

**City of El Mirage**  
Water and Wastewater Rate and Fee Study

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SECTION

**C**

**Water and Sewer Cost-of-Service  
Schedules and Rate Design**

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



**City of El Mirage**  
Water and Wastewater Rate and Fee Study

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# WATER

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



Table 1  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Projected Water Sales and Peak-Use Characteristics by Customer Class  
 FY2011

Customer Class	Total Annual Demands (kgal)	Average-Day Demands (MGD)	Peaking Factors		Peak Demands		Extra Capacity	
			Peak-Day	Peak-Hour	Peak-Day	Peak-Hour	Maximum-Day	Maximum-Hour
Residential	928,311	2.54	1.45	2.47	3.69	6.28	1.14	2.59
Commercial	457,884	1.25	2.20	3.74	2.76	4.69	1.51	1.93
<b>Total</b>	<b>1,386,195</b>	<b>3.80</b>	<b>1.70</b>	<b>2.89</b>	<b>6.45</b>	<b>10.97</b>	<b>2.65</b>	<b>4.53</b>

Table 2  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Projected Water Sales and Peak-Use Characteristics by Customer Class  
 FY2012

Customer Class	Demand Growth Rate	Total Annual Demands (kgal)	Average-Day Demands (MGD)	Peaking Factors		Peak Demands		Extra Capacity	
				Peak-Day	Peak-Hour	Peak-Day	Peak-Hour	Maximum-Day	Maximum-Hour
Residential	0.00%	928,311	2.54	1.45	2.47	3.69	6.28	1.14	2.59
Commercial	0.00%	457,884	1.25	2.20	3.74	2.76	4.69	1.51	1.93
<b>Total</b>		<b>1,386,195</b>	<b>3.80</b>	<b>1.70</b>	<b>2.89</b>	<b>6.45</b>	<b>10.97</b>	<b>2.65</b>	<b>4.53</b>

Table 3  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Projected Water Sales and Peak-Use Characteristics by Customer Class  
 FY2013

Customer Class	Demand Growth Rate	Total Annual Demands (kgal)	Average-Day Demands (MGD)	Peaking Factors		Peak Demands		Extra Capacity	
				Peak-Day	Peak-Hour	Peak-Day	Peak-Hour	Maximum-Day	Maximum-Hour
Residential	1.00%	937,594	2.57	1.45	2.47	3.72	6.34	1.16	2.62
Commercial	1.00%	462,463	1.27	2.20	3.74	2.79	4.74	1.52	1.95
<b>Total</b>		<b>1,400,057</b>	<b>3.84</b>	<b>1.70</b>	<b>2.89</b>	<b>6.51</b>	<b>11.08</b>	<b>2.68</b>	<b>4.57</b>

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

Meter Size	Acct Growth	Equivalent 5/8" Ratios	Residential	Commercial	Total
<b>Number of Customers</b>					
5/8"	0.00%	1.00	104	57	161
3/4"	0.00%	1.50	10,135	205	10,340
1"	0.00%	2.50	40	110	150
1-1/2"	0.00%	5.00	0	88	88
2"	0.00%	8.00	2	136	138
3"	0.00%	16.00	0	8	8
4"	0.00%	17.50	1	3	4
6"	0.00%	50.00	0	9	9
8"	0.00%	80.00	0	3	3
10"	0.00%	115.00	0	0	0
<b>Total</b>			10,282	619	10,901
<b>Number of Equivalent Meters</b>					
5/8"		Capacity Equivalency	104	57	161
3/4"		1.50	15,203	308	15,510
1"		2.50	100	275	375
1-1/2"		5.00	0	440	440
2"		8.00	16	1,088	1,104
3"		16.00	0	128	128
4"		17.50	18	53	70
6"		50.00	0	450	450
8"		80.00	0	240	240
10"		115.00	0	0	0
<b>Total</b>			15,440	3,038	18,478

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

Meter Size	Acct Growth	Equivalent 5/8" Ratios	Residential	Commercial	Total
<b>Number of Customers</b>					
5/8"	0.00%	1.0	104	57	161
3/4"	0.00%	1.5	10,135	205	10,340
1"	0.00%	2.5	40	110	150
1-1/2"	0.00%	5.0	0	88	88
2"	0.00%	8.0	2	136	138
3"	0.00%	16.0	0	8	8
4"	0.00%	17.5	1	3	4
6"	0.00%	50.0	0	9	9
8"	0.00%	80.0	0	3	3
10"	0.00%	115.0	0	0	0
<b>Total</b>			<b>10,282</b>	<b>619</b>	<b>10,901</b>
<b>Number of Equivalent Meters</b>					
5/8"			104	57	161
3/4"			15,203	308	15,510
1"			100	275	375
1-1/2"			0	440	440
2"			16	1,088	1,104
3"			0	128	128
4"			18	53	70
6"			0	450	450
8"			0	240	240
10"			0	0	0
<b>Total</b>			<b>15,440</b>	<b>3,038</b>	<b>18,478</b>

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

Meter Size	Acct Growth	Equivalent 5/8" Ratios	Residential	Commercial	Total
<b>Number of Customers</b>					
5/8"	1.00%	1.0	105	58	163
3/4"	1.00%	1.5	10,236	207	10,443
1"	1.00%	2.5	40	111	151
1-1/2"	1.00%	5.0	0	89	89
2"	1.00%	8.0	2	137	139
3"	1.00%	16.0	0	8	8
4"	1.00%	17.5	1	3	4
6"	1.00%	50.0	0	9	9
8"	1.00%	80.0	0	3	3
10"	1.00%	115.0	0	0	0
<b>Total</b>			10,384	625	11,009
<b>Number of Equivalent Meters</b>					
5/8"			105	58	163
3/4"			15,354	311	15,665
1"			100	278	378
1-1/2"			0	445	445
2"			16	1,096	1,112
3"			0	128	128
4"			18	53	70
6"			0	450	450
8"			0	240	240
10"			0	0	0
<b>Total</b>			15,593	3,058	18,650



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

Customer Class	FY2011	FY2012	FY2013
Residential	10,282	10,282	10,384
Commercial	619	619	625
Total	10,901	10,901	11,009

**Table 8**  
**City of El Mirage**  
**Water Cost-of-Service Analysis**  
**Summary of Equivalent Meters by Customer Class**

Customer Class	FY2011	FY2012	FY2013
Residential	15,440	15,440	15,593
Commercial	3,038	3,038	3,058
Total	18,478	18,478	18,650

**Table 9**  
**City of El Mirage**  
**Water Cost-of-Service Analysis**  
**Summary of Equivalent Meter Capacity by Customer Class**

Customer Class	FY2011	FY2012	FY2013
Residential	15,440	15,440	15,593
Commercial	3,038	3,038	3,058
Total	18,478	18,478	18,650

Table 10  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Summary of Customer Characteristics  
 FY2011

Customer Class	Base	Max-Day	Max-Hour	Customer	Meter	Capacity
Residential	66.97%	43.19%	57.32%	94.32%	83.56%	83.56%
Commercial	33.03%	56.81%	42.68%	5.68%	16.44%	16.44%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 11  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Summary of Customer Characteristics  
 FY2012

Customer Class	Base	Max-Day	Max-Hour	Customer	Meter	Capacity
Residential	66.97%	43.19%	57.32%	94.32%	83.56%	83.56%
Commercial	33.03%	56.81%	42.68%	5.68%	16.44%	16.44%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Table 12**  
**City of El Mirage**  
**Water Cost-of-Service Analysis**  
**Summary of Customer Characteristics**  
**FY2013**

Customer Class	Base	Max-Day	Max-Hour	Customer	Meter	Capacity
Residential	66.97%	43.19%	57.32%	94.32%	83.61%	83.61%
Commercial	33.03%	56.81%	42.68%	5.68%	16.39%	16.39%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Table 13  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 O&M Expenses

O&M Expenses	FY2011	FY2012	FY2013
<b>WATER OPERATIONS - PERSONNEL SERVICES</b>			
Salaries and Wages	\$457,500	\$457,500	\$471,230
Overtime	9,000	8,500	8,500
Health-Life-Dental Insurance	89,500	98,450	108,300
Social Security Contribution	29,000	29,000	29,870
Medicare Contribution	7,000	7,000	7,210
ASRS Contribution	45,000	45,000	46,350
Workers Compensation	19,500	19,500	20,090
Unemployment Insurance	1,000	1,000	1,030
<b>WATER OPERATIONS - MATERIAL &amp; SUPPLIES</b>			
Small Tools/Equip/Parts	4,000	4,000	4,000
Fuel and Lubricants	36,000	26,000	26,780
Safety Equipment/Supplies	5,000	5,000	5,000
Pipes and Fittings	60,000	60,000	60,000
Chemical Expense	24,000	24,720	25,470
Asphalt/Coal Materials	5,000	5,000	5,000
Fire Hydrant/Parts	9,500	9,500	9,500
Office Supplies	3,000	3,000	3,000
Computer/Printer Supplies	1,000	500	500
Uniforms	6,000	3,500	3,610
Operating Material & Supplies	2,500	2,500	2,500
Building Maintenance/Repairs	1,500	1,500	1,500
Computer/Printer Maintenance	500	500	500
Vehicle Maintenance/Repairs	17,000	17,000	17,000
Well Site Maint/Repairs	250,000	250,000	250,000
Other Maintenance/Repairs	5,000	5,000	5,000
<b>WATER OPERATIONS - ADMINISTRATIVE SERVICES</b>			
Professional Services	80,000	30,000	30,000
Legal Services	20,000	20,000	20,000
Contracted Services	110,000	65,000	66,950
Liability Insurance	195,000	195,000	200,850
Medical/Drug Exams & Testing	500	500	500
Tech/Software Support	19,000	19,570	20,160
License and Permits	13,800	14,220	14,650
Equipment Rent/Lease	5,000	5,000	5,000
Sampling/Testing	55,000	56,650	58,350

Table 13  
City of El Mirage  
Water Cost-of-Service Analysis  
O&M Expenses

O&M Expenses	FY2011	FY2012	FY2013
Annual Water Fees	20,000	20,600	21,220
Travel and Per Diem	0	500	500
Conferences and Seminars	0	4,000	4,000
Printing Cost	3,500	3,500	3,500
Mailing Cost	4,000	4,120	4,250
Dues/Memberships/Fees	0	7,500	7,730
Cell Phone/Pager Expense	4,800	4,950	5,100
Trash Service	1,000	1,030	1,070
Building Water Service	18,030	18,580	19,140
Landscaping/Irrigation	213,450	214,000	220,420
Well Site Electricity	479,000	479,000	493,370
<b>WATER OPERATIONS - SPECIAL PROJECTS</b>			
Assured Water Supply	860,000	880,000	805,000
<b>CUSTOMER SERVICE - PERSONNEL SERVICES</b>			
Salaries and Wages	197,210	197,210	203,130
Overtime	3,119	3,119	3,119
Health-Life-Dental Insurance	30,847	33,931	37,328
Social Security Contribution	12,477	12,477	12,852
Medicare Contribution	3,119	3,119	3,216
ASRS Contribution	19,409	19,409	19,991
Workers Compensation	693	693	714
Unemployment Insurance	347	347	360
<b>CUSTOMER SERVICE - MATERIAL &amp; SUPPLIES</b>			
Office Supplies	2,149	2,149	2,149
Computer/Printer Supplies	624	624	624
Uniforms	1,248	693	714
Equipment Purchase	1,248	693	693
Operating Material & Supplies	763	763	763
Other Maintenance/Repairs	347	347	347
<b>CUSTOMER SERVICE - ADMINISTRATIVE SERVICES</b>			
Contracted Services	21,142	21,780	22,438
Tech/Software Support	4,506	5,892	6,072
Telecheck Services	6,932	7,140	7,355
Armored Car Services	3,327	3,431	3,535
Storage Facility Rental	1,109	1,144	1,178
Travel and Per Diem	0	139	139



Table 13  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 O&M Expenses

O&M Expenses	FY2011	FY2012	FY2013
Conference, Seminar & Training	0	832	832
Printing Cost	8,318	8,568	8,831
Mailing Cost	1,248	1,289	1,331
Mailing Cost - Utility Billing	38,125	39,269	40,447
Bank Charges/Merchant Services	16,636	17,135	17,655
Bank Charges/Lockbox	8,318	8,568	8,831
Cell Phone/Pager Expense	1,109	1,144	1,178
Collection Services	1,733	1,788	1,844
CUSTOMER SERVICE - CATEGORY 4			
Rate Study	93,212	4,852	5,545
METER SERVICES - PERSONNEL SERVICES			
Salaries and Wages	69,500	69,500	71,590
Overtime	2,000	2,500	2,500
Health-Life-Dental Insurance	11,500	12,650	13,920
Social Security Contribution	4,500	4,500	4,640
Medicare Contribution	1,000	1,000	1,030
ASRS Contribution	7,000	7,000	7,210
Workers Compensation	500	500	520
Unemployment Insurance	500	500	520
METER SERVICES - OPERATING MATERIAL & SUPPLIES			
Small Tools/Equip/Parts	1,500	1,500	1,500
Fuel and Lubricants	6,000	6,180	6,370
Safety Equipment/Supplies	1,000	1,000	1,000
Meter/Parts/Calibration	260,000	260,000	267,800
Uniforms	900	500	520
Operating Material & Supplies	2,000	2,000	2,000
Vehicle Maintenance/Repairs	2,500	2,500	2,500
METER SERVICES - ADMINISTRATIVE SERVICES			
Contracted Services	15,000	15,000	15,000
Conferences and Seminars	0	680	680
Cell Phone/Pager Expense	1,000	1,030	1,070
	<u>\$4,055,294</u>	<u>\$3,914,475</u>	<u>\$3,927,283</u>

Table 14  
City of El Mirage  
Water Cost-of-Service Analysis  
Capital Costs

Item	FY2011	FY2012	FY2013
Indirect Cost Transfer - Water Portion	\$993,679	\$929,328	\$957,208
Indirect Cost Transfer - Customer Service Portion	0	138,677	142,837
In Lieu of Property Taxes	49,400	50,388	51,396
Total Debt Service	2,157,438	1,989,177	2,059,838
Capital Improvement Program	3,350,000	787,500	868,500
Annual Surplus / (Deficiency)	(673,563)	(887,605)	(347,780)
Equipment Purchase	40,000	0	0
Miscellaneous Capital	0	90,000	90,000
Adjustment for Increase in the Middle of FY		0	0
Purchase of Water Credits	0	789,880	894,328
<b>Total</b>	<b>\$5,916,954</b>	<b>\$3,887,345</b>	<b>\$4,716,328</b>

Table 15  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 O&M and Capital Non-Rate Revenues

Item	FY2011	FY2012	FY2013
<b>O&amp;M Related Non-Rate Revenues</b>			
Turn Off/On Fees	\$55,355	\$57,015	\$58,726
New Water Accounts	30,000	30,000	30,000
Late Fee	91,335	94,075	96,898
Irrigation Water	15,000	15,000	15,000
Interest Income	0	0	0
Total	\$191,690	\$196,091	\$200,623
<b>Capital Related Non-Rate Revenues</b>			
Total Bond Proceeds	\$3,645,269	\$856,910	\$945,050
Total	\$3,645,269	\$856,910	\$945,050

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

Item	FY2011	FY2012	FY2013
<b>Total Revenue Requirements</b>			
Operation & Maintenance	\$4,055,294	\$3,914,475	\$3,927,283
Capital	5,916,954	3,887,345	4,716,328
<b>Total</b>	<b>\$9,972,249</b>	<b>\$7,801,819</b>	<b>\$8,643,610</b>
<b>User Charge Revenue Requirements</b>			
Operation & Maintenance	\$3,863,604	\$3,718,384	\$3,726,659
Capital	2,271,685	3,030,434	3,771,278
<b>Total</b>	<b>\$6,135,290</b>	<b>\$6,748,818</b>	<b>\$7,497,937</b>

Table 17  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Percentage Allocations of O&M Costs to Functions

Item	Source of Supply	Wells	Pumping	Transmission	Distribution	Storage	General Plant	Administration	Tools/Equip	Power & Chemicals	Meters & Services	Customer & Accounts	Total
Armored Car Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Storage Facility Rental	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Travel and Per Diem	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Conference, Seminar & Training	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Printing Cost	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Mailing Cost	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Mailing Cost - Utility Billing	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Bank Charges/Merchant Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Bank Charges/Lockbox	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Cell Phone/Pager Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Collection Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
CUSTOMER SERVICE - CATEGORY 4													
Rate Study	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
METER SERVICES - PERSONNEL SERVICES													
Salaries and Wages	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Overtime	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Health-Life-Dental Insurance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Social Security Contribution	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Medicare Contribution	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
ASRS Contribution	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Workers Compensation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Unemployment Insurance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
METER SERVICES - OPERATING MATERIAL & SUPPLIES													
Small Tools/Equip/Parts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Fuel and Lubricants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Meter/Parts/Calibration	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Meter/Equip/Supplies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Unitrons	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Operating Material & Supplies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Vehicle Maintenance/Repairs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
METER SERVICES - ADMINISTRATIVE SERVICES													
Contracted Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Conferences and Seminars	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Cell Phone/Pager Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
O&M-Related Non-Rate Revenues													
Turn Off/On Fees	24.40%	9.36%	3.20%	3.93%	3.93%	3.20%	0.04%	6.59%	0.23%	1.60%	9.53%	33.99%	100.00%
New Water Accounts	24.40%	9.36%	3.20%	3.93%	3.93%	3.20%	0.04%	6.59%	0.23%	1.60%	9.53%	33.99%	100.00%
Late Fee	24.40%	9.36%	3.20%	3.93%	3.93%	3.20%	0.04%	6.59%	0.23%	1.60%	9.53%	33.99%	100.00%
Irrigation Water	24.40%	9.36%	3.20%	3.93%	3.93%	3.20%	0.04%	6.59%	0.23%	1.60%	9.53%	33.99%	100.00%
Interest Income	24.40%	9.36%	3.20%	3.93%	3.93%	3.20%	0.04%	6.59%	0.23%	1.60%	9.53%	33.99%	100.00%

