	20/YR/SL	980,287	-	3,162,792	-
410	SEWER	IRRIGATION EQUIPMENT	TREATMENT	01/01/1981	10/YR/SL	13,828	-	37,900	-
410	SEWER	SEWER FACILITY PROJ 75	TREATMENT	01/01/1981	20/YR/SL	15,144	-	41,507	-
410	SEWER	SEWER FACILITY PROJ 75	TREATMENT	01/01/1981	20/YR/SL	91,011	-	249,446	-
410	SEWER	FENCE PROJ 75	TREATMENT	01/01/1981	10/YR/SL	13,637	-	37,377	-
410	SEWER	ODDFELLOWS IRR	TREATMENT	01/01/1981	10/YR/SL	14,777	-	40,501	-
410	SEWER	SHILOH IRRIGATION PROJECT	TREATMENT	01/01/1982	10/YR/SL	27,104	-	68,655	-
410	SEWER	WILSON LANE FENCE	TREATMENT	01/01/1982	20/YR/SL	6,482	-	16,419	-
410	SEWER	GREEOTT IRR PROJECT	TREATMENT	06/30/1983	10/YR/SL	31,298	-	74,580	-
410	SEWER	TREATMENT PLANT PROJ 75	TREATMENT	06/30/1984	20/YR/SL	956,845	-	2,236,068	-
410	SEWER	IRRIGATION IMPROVEMENTS PROJ 75	TREATMENT	06/30/1984	10/YR/SL	7,651	-	17,880	-
410	SEWER	IRRIGATION IMPROVEMENTS PROJ 75	TREATMENT	06/30/1985	10/YR/SL	34,166	-	78,911	-
410	SEWER	TRFR ST PND1 PROJ527	TREATMENT	06/30/1987	20/YR/SL	33,005	-	72,578	-
410	SEWER	WINDSOR ROAD IRRIGATION PROJ 525	TREATMENT	06/30/1987	20/YR/SL	16,579	-	36,457	-
410	SEWER	GOLF COURSE PUMP STATION	TREATMENT	06/30/1987	20/YR/SL	20,000	-	43,980	-
410	SEWER	REPAIR POND #3 PROJ 517	TREATMENT	06/30/1987	20/YR/SL	9,981	-	21,948	-
410	SEWER	BIG GUN SPRINKLERS	TREATMENT	04/01/1988	5/YR/SL	9,500	-	20,368	-
410	SEWER	GOLF COURSE PUMP PROJ 571	TREATMENT	06/30/1988	20/YR/SL	9,913	-	21,254	-
410	SEWER	IRRIGATION PROJECT PROJ 525	TREATMENT	06/30/1988	20/YR/SL	196,555	-	421,419	-
410	SEWER	WINDSOR ROAD IRRIGATION PROJ525	TREATMENT	06/30/1989	20/YR/SL	717,560	-	1,506,466	-
410	SEWER	GOLF COURSE PUMP PROJ 571	TREATMENT	06/30/1989	20/YR/SL	63,352	-	133,003	-
410	SEWER	IRRIGATION EQUIPMENT	TREATMENT	09/01/1989	10/YR/SL	14,579	-	30,608	-
410	SEWER	WINDSOR GOLF COURSE	TREATMENT	03/23/1990	40/YR/SL	1,840,000	1,102,051	3,767,435	2,256,471
410	SEWER	GOLF COURSE PUMP SEE #980	TREATMENT	03/23/1990	25/YR/SL	20,000	2,389	40,950	4,892
410	SEWER	GOLF COURSE PRO SEE #980	TREATMENT	03/23/1990	25/YR/SL	240,000	28,674	491,405	58,710
410	SEWER	WHLMVR & LBR TO INST	TREATMENT	03/30/1990	10/YR/SL	8,653	-	17,717	-
410	SEWER	IRRIGATION EQUIP	TREATMENT	06/25/1990	10/YR/SL	100,718	-	206,222	-
410	SEWER	SEC SYS RNF PROJ1104	TREATMENT	06/30/1990	40/YR/SL	26,028	12,685	53,293	25,972
410	SEWER	GOLF COURSE PUMP PROJ 571	TREATMENT	06/30/1990	20/YR/SL	212,717	-	435,542	-
410	SEWER	IRRIGATION PROJECT PROJ 525	TREATMENT	06/30/1990	20/YR/SL	49,595	-	101,547	-
410	SEWER	POND #7 LANDSCAPING	TREATMENT	09/30/1990	20/YR/SL	81,135	-	166,125	-
410	SEWER	SAMPLER MODEL 2900	TREATMENT	04/19/1991	5/YR/SL	5,298	-	10,617	-
410	SEWER	POND 7 EXPENSE PROJ1105	TREATMENT	06/30/1991	40/YR/SL	785,547	387,985	1,574,158	777,483
410	SEWER	AWT PLANT EXPANSION #1103	TREATMENT	06/30/1991	40/YR/SL	3,177,222	1,930,759	6,366,837	3,869,050
410	SEWER	PLANT CONTROL ROOM	TREATMENT	09/01/1991	20/YR/SL	5,303	0	10,627	0
410	SEWER	MAT/LBR AIR C WILSON	TREATMENT	05/01/1992	10/YR/SL	24,001	-	46,648	-
410	SEWER	STRMDR PONDS PROJ1116	TREATMENT	06/30/1992	40/YR/SL	32,686	16,342	63,529	31,763
410	SEWER	STRMDR PONDS PROJ1116	TREATMENT	06/30/1992	40/YR/SL	3,143	1,568	6,109	3,048
410	SEWER	STRMDR PONDS PROJ1116	TREATMENT	06/30/1992	40/YR/SL	45	23	87	46
410	SEWER	PROJ 1122	TREATMENT	06/30/1992	40/YR/SL	2,605,236	1,302,473	5,063,544	2,531,491
410	SEWER	PROJ 1122	TREATMENT	06/30/1992	40/YR/SL	212,103	106,037	412,244	206,093
410	SEWER	PROJ 1122	TREATMENT	06/30/1992	40/YR/SL	6,150	3,073	11,953	5,972
410	SEWER	PROJ 1122	TREATMENT	06/30/1992	40/YR/SL	103,625	51,804	201,406	100,686
410	SEWER	PROJ 1122	TREATMENT	06/30/1992	40/YR/SL	26,930	13,465	52,341	26,171
410	SEWER	PROJ 1134	TREATMENT	06/30/1992	40/YR/SL	6,250	3,605	12,148	7,006