Table 17  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Percentage Allocations of O&M Costs to Functions

Item	Source of Supply	Wells	Pumping	Transmission	Distribution	Storage	General Plant	Administration	Tools/Equip	Power & Chemicals	Meters & Services	Customer & Accounts	Total
<b>WATER OPERATIONS - PERSONNEL SERVICES</b>													
Salaries and Wages	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Overtime	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Health/Life-Dental Insurance	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Social Security Contribution	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Medicare Contribution	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
ASRS Contribution	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Workers Compensation	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Unemployment Insurance	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
<b>WATER OPERATIONS - MATERIAL &amp; SUPPLIES</b>													
Small Tools/Equip/Parts	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Fuel and Lubricants	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Safety Equipment/Supplies	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Pipes and Fittings	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Chemical Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Asphalt/Coal Materials	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Fire Hydrant/Parts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
Office Supplies	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Computer/Printer Supplies	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Uniforms	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Operating Material & Supplies	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Building Maintenance/Repairs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Computer/Printer Maintenance	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Vehicle Maintenance/Repairs	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Well Site Maint/Repairs	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Maintenance/Repairs	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
<b>WATER OPERATIONS - ADMINISTRATIVE SERVICES</b>													
Professional Services	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Legal Services	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Contracted Services	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Liability Insurance	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Medical/Drug Exams & Testing	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Tools/Software Support	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Licenses and Permits	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Equipment Rent/Lease	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Sampling/Testing	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Annual Water Fees	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Travel and Per Diem	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Conferences and Seminars	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Printing Cost	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Mailing Cost	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Dues/Memberships/Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Call Phone/Pager Expense	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Trash Service	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Building Water Service	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Landscaping/Irrigation	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
Well Site Electricity	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	100.00%
<b>WATER OPERATIONS - SPECIAL PROJECTS</b>													
Assured Water Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
<b>CUSTOMER SERVICE - PERSONNEL SERVICES</b>													
Salaries and Wages	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Overtime	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Health/Life-Dental Insurance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Social Security Contribution	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Medicare Contribution	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
ASRS Contribution	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Workers Compensation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Unemployment Insurance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
<b>CUSTOMER SERVICE - MATERIAL &amp; SUPPLIES</b>													
Office Supplies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Computer/Printer Supplies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Uniforms	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Equipment Purchase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Operating Material & Supplies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Maintenance/Repairs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
<b>CUSTOMER SERVICE - ADMINISTRATIVE SERVICES</b>													
Contracted Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Teledesk Support	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%

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

Item	Source of Supply	Wells	Pumping	Transmission	Distribution	Storage	General Plant	Administration	Tools/Equip	Power & Chemicals	Meters & Services	Customer & Accounts	Total
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>WATER OPERATIONS - PERSONNEL SERVICES</b>													
Salaries and Wages	30,500	30,500	30,500	30,500	30,500	30,500	0	0	0	0	0	0	274,500
Overtime	600	600	600	600	600	600	0	0	0	0	0	0	5,400
Health-Life/Dental Insurance	5,967	5,967	5,967	5,967	5,967	5,967	0	0	0	0	0	0	53,700
Social Security Contribution	1,933	1,933	1,933	1,933	1,933	1,933	0	0	0	0	0	0	17,400
Medicare Contribution	467	467	467	467	467	467	0	0	0	0	0	0	4,200
ASRS Contribution	3,000	3,000	3,000	3,000	3,000	3,000	0	0	0	0	0	0	27,000
Workers Compensation	1,300	1,300	1,300	1,300	1,300	1,300	0	0	0	0	0	0	11,700
Unemployment Insurance	67	67	67	67	67	67	0	0	0	0	0	0	600
<b>WATER OPERATIONS - MATERIAL &amp; SUPPLIES</b>													
Small Tools/Equip/Parts	267	267	267	267	267	267	0	0	0	0	0	0	4,000
Fuel and Lubricants	0	0	0	0	0	0	0	0	0	36,000	0	0	36,000
Safety Equipment/Supplies	333	333	333	333	333	333	0	0	0	0	0	0	3,000
Pipes and Fittings	0	0	0	0	0	0	0	0	0	0	0	0	60,000
Chemical Expense	0	0	0	0	0	0	0	0	0	0	0	0	24,000
Asphalt/Coal Materials	0	0	0	0	0	0	0	0	0	5,000	0	0	5,000
Fire Hydrant/Parts	0	0	0	0	0	0	0	0	9,500	0	0	0	9,500
Office Supplies	200	200	200	200	200	200	0	0	0	0	0	0	1,800
Computer/Printer Supplies	67	67	67	67	67	67	0	0	0	0	0	0	600
Uniforms	400	400	400	400	400	400	0	0	0	0	0	0	3,600
Operating Material & Supplies	167	167	167	167	167	167	0	0	0	0	0	0	1,500
Building Maintenance/Repairs	0	0	0	0	0	0	1,500	0	0	0	0	0	300
Computer/Printer Maintenance	33	33	33	33	33	33	0	0	0	0	0	0	500
Vehicle Maintenance/Repairs	1,133	1,133	1,133	1,133	1,133	1,133	0	0	0	0	0	0	17,000
Well Site Maint/Repairs	0	250,000	0	0	0	0	0	0	0	0	0	0	250,000
Other Maintenance/Repairs	333	333	333	333	333	333	0	0	0	0	0	0	5,000
<b>WATER OPERATIONS - ADMINISTRATIVE SERVICES</b>													
Professional Services	5,333	5,333	5,333	5,333	5,333	5,333	0	0	0	0	0	0	80,000
Legal Services	1,333	1,333	1,333	1,333	1,333	1,333	0	0	0	0	0	0	12,000
Contracted Services	7,333	7,333	7,333	7,333	7,333	7,333	0	0	0	0	0	0	66,000
Liability Insurance	13,000	13,000	13,000	13,000	13,000	13,000	0	0	0	0	0	0	117,000
Medical/Drug Exams & Testing	33	33	33	33	33	33	0	0	0	0	0	0	300
Test/Software Support	1,267	1,267	1,267	1,267	1,267	1,267	0	0	0	0	0	0	500
License and Permits	920	920	920	920	920	920	0	0	0	0	0	0	11,400
Equipment Rent/Lease	333	333	333	333	333	333	0	0	0	0	0	0	13,800
Sampling/Testing	3,667	3,667	3,667	3,667	3,667	3,667	0	0	0	0	0	0	3,000
Annual Water Fees	1,333	1,333	1,333	1,333	1,333	1,333	0	0	0	0	0	0	55,000
Travel and Per Diem	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Conferences and Seminars	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing Cost	233	233	233	233	233	233	0	0	0	0	0	0	3,500
Mailing Cost	267	267	267	267	267	267	0	0	0	0	0	0	4,000
Dues/Membership/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Cell Phone/Pager Expense	320	320	320	320	320	320	0	0	0	0	0	0	4,800
Trash Service	67	67	67	67	67	67	0	0	0	0	0	0	600
Building Water Service	1,202	1,202	1,202	1,202	1,202	1,202	0	0	0	0	0	0	18,030
Landscaping/Irrigation	14,230	14,230	14,230	14,230	14,230	14,230	0	0	0	0	0	0	128,070
Well Site Electricity	31,933	31,933	31,933	31,933	31,933	31,933	0	0	0	0	0	0	287,400
<b>WATER OPERATIONS - SPECIAL PROJECTS</b>													
Assured Water Supply	860,000	0	0	0	0	0	0	0	0	0	0	0	860,000
<b>CUSTOMER SERVICE - PERSONNEL SERVICES</b>													
Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	197,210	0	0	0	0	197,210
Health-Life/Dental Insurance	0	0	0	0	0	0	0	3,119	0	0	0	0	3,119
Social Security Contribution	0	0	0	0	0	0	0	30,847	0	0	0	0	30,847
Medicare Contribution	0	0	0	0	0	0	0	12,477	0	0	0	0	12,477
ASRS Contribution	0	0	0	0	0	0	0	3,119	0	0	0	0	3,119
Workers Compensation	0	0	0	0	0	0	0	19,409	0	0	0	0	19,409
Unemployment Insurance	0	0	0	0	0	0	0	693	0	0	0	0	693
<b>CUSTOMER SERVICE - MATERIAL &amp; SUPPLIES</b>													
Office Supplies	0	0	0	0	0	0	0	347	0	0	0	0	347
Computer/Printer Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	0	0	0	0	0	0	0	0	0	0	0	0	0
Equipment Purchase	0	0	0	0	0	0	0	0	0	0	0	2,149	2,149
Operating Material & Supplies	0	0	0	0	0	0	0	0	0	0	0	624	624
Other Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	0	1,248	1,248
<b>CUSTOMER SERVICE - ADMINISTRATIVE SERVICES</b>													
Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	763
Test/Software Support	0	0	0	0	0	0	0	0	0	0	0	0	347
Teletext Services	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	21,142
	0	0	0	0	0	0	0	0	0	0	0	0	4,506
	0	0	0	0	0	0	0	0	0	0	0	0	6,932

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

Item	Source of Supply	Wells	Pumping	Transmission	Distribution	Storage	General Plant	Administration	Tools/Equip	Power & Chemicals	Meters & Services	Customer & Accounts	Total
Armored Car Services	0	0	0	0	0	0	0	0	0	0	0	3,327	3,327
Storage Facility Rental	0	0	0	0	0	0	0	0	0	0	0	1,109	1,109
Travel and Per Diem	0	0	0	0	0	0	0	0	0	0	0	0	0
Conference, Seminar & Training	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing Cost	0	0	0	0	0	0	0	0	0	0	0	8,318	8,318
Mailing Cost	0	0	0	0	0	0	0	0	0	0	0	1,248	1,248
Mailing Cost - Utility Billing	0	0	0	0	0	0	0	0	0	0	0	38,125	38,125
Bank Charges/Merchant Services	0	0	0	0	0	0	0	0	0	0	0	16,636	16,636
Bank Charges/Lockbox	0	0	0	0	0	0	0	0	0	0	0	8,318	8,318
Cell Phone/Pager Expense	0	0	0	0	0	0	0	0	0	0	0	1,109	1,109
Collection Services	0	0	0	0	0	0	0	0	0	0	0	1,733	1,733
CUSTOMER SERVICE - CATEGORY 4	0	0	0	0	0	0	0	0	0	0	0	0	0
Rate Study	0	0	0	0	0	0	0	0	0	0	0	93,212	93,212
METER SERVICES - PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
Salaries and Wages	0	0	0	0	0	0	0	0	0	0	69,500	0	69,500
Overtime	0	0	0	0	0	0	0	0	0	0	2,000	0	2,000
Health-Life-Dental Insurance	0	0	0	0	0	0	0	0	0	0	11,500	0	11,500
Social Security Contribution	0	0	0	0	0	0	0	0	0	0	4,500	0	4,500
Medicare Contribution	0	0	0	0	0	0	0	0	0	0	1,000	0	1,000
ASRS Contribution	0	0	0	0	0	0	0	0	0	0	7,000	0	7,000
Workers Compensation	0	0	0	0	0	0	0	0	0	0	500	0	500
Unemployment Insurance	0	0	0	0	0	0	0	0	0	0	500	0	500
METER SERVICES - OPERATING MATERIAL & SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools/Equip/Parts	0	0	0	0	0	0	0	0	0	0	1,500	0	1,500
Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0	6,000	0	6,000
Safety Equipment/Supplies	0	0	0	0	0	0	0	0	0	0	1,000	0	1,000
Meter/Parts/Calibration	0	0	0	0	0	0	0	0	0	0	260,000	0	260,000
Utilities	0	0	0	0	0	0	0	0	0	0	900	0	900
Operating Material & Supplies	0	0	0	0	0	0	0	0	0	0	2,000	0	2,000
Vehicle Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	2,500	0	2,500
METER SERVICES - ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0	0	0	0	15,000	0	15,000
Conferences and Seminars	0	0	0	0	0	0	0	0	0	0	0	0	0
Cell Phone/Pager Expense	0	0	0	0	0	0	0	0	0	0	1,000	0	1,000
<b>Total O&amp;M Costs</b>	<b>\$989,572</b>	<b>\$379,572</b>	<b>\$129,572</b>	<b>\$159,572</b>	<b>\$159,572</b>	<b>\$129,572</b>	<b>\$1,500</b>	<b>\$267,222</b>	<b>\$9,500</b>	<b>\$65,000</b>	<b>\$386,400</b>	<b>\$1,378,241</b>	<b>\$4,055,294</b>
<b>O&amp;M-Related Non-Rate Revenues</b>													
Turn Off/On Fees	13,508	5,181	1,769	2,178	2,178	1,769	20	3,648	130	887	5,274	18,813	55,355
New Water Accounts	7,321	2,808	959	1,180	1,180	959	11	1,977	70	481	2,858	10,196	30,000
Late Fee	22,288	8,549	2,918	3,594	3,594	2,918	34	6,018	214	1,464	8,703	31,041	91,335
Irrigation Water	3,660	1,404	479	590	590	479	6	988	35	240	1,429	5,098	15,000
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0
#	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total O&amp;M Related Non-Rate Revenues</b>	<b>\$46,776</b>	<b>\$17,942</b>	<b>\$6,125</b>	<b>\$7,543</b>	<b>\$7,543</b>	<b>\$6,125</b>	<b>\$71</b>	<b>\$12,631</b>	<b>\$449</b>	<b>\$3,072</b>	<b>\$18,265</b>	<b>\$65,148</b>	<b>\$191,690</b>
<b>Total Net O&amp;M Costs</b>	<b>\$942,796</b>	<b>\$361,630</b>	<b>\$123,447</b>	<b>\$152,029</b>	<b>\$152,029</b>	<b>\$123,447</b>	<b>\$1,429</b>	<b>\$254,590</b>	<b>\$9,051</b>	<b>\$61,928</b>	<b>\$368,135</b>	<b>\$1,313,093</b>	<b>\$3,863,604</b>



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

Item	Source of Supply	Wells	Pumping	Transmission	Distribution	Storage	General Plant	Administration	Tools/Equip	Power & Chemicals	Meters & Services	Customer & Accounts	Total
<b>WATER OPERATIONS - PERSONNEL SERVICES</b>													
Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overtime	30,500	30,500	30,500	30,500	30,500	30,500	0	0	0	0	0	0	124,000
Health-Life-Dental Insurance	567	567	567	567	567	567	0	0	0	0	0	0	2,149
Social Security Contribution	6,563	6,563	6,563	6,563	6,563	6,563	0	0	0	0	0	0	26,000
Medicare Contribution	1,933	1,933	1,933	1,933	1,933	1,933	0	0	0	0	0	0	7,625
ASRS Contribution	467	467	467	467	467	467	0	0	0	0	0	0	1,867
Workers Compensation	3,000	3,000	3,000	3,000	3,000	3,000	0	0	0	0	0	0	12,000
Unemployment Insurance	1,300	1,300	1,300	1,300	1,300	1,300	0	0	0	0	0	0	5,200
<b>WATER OPERATIONS - MATERIAL &amp; SUPPLIES</b>													
Small Tools/Equip/Parts	67	67	67	67	67	67	0	0	0	0	0	0	267
Fuel and Lubricants	267	267	267	267	267	267	0	0	0	0	0	0	1,068
Safety Equipment/Supplies	333	333	333	333	333	333	0	0	0	0	0	0	1,332
Pipes and Fittings	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemical Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Asphalt/Coal Materials	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrant/Parts	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	200	200	200	200	200	200	0	0	0	0	0	0	800
Computer/Printer Supplies	33	33	33	33	33	33	0	0	0	0	0	0	132
Uniforms	233	233	233	233	233	233	0	0	0	0	0	0	932
Operating Material & Supplies	167	167	167	167	167	167	0	0	0	0	0	0	668
Building Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer/Printer Maintenance	33	33	33	33	33	33	0	0	0	0	0	0	132
Vehicle Maintenance/Repairs	1,133	1,133	1,133	1,133	1,133	1,133	0	0	0	0	0	0	4,532
Well Site Maint/Repairs	0	250,000	0	0	0	0	0	0	0	0	0	0	250,000
Other Maintenance/Repairs	333	333	333	333	333	333	0	0	0	0	0	0	1,332
<b>WATER OPERATIONS - ADMINISTRATIVE SERVICES</b>													
Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0	0	0	0	0	0	8,000
Legal Services	1,333	1,333	1,333	1,333	1,333	1,333	0	0	0	0	0	0	5,332
Contracted Services	4,333	4,333	4,333	4,333	4,333	4,333	0	0	0	0	0	0	17,332
Liability Insurance	13,000	13,000	13,000	13,000	13,000	13,000	0	0	0	0	0	0	52,000
Medical/Drug Exams & Testing	33	33	33	33	33	33	0	0	0	0	0	0	132
Teletype/Software Support	1,305	1,305	1,305	1,305	1,305	1,305	0	0	0	0	0	0	5,220
License and Permits	948	948	948	948	948	948	0	0	0	0	0	0	3,792
Equipment Rent/Lease	333	333	333	333	333	333	0	0	0	0	0	0	1,332
Sampling/Testing	3,777	3,777	3,777	3,777	3,777	3,777	0	0	0	0	0	0	15,108
Annual Water Fees	1,373	1,373	1,373	1,373	1,373	1,373	0	0	0	0	0	0	5,492
Travel and Per Diem	33	33	33	33	33	33	0	0	0	0	0	0	132
Conferences and Seminars	267	267	267	267	267	267	0	0	0	0	0	0	1,068
Printing Cost	233	233	233	233	233	233	0	0	0	0	0	0	932
Mailing Cost	275	275	275	275	275	275	0	0	0	0	0	0	1,100
Dues/Memberships/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Cell Phone/Pager Expense	330	330	330	330	330	330	0	0	0	0	0	0	1,320
Trash Service	69	69	69	69	69	69	0	0	0	0	0	0	276
Building Water Service	1,239	1,239	1,239	1,239	1,239	1,239	0	0	0	0	0	0	4,956
Landscape/Irrigation	14,267	14,267	14,267	14,267	14,267	14,267	0	0	0	0	0	0	57,068
Well Site Electricity	31,933	31,933	31,933	31,933	31,933	31,933	0	0	0	0	0	0	127,732
<b>WATER OPERATIONS - SPECIAL PROJECTS</b>													
Assured Water Supply	880,000	0	0	0	0	0	0	0	0	0	0	0	880,000
<b>CUSTOMER SERVICE - PERSONNEL SERVICES</b>													
Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0
Health-Life-Dental Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Security Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicare Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
ASRS Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
Workers Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0
Unemployment Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CUSTOMER SERVICE - MATERIAL &amp; SUPPLIES</b>													
Office Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer/Printer Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	0	0	0	0	0	0	0	0	0	0	0	0	0
Equipment Purchase	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Material & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CUSTOMER SERVICE - ADMINISTRATIVE SERVICES</b>													
Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Teletype/Software Support	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone Services	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Item	Source of Supply	Wells	Pumping	Transmission	Distribution	Storage	General Plant	Administration	Tools/Equip	Power & Chemicals	Meters & Services	Customer & Accounts	Total
Armored Car Services	0	0	0	0	0	0	0	0	0	0	0	3,431	3,431
Storage Facility Rental	0	0	0	0	0	0	0	0	0	0	0	1,144	1,144
Travel and Per Diem	0	0	0	0	0	0	0	0	0	0	0	139	139
Conferences, Seminar & Training	0	0	0	0	0	0	0	0	0	0	0	832	832
Printing Cost	0	0	0	0	0	0	0	0	0	0	0	8,568	8,568
Mailing Cost	0	0	0	0	0	0	0	0	0	0	0	1,289	1,289
Mailing Cost - Utility Billing	0	0	0	0	0	0	0	0	0	0	0	39,269	39,269
Bank Charges/Mercham Services	0	0	0	0	0	0	0	0	0	0	0	17,135	17,135
Bank Charges/Lockbox	0	0	0	0	0	0	0	0	0	0	0	8,568	8,568
Cell Phone/Pager Expense	0	0	0	0	0	0	0	0	0	0	0	1,144	1,144
Collection Services	0	0	0	0	0	0	0	0	0	0	0	1,788	1,788
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER SERVICE - CATEGORY 4	0	0	0	0	0	0	0	0	0	0	0	0	0
Rate Study	0	0	0	0	0	0	0	0	0	0	0	4,852	4,852
METER SERVICES - PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0
Health-Life-Dental Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Security Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicare Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
ASRS Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
Workers Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0
Unemployment Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
METER SERVICES - OPERATING MATERIAL & SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools/Equip/Parts	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment/Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Meter/Parts/Calibration	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Material & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0
METER SERVICES - ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Conferences and Seminars	0	0	0	0	0	0	0	0	0	0	0	0	0
Cell Phone/Pager Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total O&amp;M Costs</b>	<b>\$1,004,211</b>	<b>\$374,211</b>	<b>\$124,211</b>	<b>\$154,211</b>	<b>\$154,211</b>	<b>\$124,211</b>	<b>\$9,000</b>	<b>\$270,306</b>	<b>\$9,500</b>	<b>\$55,720</b>	<b>\$388,540</b>	<b>\$1,246,141</b>	<b>\$3,914,475</b>
<b>O&amp;M-Related Non-Rate Revenues</b>													
Turn Off/On Fees	13,913	5,337	1,822	2,243	2,243	1,822	21	3,757	134	914	5,433	19,377	\$7,015
New Water Accounts	7,321	2,808	959	1,180	1,180	959	11	1,977	70	481	2,458	10,196	30,000
Late Fee	22,956	8,805	3,006	3,702	3,702	3,006	35	6,199	220	1,508	8,964	31,973	94,075
Irrigation Water	3,660	1,404	479	590	590	479	6	988	35	240	1,429	5,098	15,000
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0
#	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total O&amp;M Related Non-Rate Revenues</b>	<b>\$47,850</b>	<b>\$18,354</b>	<b>\$6,265</b>	<b>\$7,716</b>	<b>\$7,716</b>	<b>\$6,265</b>	<b>\$73</b>	<b>\$12,921</b>	<b>\$459</b>	<b>\$3,143</b>	<b>\$18,684</b>	<b>\$66,644</b>	<b>\$196,091</b>
<b>Total Net O&amp;M Costs</b>	<b>\$956,361</b>	<b>\$355,857</b>	<b>\$117,946</b>	<b>\$146,495</b>	<b>\$146,495</b>	<b>\$117,946</b>	<b>\$8,927</b>	<b>\$257,385</b>	<b>\$9,041</b>	<b>\$52,577</b>	<b>\$369,856</b>	<b>\$1,179,497</b>	<b>\$3,718,384</b>



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

Item	Source of Supply	Wells	Pumping	Transmission	Distribution	Storage	General Plant	Administration	Tools/Equip	Power & Chemicals	Meters & Services	Customer & Accounts	Total
Armored Car Services	0	0	0	0	0	0	0	0	0	0	0	3,535	3,535
Storage Facility Rental	0	0	0	0	0	0	0	0	0	0	0	1,178	1,178
Travel and Per Diem	0	0	0	0	0	0	0	0	0	0	0	139	139
Conference, Seminar & Training	0	0	0	0	0	0	0	0	0	0	0	832	832
Printing Cost	0	0	0	0	0	0	0	0	0	0	0	8,831	8,831
Mailing Cost	0	0	0	0	0	0	0	0	0	0	0	1,331	1,331
Mailing Cost - Utility Billing	0	0	0	0	0	0	0	0	0	0	0	40,447	40,447
Bank Charges/Merchant Services	0	0	0	0	0	0	0	0	0	0	0	17,655	17,655
Bank Charges/Lockbox	0	0	0	0	0	0	0	0	0	0	0	8,831	8,831
Cell Phone/Faxer Expense	0	0	0	0	0	0	0	0	0	0	0	1,178	1,178
Collection Services	0	0	0	0	0	0	0	0	0	0	0	1,844	1,844
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER SERVICE - CATEGORY 4	0	0	0	0	0	0	0	0	0	0	0	5,545	5,545
Rate Study	0	0	0	0	0	0	0	0	0	0	0	0	0
METER SERVICES - PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0
Health-Life-Dental Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Security Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicare Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
ASRS Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
Workers Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0
Unemployment Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
METER SERVICES - OPERATING MATERIAL & S	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools/Equip/Parts	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment/Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Meter/Parts/Calibration	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Material & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0
METER SERVICES - ADMINISTRATIVE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Conferences and Seminars	0	0	0	0	0	0	0	0	0	0	0	0	0
Cell Phone/Faxer Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total O&amp;M Costs</b>	<b>\$933,181</b>	<b>\$378,181</b>	<b>\$128,181</b>	<b>\$158,181</b>	<b>\$158,181</b>	<b>\$128,181</b>	<b>\$9,230</b>	<b>\$280,711</b>	<b>\$9,500</b>	<b>\$57,250</b>	<b>\$400,370</b>	<b>\$1,286,134</b>	<b>\$3,927,283</b>
<b>O&amp;M-Related Non-Rate Revenues</b>													
Turn Off/On Fees	14,330	5,497	1,876	2,311	2,311	1,876	22	3,870	138	941	5,596	19,959	58,726
New Water Accounts	7,321	2,808	959	1,180	1,180	959	11	1,977	70	481	2,838	10,196	30,000
Late Fee	23,645	9,070	3,096	3,813	3,813	3,096	36	6,385	227	1,553	9,233	32,932	96,898
Irrigation Water	3,660	1,404	479	590	590	479	6	988	35	240	1,429	5,098	15,000
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0
#	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total O&amp;M Related Non-Rate Revenues</b>	<b>\$48,956</b>	<b>\$18,778</b>	<b>\$6,410</b>	<b>\$7,894</b>	<b>\$7,894</b>	<b>\$6,410</b>	<b>\$74</b>	<b>\$13,220</b>	<b>\$470</b>	<b>\$3,216</b>	<b>\$19,116</b>	<b>\$68,184</b>	<b>\$200,623</b>
<b>Total Net O&amp;M Costs</b>	<b>\$884,225</b>	<b>\$359,403</b>	<b>\$121,771</b>	<b>\$150,287</b>	<b>\$150,287</b>	<b>\$121,771</b>	<b>\$9,156</b>	<b>\$267,491</b>	<b>\$9,030</b>	<b>\$54,034</b>	<b>\$381,254</b>	<b>\$1,217,949</b>	<b>\$3,726,659</b>

Table 21  
City of El Mirage  
Water Cost-of-Service Analysis  
Net O&M Expenses by Function

O&M Expenses	FY2011	FY2012	FY2013
Source of Supply	\$942,796	\$956,361	\$884,225
Wells	361,630	355,857	359,403
Pumping	123,447	117,946	121,771
Transmission	152,029	146,495	150,287
Distribution	152,029	146,495	150,287
Storage	123,447	117,946	121,771
General Plant	1,429	8,927	9,156
Administration	254,590	257,385	267,491
Tools/Equip	9,051	9,041	9,030
Power & Chemicals	61,928	52,577	54,034
Meters & Services	368,135	369,856	381,254
Customer & Accounts	1,313,093	1,179,497	1,217,949
<b>Total</b>	<b>\$3,863,604</b>	<b>\$3,718,384</b>	<b>\$3,726,659</b>

Table 22  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Determination of Allocation Factors

Customer Service Characteristic	Look-Up Code	Water Demands (MGD)	Base	Max-Day	Max-Hour	Customer	Meter	Capacity	Total
Base	1	3.80	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Base, Max-Day	2	6.45	58.90%	41.10%	0.00%	0.00%	0.00%	0.00%	100.00%
Base, Max-Day, Max-Hour	3	10.97	34.61%	24.15%	41.24%	0.00%	0.00%	0.00%	100.00%
Customer	4		0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Meter Replacement Cost	5		0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
Indirect	6		28.75%	18.86%	4.38%	36.51%	11.49%	0.00%	100.00%
Transmission	7		24.23%	16.90%	28.87%	0.00%	30.00%	0.00%	100.00%

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

Function	Look-Up Code	Base	Max-Day	Max-Hour	Customer	Meter	Capacity	Total
Source of Supply	2	58.9%	41.1%	0.0%	0.0%	0.0%	0.0%	100.0%
Wells	2	58.9%	41.1%	0.0%	0.0%	0.0%	0.0%	100.0%
Pumping	3	34.6%	24.1%	41.2%	0.0%	0.0%	0.0%	100.0%
Transmission	7	24.2%	16.9%	28.9%	0.0%	30.0%	0.0%	100.0%
Distribution	3	34.6%	24.1%	41.2%	0.0%	0.0%	0.0%	100.0%
Storage	2	58.9%	41.1%	0.0%	0.0%	0.0%	0.0%	100.0%
General Plant	4	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Administration	6	28.8%	18.9%	4.4%	36.5%	11.5%	0.0%	100.0%
Tools/Equip	6	28.8%	18.9%	4.4%	36.5%	11.5%	0.0%	100.0%
Power & Chemicals	1	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Meters & Services	5	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Customer & Accounts	4	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%

Table 24  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Allocation of O&M Expenses to Customer Service Characteristics  
 FY2011

Function	Base	Max-Day	Max-Hour	Customer	Meter	Capacity	Total
Source of Supply	\$555,325	\$387,471	\$0	\$0	\$0	\$0	\$942,796
Wells	213,007	148,623	0	0	0	0	361,630
Pumping	42,723	29,809	50,915	0	0	0	123,447
Transmission	36,830	25,698	43,893	0	45,609	0	152,029
Distribution	52,614	36,711	62,704	0	0	0	152,029
Storage	72,713	50,734	0	0	0	0	123,447
General Plant	0	0	0	1,429	0	0	1,429
Administration	73,205	48,022	11,139	92,963	29,260	0	254,590
Tools/Equip	2,603	1,707	396	3,305	1,040	0	9,051
Power & Chemicals	61,928	0	0	0	0	0	61,928
Meters & Services	0	0	0	0	368,135	0	368,135
Customer & Accounts	0	0	0	1,313,093	0	0	1,313,093
<b>Total</b>	<b>\$1,110,947</b>	<b>\$728,776</b>	<b>\$169,047</b>	<b>\$1,410,790</b>	<b>\$444,044</b>	<b>\$0</b>	<b>\$3,863,604</b>



Table 25  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Allocation of O&M Expenses to Customer Service Characteristics  
 FY2012

Function	Base	Max-Day	Max-Hour	Customer	Meter	Capacity	Total
Source of Supply	\$563,315	\$393,046	\$0	\$0	\$0	\$0	\$956,361
Wells	209,607	146,251	0	0	0	0	355,857
Pumping	40,819	28,481	48,646	0	0	0	117,946
Transmission	35,489	24,762	42,295	0	43,949	0	146,495
Distribution	50,699	35,375	60,421	0	0	0	146,495
Storage	69,472	48,474	0	0	0	0	117,946
General Plant	0	0	0	8,927	0	0	8,927
Administration	74,009	48,549	11,262	93,984	29,581	0	257,385
Tools/Equip	2,600	1,705	396	3,301	1,039	0	9,041
Power & Chemicals	52,577	0	0	0	0	0	52,577
Meters & Services	0	0	0	0	369,856	0	369,856
Customer & Accounts	0	0	0	1,179,497	0	0	1,179,497
<b>Total</b>	<b>\$1,098,587</b>	<b>\$726,643</b>	<b>\$163,020</b>	<b>\$1,285,709</b>	<b>\$444,425</b>	<b>\$0</b>	<b>\$3,718,384</b>

Table 25  
City of El Mirage  
Water Cost-of-Service Analysis  
Allocation of O&M Expenses to Customer Service Characteristics  
FY2012

Function	Base	Max-Day	Max-Hour	Customer	Meter	Capacity	Total
Source of Supply	\$563,315	\$393,046	\$0	\$0	\$0	\$0	\$956,361
Wells	209,607	146,251	0	0	0	0	355,857
Pumping	40,819	28,481	48,646	0	0	0	117,946
Transmission	35,489	24,762	42,295	0	43,949	0	146,495
Distribution	50,699	35,375	60,421	0	0	0	146,495
Storage	69,472	48,474	0	0	0	0	117,946
General Plant	0	0	0	8,927	0	0	8,927
Administration	74,009	48,549	11,262	93,984	29,581	0	257,385
Tools/Equip	2,600	1,705	396	3,301	1,039	0	9,041
Power & Chemicals	52,577	0	0	0	0	0	52,577
Meters & Services	0	0	0	0	369,856	0	369,856
Customer & Accounts	0	0	0	1,179,497	0	0	1,179,497
<b>Total</b>	<b>\$1,098,587</b>	<b>\$726,643</b>	<b>\$163,020</b>	<b>\$1,285,709</b>	<b>\$444,425</b>	<b>\$0</b>	<b>\$3,718,384</b>

Table 27  
City of El Mirage  
Water Cost-of-Service Analysis  
Allocation of O&M Expenses to Customer Classes  
FY2011

Customer Classes	Base	Max-Day	Max-Hour	Customer	Meter	Capacity	Total
Residential	\$743,982	\$314,763	\$96,892	\$1,330,680	\$371,038	\$0	\$2,857,355
Commercial	366,965	414,013	72,155	80,110	73,006	0	1,006,250
<b>Total</b>	<b>\$1,110,947</b>	<b>\$728,776</b>	<b>\$169,047</b>	<b>\$1,410,790</b>	<b>\$444,044</b>	<b>\$0</b>	<b>\$3,863,604</b>

Table 28  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Allocation of O&M Expenses to Customer Classes  
 FY2012

Customer Classes	Base	Max-Day	Max-Hour	Customer	Meter	Capacity	Total
Residential	\$735,705	\$313,842	\$93,437	\$1,212,702	\$371,356	\$0	\$2,727,042
Commercial	362,882	412,801	69,583	73,007	73,069	0	991,343
<b>Total</b>	<b>\$1,098,587</b>	<b>\$726,643</b>	<b>\$163,020</b>	<b>\$1,285,709</b>	<b>\$444,425</b>	<b>\$0</b>	<b>\$3,718,384</b>

Table 29  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Allocation of O&M Expenses to Customer Classes  
 FY2013

Customer Classes	Base	Max-Day	Max-Hour	Customer	Meter	Capacity	Total
Residential	\$715,458	\$304,239	\$96,118	\$1,252,679	\$383,016	\$0	\$2,751,511
Commercial	352,896	400,171	71,580	75,397	75,105	0	975,148
Total	\$1,068,354	\$704,410	\$167,698	\$1,328,076	\$458,121	\$0	\$3,726,659

Table 30  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Determination of Net Plant-in-Service  
 FY2011