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	EQUIPMENT	TREATMENT	06/30/1992	10/YR/SL	10,801	-	20,993	-
410	SEWER	IRRIGATION PROJ 1126	TREATMENT	06/30/1993	40/YR/SL	67,325	39,251	125,202	72,994
410	SEWER	TELEMETRY PROJ 1135	TREATMENT	06/30/1993	20/YR/SL	8,159	851	15,173	1,583
410	SEWER	12" WM CONDE PROJ 1134	TREATMENT	06/30/1993	40/YR/SL	5,625	3,278	10,461	6,095
410	SEWER	NORTH TRUNK SEWER PROJ 1138	TREATMENT	06/30/1993	40/YR/SL	39,415	22,981	73,299	42,737
410	SEWER	PROJ 1138	TREATMENT	06/30/1994	40/YR/SL	3,000	1,767	5,375	3,166
410	SEWER	PROJ 1138	TREATMENT	06/30/1994	40/YR/SL	4,440	2,615	7,955	4,685
410	SEWER	PROJ 1126	TREATMENT	06/30/1994	40/YR/SL	3,100	1,824	5,554	3,267
410	SEWER	PROJ 1138	TREATMENT	06/30/1994	40/YR/SL	2,960	1,743	5,303	3,124
410	SEWER	AWTTRTPLNT PROJ1103	TREATMENT	06/30/1995	40/YR/SL	23,017	13,236	40,762	23,440
410	SEWER	AWT FAC TP PROJ1103	TREATMENT	06/30/1995	40/YR/SL	227,389	130,735	402,694	231,526
410	SEWER	1994/95 PROJ 1124	TREATMENT	06/30/1995	40/YR/SL	276,007	164,127	488,794	290,660
410	SEWER	1994/950PROJ 1125	TREATMENT	06/30/1995	30/YR/SL	17,676	10,117	31,303	17,917
410	SEWER	1994/95 PROJ 1126	TREATMENT	06/30/1995	40/YR/SL	22,525	13,395	39,891	23,722
410	SEWER	1994/95 PROJ 1138	TREATMENT	06/30/1995	40/YR/SL	9,908	5,890	17,547	10,431
410	SEWER	PROJ 1103	TREATMENT	06/30/1995	40/YR/SL	350,344	201,428	620,441	356,718
410	SEWER	PROJ1103	TREATMENT	06/30/1995	40/YR/SL	115,603	66,466	204,727	117,708
410	SEWER	PROJ 1103	TREATMENT	06/30/1995	40/YR/SL	97,557	56,090	172,768	99,332
410	SEWER	AWT FACILITY PROJ 1103	TREATMENT	06/30/1995	40/YR/SL	51,427	29,566	91,075	52,360
410	SEWER	PH I-A PROJ 1122	TREATMENT	06/30/1995	40/YR/SL	170,436	97,991	301,833	173,538
410	SEWER	PROJ 1103	TREATMENT	06/30/1995	40/YR/SL	55,334	31,816	97,994	56,345
410	SEWER	PROJ 1103	TREATMENT	06/30/1995	40/YR/SL	117	67	207	118
410	SEWER	PROJ 1126 RECLAM IMP	TREATMENT	06/30/1996	40/YR/SL	116,669	69,994	201,137	120,670
410	SEWER	PROJ 1138 NORTH TRUNK SEWER	TREATMENT	06/30/1996	40/YR/SL	199,686	119,802	344,258	206,539
410	SEWER	PROJ 1126 IRRIGATION	TREATMENT	06/30/1996	40/YR/SL	6,910	4,144	11,913	7,145