Items	Original Cost	In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Water	Contributions in Aid of Construction	Net Plant-in-Service
ELEVATED WATER TANK	\$147,425	1975	25	\$0	\$5,897	100%	\$0	\$147,425
ELEVATED WATER TANK	147,425	1975	25	0	5,897	100%	0	147,425
ELEVATED WATER TANK	256,525	1975	25	0	10,261	100%	0	256,525
ELEVATED WATER TANK	198,937	1975	25	0	7,957	100%	0	198,937
ELEVATED WATER TANK	256,525	1975	25	0	10,261	100%	0	256,525
TANK A/G 350000 GALLON	133,889	1977	25	0	5,356	100%	0	133,889
WATER TANK 750000 GALLON	143,476	1980	25	8,632	5,739	100%	0	134,844
FILTER TANKS W/BACKWASH	134,677	1987	25	123,903	5,387	0%	0	0
AFFLUENT WELL W/ROTOR	170,566	1987	25	156,921	6,823	100%	0	13,645
BACK UP GENERATOR 500 KW	124,597	1987	25	114,629	4,984	70%	0	6,958
CONTACT BASIN WITH PAVILION	68,225	1987	25	62,767	2,729	0%	0	0
SLUDGE STATION WITH PAVILION	49,956	1987	25	45,959	1,998	0%	0	0
CLARIFIER 20' RADIUS	244,314	1987	25	224,769	9,773	0%	0	0
WELL	40,000	1999	25	17,600	1,600	100%	0	22,400
FENCE CHAIN LINK 6' W/BARBED W	19,116	2002	25	6,500	765	70%	0	8,807
RETAINING WALL CONCRETE	22,228	2002	25	7,558	889	70%	0	10,241
PAVING CONCRETE	27,936	2002	25	9,498	1,117	70%	0	12,871
PAVING ASPHALT	60,941	2002	25	20,720	2,438	70%	0	28,077
AL TO WELLS PUMPHOUSE	7,891	1976	50	7,891	158	100%	0	0
ROCKWOOD PUMPHOUSE	8,438	1976	50	8,438	169	100%	0	0
SUNNYVALE PUMPHOUSE	4,234	1977	50	4,234	85	100%	0	0
COTTONWOOD PUMPHOUSE	4,161	1977	50	4,161	83	100%	0	0
BUILDING CONTROL BLDG.	97,025	1987	50	46,762	1,941	70%	0	35,087
BUILDING AFFLUENT STATION	15,865	1987	50	10,298	317	0%	0	0
RADIO TOWER 75'	6,192	1987	50	4,848	124	70%	0	938
BUILDING RADIO TOWER	9,601	1987	50	6,416	192	70%	0	2,223
SEWER PLANT	15,706,238	2002	50	6,336,304	314,125	0%	0	0
GROUP OF HYDRANTS	45,310	1975	20	45,310	2,266	100%	0	0
GROUP OF WATER LINES	1,669	1975	20	1,669	83	100%	0	0
GROUP OF WATER LINES	4,388	1975	20	4,388	219	100%	0	0
GROUP OF WATER LINES	53,642	1975	20	53,642	2,682	100%	0	0
GROUP OF WATER LINES	69,915	1975	20	69,915	3,496	100%	0	0
GROUP OF WATER LINES	39,252	1975	20	39,252	1,963	100%	0	0
GROUP OF HYDRANTS	172,188	1985	20	138,644	8,609	100%	0	33,544
GROUP OF WATER LINES	6,135	1985	20	4,938	307	100%	0	1,197
GROUP OF WATER LINES	1,004	1985	20	806	50	100%	0	198
GROUP OF WATER LINES	16,123	1985	20	12,984	806	100%	0	3,140
GROUP OF WATER LINES	197,182	1985	20	158,774	9,859	100%	0	38,408
GROUP OF WATER LINES	256,987	1985	20	206,930	12,849	100%	0	50,057
GROUP OF WATER LINES	144,272	1985	20	116,170	7,214	100%	0	28,102
GROUP OF HYDRANTS	1,008,377	1998	20	645,363	50,419	100%	0	363,014
GROUP OF WATER LINES	3,663	1998	20	2,339	183	100%	0	1,325

Table 30  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2011

Items	Original Cost	In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Water	Contributions in Aid of Construction	Net Plant-in-Service
GROUP OF WATER LINES	35,668	1998	20	22,830	1,783	100%	0	12,839
GROUP OF WATER LINES	5,844	1998	20	3,734	292	100%	0	2,110
GROUP OF WATER LINES	147,340	1998	20	94,300	7,367	100%	0	53,041
GROUP OF WATER LINES	1,146,548	1998	20	733,793	57,327	100%	0	412,755
GROUP OF WATER LINES	1,494,291	1998	20	956,348	74,715	100%	0	537,943
GROUP OF WATER LINES	838,916	1998	20	536,908	41,946	100%	0	302,008
GROUP OF SEWER LINES	130,256	1975	25	130,256	5,210	0%	0	0
GROUP OF SEWER LINES	3,356	1975	25	3,356	134	0%	0	0
GROUP OF SEWER LINES	9,424	1975	25	9,424	377	0%	0	0
GROUP OF SEWER LINES	8,203	1975	25	8,203	328	0%	0	0
GROUP OF SEWER LINES	2,482	1975	25	2,482	99	0%	0	0
GROUP OF SEWER LINES	1,853	1975	25	1,853	74	0%	0	0
GROUP OF SEWER LINE MANHOLES	47,910	1975	25	47,910	1,916	0%	0	0
GROUP OF SEWER LINES	478,790	1985	25	469,293	19,152	0%	0	0
GROUP OF SEWER LINES	31,315	1985	25	30,694	1,253	0%	0	0
GROUP OF SEWER LINES	34,646	1985	25	33,959	1,386	0%	0	0
GROUP OF SEWER LINES	30,124	1985	25	29,526	1,205	0%	0	0
GROUP OF SEWER LINES	9,135	1985	25	8,954	365	0%	0	0
GROUP OF SEWER LINES	6,786	1985	25	6,651	271	0%	0	0
GROUP OF SEWER LINE MANHOLES	185,600	1985	25	181,919	7,424	0%	0	0
GROUP OF SEWER LINES	2,784,063	1998	25	1,559,075	111,363	0%	0	0
GROUP OF SEWER LINES	182,070	1998	25	101,959	7,283	0%	0	0
GROUP OF SEWER LINES	201,439	1998	25	112,806	8,058	0%	0	0
GROUP OF SEWER LINES	175,222	1998	25	98,124	7,009	0%	0	0
GROUP OF SEWER LINES	53,098	1998	25	29,735	2,124	0%	0	0
GROUP OF SEWER LINES	39,519	1998	25	22,131	1,581	0%	0	0
GROUP OF SEWER LINE MANHOLES	1,047,051	1998	25	586,349	41,882	0%	0	0
PHONE SWITCH	9,000	2002	5	9,000	1,800	70%	0	0
PHOTOCOPIER	5,200	1992	5	5,200	1,040	70%	0	0
1 LAB TOP COMPLETE	3,824	2001	5	2,677	765	70%	0	801
CPU W/MONITOR	1,100	2002	5	550	220	70%	0	384
CPU W/MONITOR	1,100	2002	5	550	220	70%	0	384
CPU W/MONITOR	1,100	2002	5	550	220	70%	0	384
CPU W/MONITOR	1,100	2002	5	550	220	70%	0	384
CPU W/MONITOR	1,100	2002	5	550	220	70%	0	384
CPU W/MONITOR	1,100	2002	5	550	220	70%	0	384
DELL 2300 CPU	1,375	2002	5	550	275	70%	0	576
FLOWMETER	1,501	1987	10	1,501	150	0%	0	0
FLOWMETER	1,501	1987	10	1,501	150	0%	0	0
FLOWMETER	1,501	1987	10	1,501	150	0%	0	0
GAS DETECTOR	1,276	1987	10	1,276	128	0%	0	0

Table 30  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2011

Items	Original Cost	In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Water	Contributions in Aid of Construction	Net Plant-in-Service
OXYGEN METER	1,300	1991	10	1,300	130	0%	0	0
40' CONTAINER W/STANDARD DOOR 659	3,944	2001	5	2,432	789	70%	0	1,055
40' MINI MOBILE	3,944	2001	5	2,432	789	70%	0	1,055
CONCRETE CUTTER	1,955	1988	10	1,955	196	70%	0	0
CONCRETE SMOOTHER	1,501	1987	10	1,501	150	70%	0	0
1986 GOLF CART (GAS) 449	1,400	2000	10	630	140	70%	0	538
BACKHOE	56,782	2001	10	52,523	5,678	70%	0	2,973
BOBCAT BRUSH CAT ROTARY CUTTER	4,000	2001	10	1,200	400	70%	0	1,955
BOBCAT BRUSH CAT ROTARY BLADES	1,490	2001	5	894	298	70%	0	416
200 GAL SPRAY RIG ON AXLE TRAI	3,604	2001	10	1,081	360	70%	0	1,761
KOHLER W/52"DECK	7,886	2001	10	7,097	789	70%	0	550
82" YAMAHA GOLF CART	1,599	2001	10	480	160	70%	0	781
81" YAMAHA GOLF CART	3,379	2001	10	1,014	338	70%	0	1,651
79"YAMAHA GOLF CART	1,690	2001	5	1,014	338	70%	0	472
2002 JONH DEERE 4X2 GATOR	5,128	2001	10	4,615	513	70%	0	358
TRAIL KING 18' FOR BACKHOE	6,486	2003	10	4,702	649	70%	0	1,245
1954 DIAMOND T TRUCK	85,000	1972	10	85,000	8,500	70%	0	0
1976 FORD WATER TRUCK	85,000	1983	10	85,000	8,500	70%	0	0
1984 GMC 40180 TON VINTAGE TRUCK	13,000	1994	10	13,000	1,300	70%	0	0
2000 S-10 TRUCK	11,684	2000	10	11,684	1,168	70%	0	0
2001 DODGE TRUCK	15,000	2000	10	15,000	1,500	70%	0	0
90 CHEVY 40180 TON 4X4	3,850	2000	10	2,695	385	70%	0	806
94 FORD 40180 TON	4,000	2000	10	2,800	400	70%	0	838
90 CHEVY 40180 TON	3,150	2000	10	2,205	315	70%	0	660
2 TON UTILITY TRAILER	1,192	2000	10	834	119	70%	0	250
94 CHEVY TRUCK	6,850	2001	10	4,754	685	70%	0	1,463
10 PI TRAILER	4,114	2001	10	1,234	411	70%	0	2,010
1983 DUMP TRUCK 1858	8,300	2001	10	5,844	830	70%	0	1,714
1984 CHEVY C3500 UTILITIV TRUCK	3,300	2001	10	990	330	70%	0	1,613
1994 FORD TAURUS	2,200	2001	10	660	220	70%	0	1,075
1989 CHEVY C3500 UTILITY TRUCK	3,800	2001	10	1,140	380	70%	0	1,857
1989 CHEVY C3500 CREW TRUCK	4,800	2001	10	1,440	480	70%	0	2,346
1996 DODGE CLUB CAB PICKUP	11,000	2001	10	9,165	1,100	70%	0	1,281
1994 CHEVY PICK UP 3/4 TON	7,800	2001	10	5,208	780	70%	0	1,810
1996 DODGE PICK UP EXT CAB	9,900	2001	10	7,608	990	70%	0	1,600
1988 CHEVY 1 TON 1875	4,000	2001	10	1,200	400	70%	0	1,955
1989 CHEVROLET PICK UP 1876	3,600	2001	10	1,080	360	70%	0	1,759
1992 GMC 40180 TON PICKUP	2,400	2003	10	360	240	70%	0	1,424
CPU W/MONITOR	1,250	2002	5	625	250	70%	0	436
GOLF CARTS	15,810	2003	10	11,067	1,581	70%	0	3,311
2007 1/2 TON FORD RANGER TRUCK	16,399	2007	10	5,697	1,640	70%	0	7,471



Table 30  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2011

Items	Original Cost	In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Water	Contributions in Aid of Construction	Net Plant-in-Service
2007 1/2 TON FORD RANGER TRUCK	16,399	2007	10	5,697	1,640	70%	0	7,471
SKID MOUNTED CENTRIFUGE	109,994	2006	20	21,607	5,500	0%	0	0
ROTARY TWO-LOBE BLOWER	14,406	2007	10	4,357	1,441	0%	0	0
2007 FORD 40180 TON F-150 TRUCK	17,877	2006	10	6,382	1,788	70%	0	8,024
2007 40180 TON FORD F-150 TRUCK	17,877	2006	10	6,382	1,788	70%	0	8,024
2008 FORD 1 TON UTILITY TRUCK	26,172	2007	10	8,325	2,617	70%	0	12,459
SEWER TIE IN - 11933 W. RIVER	8,329	2007	10	2,515	833	0%	0	0
2007 FORD 40180 TON F-150 TRUCK	17,877	2006	10	6,382	1,788	70%	0	8,024
2008 1 TON FORD UTILITY TRUCK	51,037	2007	10	16,234	5,104	70%	0	24,295
METER READING SOFTWARE/MISC	5,033	2007	5	3,439	1,007	100%	0	1,594
NEPTUNE SOFTWARE TRAINING	1,274	2007	5	767	255	100%	0	507
M.M. CLAYTON WATER IMPROV.	11,756	2007	10	3,807	1,176	70%	0	5,549
PRECAST SHELTER	51,249	2007	50	3,538	1,025	70%	0	33,305
WATER STORAGE RESERVOIR	137,069	2006	50	10,658	2,741	100%	0	126,411
WATER STORAGE RESERVOIR	69,033	2006	50	5,235	1,381	100%	0	63,798
WATER STORAGE RESERVOIR	60,144	2006	50	4,423	1,203	100%	0	55,721
WATER STORAGE RESERVOIR	113,013	2007	50	7,183	2,260	100%	0	105,830
WATER STORAGE RESERVOIR	18,859	2006	50	1,331	377	100%	0	17,528
PAINT COATING INSPECTIONS	200	2007	50	13	4	100%	0	187
PAINT COATING INSPECTIONS	200	2007	50	14	4	100%	0	186
PAINT COATING INSPECTIONS	600	2006	50	42	12	100%	0	558
PAINT COATING INSPECTIONS	800	2006	50	57	16	100%	0	743
PAINT COATING INSPECTIONS	2,000	2006	50	152	40	100%	0	1,848
PAINT COATING INSPECTIONS	300	2006	50	23	6	100%	0	277
PAINT COATING INSPECTIONS	1,100	2006	50	81	22	100%	0	1,019
PAINT COATING INSPECTIONS	200	2007	50	12	4	100%	0	188
GROUP OF WATER MAIN & LINES	192,899	2007	20	28,961	9,645	100%	0	163,938
GROUP OF WATER MAIN & LINES	225,723	2007	20	33,889	11,286	100%	0	191,834
GROUP OF WATER MAIN & LINES	156,789	2007	20	23,540	7,839	100%	0	133,250
GROUP OF WATER LINES	446,875	2007	20	67,092	22,344	100%	0	379,783
GROUP OF WATER LINES	204,712	2007	20	30,735	10,236	100%	0	173,977
GROUP OF SEWER LINES	403,950	2007	25	48,518	16,158	0%	0	0
GROUP OF SEWER LINES	167,006	2007	25	20,059	6,680	0%	0	0
FORKLIFT	15,797	2008	10	3,943	1,580	70%	0	8,275
CANOPY COVER	6,965	2008	10	1,563	696	70%	0	3,771
SKID MOUNTED CENTRIFUGE	73,329	2008	20	7,664	3,666	0%	0	0
SEWER JET CLEANER/TV SYSTEM	93,290	2008	10	18,760	9,329	0%	0	0
2008 FORD F-650 TRUCK	71,664	2008	10	17,474	7,166	70%	0	37,828
2008 FORD F-350 TRUCK	35,518	2008	10	8,592	3,552	70%	0	18,796
2008 FORD EXPLORER	20,622	2008	10	4,949	2,062	70%	0	10,941
2008 FORD F-350	35,043	2008	10	7,882	3,504	70%	0	18,960

Table 30  
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Items	Original Cost	In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Water	Contributions in Aid of Construction	Net Plant-in-Service
WELL INSPECTIONS	4,700	2008	10	941	470	100%	0	3,759
REVIEW/APPROVE CONSTRUCTION	5,600	2008	20	561	280	70%	0	3,518
NEW SOURCE/ARSENIC APPROVAL	6,600	2008	20	661	330	100%	0	5,939
DIETZ CRANE & CANTERBURY WELL	4,555,161	2008	20	456,140	227,758	100%	0	4,099,021
ENGINEERING SVC'S	254,553	2008	20	25,490	12,728	70%	0	159,902
ALTO WELL SITE & RESERVOIR	1,729,762	2008	50	69,285	34,595	100%	0	1,660,477
WATER STORAGE RESERVOIR	261,343	2008	50	10,468	5,227	100%	0	250,875
PAINT COATING INSPECTIONS	4,600	2008	50	184	92	100%	0	4,416
CONSTRUCTED RECHARGE FACILITY	1,003,674	2008	50	40,202	20,073	100%	0	963,472
DESIGN & CA RECHARGE FACILITY	130,721	2008	20	13,090	6,536	100%	0	117,631
REVIEW, PERMIT, APPLICATION	6,150	2008	20	616	308	0%	0	0
ENGINEER - WATER LINE IMP.	180,145	2008	20	18,039	9,007	100%	0	162,106
WATER LINE IMPROVEMENTS	1,416,036	2008	20	141,798	70,802	100%	0	1,274,238
INTERPRETER SVC LINE EASEMENTS	75	2008	5	30	15	0%	0	0
PLAN REVIEW	2,400	2008	5	961	480	70%	0	1,004
WATER LINE EQUIPMENT	314,996	2008	50	12,617	6,300	100%	0	302,379
DOWNTOWN WATER SYS IMPROVEMENT	6,315	2007	20	813	316	100%	0	5,502
DOWNTOWN WATER SYS IMPROVEMENT	20,412	2007	20	2,925	1,021	100%	0	17,488
DOWNTOWN WATER SYS IMPROVEMENT	131,637	2007	20	19,096	6,582	100%	0	112,540
DOWNTOWN WATER SYS IMPROVEMENT	98,521	2007	20	14,292	4,926	100%	0	84,229
DOWNTOWN WATER SYS IMPROVEMENT	260,710	2007	20	35,857	13,036	100%	0	224,854
WATER SYSTEMS IMPROVEMENTS	22,935	2007	10	5,768	2,294	100%	0	17,167
REPLACE A/C UNIT	8,680	2008	10	1,867	868	70%	0	4,756
SURVEILLANCE SYS-CUSTOMER SERV	11,659	2007	10	3,223	1,166	100%	0	8,436
SURVEILLANCE SYS-CITY HALL	1,638	2008	15	250	109	100%	0	1,388
REVIEW EVAL/PROPOSE IMPROVEMEN	9,461	2007	15	1,621	631	100%	0	7,840
REVIEW EVAL/PROPOSE IMPROVEMEN	3,895	2008	15	642	260	100%	0	3,253
REVIEW EVAL/PROPOSE IMPROVEMEN	3,112	2008	15	497	207	100%	0	2,616
REVIEW EVAL/PROPOSE IMPROVEMEN	2,464	2008	15	381	164	100%	0	2,083
REVIEW EVAL/PROPOSE IMPROVEMEN	2,266	2008	15	337	151	100%	0	1,929
DESIGN SEWER LIFT STATION	12,584	2008	15	1,857	839	0%	0	0
REVIEW EVAL/PROPOSE IMPROVEMEN	180	2008	15	26	12	100%	0	154
DESIGN SEWER LIFT STATION	8,819	2008	15	1,253	588	0%	0	0
DESIGN SEWER LIFT STATION	14,510	2008	15	1,937	967	0%	0	0
REVIEW EVAL/PROPOSE IMPROVEMEN	3,396	2007	15	601	226	100%	0	2,795
CANTERBURY/DIETZ CRANE	20,796	2007	20	2,649	1,040	70%	0	12,668
CANTERBURY/DIETZ CRANE	231,554	2007	20	29,309	11,578	70%	0	141,182
CANTERBURY/DIETZ CRANE	10,000	2008	20	1,126	500	70%	0	6,195
CANTERBURY/DIETZ CRANE	13,561	2007	20	2,003	678	70%	0	8,069
UNDERGROUND STORAGE FACILITY	126,954	2008	20	13,495	6,348	100%	0	113,459
UNDERGROUND STORAGE FACILITY	35,705	2008	20	3,815	1,785	100%	0	31,890

Table 30  
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Items	Original Cost	In-Service Date	Estimated Life	Assumed Depreciation	Annual Depreciation	Percentage Water	Contributions in Aid of Construction	Net Plant-in-Service
UNDERGROUND STORAGE FACILITY	111,395	2007	20	16,038	5,570	100%	0	95,357
UNDERGROUND STORAGE FACILITY	116,879	2007	20	16,347	5,844	100%	0	100,532
UNDERGROUND STORAGE FACILITY	311,635	2007	20	41,665	15,582	100%	0	269,970
ARSENIC MITIGATION-DIETZ CRANE	31,088	2007	20	1,554	1,554	100%	0	29,534
ALTO WATER PROD FACILITY/RESER	15,963	2007	20	2,211	798	100%	0	13,752
DESIGN/CA RECHARGE FACILITY	119,376	2008	20	12,706	5,969	100%	0	106,670
ARSENIC TREATMENT-DIETZ CRANE	87,702	2008	20	9,335	4,385	100%	0	78,367
SWIVEL MOUNT VALVE/VAC SYSTEM	49,100	2007	10	13,775	4,910	0%	0	0
AIR COMPRESSOR	12,643	2008	10	2,913	1,264	70%	0	6,792
AIR COMPRESSOR PNEUMATIC TOOLS	6,919	2008	10	1,418	692	70%	0	3,840
GROUP OF WATER LINES	104,849	2008	20	10,499	5,242	100%	0	94,350
GROUP OF WATER LINES	39,000	2008	20	3,905	1,950	100%	0	35,095
GROUP OF WATER LINES	49,775	2008	20	4,984	2,489	100%	0	44,791
GROUP OF WATER LINES	151,571	2008	20	15,178	7,579	100%	0	136,393
GROUP OF SEWER LINES	72,600	2008	25	5,816	2,904	0%	0	0
CLARITY DASHBOARD/LICENSES	1,583	2009	5	396	317	70%	0	829
CLARITY DASHBOARD/LICENSES	1,417	2009	5	355	283	70%	0	741
46.9 HP EMU PUMP	35,145	2009	15	3,409	2,343	100%	0	31,736
PROCAM DVD ULTRA MINI CAMERA	7,287	2009	7	1,135	1,041	0%	0	0
REMODEL - OFFICE & CONF RM	29,521	2009	15	2,189	1,968	70%	0	19,080
CARPET, TILE OFFICE/CONF RM	4,113	2009	15	279	274	70%	0	2,676
HANDHELD GPS/RECEIVER/MISC.	5,339	2009	5	1,252	1,068	70%	0	2,853
2009 FORD F-350 TRUCK	22,148	2008	10	3,398	2,215	70%	0	13,089
LIGHTBAR	2,023	2009	10	300	202	70%	0	1,203
TOOL BOX, SIDE BOX, BED LINER	1,335	2009	10	194	134	70%	0	797
MOBILE GPS SOFTWARE SYSTEM	13,898	2009	5	2,848	2,780	70%	0	7,714
CONTROL BOX, CONTROLLER	10,802	2009	10	1,098	1,080	70%	0	6,774
2 TOUGHBOOK LAPTOPS/WARRANTY	6,466	2009	5	1,325	1,293	70%	0	3,588
2009 FORD S-DTY F-350 TRUCK	26,853	2008	10	4,503	2,685	70%	0	15,603
2009 FORD S-DTY F-350 TRUCK	26,853	2008	10	4,488	2,685	70%	0	15,613
2009 FORD F-350 TRUCK	26,853	2008	10	4,488	2,685	70%	0	15,613
EMERGENCY LIGHTING EQUIP	2,024	2008	10	330	202	70%	0	1,183
EMERGENCY LIGHTING EQUIP	2,024	2008	10	326	202	70%	0	1,185
EMERGENCY LIGHTING EQUIP	2,024	2008	10	328	202	70%	0	1,184
SCADA UPGRADE PERC PROGRAM	5,445	2008	5	1,856	1,089	70%	0	2,506
THUNDERBIRD - DYSART TO GRAND	708,058	2009	20	35,500	35,403	100%	0	672,558
WWTP CONTACT CHLORINATION STAT	407,554	2009	20	20,434	20,378	0%	0	0
WW INFLUENT SCREENING	155,760	2009	20	7,809	7,788	0%	0	0
HERITAGE WATER CAMPUS	244,148	2009	20	12,241	12,207	70%	0	161,888
WELL SITE GENERATORS	371,518	2009	20	18,627	18,576	100%	0	352,892
WWTP INFLUENT SCREENING	261,596	2009	20	13,080	13,080	0%	0	0

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Items	Original Cost	In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Water	Contributions in Aid of Construction	Net Plant-in-Service
WWTP CONTACT CHLORINATION STAT	89,619	2009	20	4,493	4,481	0%	0	0
THUNDERBIRD WATER LINE REPLACE	512,346	2009	20	25,687	25,617	100%	0	486,659
SURVEILLANCE CAMERAS	4,468	2010	10	197	447	70%	0	2,981
2010 FORD RANGER	17,557	2009	10	1,227	1,756	70%	0	11,400
2010 FORD RANGER	17,557	2009	10	1,241	1,756	70%	0	11,389
EMERGENCY LIGHTS/UTILITY BOX	2,250	2009	10	113	225	70%	0	1,491
EMERGENCY LIGHTS/UTILITY BOX	2,250	2009	10	113	225	70%	0	1,491
K-TURBO BLOWER	55,045	2010	10	1,478	5,505	0%	0	0
2 K-TURBO	98,265	2009	10	8,642	9,827	0%	0	0
5 TON A/C UNIT & DUCTWORK	16,773	2009	10	1,218	1,677	70%	0	10,859
2 HVAC UNITS	12,908	2009	10	654	1,291	70%	0	8,554
SEWER IMPROVEMENTS - VARNEY RD	25,648	2010	20	46	1,282	0%	0	0
COTTONWOOD WATER LINE IMPROV.	278,484	2010	20	38	13,924	100%	0	278,446
COTTONWOOD WATER LINE IMPROV.	180,045	2010	20	25	9,002	100%	0	180,021
SOUTHERN SEWER SYSTEM	628,643	2010	20	86	31,432	0%	0	0
ROCKWOOD TANK REPAIRS	283,596	2010	20	39	14,180	100%	0	283,558
MANHOLE COVER PROJECT	15,838	2010	20	2	792	0%	0	0
WATERLINE REPLACEMENT	31,810	2010	20	4	1,591	100%	0	31,806
SCADA SYSTEM UPGRADE	45,973	2010	5	25	9,195	70%	0	32,075
LIFT STATION IMPROVEMENTS	38,510	2010	20	5	1,925	0%	0	0
SOUTHERN SEWER SYSTEM	229,246	2010	20	31	11,462	0%	0	0
RECHARGE FACILITY	22,562	2010	20	3	1,128	100%	0	22,559
UTILITY INFRASTRUCTURE	256,331	2010	20	23	12,817	100%	0	256,308
WIFA DISTR SYS ELEC STUDY	54,560	2010	20	7	2,728	100%	0	54,553
PEORIA AVE WATERLINE IMPROV.	143,103	2010	20	20	7,155	100%	0	143,083
LAND PARCEL	1,849	1971	0	0	0	70%	0	1,290
LAND PARCEL	6,435	1958	0	0	0	70%	0	4,492
LAND PARCEL	4,245	1958	0	0	0	70%	0	2,964
LAND PARCEL	2,151	1978	0	0	0	70%	0	1,502
LAND PARCEL	40,859	2001	0	0	0	70%	0	28,522
LAND PARCEL	2,139	1989	0	0	0	70%	0	1,493
LAND PARCEL	6,658	1999	0	0	0	70%	0	4,648
THOMPSON RANCH WELL-UPGRADE	439,326	2004	25	105,485	17,573	100%	0	333,841
DIETZ CRANE WELL	307,251	2004	25	73,773	12,290	100%	0	233,478
127TH WATER BOOSTER STATION	1,585,493	2004	25	380,692	63,420	100%	0	1,204,801
ADDITION TO WWTP-RECLAM SYSTEM	42,522	2004	50	5,105	850	0%	0	0
SBR BASINS 3 & 4	532,449	2004	50	63,923	10,649	0%	0	0
BOOSTER STATION UPGRADES	390,747	2004	25	93,822	15,630	100%	0	296,925
127TH LANE WELL & BOOSTER STAT	2,493,297	2004	25	573,253	99,732	100%	0	1,920,044
WWTP SBR BASINS 3 & 4	646,339	2005	25	131,393	25,854	0%	0	0
WWTP RECLAMATION & CONTROL	283,319	2004	25	65,140	11,333	0%	0	0

Table 30  
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Items	Original Cost	In-Service Date	Estimated Life	Assumed Accumulated Depreciation	Annual Depreciation	Percentage Water	Contributions in Aid of Construction	Net Plant-in-Service
250 HP WELL PUMP MOTOR	8,626	2006	5	7,733	1,725	100%	0	893
5 COLUMBIA PAR GOLF CART	8,265	2006	10	3,505	826	70%	0	3,322
5 COLUMBIA PAR GOLF CART	8,265	2006	10	3,498	826	70%	0	3,327
ELECTRICAL EQUIPMENT	10,648	2005	10	5,181	1,065	70%	0	3,816
CANTERBURY WELL CONSTR PMT #1	255,930	2005	25	48,045	10,237	100%	0	207,885
CONSTR/START CANTERBURY WELL	57,804	2005	25	10,851	2,312	100%	0	46,953
PUMP BASE CONSTRUCTION	8,224	2005	25	1,506	329	100%	0	6,718
PRECAST SHELTER	17,984	2005	50	1,640	360	70%	0	11,410
PRECAST SHELTER	33,265	2005	50	3,033	665	70%	0	21,104
CANTERBURY WELL CONSTR PMT #3	106,410	2005	25	19,405	4,256	100%	0	87,006
WATER RESEVOIR STORAGE TANKS	525,525	2005	25	95,430	21,021	100%	0	430,096
REG'L PK & DIETZ CRANE WELLS	752,413	2006	25	134,404	30,097	100%	0	618,010
CANTERBURY WELL CONSTR PMT #4	104,610	2006	25	18,434	4,184	100%	0	86,175
ELECTRICAL EQUIPMENT	2,162	2006	10	903	216	70%	0	879
WATER RESEVOIR STORAGE TANKS	336,746	2006	25	54,691	13,470	100%	0	282,055
CANTERBURY WELL CONSTR PMT#6	47,328	2006	25	7,578	1,893	100%	0	39,750
REG'L PARK & DIETZ CRANE WELLS	83,601	2006	25	13,321	3,344	100%	0	70,280
APP FOR CONSTR ALTO WELL	300	2006	25	51	12	100%	0	249
APPROVAL TO CONSTR ALTO WELL	1,900	2006	25	335	76	100%	0	1,565
ALTO WELL DRILLING	10,435	2006	25	1,689	417	100%	0	8,746
WATER RESEVOIR STORAGE TANKS	227,491	2005	25	41,310	9,100	100%	0	186,181
ALTO WELL PERMIT	425	2006	25	68	17	100%	0	357
WATER RESEVOIR STORAGE TANKS	37,447	2006	25	6,082	1,498	100%	0	31,365
CANTERBURY WELL CONSTR PMT #5	37,743	2006	25	6,448	1,510	100%	0	31,294
ELECTRICAL EQUIPMENT	21,944	2005	10	10,804	2,194	70%	0	7,777
CONSTR/START CANTERBURY WELL	162,852	2005	25	31,571	6,514	100%	0	131,281
CANTERBURY TURBINE PUMP	64,159	2005	25	11,812	2,566	100%	0	52,347
PULL SUBMERSIBLE PUMP ALTO	4,850	2006	25	836	194	100%	0	4,014
PAVING	1,002,577	2007	25	129,978	40,103	70%	0	609,138
PAVING	473,973	2007	25	56,929	18,959	70%	0	291,127
HP XF 235 LAPTOP	1,508	2002	5	603	302	70%	0	632
<b>Total</b>	<b>\$61,490,145</b>			<b>\$18,885,387</b>	<b>\$2,369,369</b>		<b>\$0</b>	<b>\$26,228,519</b>

Table 31  
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Determination of Net Plant-in-Service  
FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
ELEVATED WATER TANK	\$147,425	\$0	\$0	\$0	\$0	\$5,897	\$5,897	\$141,528
ELEVATED WATER TANK	147,425	0	0	0	0	5,897	5,897	141,528
ELEVATED WATER TANK	256,525	0	0	0	0	10,261	10,261	246,264
ELEVATED WATER TANK	198,937	0	0	0	0	7,957	7,957	190,979
ELEVATED WATER TANK	256,525	0	0	0	0	10,261	10,261	246,264
TANK A/G 350000 GALLON	133,889	0	0	0	0	5,356	5,356	128,534
WATER TANK 750000 GALLON	143,476	0	0	0	0	14,371	5,739	129,105
FILTER TANKS W/BACKWASH	134,677	0	0	0	0	129,290	5,387	0
AFFLUENT WELL W/ROTOR	170,566	0	0	0	0	163,744	6,823	6,823
BACK UP GENERATOR 500 KW	124,597	0	0	0	0	119,613	4,984	3,479
CONTACT BASIN WITH PAVILION	68,225	0	0	0	0	65,496	2,729	0
SLUDGE STATION WITH PAVILION	49,956	0	0	0	0	47,958	1,998	0
CLARIFIER 20' RADIUS	244,314	0	0	0	0	234,542	9,773	0
WELL	40,000	0	0	0	0	19,200	1,600	20,800
FENCE CHAIN LINK 6' W/BARBED W	19,116	0	0	0	0	7,264	765	8,274
RETAINING WALL CONCRETE	22,228	0	0	0	0	8,447	889	9,620
PAVING CONCRETE	27,936	0	0	0	0	10,616	1,117	12,091
PAVING ASPHALT	60,941	0	0	0	0	23,158	2,438	26,376
ALTO WELLS PUMPHOUSE	7,891	0	0	0	0	8,048	158	0
ROCKWOOD PUMPHOUSE	8,438	0	0	0	0	8,607	169	0
SUNNYVALE PUMPHOUSE	4,234	0	0	0	0	4,318	85	0
COTTONWOOD PUMPHOUSE	4,161	0	0	0	0	4,244	83	0
BUILDING CONTROL BLDG.	97,025	0	0	0	0	48,703	1,941	33,733
BUILDING AFFLUENT STATION	15,865	0	0	0	0	10,615	317	0
RADIO TOWER 75'	6,192	0	0	0	0	4,972	124	852
BUILDING RADIO TOWER	9,601	0	0	0	0	6,608	192	2,089
SEWER PLANT	15,706,238	0	0	0	0	6,650,429	314,125	0
GROUP OF HYDRANTS	45,310	0	0	0	0	47,576	2,266	0
GROUP OF WATER LINES	1,669	0	0	0	0	1,752	83	0
GROUP OF WATER LINES	4,388	0	0	0	0	4,607	219	0
GROUP OF WATER LINES	53,642	0	0	0	0	56,324	2,682	0
GROUP OF WATER LINES	69,915	0	0	0	0	73,411	3,496	0
GROUP OF WATER LINES	39,252	0	0	0	0	41,214	1,963	0
GROUP OF HYDRANTS	172,188	0	0	0	0	147,253	8,609	24,934
GROUP OF WATER LINES	6,135	0	0	0	0	5,245	307	890
GROUP OF WATER LINES	1,004	0	0	0	0	856	50	148
GROUP OF WATER LINES	16,123	0	0	0	0	13,790	806	2,333
GROUP OF WATER LINES	197,182	0	0	0	0	168,633	9,859	28,549
GROUP OF WATER LINES	256,987	0	0	0	0	219,779	12,849	37,208
GROUP OF WATER LINES	144,272	0	0	0	0	123,383	7,214	20,889
GROUP OF HYDRANTS	1,008,377	0	0	0	0	695,782	50,419	312,595