410	SEWER	PROJ 1126 IRRIGATION	TREATMENT	06/30/1996	40/YR/SL	13,179	7,909	22,721	13,635
410	SEWER	PROJ 1138 NORTH TRUNK SEWER	TREATMENT	06/30/1996	40/YR/SL	38,741	23,240	66,789	40,066
410	SEWER	PROJ 1126 IRRIGATION	TREATMENT	06/30/1996	40/YR/SL	13,990	8,392	24,119	14,468
410	SEWER	PROJ 1138 NORTH TRUNK SEWER	TREATMENT	06/30/1996	40/YR/SL	1,498	901	2,583	1,553
410	SEWER	IRRIGATION PIPES	TREATMENT	01/31/1997	5/YR/SL	9,916	-	16,491	-
410	SEWER	TREATMENT PLANT PIPE MOD	TREATMENT	06/30/1997	15/YR/SL	25,000	-	41,576	-
410	SEWER	IRRIGATION IMPROVEMENTS PROJ1126	TREATMENT	06/30/1997	30/YR/SL	24,985	12,440	41,551	20,688
410	SEWER	PROJ 1124 TP EXPANSION	TREATMENT	06/30/1997	20/YR/SL	467,481	115,757	777,439	192,509
410	SEWER	PROJ 1126 IRRIGATION IMPROVE	TREATMENT	06/30/1997	20/YR/SL	124,533	30,836	207,103	51,281
410	SEWER	PROJ 1138 NORTH TRUNK SEWER	TREATMENT	06/30/1997	20/YR/SL	32,855	8,135	54,639	13,528
410	SEWER	PROJ 1126 IRRIGATION	TREATMENT	06/30/1997	20/YR/SL	29,987	7,426	49,870	12,350
410	SEWER	PROJ 1124 TP EXPANSION	TREATMENT	06/30/1997	20/YR/SL	37,495	9,284	62,356	15,440
410	SEWER	PROJ 1138 NORTH TRUNK SEWER	TREATMENT	06/30/1997	20/YR/SL	5,105	1,265	8,490	2,104
410	SEWER	PROJ 1126 IRRIGATION EQUIPMENT	TREATMENT	06/30/1997	20/YR/SL	16,289	4,035	27,089	6,710
410	SEWER	PROJ 1126 IRRIGATION EQUIPMENT	TREATMENT	06/30/1997	20/YR/SL	4,384	1,086	7,291	1,806
410	SEWER	PROJ 1138 NO TRUNK SEWER	TREATMENT	06/30/1997	20/YR/SL	9,285	2,300	15,441	3,824
410	SEWER	PROJ 1149 TELEM EQUIPMENT	TREATMENT	08/28/1997	20/YR/SL	9,000	2,453	14,967	4,079
410	SEWER	PROJ 1124 WWR FACILITY	TREATMENT	09/29/1997	40/YR/SL	50,747	32,109	84,394	53,398
410	SEWER	PROJ 1124	TREATMENT	06/30/1998	40/YR/SL	126,750	82,168	207,443	134,479
410	SEWER	TP EXPANSION PROJ 1124	TREATMENT	06/30/1998	40/YR/SL	65,541	42,487	107,266	69,535
410	SEWER	PROJ 1124	TREATMENT	06/30/1998	40/YR/SL	1,966,353	1,274,734	3,218,196	2,086,271
410	SEWER	PROJ 1124 TP EXP 1B	TREATMENT	06/30/1998	40/YR/SL	1,859,758	1,205,633	3,043,739	1,973,177
410	SEWER	PROJ 1124 TP EXPANSION	TREATMENT	06/30/1998	40/YR/SL	182,109	118,056	298,045	193,214