Table 31  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
GROUP OF WATER LINES	3,663	0	0	0	0	2,522	183	1,142
GROUP OF WATER LINES	35,668	0	0	0	0	24,613	1,783	11,055
GROUP OF WATER LINES	5,844	0	0	0	0	4,027	292	1,818
GROUP OF WATER LINES	147,340	0	0	0	0	101,667	7,367	45,673
GROUP OF WATER LINES	1,146,548	0	0	0	0	791,120	57,327	355,428
GROUP OF WATER LINES	1,494,291	0	0	0	0	1,031,063	74,715	463,228
GROUP OF WATER LINES	838,916	0	0	0	0	578,854	41,946	260,062
GROUP OF SEWER LINES	130,256	0	0	0	0	135,467	5,210	0
GROUP OF SEWER LINES	3,356	0	0	0	0	3,490	134	0
GROUP OF SEWER LINES	9,424	0	0	0	0	9,801	377	0
GROUP OF SEWER LINES	8,203	0	0	0	0	8,531	328	0
GROUP OF SEWER LINES	2,482	0	0	0	0	2,581	99	0
GROUP OF SEWER LINES	1,853	0	0	0	0	1,928	74	0
GROUP OF SEWER LINE MANHOLES	47,910	0	0	0	0	49,827	1,916	0
GROUP OF SEWER LINES	478,790	0	0	0	0	488,445	19,152	0
GROUP OF SEWER LINES	31,315	0	0	0	0	31,946	1,253	0
GROUP OF SEWER LINES	34,646	0	0	0	0	35,345	1,386	0
GROUP OF SEWER LINES	30,124	0	0	0	0	30,731	1,205	0
GROUP OF SEWER LINES	9,135	0	0	0	0	9,319	365	0
GROUP OF SEWER LINES	6,786	0	0	0	0	6,923	271	0
GROUP OF SEWER LINE MANHOLES	185,600	0	0	0	0	189,343	7,424	0
GROUP OF SEWER LINES	2,784,063	0	0	0	0	1,670,438	111,363	0
GROUP OF SEWER LINES	182,070	0	0	0	0	109,242	7,283	0
GROUP OF SEWER LINES	201,439	0	0	0	0	120,864	8,058	0
GROUP OF SEWER LINES	175,222	0	0	0	0	105,133	7,009	0
GROUP OF SEWER LINES	53,098	0	0	0	0	31,859	2,124	0
GROUP OF SEWER LINES	39,519	0	0	0	0	23,712	1,581	0
GROUP OF SEWER LINE MANHOLES	1,047,051	0	0	0	0	628,231	41,882	0
PHONE SWITCH	9,000	0	0	0	0	10,800	1,800	0
PHOTOCOPIER	5,200	0	0	0	0	6,240	1,040	0
1 LAB TOP COMPLETE	3,824	0	0	0	0	3,441	765	267
CPU W/MONITOR	1,100	0	0	0	0	770	220	230
CPU W/MONITOR	1,100	0	0	0	0	770	220	230
CPU W/MONITOR	1,100	0	0	0	0	770	220	230
CPU W/MONITOR	1,100	0	0	0	0	770	220	230
CPU W/MONITOR	1,100	0	0	0	0	770	220	230
DELL 2300 CPU	1,375	0	0	0	0	825	275	384
FLOWMETER	1,501	0	0	0	0	1,651	150	0
FLOWMETER	1,501	0	0	0	0	1,651	150	0
FLOWMETER	1,501	0	0	0	0	1,651	150	0

Table 31  
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Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
GAS DETECTOR	1,276	0	0	0	0	1,404	128	0
OXYGEN METER	1,300	0	0	0	0	1,430	130	0
40' CONTAINER W/STANDARD DOOR 659	3,944	0	0	0	0	3,221	789	505
40' MINI MOBILE	3,944	0	0	0	0	3,221	789	505
CONCRETE CUTTER	1,955	0	0	0	0	2,151	196	0
CONCRETE SMOOTHER	1,501	0	0	0	0	1,651	150	0
1986 GOLF CART (GAS) 449	1,400	0	0	0	0	770	140	440
BACKHOE	56,782	0	0	0	0	58,202	5,678	0
BOBCAT BRUSH CAT ROTARY CUTTER	4,000	0	0	0	0	1,600	400	1,675
BOBCAT BRUSH CAT ROTARY BLADES	1,490	0	0	0	0	1,192	298	208
200 GAL SPRAY RIG ON AXLE TRAI	3,604	0	0	0	0	1,442	360	1,510
KOHLER W/52"DECK	7,886	0	0	0	0	7,886	789	0
82" YAMAHA GOLF CART	1,599	0	0	0	0	640	160	670
81" YAMAHA GOLF CART	3,379	0	0	0	0	1,352	338	1,415
79"YAMAHA GOLF CART	1,690	0	0	0	0	1,352	338	236
2002 JONH DEERE 4X2 GATOR	5,128	0	0	0	0	5,128	513	0
TRAIL KING 18' FOR BACKHOE	6,486	0	0	0	0	5,351	649	792
1954 DIAMOND T TRUCK	85,000	0	0	0	0	93,500	8,500	0
1976 FORD WATER TRUCK	85,000	0	0	0	0	93,500	8,500	0
1984 GMC 40180 TON VINTAGE TRUCK	13,000	0	0	0	0	14,300	1,300	0
2000 S-10 TRUCK	11,684	0	0	0	0	12,852	1,168	0
2001 DODGE TRUCK	15,000	0	0	0	0	16,500	1,500	0
90 CHEVY 40180 TON 4X4	3,850	0	0	0	0	3,080	385	538
94 FORD 40180 TON	4,000	0	0	0	0	3,200	400	538
90 CHEVY 40180 TON	3,150	0	0	0	0	2,520	315	440
2 TON UTILITY TRAILER	1,192	0	0	0	0	954	119	166
94 CHEVY TRUCK	6,850	0	0	0	0	5,439	685	985
10 PI TRAILER	4,114	0	0	0	0	1,646	411	1,723
1983 DUMP TRUCK 1858	8,300	0	0	0	0	6,674	830	1,135
1984 CHEVY C3500 UTILITY TRUCK	3,300	0	0	0	0	1,320	330	1,382
1994 FORD TAURUS	2,200	0	0	0	0	880	220	921
1989 CHEVY C3500 UTILITY TRUCK	3,800	0	0	0	0	1,520	380	1,592
1989 CHEVY C3500 CREW TRUCK	4,800	0	0	0	0	1,920	480	2,010
1996 DODGE CLUB CAB PICKUP	11,000	0	0	0	0	10,265	1,100	513
1994 CHEVY PICK UP 3/4 TON	7,800	0	0	0	0	5,988	780	1,265
1996 DODGE PICK UP EXT CAB	9,900	0	0	0	0	8,598	990	909
1988 CHEVY 1 TON 1875	4,000	0	0	0	0	1,600	400	1,675
1989 CHEVROLET PICK UP 1876	3,600	0	0	0	0	1,440	360	1,508
1992 GMC 40180 TON PICKUP	2,400	0	0	0	0	600	240	1,257
CPU W/MONITOR	1,250	0	0	0	0	875	250	262
GOLF CARTS	15,810	0	0	0	0	12,648	1,581	2,207



Table 31  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
2007 1/2 TON FORD RANGER TRUCK	16,399	0	0	0	0	7,337	1,640	6,326
2007 1/2 TON FORD RANGER TRUCK	16,399	0	0	0	0	7,337	1,640	6,326
SKID MOUNTED CENTRIFUGE	109,994	0	0	0	0	27,107	5,500	0
ROTARY TWO-LOBE BLOWER	14,406	0	0	0	0	5,798	1,441	0
2007 FORD 40180 TON F-150 TRUCK	17,877	0	0	0	0	8,169	1,788	6,776
2007 40180 TON FORD F-150 TRUCK	17,877	0	0	0	0	8,169	1,788	6,776
2008 FORD 1 TON UTILITY TRUCK	26,172	0	0	0	0	10,942	2,617	10,632
SEWER TIE IN - 11933 W. RIVER	8,329	0	0	0	0	3,348	833	0
2007 FORD 40180 TON F-150 TRUCK	17,877	0	0	0	0	8,169	1,788	6,776
2008 1 TON FORD UTILITY TRUCK	51,037	0	0	0	0	21,338	5,104	20,732
METER READING SOFTWARE/MISC	5,033	0	0	0	0	4,445	1,007	587
NEPTUNE SOFTWARE TRAINING	1,274	0	0	0	0	1,022	255	252
M.M. CLAYTON WATER IMPROV.	11,756	0	0	0	0	4,983	1,176	4,728
PRECAST SHELTER	51,249	0	0	0	0	4,563	1,025	32,590
WATER STORAGE RESERVOIR	137,069	0	0	0	0	13,399	2,741	123,670
WATER STORAGE RESERVOIR	69,033	0	0	0	0	6,616	1,381	62,417
WATER STORAGE RESERVOIR	60,144	0	0	0	0	5,625	1,203	54,518
WATER STORAGE RESERVOIR	113,013	0	0	0	0	9,444	2,260	103,570
WATER STORAGE RESERVOIR	18,859	0	0	0	0	1,708	377	17,151
PAINT COATING INSPECTIONS	200	0	0	0	0	17	4	183
PAINT COATING INSPECTIONS	200	0	0	0	0	18	4	182
PAINT COATING INSPECTIONS	600	0	0	0	0	54	12	546
PAINT COATING INSPECTIONS	800	0	0	0	0	73	16	727
PAINT COATING INSPECTIONS	2,000	0	0	0	0	192	40	1,808
PAINT COATING INSPECTIONS	300	0	0	0	0	29	6	271
PAINT COATING INSPECTIONS	1,100	0	0	0	0	103	22	997
PAINT COATING INSPECTIONS	200	0	0	0	0	16	4	184
GROUP OF WATER MAIN & LINES	192,899	0	0	0	0	38,606	9,645	154,293
GROUP OF WATER MAIN & LINES	225,723	0	0	0	0	45,176	11,286	180,548
GROUP OF WATER MAIN & LINES	156,789	0	0	0	0	31,379	7,839	125,410
GROUP OF WATER MAIN & LINES	446,875	0	0	0	0	89,436	22,344	357,439
GROUP OF WATER LINES	204,712	0	0	0	0	40,970	10,236	163,741
GROUP OF SEWER LINES	403,950	0	0	0	0	64,676	16,158	0
GROUP OF SEWER LINES	167,006	0	0	0	0	26,739	6,680	0
FORKLIFT	15,797	0	0	0	0	5,522	1,580	7,172
CANOPY COVER	6,965	0	0	0	0	2,259	696	3,285
SKID MOUNTED CENTRIFUGE	73,329	0	0	0	0	11,331	3,666	0
SEWER JET CLEANER/TV SYSTEM	93,290	0	0	0	0	28,089	9,329	0
2008 FORD F-650 TRUCK	71,664	0	0	0	0	24,641	7,166	32,826
2008 FORD F-350 TRUCK	35,518	0	0	0	0	12,144	3,552	16,317
2008 FORD EXPLORER	20,622	0	0	0	0	7,012	2,062	9,501

Table 31  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
2008 FORD F-350	35,043	0	0	0	0	11,387	3,504	16,514
WELL INSPECTIONS	4,700	0	0	0	0	1,411	470	3,289
REVIEW/APPROVE CONSTRUCTION	5,600	0	0	0	0	841	280	3,322
NEW SOURCE/ARSENIC APPROVAL	6,600	0	0	0	0	991	330	5,609
DIETZ CRANE & CANTERBURY WELL	4,555,161	0	0	0	0	683,898	227,758	3,871,263
ENGINEERING SVC'S	254,553	0	0	0	0	38,218	12,728	151,018
ALTO WELL SITE & RESERVOIR	1,729,762	0	0	0	0	103,881	34,595	1,625,882
WATER STORAGE RESERVOIR	261,343	0	0	0	0	15,695	5,227	245,648
PAINT COATING INSPECTIONS	4,600	0	0	0	0	276	92	4,324
CONSTRUCTED RECHARGE FACILITY	1,003,674	0	0	0	0	60,275	20,073	943,399
DESIGN & CA RECHARGE FACILITY	130,721	0	0	0	0	19,626	6,536	111,095
REVIEW, PERMIT, APPLICATION	6,150	0	0	0	0	923	308	0
ENGINEER - WATER LINE IMP.	180,145	0	0	0	0	27,046	9,007	153,099
WATER LINE IMPROVEMENTS	1,416,036	0	0	0	0	212,599	70,802	1,203,436
INTERPRETER SVC LINE EASEMENTS	75	0	0	0	0	45	15	0
PLAN REVIEW	2,400	0	0	0	0	1,441	480	669
WATER LINE EQUIPMENT	314,996	0	0	0	0	18,917	6,300	296,079
DOWNTOWN WATER SYS IMPROVEMENT	6,315	0	0	0	0	1,129	316	5,186
DOWNTOWN WATER SYS IMPROVEMENT	20,412	0	0	0	0	3,945	1,021	16,467
DOWNTOWN WATER SYS IMPROVEMENT	131,637	0	0	0	0	25,678	6,582	105,958
DOWNTOWN WATER SYS IMPROVEMENT	98,521	0	0	0	0	19,218	4,926	79,303
DOWNTOWN WATER SYS IMPROVEMENT	260,710	0	0	0	0	48,892	13,036	211,818
WATER SYSTEMS IMPROVEMENTS	22,935	0	0	0	0	8,062	2,294	14,873
REPLACE A/C UNIT	8,680	0	0	0	0	2,735	868	4,150
SURVEILLANCE SYS-CUSTOMER SERV	11,659	0	0	0	0	4,389	1,166	7,270
SURVEILLANCE SYS-CITY HALL	1,638	0	0	0	0	359	109	1,279
REVIEW EVAL/PROPOSE IMPROVEMEN	9,461	0	0	0	0	2,252	631	7,209
REVIEW EVAL/PROPOSE IMPROVEMEN	3,895	0	0	0	0	902	260	2,993
REVIEW EVAL/PROPOSE IMPROVEMEN	3,112	0	0	0	0	704	207	2,408
REVIEW EVAL/PROPOSE IMPROVEMEN	2,464	0	0	0	0	545	164	1,919
REVIEW EVAL/PROPOSE IMPROVEMEN	2,266	0	0	0	0	488	151	1,778
DESIGN SEWER LIFT STATION	12,584	0	0	0	0	2,696	839	0
REVIEW EVAL/PROPOSE IMPROVEMEN	180	0	0	0	0	38	12	142
DESIGN SEWER LIFT STATION	8,819	0	0	0	0	1,841	588	0
DESIGN SEWER LIFT STATION	14,510	0	0	0	0	2,905	967	0
REVIEW EVAL/PROPOSE IMPROVEMEN	3,396	0	0	0	0	828	226	2,569
CANTERBURY/DIETZ CRANE	20,796	0	0	0	0	3,689	1,040	11,942
CANTERBURY/DIETZ CRANE	231,554	0	0	0	0	40,887	11,578	133,099
CANTERBURY/DIETZ CRANE	10,000	0	0	0	0	1,626	500	5,846
CANTERBURY/DIETZ CRANE	13,561	0	0	0	0	2,681	678	7,595
UNDERGROUND STORAGE FACILITY	126,954	0	0	0	0	19,843	6,348	107,111

Table 31  
City of El Mirage  
Water Cost-of-Service Analysis  
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FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
UNDERGROUND STORAGE FACILITY	35,705	0	0	0	0	5,600	1,785	30,104
UNDERGROUND STORAGE FACILITY	111,395	0	0	0	0	21,607	5,570	89,787
UNDERGROUND STORAGE FACILITY	116,879	0	0	0	0	22,191	5,844	94,688
UNDERGROUND STORAGE FACILITY	311,635	0	0	0	0	57,247	15,582	254,388
ARSENIC MITIGATION-DIETZ CRANE	31,088	0	0	0	0	3,109	1,554	27,979
ALTO WATER PROD FACILITY/RESER	15,963	0	0	0	0	3,009	798	12,954
DESIGN/CA RECHARGE FACILITY	119,376	0	0	0	0	18,675	5,969	100,701
ARSENIC TREATMENT-DIETZ CRANE	87,702	0	0	0	0	13,720	4,385	73,982
SWIVEL MOUNT VALVE/VAC SYSTEM	49,100	0	0	0	0	18,685	4,910	0
AIR COMPRESSOR	12,643	0	0	0	0	4,178	1,264	5,910
AIR COMPRESSOR PNEUMATIC TOOLS	6,919	0	0	0	0	2,110	692	3,357
GROUP OF WATER LINES	104,849	0	0	0	0	15,742	5,242	89,107
GROUP OF WATER LINES	39,000	0	0	0	0	5,855	1,950	33,145
GROUP OF WATER LINES	49,775	0	0	0	0	7,473	2,489	42,302
GROUP OF WATER LINES	151,571	0	0	0	0	22,756	7,579	128,815
GROUP OF SEWER LINES	72,600	0	0	0	0	8,720	2,904	0
CLARITY DASHBOARD/LICENSES	1,583	0	0	0	0	713	317	607
CLARITY DASHBOARD/LICENSES	1,417	0	0	0	0	638	283	544
46.9 HP EMU PUMP	35,145	0	0	0	0	5,752	2,343	29,393
PROCAM DVD ULTRA MINI CAMERA	7,287	0	0	0	0	2,176	1,041	0
REMODEL - OFFICE & CONF RM	29,521	0	0	0	0	4,157	1,968	17,706
CARPET, TILE OFFICE/CONF RM	4,113	0	0	0	0	553	274	2,485
HANDHELD GPS/RECEIVER/MISC.	5,339	0	0	0	0	2,320	1,068	2,108
2009 FORD F-350 TRUCK	22,148	0	0	0	0	5,613	2,215	11,542
LIGHTBAR	2,023	0	0	0	0	503	202	1,061
TOOL BOX, SIDE BOX, BED LINER	1,335	0	0	0	0	328	134	703
MOBILE GPS SOFTWARE SYSTEM	13,898	0	0	0	0	5,628	2,780	5,773
CONTROL BOX, CONTROLLER	10,802	0	0	0	0	2,178	1,080	6,020
2 TOUGHBOOK LAPTOPS/WARRANTY	6,466	0	0	0	0	2,618	1,293	2,686
2009 FORD S-DTY F-350 TRUCK	26,853	0	0	0	0	7,188	2,685	13,728
2009 FORD S-DTY F-350 TRUCK	26,853	0	0	0	0	7,173	2,685	13,738
2009 FORD F-350 TRUCK	26,853	0	0	0	0	7,173	2,685	13,738
EMERGENCY LIGHTING EQUIP	2,024	0	0	0	0	532	202	1,041
EMERGENCY LIGHTING EQUIP	2,024	0	0	0	0	528	202	1,044
EMERGENCY LIGHTING EQUIP	2,024	0	0	0	0	530	202	1,043
SCADA UPGRADE PERC PROGRAM	5,445	0	0	0	0	2,945	1,089	1,745
THUNDERBIRD - DYSART TO GRAND	708,058	0	0	0	0	70,903	35,403	637,155
WWTP CONTACT CHLORINATION STAT	407,554	0	0	0	0	40,811	20,378	0
WW INFLUENT SCREENING	155,760	0	0	0	0	15,597	7,788	0
HERITAGE WATER CAMPUS	244,148	0	0	0	0	24,448	12,207	153,367
WELL SITE GENERATORS	371,518	0	0	0	0	37,203	18,576	334,316

Table 31  
City of El Mirage  
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FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
WWTP INFLUENT SCREENING	261,596	0	0	0	0	26,160	13,080	0
WWTP CONTACT CHLORINATION STAT	89,619	0	0	0	0	8,974	4,481	0
THUNDERBIRD WATER LINE REPLACE	512,346	0	0	0	0	51,305	25,617	461,041
SURVEILLANCE CAMERAS	4,468	0	0	0	0	644	447	2,669
2010 FORD RANGER	17,557	0	0	0	0	2,982	1,756	10,174
2010 FORD RANGER	17,557	0	0	0	0	2,997	1,756	10,164
EMERGENCY LIGHTS/UTILITY BOX	2,250	0	0	0	0	338	225	1,334
EMERGENCY LIGHTS/UTILITY BOX	2,250	0	0	0	0	338	225	1,334
K-TURBO BLOWER	55,045	0	0	0	0	6,982	5,505	0
2 K-TURBO	98,265	0	0	0	0	18,468	9,827	0
5 TON A/C UNIT & DUCTWORK	16,773	0	0	0	0	2,895	1,677	9,688
2 HVAC UNITS	12,908	0	0	0	0	1,945	1,291	7,653
SEWER IMPROVEMENTS - VARNEY RD	25,648	0	0	0	0	1,328	1,282	0
COTTONWOOD WATER LINE IMPROV.	278,484	0	0	0	0	13,962	13,924	264,522
COTTONWOOD WATER LINE IMPROV.	180,045	0	0	0	0	9,027	9,002	171,018
SOUTHERN SEWER SYSTEM	628,643	0	0	0	0	31,518	31,432	0
ROCKWOOD TANK REPAIRS	283,596	0	0	0	0	14,219	14,180	269,378
MANHOLE COVER PROJECT	15,838	0	0	0	0	794	792	0
WATERLINE REPLACEMENT	31,810	0	0	0	0	1,595	1,591	30,215
SCADA SYSTEM UPGRADE	45,973	0	0	0	0	9,220	9,195	25,656
LIFT STATION IMPROVEMENTS	38,510	0	0	0	0	1,931	1,925	0
SOUTHERN SEWER SYSTEM	229,246	0	0	0	0	11,494	11,462	0
RECHARGE FACILITY	22,562	0	0	0	0	1,131	1,128	21,431
UTILITY INFRASTRUCTURE	256,331	0	0	0	0	12,839	12,817	243,491
WIFA DISTR SYS ELEC STUDY	54,560	0	0	0	0	2,735	2,728	51,825
PEORIA AVE WATERLINE IMPROV.	143,103	0	0	0	0	7,175	7,155	135,928
LAND PARCEL	1,849	0	0	0	0	0	0	1,290
LAND PARCEL	6,435	0	0	0	0	0	0	4,492
LAND PARCEL	4,245	0	0	0	0	0	0	2,964
LAND PARCEL	2,151	0	0	0	0	0	0	1,502
LAND PARCEL	40,859	0	0	0	0	0	0	28,522
LAND PARCEL	2,139	0	0	0	0	0	0	1,493
LAND PARCEL	6,658	0	0	0	0	0	0	4,648
THOMPSON RANCH WELL-UPGRADE	439,326	0	0	0	0	123,058	17,573	316,268
DIETZ CRANE WELL	307,251	0	0	0	0	86,064	12,290	221,187
127TH WATER BOOSTER STATION	1,585,493	0	0	0	0	444,112	63,420	1,141,381
ADDITION TO WWTP-RECLAIM SYSTEM	42,522	0	0	0	0	5,955	850	0
SBR BASINS 3 & 4	532,449	0	0	0	0	74,572	10,649	0
BOOSTER STATION UPGRADES	390,747	0	0	0	0	109,452	15,630	281,295
127TH LANE WELL & BOOSTER STAT	2,493,297	0	0	0	0	672,985	99,732	1,820,312
WWTP SBR BASINS 3 & 4	646,339	0	0	0	0	157,246	25,854	0

Table 31  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2012

Items	Original Costs	Additions to Plant	Retirements	Contribution in Aid of Construction	Adjustments to Accumulated Depreciation	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
WWTP RECLAMATION & CONTROL	283,319	0	0	0	0	76,473	11,333	0
250 HP WELL PUMP MOTOR	8,626	0	0	0	0	9,458	1,725	0
5 COLUMBIA PAR GOLF CART	8,265	0	0	0	0	4,332	826	2,746
5 COLUMBIA PAR GOLF CART	8,265	0	0	0	0	4,325	826	2,750
ELECTRICAL EQUIPMENT	10,648	0	0	0	0	6,246	1,065	3,073
CANTERBURY WELL CONSTR PMT #1	255,930	0	0	0	0	58,282	10,237	197,648
CONSTR/START CANTERBURY WELL	57,804	0	0	0	0	13,164	2,312	44,641
PUMP BASE CONSTRUCTION	8,224	0	0	0	0	1,835	329	6,389
PRECAST SHELTER	17,984	0	0	0	0	1,999	360	11,159
PRECAST SHELTER	33,265	0	0	0	0	3,698	665	20,639
CANTERBURY WELL CONSTR PMT #3	106,410	0	0	0	0	23,661	4,256	82,749
WATER RESEVOIR STORAGE TANKS	525,525	0	0	0	0	116,451	21,021	409,075
REG'L PK & DIETZ CRANE WELLS	752,413	0	0	0	0	164,500	30,097	587,913
CANTERBURY WELL CONSTR PMT #4	104,610	0	0	0	0	22,619	4,184	81,991
ELECTRICAL EQUIPMENT	2,162	0	0	0	0	1,119	216	728
WATER RESEVOIR STORAGE TANKS	336,746	0	0	0	0	68,161	13,470	268,585
CANTERBURY WELL CONSTR PMT#6	47,328	0	0	0	0	9,471	1,893	37,857
REG'L PARK & DIETZ CRANE WELLS	83,601	0	0	0	0	16,665	3,344	66,936
APP FOR CONSTR ALTO WELL	300	0	0	0	0	63	12	237
APPROVAL TO CONSTR ALTO WELL	1,900	0	0	0	0	411	76	1,489
ALTO WELL DRILLING	10,435	0	0	0	0	2,106	417	8,329
WATER RESEVOIR STORAGE TANKS	227,491	0	0	0	0	50,409	9,100	177,081
ALTO WELL PERMIT	425	0	0	0	0	85	17	340
WATER RESEVOIR STORAGE TANKS	37,447	0	0	0	0	7,580	1,498	29,867
CANTERBURY WELL CONSTR PMT #5	37,743	0	0	0	0	7,958	1,510	29,785
ELECTRICAL EQUIPMENT	21,944	0	0	0	0	12,998	2,194	6,245
CONSTR/START CANTERBURY WELL	162,852	0	0	0	0	38,085	6,514	124,767
CANTERBURY TURBINE PUMP	64,159	0	0	0	0	14,379	2,566	49,781
PULL SUBMERSIBLE PUMP ALTO	4,850	0	0	0	0	1,030	194	3,820
PAVING	1,002,577	0	0	0	0	170,081	40,103	581,143
PAVING	473,973	0	0	0	0	75,888	18,959	277,892
HP XF 235 LAPTOP	1,508	0	0	0	0	905	302	421
<b>Total</b>	<b>\$61,490,145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,254,756</b>	<b>\$2,369,369</b>	<b>\$24,727,859</b>

Table 32  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Determination of Net Plant-in-Service  
 FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
ELEVATED WATER TANK	\$147,425	\$0	\$0	\$11,794	\$5,897	\$135,631
ELEVATED WATER TANK	147,425	0	0	11,794	5,897	135,631
ELEVATED WATER TANK	256,525	0	0	20,522	10,261	236,003
ELEVATED WATER TANK	198,937	0	0	15,915	7,957	183,022
ELEVATED WATER TANK	256,525	0	0	20,522	10,261	236,003
TANK A/G 350000 GALLON	133,889	0	0	10,711	5,356	123,178
WATER TANK 750000 GALLON	143,476	0	0	20,110	5,739	123,366
FILTER TANKS W/BACKWASH	134,677	0	0	134,677	5,387	0
AFFLUENT WELL W/ROTOR	170,566	0	0	170,566	6,823	0
BACK UP GENERATOR 500 KW	124,597	0	0	124,597	4,984	0
CONTACT BASIN WITH PAVILION	68,225	0	0	68,225	2,729	0
SLUDGE STATION WITH PAVILION	49,956	0	0	49,956	1,998	0
CLARIFIER 20' RADIUS	244,314	0	0	244,314	9,773	0
WELL	40,000	0	0	20,800	1,600	19,200
FENCE CHAIN LINK 6' W/BARBED W	19,116	0	0	8,029	765	7,740
RETAINING WALL CONCRETE	22,228	0	0	9,336	889	9,000
PAVING CONCRETE	27,936	0	0	11,733	1,117	11,311
PAVING ASPHALT	60,941	0	0	25,595	2,438	24,674
ALTO WELLS PUMPHOUSE	7,891	0	0	8,206	158	0
ROCKWOOD PUMPHOUSE	8,438	0	0	8,776	169	0
SUNNYVALE PUMPHOUSE	4,234	0	0	4,403	85	0
COTTONWOOD PUMPHOUSE	4,161	0	0	4,327	83	0
BUILDING CONTROL BLDG.	97,025	0	0	50,643	1,941	32,378
BUILDING AFFLUENT STATION	15,865	0	0	10,933	317	0
RADIO TOWER 75'	6,192	0	0	5,096	124	765
BUILDING RADIO TOWER	9,601	0	0	6,800	192	1,955
SEWER PLANT	15,706,238	0	0	6,964,554	314,125	0
GROUP OF HYDRANTS	45,310	0	0	49,841	2,266	0
GROUP OF WATER LINES	1,669	0	0	1,836	83	0
GROUP OF WATER LINES	4,388	0	0	4,827	219	0
GROUP OF WATER LINES	53,642	0	0	59,006	2,682	0
GROUP OF WATER LINES	69,915	0	0	76,907	3,496	0
GROUP OF WATER LINES	39,252	0	0	43,177	1,963	0
GROUP OF HYDRANTS	172,188	0	0	155,863	8,609	16,325
GROUP OF WATER LINES	6,135	0	0	5,552	307	583
GROUP OF WATER LINES	1,004	0	0	906	50	98
GROUP OF WATER LINES	16,123	0	0	14,596	806	1,527
GROUP OF WATER LINES	197,182	0	0	178,492	9,859	18,690
GROUP OF WATER LINES	256,987	0	0	232,629	12,849	24,358
GROUP OF WATER LINES	144,272	0	0	130,597	7,214	13,675
GROUP OF HYDRANTS	1,008,377	0	0	746,201	50,419	262,176
GROUP OF WATER LINES	3,663	0	0	2,705	183	958

Table 32  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
GROUP OF WATER LINES	35,668	0	0	26,397	1,783	9,272
GROUP OF WATER LINES	5,844	0	0	4,319	292	1,526
GROUP OF WATER LINES	147,340	0	0	109,034	7,367	38,306
GROUP OF WATER LINES	1,146,548	0	0	848,447	57,327	298,100
GROUP OF WATER LINES	1,494,291	0	0	1,105,777	74,715	388,514
GROUP OF WATER LINES	838,916	0	0	620,800	41,946	218,116
GROUP OF SEWER LINES	130,256	0	0	140,677	5,210	0
GROUP OF SEWER LINES	3,356	0	0	3,625	134	0
GROUP OF SEWER LINES	9,424	0	0	10,178	377	0
GROUP OF SEWER LINES	8,203	0	0	8,859	328	0
GROUP OF SEWER LINES	2,482	0	0	2,681	99	0
GROUP OF SEWER LINES	1,853	0	0	2,002	74	0
GROUP OF SEWER LINE MANHOLES	47,910	0	0	51,743	1,916	0
GROUP OF SEWER LINES	478,790	0	0	507,596	19,152	0
GROUP OF SEWER LINES	31,315	0	0	33,199	1,253	0
GROUP OF SEWER LINES	34,646	0	0	36,731	1,386	0
GROUP OF SEWER LINES	30,124	0	0	31,936	1,205	0
GROUP OF SEWER LINES	9,135	0	0	9,685	365	0
GROUP OF SEWER LINES	6,786	0	0	7,194	271	0
GROUP OF SEWER LINE MANHOLES	185,600	0	0	196,767	7,424	0
GROUP OF SEWER LINES	2,784,063	0	0	1,781,801	111,363	0
GROUP OF SEWER LINES	182,070	0	0	116,525	7,283	0
GROUP OF SEWER LINES	201,439	0	0	128,921	8,058	0
GROUP OF SEWER LINES	175,222	0	0	112,142	7,009	0
GROUP OF SEWER LINES	53,098	0	0	33,983	2,124	0
GROUP OF SEWER LINES	39,519	0	0	25,292	1,581	0
GROUP OF SEWER LINE MANHOLES	1,047,051	0	0	670,113	41,882	0
PHONE SWITCH	9,000	0	0	12,600	1,800	0
PHOTOCOPIER	5,200	0	0	7,280	1,040	0
1 LAB TOP COMPLETE	3,824	0	0	4,206	765	0
CPU W/MONITOR	1,100	0	0	990	220	77
CPU W/MONITOR	1,100	0	0	990	220	77
CPU W/MONITOR	1,100	0	0	990	220	77
CPU W/MONITOR	1,100	0	0	990	220	77
CPU W/MONITOR	1,100	0	0	990	220	77
DELL 2300 CPU	1,375	0	0	1,100	275	192
FLOWMETER	1,501	0	0	1,801	150	0
FLOWMETER	1,501	0	0	1,801	150	0
FLOWMETER	1,501	0	0	1,801	150	0
GAS DETECTOR	1,276	0	0	1,531	128	0

Table 32  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
OXYGEN METER	1,300	0	0	1,560	130	0
40' CONTAINER W/STANDARD DOOR 659	3,944	0	0	4,010	789	0
40' MINI MOBILE	3,944	0	0	4,010	789	0
CONCRETE CUTTER	1,955	0	0	2,346	196	0
CONCRETE SMOOTHER	1,501	0	0	1,801	150	0
1986 GOLF CART (GAS) 449	1,400	0	0	910	140	342
BACKHOE	56,782	0	0	63,880	5,678	0
BOBCAT BRUSH CAT ROTARY CUTTER	4,000	0	0	2,000	400	1,396
BOBCAT BRUSH CAT ROTARY BLADES	1,490	0	0	1,490	298	0
200 GAL SPRAY RIG ON AXLE TRAI	3,604	0	0	1,802	360	1,258
KOHLER W/52"DECK	7,886	0	0	8,675	789	0
82" YAMAHA GOLF CART	1,599	0	0	800	160	558
81" YAMAHA GOLF CART	3,379	0	0	1,690	338	1,179
79"YAMAHA GOLF CART	1,690	0	0	1,690	338	0
2002 JONH DEERE 4X2 GATOR	5,128	0	0	5,641	513	0
TRAIL KING 18' FOR BACKHOE	6,486	0	0	6,000	649	340
1954 DIAMOND T TRUCK	85,000	0	0	102,000	8,500	0
1976 FORD WATER TRUCK	85,000	0	0	102,000	8,500	0
1984 GMC 40180 TON VINTAGE TRUCK	13,000	0	0	15,600	1,300	0
2000 S-10 TRUCK	11,684	0	0	14,021	1,168	0
2001 DODGE TRUCK	15,000	0	0	18,000	1,500	0
90 CHEVY 40180 TON 4X4	3,850	0	0	3,465	385	269
94 FORD 40180 TON	4,000	0	0	3,600	400	279
90 CHEVY 40180 TON	3,150	0	0	2,835	315	220
2 TON UTILITY TRAILER	1,192	0	0	1,073	119	83
94 CHEVY TRUCK	6,850	0	0	6,124	685	507
10 PI TRAILER	4,114	0	0	2,057	411	1,436
1983 DUMP TRUCK 1858	8,300	0	0	7,504	830	556
1984 CHEVY C3500 UTILITY TRUCK	3,300	0	0	1,650	330	1,152
1994 FORD TAURUS	2,200	0	0	1,100	220	768
1989 CHEVY C3500 UTILITY TRUCK	3,800	0	0	1,900	380	1,326
1989 CHEVY C3500 CREW TRUCK	4,800	0	0	2,400	480	1,675
1996 DODGE CLUB CAB PICKUP	11,000	0	0	11,365	1,100	0
1994 CHEVY PICK UP 3/4 TON	7,800	0	0	6,768	780	721
1996 DODGE PICK UP EXT CAB	9,900	0	0	9,588	990	218
1988 CHEVY 1 TON 1875	4,000	0	0	2,000	400	1,396
1989 CHEVROLET PICK UP 1876	3,600	0	0	1,800	360	1,257
1992 GMC 40180 TON PICKUP	2,400	0	0	840	240	1,089
CPU W/MONITOR	1,250	0	0	1,125	250	87
GOLF CARTS	15,810	0	0	14,229	1,581	1,104
2007 1/2 TON FORD RANGER TRUCK	16,399	0	0	8,977	1,640	5,181