Exhibit B-1
Town of Windsor
Water Reclamation Fixed Asset Detail -- June 30, 2012

Fund	Activity	Description	Type	Acquisition Date	Life/ Method	Original Cost	Book Value 6/30/2012	Replacement Cost	Depreciated Replacement Cost
410	SEWER	PROJ 1162 BIOLAC SYSTEM	TREATMENT	06/30/2000	40/YR/SL	199,891	142,632	311,319	222,142
410	SEWER	PROJ 1162 DYNASD FILTER	TREATMENT	06/30/2000	30/YR/SL	633,678	395,998	986,918	616,744
410	SEWER	PROJ 1125 ENGINEERING	TREATMENT	06/30/2001	30/YR/SL	5,645	3,575	8,623	5,461
410	SEWER	SALLY'S MEADOW-398 LF SANITARY SEWER	TREATMENT	01/15/2003	30/YR/SL	16,145	11,079	23,368	16,035
410	SEWER	PM 87-015A SUB-625 LF SANITARY SEWER	TREATMENT	03/05/2003	30/YR/SL	26,275	18,151	38,030	26,271
410	SEWER	BLUE OAKS ESTATES SUB-336 LF SANTRY SEWR	TREATMENT	05/07/2003	30/YR/SL	18,880	13,129	27,327	19,003
410	SEWER	PROJ #1126 - SHONE FARM	TREATMENT	06/30/2004	30/YR/SL	890,242	652,844	1,212,288	889,011
430	SEWER	PROJ #1126 - SHONE FARM	TREATMENT	06/30/2004	30/YR/SL	721,793	529,315	982,902	720,795
410/430	SEWER	PROJ #1168 - CORPORATION YARD PROJ	TREATMENT	10/06/2004	30/YR/SL	5,977,135	4,582,470	8,139,370	6,240,184
410	SEWER	PROJ #1162 - TREATMENT PLANT EXPANSION	TREATMENT	06/30/2005	30/YR/SL	12,284,385	10,047,288	15,984,648	13,073,699
410	SEWER	2925LF RECY WATER LINES-VINTAGE GREENS PH 3	TREATMENT	11/16/2005	30/YR/SL	155,612	124,490	202,485	161,988
410	SEWER	CROP KING 12A MOWER	TREATMENT	07/31/09	5/YR/SL	9,317	5,590	10,534	6,320
430	SEWER	PROJ #1191 SHONE FARM RESEVOIR	TREATMENT	06/30/11	40/YR/SL	629,737	613,994	672,718	655,900
410-82	SEWER	Proj #1175 Geyers Pipeline Pumpstation	TREATMENT	6/30/12	30/YR/SL	16,881	16,881	17,571	17,571
430-82	SEWER	Proj #1175 Geyers Pipeline Pumpstation	TREATMENT	6/30/12	30/YR/SL	221,540	221,540	230,600	230,600
411-82	SEWER	Proj #0016 Keiser Park	TREATMENT	6/30/12	30/YR/SL	58,475	58,475	60,867	60,867
430-82	SEWER	Proj #0016 Keiser Park	TREATMENT	6/30/12	30/YR/SL	133,777	133,777	139,248	139,248
411-82	SEWER	Proj #1191 Shone Farm Reservoir Project	TREATMENT	6/30/12	30/YR/SL	200,000	200,000	208,179	208,179
430-82	SEWER	Proj #0168 Mitchell Shiloh Conde	TREATMENT	6/30/12	30/YR/SL	7,279	7,279	7,577	7,577
430-82	SEWER	Proj #1192 Eastside Rd Storage Project	TREATMENT	6/30/12	30/YR/SL	1,740	1,740	1,811	1,811
411	SEWER	PROJ #0016 KEISER PARK	TREATMENT	6/30/12	30/YR/SL	505,781	505,781	526,465	526,465
430	SEWER	PROJ #0016 KEISER PARK	TREATMENT	6/30/12	30/YR/SL	667,208	667,208	694,494	694,494
411	SEWER	PROJ #0016 KEISER PARK	TREATMENT	6/30/12	30/YR/SL	20,084	20,084	20,906	20,906
430	SEWER	PROJ #0016 KEISER PARK	TREATMENT	6/30/12	30/YR/SL	639,881	639,881	666,050	666,050
411	SEWER	PROJ #0016-KEISER PARK MASTER PLAN	TREATMENT	6/30/12	30/YR/SL	240,721	240,721	250,565	250,565
430	SEWER	PROJ #0016-KEISER PARK MASTER PLAN	TREATMENT	6/30/12	30/YR/SL	37,674	37,674	39,215	39,215
430	SEWER	PROJ #0168 - MITCHELL SHILOH CONDE	TREATMENT	6/30/12	30/YR/SL	86,311	86,311	89,841	89,841
430	SEWER	PROJ #0168 - MITCHELL SHILOH CONDE	TREATMENT	6/30/12	30/YR/SL	260,051	260,051	270,686	270,686
430	SEWER	PROJ #1175 - GEYSERS PIPELINE	TREATMENT	6/30/12	30/YR/SL	1,932	1,932	2,011	2,011
430	SEWER	PROJ #1175 GEYSERS PIPELINE	TREATMENT	6/30/12	30/YR/SL	524,177	524,177	545,614	545,614
410	SEWER	PROJ #1175 GEYSERS PIPELINE PUMPSTATION	TREATMENT	6/30/12	30/YR/SL	516,918	516,918	538,058	538,058
430	SEWER	PROJ #1175 GEYSERS PIPELINE PUMPSTATION	TREATMENT	6/30/12	30/YR/SL	1,722,756	1,722,756	1,793,210	1,793,210
430	SEWER	PROJ #1192 EASTSIDE RD STORAGE PROJECT	TREATMENT	6/30/12	30/YR/SL	55,684	55,684	57,961	57,961
430	SEWER	PROJ #1192-EASTSIDE ROAD STORAGE PROJ	TREATMENT	6/30/12	30/YR/SL	1,405,039	1,405,039	1,462,500	1,462,500
430	SEWER	PROJ #1192-EASTSIDE ROAD STORAGE PROJ	TREATMENT	6/30/12	30/YR/SL	293,069	293,069	305,054	305,054
430	SEWER	PROJ #1192-EASTSIDE ROAD STORAGE PROJ	TREATMENT	6/30/12	30/YR/SL	284,418	284,418	296,050	296,050
		Treatment Total				**49,907,709**	**34,165,249**	**79,904,452**	**48,058,052**
		Water Reclamation Fixed Asset Total				**88,842,943**	**58,006,200**	**154,058,533**	**89,270,774**

APPENDIX C – BRELJE & RACE TECHNICAL MEMORANDUM ON ALLOCATION OF TREATMENT PLANT VALUE TO FLOW, BOD, AND TSS

Brelje & Race
CONSULTING CIVIL ENGINEERS

M E M O R A N D U M

TO: Toni Bertolero; Rocky Vogler
Town of Windsor Public Works
8400 Windsor Road
Windsor, CA 95492-0100

FROM: Richard Ingram RI

SUBJECT: **Wastewater Capacity Fee Study**
Determination of Percentage Allocation of Treatment Plant Value to Flow, BOD and TSS
(PW File No. 2013-03)
B&R File No. 3826.00

DATE: May 8, 2013

Task

The Town of Windsor has engaged Brelje & Race to assist in the update of the Town's Wastewater Capacity Fee. The scope of our contribution to the study is to determine the percentages of treatment plant value allocated to the influent flow, biochemical oxygen demand (BOD) and total suspended solids (TSS) loadings. Additionally, Brelje & Race was tasked with evaluating the years of useful life for each of the components related to wastewater treatment and collection.

Results

Applying criteria that have been developed and presented herein, the value of the treatment plant attributable to the influent flow and wastewater loadings are segregated as follows:

- Flow: 52%
- BOD: 33%
- TSS: 15%

General Methodology

The general approach to allocation of treatment plant component values to influent flow, BOD and TSS includes:

- Developing criteria to establish treatment plant valuation.
- Subdividing the treatment plant into individual treatment plant components.
- Determining the relative value of each facility component.
- Reviewing the purpose of the facility components relative to satisfying their need to accommodate influent flow, BOD and TSS.
- Sensitivity analysis to determine the effort of variations in flow rates, BOD and TSS concentrations.
- Allocating the percentage of the value of each treatment plant component to influent flow, BOD and TSS.
- Determining the aggregate percentage allocation of influent flow, BOD and TSS by for the treatment plant.