Table 32  
 City of El Mirage  
 Water Cost-of-Service Analysis  
 Determination of Net Plant-in-Service  
 FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
2007 1/2 TON FORD RANGER TRUCK	16,399	0	0	8,977	1,640	5,181
SKID MOUNTED CENTRIFUGE	109,994	0	0	32,606	5,500	0
ROTARY TWO-LOBE BLOWER	14,406	0	0	7,238	1,441	0
2007 FORD 40180 TON F-150 TRUCK	17,877	0	0	9,957	1,788	5,528
2007 40180 TON FORD F-150 TRUCK	17,877	0	0	9,957	1,788	5,528
2008 FORD 1 TON UTILITY TRUCK	26,172	0	0	13,559	2,617	8,805
SEWER TIE IN - 11933 W. RIVER	8,329	0	0	4,180	833	0
2007 FORD 40180 TON F-150 TRUCK	17,877	0	0	9,957	1,788	5,528
2008 1 TON FORD UTILITY TRUCK	51,037	0	0	26,441	5,104	17,170
METER READING SOFTWARE/MISC	5,033	0	0	5,452	1,007	0
NEPTUNE SOFTWARE TRAINING	1,274	0	0	1,277	255	0
M.M. CLAYTON WATER IMPROV.	11,756	0	0	6,158	1,176	3,908
PRECAST SHELTER	51,249	0	0	5,588	1,025	31,874
WATER STORAGE RESERVOIR	137,069	0	0	16,140	2,741	120,928
WATER STORAGE RESERVOIR	69,033	0	0	7,996	1,381	61,037
WATER STORAGE RESERVOIR	60,144	0	0	6,828	1,203	53,315
WATER STORAGE RESERVOIR	113,013	0	0	11,704	2,260	101,309
WATER STORAGE RESERVOIR	18,839	0	0	2,085	377	16,774
PAINT COATING INSPECTIONS	200	0	0	21	4	179
PAINT COATING INSPECTIONS	200	0	0	22	4	178
PAINT COATING INSPECTIONS	600	0	0	66	12	534
PAINT COATING INSPECTIONS	800	0	0	89	16	711
PAINT COATING INSPECTIONS	2,000	0	0	232	40	1,768
PAINT COATING INSPECTIONS	300	0	0	35	6	265
PAINT COATING INSPECTIONS	1,100	0	0	125	22	975
PAINT COATING INSPECTIONS	200	0	0	20	4	180
GROUP OF WATER MAIN & LINES	192,899	0	0	48,251	9,645	144,648
GROUP OF WATER MAIN & LINES	225,723	0	0	56,462	11,286	169,261
GROUP OF WATER MAIN & LINES	156,789	0	0	39,219	7,839	117,571
GROUP OF WATER LINES	446,875	0	0	111,780	22,344	335,095
GROUP OF WATER LINES	204,712	0	0	51,206	10,236	153,506
GROUP OF SEWER LINES	403,950	0	0	80,834	16,158	0
GROUP OF SEWER LINES	167,006	0	0	33,420	6,680	0
FORKLIFT	15,797	0	0	7,102	1,580	6,070
CANOPY COVER	6,965	0	0	2,956	696	2,799
SKID MOUNTED CENTRIFUGE	73,329	0	0	14,997	3,666	0
SEWER JET CLEANER/TV SYSTEM	93,290	0	0	37,418	9,329	0
2008 FORD F-650 TRUCK	71,664	0	0	31,807	7,166	27,823
2008 FORD F-350 TRUCK	35,518	0	0	15,696	3,552	13,837
2008 FORD EXPLORER	20,622	0	0	9,074	2,062	8,062
2008 FORD F-350	35,043	0	0	14,891	3,504	14,068

Table 32  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
WELL INSPECTIONS	4,700	0	0	1,881	470	2,819
REVIEW/APPROVE CONSTRUCTION	5,600	0	0	1,121	280	3,127
NEW SOURCE/ARSENIC APPROVAL	6,600	0	0	1,321	330	5,279
DIETZ CRANE & CANTERBURY WELL	4,555,161	0	0	911,656	227,758	3,643,505
ENGINEERING SVC'S	254,553	0	0	50,945	12,728	142,133
ALTO WELL SITE & RESERVOIR	1,729,762	0	0	138,476	34,595	1,591,286
WATER STORAGE RESERVOIR	261,343	0	0	20,922	5,227	240,421
PAINT COATING INSPECTIONS	4,600	0	0	368	92	4,232
CONSTRUCTED RECHARGE FACILITY	1,003,674	0	0	80,349	20,073	923,325
DESIGN & CA RECHARGE FACILITY	130,721	0	0	26,162	6,536	104,559
REVIEW, PERMIT, APPLICATION	6,150	0	0	1,231	308	0
ENGINEER - WATER LINE IMP.	180,145	0	0	36,054	9,007	144,091
WATER LINE IMPROVEMENTS	1,416,036	0	0	283,401	70,802	1,132,635
INTERPRETER SVC LINE EASEMENTS	75	0	0	60	15	0
PLAN REVIEW	2,400	0	0	1,921	480	334
WATER LINE EQUIPMENT	314,996	0	0	25,217	6,300	289,779
DOWNTOWN WATER SYS IMPROVEMENT	6,315	0	0	1,445	316	4,870
DOWNTOWN WATER SYS IMPROVEMENT	20,412	0	0	4,966	1,021	15,446
DOWNTOWN WATER SYS IMPROVEMENT	131,637	0	0	32,260	6,582	99,377
DOWNTOWN WATER SYS IMPROVEMENT	98,521	0	0	24,144	4,926	74,377
DOWNTOWN WATER SYS IMPROVEMENT	260,710	0	0	61,928	13,036	198,783
WATER SYSTEMS IMPROVEMENTS	22,935	0	0	10,355	2,294	12,580
REPLACE A/C UNIT	8,680	0	0	3,603	868	3,544
SURVEILLANCE SYS-CUSTOMER SERV	11,659	0	0	5,555	1,166	6,104
SURVEILLANCE SYS-CITY HALL	1,638	0	0	468	109	1,170
REVIEW EVAL/PROPOSE IMPROVEMEN	9,461	0	0	2,882	631	6,578
REVIEW EVAL/PROPOSE IMPROVEMEN	3,895	0	0	1,162	260	2,733
REVIEW EVAL/PROPOSE IMPROVEMEN	3,112	0	0	912	207	2,201
REVIEW EVAL/PROPOSE IMPROVEMEN	2,464	0	0	710	164	1,754
REVIEW EVAL/PROPOSE IMPROVEMEN	2,266	0	0	639	151	1,627
DESIGN SEWER LIFT STATION	12,584	0	0	3,535	839	0
REVIEW EVAL/PROPOSE IMPROVEMEN	180	0	0	50	12	130
DESIGN SEWER LIFT STATION	8,819	0	0	2,429	588	0
DESIGN SEWER LIFT STATION	14,510	0	0	3,872	967	0
REVIEW EVAL/PROPOSE IMPROVEMEN	3,396	0	0	1,054	226	2,342
CANTERBURY/DIETZ CRANE	20,796	0	0	4,729	1,040	11,216
CANTERBURY/DIETZ CRANE	231,554	0	0	52,464	11,578	125,017
CANTERBURY/DIETZ CRANE	10,000	0	0	2,126	500	5,497
CANTERBURY/DIETZ CRANE	13,561	0	0	3,359	678	7,122
UNDERGROUND STORAGE FACILITY	126,954	0	0	26,191	6,348	100,764
UNDERGROUND STORAGE FACILITY	35,705	0	0	7,385	1,785	28,319

Table 32  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
UNDERGROUND STORAGE FACILITY	111,395	0	0	27,177	5,570	84,217
UNDERGROUND STORAGE FACILITY	116,879	0	0	28,035	5,844	88,844
UNDERGROUND STORAGE FACILITY	311,635	0	0	72,829	15,582	238,806
ARSENIC MITIGATION-DIETZ CRANE	31,088	0	0	4,663	1,554	26,425
ALTO WATER PROD FACILITY/RESER	15,963	0	0	3,807	798	12,156
DESIGN/CA RECHARGE FACILITY	119,376	0	0	24,644	5,969	94,732
ARSENIC TREATMENT-DIETZ CRANE	87,702	0	0	18,105	4,385	69,597
SWIVEL MOUNT VALVE/VAC SYSTEM	49,100	0	0	23,595	4,910	0
AIR COMPRESSOR	12,643	0	0	5,442	1,264	5,027
AIR COMPRESSOR PNEUMATIC TOOLS	6,919	0	0	2,802	692	2,874
GROUP OF WATER LINES	104,849	0	0	20,984	5,242	83,865
GROUP OF WATER LINES	39,000	0	0	7,805	1,950	31,195
GROUP OF WATER LINES	49,775	0	0	9,962	2,489	39,813
GROUP OF WATER LINES	151,571	0	0	30,335	7,579	121,236
GROUP OF SEWER LINES	72,600	0	0	11,624	2,904	0
CLARITY DASHBOARD/LICENSES	1,583	0	0	1,030	317	386
CLARITY DASHBOARD/LICENSES	1,417	0	0	921	283	346
46.9 HP EMU PUMP	35,145	0	0	8,095	2,343	27,050
PROCAM DVD ULTRA MINI CAMERA	7,287	0	0	3,217	1,041	0
REMODEL - OFFICE & CONF RM	29,521	0	0	6,125	1,968	16,332
CARPET, TILE OFFICE/CONF RM	4,113	0	0	827	274	2,294
HANDHELD GPS/RECEIVER/MISC.	5,339	0	0	3,388	1,068	1,362
2009 FORD F-350 TRUCK	22,148	0	0	7,827	2,215	9,996
LIGHTBAR	2,023	0	0	705	202	920
TOOL BOX, SIDE BOX, BED LINER	1,335	0	0	461	134	610
MOBILE GPS SOFTWARE SYSTEM	13,898	0	0	8,407	2,780	3,833
CONTROL BOX, CONTROLLER	10,802	0	0	3,258	1,080	5,266
2 TOUGHBOOK LAPTOPS/WARRANTY	6,466	0	0	3,911	1,293	1,783
2009 FORD S-DTY F-350 TRUCK	26,853	0	0	9,873	2,685	11,853
2009 FORD S-DTY F-350 TRUCK	26,853	0	0	9,859	2,685	11,864
2009 FORD F-350 TRUCK	26,853	0	0	9,859	2,685	11,864
EMERGENCY LIGHTING EQUIP	2,024	0	0	735	202	900
EMERGENCY LIGHTING EQUIP	2,024	0	0	731	202	903
EMERGENCY LIGHTING EQUIP	2,024	0	0	732	202	901
SCADA UPGRADE PERC PROGRAM	5,445	0	0	4,034	1,089	985
THUNDERBIRD - DYSART TO GRAND	708,058	0	0	106,306	35,403	601,752
WWTP CONTACT CHLORINATION STAT	407,554	0	0	61,189	20,378	0
WW INFLUENT SCREENING	155,760	0	0	23,385	7,788	0
HERITAGE WATER CAMPUS	244,148	0	0	36,656	12,207	144,845
WELL SITE GENERATORS	371,518	0	0	55,779	18,576	315,740
WWTP INFLUENT SCREENING	261,596	0	0	39,239	13,080	0

Table 32  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
WWTP CONTACT CHLORINATION STAT	89,619	0	0	13,455	4,481	0
THUNDERBIRD WATER LINE REPLACE	512,346	0	0	76,922	25,617	435,424
SURVEILLANCE CAMERAS	4,468	0	0	1,091	447	2,358
2010 FORD RANGER	17,557	0	0	4,738	1,756	8,948
2010 FORD RANGER	17,557	0	0	4,752	1,756	8,938
EMERGENCY LIGHTS/UTILITY BOX	2,250	0	0	563	225	1,177
EMERGENCY LIGHTS/UTILITY BOX	2,250	0	0	563	225	1,177
K-TURBO BLOWER	55,045	0	0	12,487	5,505	0
2 K-TURBO	98,265	0	0	28,295	9,827	0
5 TON A/C UNIT & DUCTWORK	16,773	0	0	4,572	1,677	8,517
2 HVAC UNITS	12,908	0	0	3,236	1,291	6,752
SEWER IMPROVEMENTS - VARNEY RD	25,648	0	0	2,610	1,282	0
COTTONWOOD WATER LINE IMPROV.	278,484	0	0	27,887	13,924	250,597
COTTONWOOD WATER LINE IMPROV.	180,045	0	0	18,029	9,002	162,016
SOUTHERN SEWER SYSTEM	628,643	0	0	62,950	31,432	0
ROCKWOOD TANK REPAIRS	283,596	0	0	28,398	14,180	255,198
MANHOLE COVER PROJECT	15,838	0	0	1,586	792	0
WATERLINE REPLACEMENT	31,810	0	0	3,185	1,591	28,625
SCADA SYSTEM UPGRADE	45,973	0	0	18,414	9,195	19,238
LIFT STATION IMPROVEMENTS	38,510	0	0	3,856	1,925	0
SOUTHERN SEWER SYSTEM	229,246	0	0	22,956	11,462	0
RECHARGE FACILITY	22,562	0	0	2,259	1,128	20,303
UTILITY INFRASTRUCTURE	256,331	0	0	25,656	12,817	230,675
WIFA DISTR SYS ELEC STUDY	54,560	0	0	5,464	2,728	49,097
PEORIA AVE WATERLINE IMPROV.	143,103	0	0	14,330	7,155	128,773
LAND PARCEL	1,849	0	0	0	0	1,290
LAND PARCEL	6,435	0	0	0	0	4,492
LAND PARCEL	4,245	0	0	0	0	2,964
LAND PARCEL	2,151	0	0	0	0	1,502
LAND PARCEL	40,859	0	0	0	0	28,522
LAND PARCEL	2,139	0	0	0	0	1,493
LAND PARCEL	6,658	0	0	0	0	4,648
THOMPSON RANCH WELL-UPGRADE	439,326	0	0	140,631	17,573	298,695
DIETZ CRANE WELL	307,251	0	0	98,354	12,290	208,897
127TH WATER BOOSTER STATION	1,585,493	0	0	507,532	63,420	1,077,961
ADDITION TO WWTP-RECLAIM SYSTEM	42,522	0	0	6,806	850	0
SBR BASINS 3 & 4	532,449	0	0	85,221	10,649	0
BOOSTER STATION UPGRADES	390,747	0	0	125,082	15,630	265,665
127TH LANE WELL & BOOSTER STAT	2,493,297	0	0	772,717	99,732	1,720,580
WWTP SBR BASINS 3 & 4	646,339	0	0	183,100	25,854	0
WWTP RECLAMATION & CONTROL	283,319	0	0	87,806	11,333	0

Table 32  
City of El Mirage  
Water Cost-of-Service Analysis  
Determination of Net Plant-in-Service  
FY2013

Items	Original Cost	Additions to Plant	Contribution in Aid of Construction	Accumulated Depreciation	Annual Depreciation	Net Plant-in-Service
250 HP WELL PUMP MOTOR	8,626	0	0	11,184	1,725	0
5 COLUMBIA PAR GOLF CART	8,265	0	0	5,158	826	2,169
5 COLUMBIA PAR GOLF CART	8,265	0	0	5,151	826	2,173
ELECTRICAL EQUIPMENT	10,648	0	0	7,311	1,065	2,330
CANTERBURY WELL CONSTR PMT #1	255,930	0	0	68,519	10,237	187,411
CONSTR/START CANTERBURY WELL	57,804	0	0	15,476	2,312	42,329
PUMP BASE CONSTRUCTION	8,224	0	0	2,164	329	6,060
PRECAST SHELTER	17,984	0	0	2,359	360	10,907
PRECAST SHELTER	33,265	0	0	4,364	665	20,175
CANTERBURY WELL CONSTR PMT #3	106,410	0	0	27,917	4,256	78,493
WATER RESEVOIR STORAGE TANKS	525,525	0	0	137,472	21,021	388,054
REG'L PK & DIETZ CRANE WELLS	752,413	0	0	194,597	30,097	557,816
CANTERBURY WELL CONSTR PMT #4	104,610	0	0	26,803	4,184	77,807
ELECTRICAL EQUIPMENT	2,162	0	0	1,335	216	577
WATER RESEVOIR STORAGE TANKS	336,746	0	0	81,631	13,470	255,115
CANTERBURY WELL CONSTR PMT#6	47,328	0	0	11,364	1,893	35,964
REG'L PARK & DIETZ CRANE WELLS	83,601	0	0	20,009	3,344	63,592
APP FOR CONSTR ALTO WELL	300	0	0	75	12	225
APPROVAL TO CONSTR ALTO WELL	1,900	0	0	487	76	1,413
ALTO WELL DRILLING	10,435	0	0	2,524	417	7,911
WATER RESEVOIR STORAGE TANKS	227,491	0	0	59,509	9,100	167,982
ALTO WELL PERMIT	425	0	0	102	17	323
WATER RESEVOIR STORAGE TANKS	37,447	0	0	9,078	1,498	28,370
CANTERBURY WELL CONSTR PMT #5	37,743	0	0	9,468	1,510	28,275
ELECTRICAL EQUIPMENT	21,944	0	0	15,192	2,194	4,713
CONSTR/START CANTERBURY WELL	162,852	0	0	44,599	6,514	118,253
CANTERBURY TURBINE PUMP	64,159	0	0	16,945	2,566	47,214
PULL SUBMERSIBLE PUMP ALTO	4,850	0	0	1,224	194	3,626
PAVING	1,002,577	0	0	210,184	40,103	553,148
PAVING	473,973	0	0	94,846	18,959	264,658
HP XF 235 LAPTOP	1,508	0	0	1,206	302	211
<b>Total</b>	<b>\$61,490,145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,624,124</b>	<b>\$2,369,369</b>	<b>\$23,233,009</b>