Criteria for the Cost Valuation of the Treatment Plant Facility Components

Costs for treatment plant systems were derived from the following information:

- Estimates for the "Original Value" of facilities is based on original construction costs obtained from historical contract and construction bid documents.
- Where original construction costs were not available, the "Replacement Cost" is based on the known cost to construct identical equipment at the treatment plant constructed in association with another project. If identical equipment costs were unavailable a new engineer's construction cost estimate was completed.
- "Replacement Costs" are based on the known or derived "Original Value" adjusted in accordance with the Construction Cost Index prepared by the Engineering News Record (ENR).
- The estimated Useful Life of treatment plant facilities is based on "*Failure to Act: The Economic Impact of current Investment Trends in Water and Wastewater Treatment Infrastructure*", American Society of Civil Engineers, 2011. Table 1 summarizes the "Useful Life" criteria employed.

Table 1: Useful Life of Wastewater System Components

Component	Useful Life (Years)
Collection	80-100
Treatment Plants - Concrete Structures	50
Treatment Plants - Mechanical and Electrical	15-25
Force Mains	25
Pumping Stations - Concrete Structures	50
Pumping Stations - Mechanical and Electrical	15
Interceptors	90-100

- Straight line depreciation has been used to arrive at the Depreciated Value of facilities.
- Salvage value is assumed to be zero (0) for all treatment plant components.

In accordance with the criteria discussed above, the relative Replacement Cost Value of the Treatment Plant is estimated to be approximately $28,000,000. The Depreciated Replacement Cost Value is estimated to be approximately $19,000,000. See Figure 1.

The following list of items, while known to contribute to the overall real value of the treatment plant, were not considered in the calculations of relative treatment plant values because their impact to differentiating the percentage distribution of flow, BOD and TSS values is considered to be negligible:

1. Costs for Land.
2. Engineering Design Costs.
3. Construction Management Costs.
4. Environmental and Legal Review Costs.
5. Town Project Administrative Costs.
6. Master Planning or Feasibility Study Costs.
7. Cost for Financing.
8. Costs for the Development or Analysis of Projects that were not constructed.
9. Planned Capital Improvements.

Items 1 through 5 are costs that are normally fixed percentages of total costs and would therefore be proportionally distributed throughout the treatment plant facilities. As a result, the proportional increases in the value of individual components would not change the overall value allocation of the treatment plant. Only the present value of the treatment facilities is considered to be relevant to the calculation of the capacity fee, therefore, planned capital improvement costs are excluded from the analysis. The exclusions listed above are reasons why value determinations shown in Figure 1 may differ from established Town asset values for the treatment plant.

Subdividing Treatment Plant Components and Determining Component Costs

Treatment plant components were subdivided into 29 separate facility components as shown on Figure 1. The facility line items indicate the value estimation either as "Original Value" or "Replacement Cost" depending on what information regarding the original project was known. The treatment plant was developed in several stages and the timing of those stages is reflected in the "Year Built" column. The "Depreciated Replacement Value" was determined by depreciating the "Replacement Value" considering the known age of the facilities.

Criteria for the Treatment Allocation for Flow, BOD and TSS of Individual Treatment Plant Facility Components

The treatment allocation for flow, BOD and TSS was developed as a result of a two part analysis: The first part defined the percentage of the treatment allocation dedicated primarily to handling wastewater flow and the percentage of the treatment allocation dedicated to removing pollutants

from the wastewater (i.e. BOD and TSS). The second part of the analysis calculated the percentage of the treatment allocation dedicated to BOD removal versus the treatment allocation dedicated to TSS removal.

Flow allocation - The flow allocation consisted of two steps: First, the 29 separate treatment plant components were reviewed for their primary function. The components that did not serve to reduce BOD or TSS (i.e. their absence from the treatment plant would not greatly affect the treatment plant's ability to meet BOD and TSS discharge requirements) were assigned a 100% flow allocation. The six of the 29 facility components assigned a 100% flow allocation, as shown in Figure 1, were Storage Pond Nos. 1 and 2, Influent Pump Station, AWT Original Pump Station, AWT Pump Station Improvements, and UV Disinfection Channels.

The second step considered the BOD and TSS removal capacity of the treatment plant. The ratio of the average dry weather flow (ADWF) capacity to the peak wet weather flow (PWWF) capacity of the treatment plant was applied to determine the treatment allocation of the remaining 23 components. BOD and TSS removal allocation was associated with the ADWF. With the exception of Aeration Basins A & B, Original Blower Building, Air Piping Improvements, WAS Pump Station, AWT Sludge Pumps, Sludge Ponds, and Sludge Pond Improvements, all components were designed to function at flows up to the PWWF. As the BOD and TSS loadings are essentially the same during wet weather events, the hydraulic capacity of the remaining 14 components greater than the ADWF was allocated to flow. The allocation to flow was 100% - (3.0 MGD/9.6 MGD)%, or 69%.

BOD and TSS allocation - The segregation of the remaining 31% allocated to treatment of BOD or TSS was determined as follows: A Complete-Mix Activated Sludge Process Design model derived from standard design equations published in Wastewater Engineering - Treatment and Reuse, by Metcalf & Eddy (4^{th} ed.) was used to determine the effect of varying flow, BOD, and TSS on different treatment plant components. The model was based on the kinetics (metabolic rates) of heterotrophic bacteria at a water temperature of 20°C. The bacterial metabolic rates used were experimentally determined and published in various scientific studies. Other model parameters were based on approximate Town of Windsor Water Reclamation Facility (WRF) historic laboratory testing values for BOD and TSS. Stepwise modeled increases in influent flow, BOD concentrations and TSS concentrations were used to determine the magnitude of influence of flow, BOD and TSS on the individual treatment plant components. The model runs indicated that the influence of BOD and TSS on component value allocation was consistently two thirds BOD to one third TSS. This ratio produced a final treatment allocation of 21% BOD and 10% TSS for the 23 treatment related components.

Determining Final Percentage Allocations of Treatment Plant Value to Flow, BOD and TSS

The percentage allocations for treatment for each facility component are tabulated in Figure 1 in the columns labeled "Treatment Allocation". The "Value Allocations" shown in Figure 1 are the product of the "Treatment Allocation" percentages and the "Depreciated Replacement Value". The component values associated with flow, BOD and TSS were summed to determine the total treatment plant value associated with each parameter and the final percentages of the total treatment plant value were computed.

TOWN OF WINDSOR
WATER RECLAMATION CAPACITY FEE STUDY
May 8, 2013

Figure 1 - Value Allocations to Flow, BOD and TSS

Wastewater Treatment Plant Facility Components	Construction Value of Components						Treatment Allocation[6]			Value Allocation		
	Original Value [1]	Year Built		Replacement Value [1] [2]	Useful Life (Years) [3]	Depreciated Replacement Value [4]	Flow	BOD	TSS	Flow	BOD	TSS
High Flow Storage												
Storage Pond No. 1	-	Apr	1970	$ 600,000	100	$ 342,000	100%	0%	0%	$ 342,000	$ -	$ -
Storage Pond No. 2	-	Dec	1963	$ 600,000	100	$ 300,000	100%	0%	0%	$ 300,000	$ -	$ -
Influent Pump Station	$ 1,600,000	Mar	1999	$ 2,527,497	50	$ 1,819,798	100%	0%	0%	$ 1,819,798	$ -	$ -
Headworks	$ 350,000	Sep	1994	$ 608,718	50	$ 377,405	69%	21%	10%	$ 260,410	$ 79,255	$ 37,741
Aeration Basins												
Basin A	-	Sep	1994	$ 2,173,436	100	$ 1,760,483	0%	66.7%	33.3%	$ -	$ 1,173,656	$ 586,828
Basin B	$ 1,400,000	Aug	1999	$ 2,173,436	100	$ 1,869,155	0%	66.7%	33.3%	$ -	$ 1,246,103	$ 623,052
Blower Building / Air System												
Original Blower Building	$ 350,000	Sep	1994	$ 608,718	25	$ 146,092	0%	100%	0%	$ -	$ 146,092	$ -
Air Piping Improvements	$ 350,000	Aug	2011	$ 364,173	50	$ 349,606	0%	100%	0%	$ -	$ 349,606	$ -
Secondary Clarifiers												
Clarifier A	-	Sep	1994	$ 1,319,586	50	$ 818,143	69%	21%	10%	$ 564,519	$ 171,810	$ 81,814
Clarifier B	$ 850,000	Aug	1999	$ 1,319,586	50	$ 950,102	69%	21%	10%	$ 655,570	$ 199,521	$ 95,010
RAS Pump Stations												
RAS Pump Station A	-	Sep	1994	$ 232,868	25	$ 55,888	69%	21%	10%	$ 38,563	$ 11,737	$ 5,589
RAS Pump Station B	$ 150,000	Aug	1999	$ 232,868	25	$ 102,462	69%	21%	10%	$ 70,699	$ 21,517	$ 10,246
WAS Pump Station	$ 150,000	Aug	1999	$ 232,868	25	$ 102,462	0%	66.7%	33.3%	$ -	$ 68,308	$ 34,154
AWT Pump Station												
Original Pump Station	-	May	1990	$ 340,000	25	$ 27,200	100%	0%	0%	$ 27,200	$ -	$ -
Pump Station Improvements	$ 150,000	Jun	1993	$ 269,658	25	$ 53,932	100%	0%	0%	$ 53,932	$ -	$ -
Flocculation Tanks												
Tanks 1 & 2	-	May	1990	$ 682,689	50	$ 368,652	69%	21%	10%	$ 254,370	$ 77,417	$ 36,865
Tanks 3 & 4	-	Jun	1993	$ 682,689	50	$ 409,613	69%	21%	10%	$ 282,633	$ 86,019	$ 40,961
Tanks 5 & 6	$ 450,000	May	2000	$ 682,689	50	$ 505,190	69%	21%	10%	$ 348,581	$ 106,090	$ 50,519
AWT Clarifiers												
Clarifier 1	-	May	1990	$ 591,664	50	$ 319,498	69%	21%	10%	$ 220,454	$ 67,095	$ 31,950
Clarifier 2	-	Jun	1993	$ 591,664	50	$ 354,998	69%	21%	10%	$ 244,949	$ 74,550	$ 35,500
Clarifier 3	$ 390,000	May	2000	$ 591,664	50	$ 437,831	69%	21%	10%	$ 302,103	$ 91,945	$ 43,783
AWT Sludge Pumps	-	May	1990	$ 100,000	25	$ 8,000	0%	66.7%	33.3%	$ -	$ 5,333	$ 2,667
Filters												
Filters 1-2	-	Jun	1993	$ 947,812	50	$ 568,687	69%	21%	10%	$ 392,394	$ 119,424	$ 56,869
Filters 3-4	-	Jun	1993	$ 947,812	50	$ 568,687	69%	21%	10%	$ 392,394	$ 119,424	$ 56,869
Filters 5-7	$ 900,000	Mar	1999	$ 1,421,717	50	$ 1,023,636	69%	21%	10%	$ 706,309	$ 214,964	$ 102,364
UV Disinfection Channels	$ 2,000,000	May	2000	$ 3,034,173	50	$ 2,245,288	100%	0%	0%	$ 2,245,288	$ -	$ -
Sludge Ponds												
Original Sludge Ponds	-	Feb	1971	$ 1,450,000	100	$ 841,000	0%	66.7%	33.3%	$ -	$ 560,667	$ 280,333
Sludge Pond Improvements	$ 1,300,000	May	2000	$ 1,972,212	100	$ 1,715,825	0%	66.7%	33.3%	$ -	$ 1,143,883	$ 571,942
Emergency Generator [7]	$ 300,000	Mar	1999	$ 473,906	25	$ 208,519	60.0%	26.8%	13.2%	$ 125,103	$ 55,935	$ 27,480
TOTAL				$ 27,774,103		$ 18,650,154				$ 9,647,269	$ 6,190,350	$ 2,812,534
PERCENTAGE OF TOTAL										**52%**	**33%**	**15%**

Assumptions:

(1) If no Original Value is indicated the Replacement Value is based on identical component built in a different year if available, or an Engineers estimate of Probable Construction Costs
(2) Replacement Values based on the Original Value are adjusted based on the Construction Cost Index prepared by the Engineering News-Record
(3) Useful Life based on "*Failure to Act: The Economic Impact of Current Investment Trends in Water and Wastewater Treatment Infrastructure*", American Society of Civil Engineers, 2011
(4) Depreciated Value based on straight line depreciation
(5) Salvage Value assumed to be zero (0) for all components
(6) Treatment Allocation percentages based on Flow in gallons per day and BOD and TSS in pounds per day
(7) Treatment Allocation for emergency generator based on value allocation of components that use power (Filters, Clarifiers, Flocculation Tanks, Pump Stations and Headworks)